Heterogenous Interests and Ideas: Translating Corporate Sustainability Across Political and Economic Domains

Van Den Broek, Onna Malou

Awarding institution:
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Onna Malou van den Broek

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Onna Malou van den Broek

Supervisors:

Dr Adam Chalmers
Reader in Politics
Department of Political Economy
King's College London

Dr Robyn Klingler-Vidra
Senior Lecturer in International Political Economy
Department of International Development
King's College London

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Contents

Foreword

In 2015, I walked into Dr. Adam Chalmers' office at Leiden University. I chose him as my supervisor for the bachelor's degree "international relations" because he allowed students to pick their own topic. I had read somewhere about the concept of corporate social responsibility (CSR) and told him that I wanted to explore how this was affected by the 2007 global financial crisis. While I started reading on institutional CSR and collecting data on CSR communication, he challenged my operationalization of crises and my explanatory mechanisms. When I handed in my thesis, I told Adam that I wanted to publish the results in an academic journal to share it with others. I was completely oblivious about the obstacles and difficulties of academic publishing, or that my bachelor's thesis was not (yet) up to any academic standards. Nevertheless, Adam took a change on me. During the next year(s), we started adding new data to the original dataset and reworking our theoretical contributions.

That following year, I also started my master's studies in "conflict studies and human rights" at the University of Utrecht. When the time came to write my thesis and apply for an internship, I knew that I wanted to link my new knowledge to the concept of CSR. Searching the internet, I learnt about this United Nations body called the Global Compact and how they had a dedicated team on 'business for peace'. Although I knew my chances were minimal to be admitted to this prestigious UN institution in New York, I applied anyway. At 11pm on New Year's Eve, I got a call that the position was mine, if I wanted it. My friends and I jumped around in a packed pub full of gold and glitter in celebration. One month later, I flew from

Schiphol to JFK Airport to begin a new adventure. New York was bigger, faster, and more important than I could have ever imagined. This was also a politically interesting time as the UN had just introduced the Sustainable Development Goals.

After working a few weeks for the 'business for peace' team, I was brought on a project about firm action in response to the refugee crisis. Together with people from the UN Refugee Agency (UNHCR), we wrote a guidance on how firms can take action and support solutions to diminish the suffering of people forced to flee conflict. In this process, I spoke to different firms about how they were taking action such as offering housing, providing traineeships, giving language courses, and setting up communication tools. These private sector engagements in humanitarian action, however, also presented me with some key, political questions: what is the legitimacy of these firms taking over roles traditionally filled by states? I later learnt how this question is central to political CSR scholarship and wrote my dissertation on how firms justified their actions in dealing with the refugee crisis in Germany.

In the meantime, Adam and I had been working on our paper. He wrote to me in the summer of 2016 that he had a proposal. I had previously told him that I wanted to do a PhD, but only if I could craft my own research questions and methods. He had just moved to King's College London and wondered whether I would be interested in doing a PhD there with him as a supervisor. He explained that there was this grant that would allow me to follow my own research interests, but that it was very competitive. I immediately felt that this was the next step for me. The next few months, with the full support of Adam, I put everything in motion to write the best grant proposal. The moment I heard that I had got full scholarship from the London Interdisciplinary Social Science Doctoral Training Partnership (LISS DTP), financed by the Economic and Social Research Council (ESRC), my heart skipped a beat.

And so the circle was closed. In September 2017, I started my PhD with Dr. Adam Chalmers as my supervisor, again. This time, I had the privilege to add Dr. Robyn Klingler-Vidra to the

team. The last four years have been so much more than “just” a PhD. I made London my new home and enjoyed everything that the city has to offer, such as theatre performance, concerts, cuisines from all over the world, Sunday pub brunches, and Premier League football matches. At the university, I followed various courses that further advanced my theoretical knowledge and research methods skills, improved my writing, and shaped myself as a leader. I also had the opportunity to talk to many brilliant colleagues and listen to countless thought-provoking seminars. With London being home to many other organizations, I was also able to attend various industry events as well as discussions at other universities. Particularly, the monthly meetings of ETHOS at Cass Business School have been formative in my development as a scholar.

This PhD has very much been a collective endeavour. As such, I owe a debt of gratitude to all the EU policymakers, business intermediaries, international organizations’ staff, firm employees, social activists, industry association representatives, academics, students and sustainability leaders who generously offered me their time, insights, and data, and invited me to industry events in order to complete this research. Your openness, honesty and kindness are the core of this dissertation. This work is as much about you as for you, and I hope that you find the results useful in guiding your future work.

I want to thank my supervisor Adam for believing in me and that my research matters. The feeling that you always had my back helped me to feel confident enough to search for my limits and push for the best. Thank you for giving me the freedom, while also being there to support me and provide feedback on my work. Thank you for teaching me the trades of the profession. I am proud that my first academic publication is the article we wrote based on my bachelor’s thesis which ended up winning the 2019 “David P Baron” prize for best article published in *Business and Politics*.

I also want to thank my second supervisor Robyn for her endless enthusiasm and drive. Thank you for believing in my research and always pushing me to go the extra mile. I enjoyed co-authoring our "SDGs as a North star" publication in *Regulation and Governance*, and learning how to delineate different theoretical mechanisms. Not only are you a skilled researcher, you are my role model as a teacher. When I was your teaching assistant, you taught me how to effectively design and run a course by putting students' experiences central.

In my third year, I was lucky enough to spend four months at Copenhagen Business School for a research stay. I want to thank the Department of Management, Society, and Communication for welcoming me. A special thanks to Jeremy Moon for inviting me and being a mentor to me ever since. Bridging disciplinary boundaries can be a daunting task, but you have shown me how this is successfully done while staying true to your scholarly identity. Not only are you an academic inspiration, I feel privileged that I got to know you and your family on a more personal level as well.

Additionally, I was able to spend my entire fourth year as a visiting fellow at the University of Amsterdam. Thank you to the Department of Strategy and International Business for welcoming me, and in particular to Arno Kourula for inviting me. Arno made sure that I felt part of the department, despite the lockdown. Thank you for helping me navigate the publishing and job markets. As we are also co-writing , I want to take the opportunity to thank the rest of our team, Frank de Bakker and Judith Schrempf-Stirling, for taking a leap when I proposed a new research project. I feel honoured to be surrounded by brilliant minds like you and am curious to see where this project brings us.

Furthermore, I would like to thank Olga Hawn for inviting me as a virtual visiting fellow at UNC Kenan-Flagler. All our sustainability conversations were a true delight. I also want to thank Kathleen Rehbein for being my mentor at the Academy of Management; your kindness and intellect are an inspiration for the whole field of business and society. Moreover, I want to

thank Verena Girschik, Stefanos Anastasiadis, Patrick Bernhagen, Dennis Schoeneborn, and Friederike Dobbe for providing feedback on previous versions of the chapters. Your constructive comments have made my work better. Also, a big thank you to all the conference and seminar participants to whom I presented the work. Your critical questions helped me improve my work.

Additionally, I want to thank my friends and family for their endless patience and keeping me sane during this process. My parents and brother grounded me and unconditionally supported me. Thank you for always being there and providing a place to rest. Thanks to my partner Marc, who I met at the Global Compact in New York, for our endless conversations about sustainability and allowing me to run all my ideas by you. Your critical perspective and broad network have strengthened my work. I am also appreciative that you forced me to slow down and put things in perspective when my brain was working extra hours. I also thank your family for giving me a home in France. Additionally, I am grateful for all my amazing friends who came to visit me and always made time when I was back in the Netherlands. You bring my so much joy to my life and I am a better person thanks to you. A special thanks to Paola, Maha, Nelleke, Anu, Hannah, Sabrina, Manon, Eline, Thanee, Mara, and Rosalie for their support and friendship.

Lastly, a special thanks to all the people in the background. To the cleaning persons for keeping my flat and office tidy; to the journal editors, anonymous reviewers and language editors for strengthening my work; to university administration teams for their support; to the people working in the cafés for providing much needed coffees and lunches; and for all the animals in my life for making me smile. I see you and appreciate you. Of course, a big thank you to all the other PhD students at King’s College and beyond for sharing this experience with me. A special thanks to Fabian for being my sidekick in London.

Abstract

This dissertation examines the triadic relationship between international business, politics, and sustainability. Particularly, I explore how sustainability affects the relationships between private firms and transnational public governance institutions from a rule-based perspective. Combining insights from political science and organization studies, I argue that private firms and other industry actors actively seek to change the rules in two ways: first, firms try to shape the rules before they are adopted by lobbying regulators. Second, firms try to refine the rules after they are adopted by strategically taking the rules. Sustainability then influences these practises through the sustainability of the firm, also known as corporate sustainability or corporate social responsibility (CSR), or if the rules incorporate sustainability policies that set the transnational rules on sustainability and development issues. To empirically study the role of sustainability in firms' lobbying regulators and firms' adapting new rules, I put the phenomenon at the core of the research design and combine both qualitative and quantitative data collection and analysis.

The dissertation is organized in two parts. Part I focusses on the interest intermediation of firms committed to corporate sustainability in EU decision-making processes. It encompasses the chapter titled "Soft Law Engagements and Hard Law Preferences: Comparing EU Lobbying Positions between UN Global Compact Signatory Firms and Other Interest Group Types." In this chapter, I investigate if, and how, UN Global Compact signatory firms differ in their policy preferences on key EU proposals compared to other interest groups. I argue that although CSR has gone "mainstream," the relationship between CSR and corporate political activities (CPA) has received little scholarly attention. This is problematic because firms potentially have a more sizable impact through their lobbying activities for socially and

environmentally beneficial (or unbeneficial) public policies than through their own operations. To capture state-of-the-art data on firms' policy preferences, I draw from the INTEREURO database, which includes firms' lobbying positions on forty-three directives and twenty-seven regulations covering 112 public policy issues in the European Union. Statistical results show that Global Compact signatory firms significantly lobby for stricter regulation than non-signatory firms and industry associations, however, their positions are still lower than non-business groups. These results are similar across various public policy issues and suggest that the regulatory preferences of firms' participating in soft law CSR initiatives are more aligned with stakeholders' interests. This chapter contributes to public policy literature exploring the relationship between hard and soft law as well as literature studying the political representation of divergent interest.

The next chapter, on the other hand, is titled: "How Political Actors Co-Construct CSR and Its Effect on Firms' Political Access: A Discursive Institutionalist View." This chapter shifts the focus from the firm to the relationship between political actors and firms. I explore how CSR can incentivize political actors to increase firms' political access. Taking a discursive institutional perspective, I argue that how political actors co-construct the multiplicity of CSR meanings defines what type of access is granted. To study this process, I focus on the empirical case of the European Union (EU), offering a novel analysis of event observations, policy documents, and interviews with Commission officials, Euro-parliamentarians, and other stakeholders. I find that the value of CSR is highly contested in the EU political arena. I then elucidate four discursive strategies through which political actors interactively refined, reframed, and reinterpreted the meaning of CSR and its relevance for firm access in ways beneficial for their perceived interests. The findings highlight the importance for nonmarket strategy studies to consider political actors' agency in the lobbying process and how they creatively use language to attach meaning to CSR.

Part II of the dissertation focusses on how a specific sustainability rule, in this case the UN Sustainable Development Goals (SDGs), got diffused and translated into the business context. In other words, how firms took the SDGs as a new framework and applied them to their own reality. It includes the chapter titled: "Narrative fidelity: making the UN Sustainable Development Goals fit." This chapter empirically examines how firms have discursively adopted (and adapted) the SDGs. More precisely, I study firms' ability to constitute their organizational identity by way of associating their past, present, and future practices with the newly established Goals. By focussing on the temporal dynamics of change, this chapter provides analytical clarity on the role "narrative fidelity". I collected all online available SDG-related communications, including financial and non-financial reports, of 29 large French multinationals throughout 2016 and 2017. These data were analysed using a systematic narrative approach incorporating open-ended coding cycles. Four narratives were distilled: the descriptive narrative, which promotes general knowledge; the past narrative, which reinterprets the organizational past by retelling and reviewing actions; the present narrative, which associates prevailing organizational strategies with new categories; and the future narrative, which articulates and prioritizes new ambitions. This study goes beyond future narratives and contributes to our understanding of the dynamic nature of temporal narratives (past – present – future). By building on narrative fidelity, I show how all four narratives are crucial, sequential steps that help build a new corporate identity.

The last chapter is titled: "The UN Sustainable Development Goals (SDGs) as a North Star: How an intermediary network makes, takes, and retrofits the meaning of the SDGs." In this chapter, my colleague Robyn Klinger-Vidra and I investigate how a network of informal intermediaries, including international organizations, consultancies, business alliances, and standard setters, has contributed to the persistence of the universalistic meaning of the SDG). Based on our analysis of 26 interviews and 121 online resources produced by the 22 most

prominent intermediaries, we find that SDG diffusion is distinct from linear depictions, such as the regulator-intermediary-target model. This is because the intermediary network acts via three dynamic mechanisms that lend to an inclusive meaning of the goals; the core intermediaries lead efforts to make the perspective one that can accommodate a range of different audiences and activities, then intermediaries who subsequently join the network accept that broad perspective. Concomitant to their making or taking of the perspective, each intermediary individually works to retrofit the SDGs onto their unique tools and activities and to create their spot within the network. The combination of perspective making and taking, and retrofitting, propels the persistence of the SDGs as a "North Star" rather than a more specific blueprint for companies.

Combined these chapters make two larger contributions to the business, politics and sustainability literatures. First, in contrast to the commonly held assumption that interests are single-peaked and rational, I show how both political- and industry actors have subjective and flexible interests. Particularly, I elucidate how divergent interests result in contrasting understandings of what the concepts of CSR, corporate sustainability, and SDGs mean. This finding further unpacks and brings analytical nuance to the "black box" of preferences in the context of sustainability and highlights the importance of temporality. Second, I illustrate the explanatory power of ideas and discursive interactions in business and politics inquiries. Specifically, I explain that different ideas about CSR, corporate sustainability, and SDG across and between political- and industry actors are constantly refined, reframed, and reinterpret through auto-communication and social (discursive) interactions. This finding calls for more iterative and dynamic approaches that forefront language and social relations.

1 Introduction

Against the backdrop of increasingly complex, transnational, and intractable societal problems (Lyon et al., 2018), regulation on corporate practices is expanding in scope and depth (Kourula et al., 2019). Although neoliberalism has traditionally been linked to deregulation, recent insights show how “the era of neoliberalism is also the golden era of regulation” (Levi-Faur and Jordana, 2005, p. 6). Faced with cross-border issues, states are now playing a pivotal role in the creation and implementation of global rules (Schrempf-Stirling, 2018), in addition to their more traditional functions of setting business activities’ context and defining the “rules of the game”. The need for rules dealing with markets was already highlighted in Polanyi’s (1944, p. 76) seminal work:

> “To allow the market mechanism to be sole director of the fate of human beings and their natural environment . . . would result in the demolition of society.”

Consequently, industry actors are increasingly participating in rulemaking as they scrabble to retain their structural, discursive and instrumental power (Ruggie, 2018). Although the successfulness of these efforts varies (Dür et al., 2015), industry actors are nevertheless able to exert vast levels of influence through their participation in rulemaking (Coen et al., 2021; Hillman et al., 2004; Lux et a., 2011; Vogel, 2005). This presents a paradox: while clear and coherent rules with penalties for corporate irresponsibility and incentives for corporate responsibility are warranted, industry actors are central in creating, shaping, and interpreting these same rules.

This paradox is particularly pertinent when it comes to sustainability rules aiming to balance “economic prosperity, social integrity, and environmental responsibility” (Montiel, 2008, p. 260). These sustainability challenges are heavily interconnected and are characterized by their transnational nature. The World Economic Forum, for examples, explains how climate change spills over into other geographical territories and environmental issues:

> Pollution in one part of the world leads to extreme weather events in another. And the cutting of forests in the few "green lungs" the world has left, like the Amazon rainforest, has a further devastating effect on not just the world's biodiversity, but its capacity to cope with hazardous greenhouse gas emissions. [1]

Sustainability is a central concept in both political science and management schools. Within the management and organization discipline, there is a rich history of research on the antecedents and outcomes of corporate sustainability and/or corporate social responsibility (CSR) (cf. Bansal and Song, 2017; Bowen, 1953; Donaldson and Preston, 1995; Hillman and Keim, 2001; Vogel, 1992; Matten and Moon, 2008; Montiel, 2008). Although these concepts are "essentially contested" (Okoye, 2009; Mitnick et al., 2021), generally speaking they refer to "the voluntary integration of social and environmental concerns in their companies' operations" (Cheng et al., 2014, p. 1). For the purpose of this introduction, I will, therefore, use CSR and corporate sustainability interchangeably. Within the political science discipline, on the other hand, there is a rich history of research on the formulation, implementation, and impact of sustainability politics, particularly in the European and U.S. contexts (cf. Albareda et al., 2007; Buhmann, 2016; Knudsen et al., 2015; Kourula et al., 2019; Midttun et al., 2015; Schneider and Scherer, 2019; Steurer, 2010).

However, relatively little is known about how sustainability affects the relationships between private firms and public governance institutions. This type of inquiry is institutionally more challenging as it requires scholars to cross the disciplinary boundaries between political science and management studies. Nevertheless, the paradoxical relationship between the need for rules and firms' participation in those same rules highlights the timeliness and importance of this triadic relationship. Over recent decades there has been a growing awareness about its imperativeness, with Vogel (1996, p. 147) famously arguing twenty-five years ago that:

> "We are now dependent on business and government to address a wide variety of critical issues and problems, ranging from the protection of environmental quality to the provision of medical care and the dissemination of information technology. It has therefore become more critical that we better understand how these institutions interact with one another"

The traditional bifurcation between the concepts is illustrated by Sheldon Whitehouse, a former Democratic U.S. senator, who argued that despite many oil firms seemingly taking climate change seriously, "their lobbying presence in Congress is 100% opposed to any action" (2016). Given the urgency of social and environment challenges, scholars have called to revisit and retheorize the mutual impact of business, politics and sustainability. Lyon et al. (2018, p. 6) argue that "the time has come for corporate political action to be taken into account by activists, scholars, consumers, and investors who care about sustainability".

In this dissertation, I pick up on this research puzzle by theorizing, conceptualizing, and empirically documenting how both corporate sustainability and sustainability policies change the dynamics between business and transnational politics. I take a rule-based approach in which regulators ("rule-makers") formulate rules for intended targets ("rule-takers") (Abbott et al., 2017). By isolating the rule within this relationship, I discern that targets, in this case private firms and other industry actors, actively seek to change the rules in two ways.[5] First, targets may try to shape the rules before they are adopted by reaching out to regulators. This aligns with the research on lobbying in both political science and managing studies (cf. Baumgartner et al., 2009; Coen et al., 2021, Dür et al., 2015; Hillman and Hitt, 1999; Oliver and Holzinger, 2008; Schuler et al., 2002). Second, targets may try to refine the rules after they are adopted by strategically taking the rules. This is different from the traditional, more passive, understanding of rule-taking (Abbott et al., 2017) as targets actively seek to adapt and translate the role in the ways they take it (Green, 2004; Haack et al., 2012; Edelman and Talesh, 2011 call this "legal endogeneity").

My dissertation is comprised of four chapters, which are summarized in Table 1. The first two chapters focus on the EU-context and how firms lobby the rules. Chapter two examines whether members of the of Global Compact (i.e., the United Nations' body that fosters corporate sustainability practises) have different EU lobbying positions than non-signatory firms and industry associations. I find that Global Compact signatory firms prefer more stringent EU regulation and are more aligned with stakeholder interests.[2] Chapter three explores how CSR can incentivize EU political actors to increase firms' political access. I find that how political actors co-construct the multiplicity of CSR meanings defines how and what type of firm access is granted.

The last two chapters focus on the Sustainability Development Goals (SDGs) and how firms strategically adapt the rules. Chapter four explores how narratives and SDG-characteristics allowed firms to discursively fit their organizational identity with the SDGs. I show how firms constitute their identity by way of associations among past, present, and future practices with the new categories and terms within the SDG framework.[3] Chapter five investigates how the dynamics within intermediary networks shaped the meaning of the objects that they helped diffuse, particularly the SDGs. I show how the nature of the intermediary network involved in the diffusion of the SDGs into the business context has contributed to the persistence of its broad meaning, rather than developing more specified indicators.[4]

Combined the chapters make two larger contributions to the business, politics, and sustainability literatures. First, I detail how the different (subjective and flexible) interests of both industry- and political actors. These perceived interest shape how actors understand and give meaning to CSR, corporate sustainability and the SDGs. Second, I explain how the ideas that different actors have about the meanings of CSR, corporate sustainability, and the SDGs entail, are constantly refined through discursive interactions. This indicates the explanatory power of ideas, language, and social interactions.

Table 1. Summary of the four dissertation chapters

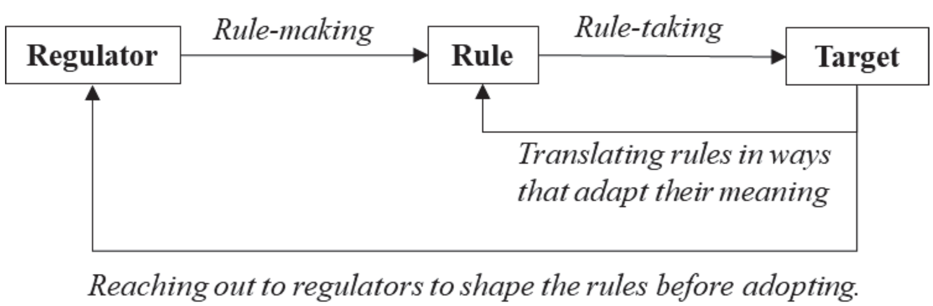
	The Role of Sustainability in Business and Politics Dynamics			
	Relationship I: *Industry actors lobby the rule-makers*		*Relationship II:* *Industry actors strategically adapt the rules*	
	Chapter 1 *Soft law engagements and hard law preferences*	**Chapter 2** *The Co-Construct CSR and Its Effect on Firms' Political Access*	**Chapter 3** *Narrative fidelity: Making the SDGs fit*	**Chapter 4** *The SDGs as a North Star*
Research Question	What effect does CSR have on business support for regulatory changes? More precisely, how do EU lobbying positions between UN Global Compact signatory-firms and other interest group types differ?	How do political actors discursively and interactively transform the meaning of CSR into access goods that can be traded for firm access?	How do narratives allow firms to discursively redefine their organizational identity after the introduction of the SDGs? And, how do the characteristics of the SDGs shape these corporate narratives?	How do dynamics within intermediary networks shape the meaning of the objects that they help diffuse, particularly the SDGs?
Objective	To provide further empirical clarity on the relationship between CSR and policy preferences.	To understand the discursive institutional process through which CSR notions incentivizes political actors to increase firms' political access.	To infer how firms have discursively adopted the SDGs and, as such, constituted their organizational identity.	To discern the persistence of the universalistic meaning of SDGs from a relational perspective.
Theoretical focus	A. Legalization (Abbott and Snidal, 2000; Kirton and Trebilcock, 2017) B. Interests representation (Dahl, 1961; Lindblom, 1980; Olson, 1965; Truman, 1951).	A. Non-market strategies (Doh, Lawton, and Rajwani, 2012). B. Discursive-institutionalism (Schmidt, 2008; Cornelissen et al., 2015). C. Access goods (Bouwen, 2002; Coen et al., 2021)	A. Organizational narratives (Ford and Ford, 1995; Humphreys and Brown, 2008) B. Performative approaches to language and institutions (Cornelissen et al., 2015; Schoeneborn et al., 2020).	A. Intermediaries (Brès et al. 2019; Abbott et al. 2017; Scott 2003) B. Networks (Seabrooke & Tsingou 2014; Finnemore & Sikkink 1998) C. Diffusion (Ansari et al. 2010; Kaplan & Kinderman 2020)

Empirical focus	Firms; UN Global Compact; EU Commission.	Political actors; EU Commission and Parliament.	France; Large-firms; SDGs.	Informal business intermediaries; SDGs.
Data and method	A multivariate regression analysis with: • Policy preferences based on *INTEREURO database* (DV) • UN Global Compact membership (IV) • Policy domain (MV)	An abductive analysis of forty-three interviews with EU Cabinet Members, DG officials, and a range of external stakeholders, participant observation at ten key events and all publicly available documents on CSR and lobbying.	A systematic narrative analysis of all online available SDG-related communications, including financial and non-financial reports, of 29 large French multinationals throughout 2016 and 2017.	An inductive and networked analysis of twenty-six interviews and 121 online resources from 2015 to 2019 produced by the 22 most prominent intermediaries.
Key findings	I provide tentative evidence that Global Compact signatory firms prefer more stringent regulation (across social, environmental and economic policy domains) and are more aligned with stakeholders' interests than other firms and business groups.	I detail the discursive strategies through which political actors interactively refined, reframed, and reinterpreted the meaning of CSR and its relevance for firm access in ways beneficial for their perceived interests.	I elucidate how firms constitute their identity by way of associations among past, present, and future practices with the new categories and terms within the SDG framework. As such, they make the new framework "ring true".	I explain how the nature of the intermediary network involved in the diffusion of the SDGs into the business context has contributed to the persistence of its broad meaning, rather than developing more specified indicators.
Contribution	In this chapter, I enrich the larger soft and hard law debate with insights on corporate policy preferences and argue that the two complement each other.	In this chapter, I highlight the importance for nonmarket strategy studies to consider political actors' agency in the lobbying process and how they creatively use language to attach meaning to CSR.	In this chapter, I provide analytical clarity on the role "narrative fidelity" in identity work by focussing on the temporal dynamics of change.	In this chapter, I bring studies of informal intermediaries, relational approaches and sustainability into mainstream literature on diffusion.

ANALYTICAL FRAMEWORK

In this section, I further delineate the implications of taking a rule-based approach. More specifically, I argue that putting rules at the core of business and politics relations allows me to broaden the scope of industry actors' participation in rules and conceptualize the complex and multifaced ways in which sustainability plays a role. Industry actors, in this context, include both firms and organizations representing a part of the business community, such as trade associations and corporate sustainability initiatives. Figure 1 shows how this approach highlights two ways in which industry actors try to influences rules.

Figure 1. How targets influence rules



Rules entail all "explicit or implicit norms, regulation, and expectations that define and order the social world and the behaviour of actors in it" (Barnett and Finnemore, 2012, p. 18) and, as such, may require or prescribe groups of actors to behave in a certain way (Bull, 1977, p. 54). They can be formal and informal:

> "informal rules assume that guidelines cannot be formulated in advance for every situation and that appeals to written texts cannot resolve every conflict. Formal rules do seek to make concrete the assumptions and norms of a community in texts and treaties which aspire to permanence and to which appeal can be made when there is disagreement" (Lang et al, 2006, p. 276).

Over the last few decades, states' policies prescribing specific business behaviour have increased rather than decreased (Kourula et al., 2019; Levi-Faur and Jordana, 2005; Scott, 2001), challenging and refuting the assumption that there has been a "retreat of the state"

(Strange, 1996). These rules are the institutional arrangements defining the boundaries of corporate behaviour. Consequently, states are one of the most critical audiences for industry actors as governments (increasingly) affect their activities and outcomes by defining the "rules of the game" (Oliver and Holzinger, 2008; Schuler et al., 2002; Scott, 2001; Werner 2012). Hillman et al. (1999, p. 834) note that "even the best competitive strategies accompanied by superior products and unique firm resources will not survive without attention to the government". Put differently, firms are increasingly dependent upon a favourable regulatory environment for their market successes (Hillman et al., 2004; Schuler et al., 2002).

As a result of expanding rules, firms are increasingly participating in (re)defining the rules governing their behaviour. In Brussels, more than 500 firms were directly engaging in EU lobbying in 2020, rising from 50 firms in 1980, 200 in 1990, 300 in 200 and 400 in 2010 (Coen and Vannoni, 2020). I conceive of lobbying as one specific strategy within the corporate political activities (CPA) toolbox that can be defined as "direct or indirect influence exercised by a company on legislative and/or executive decision- makers through the communication of information with the aim of gaining competitive advantages or avoiding competitive disadvantages" (Joos, 2011, p. 40), often taking place "in private meetings and venues between interest groups and politicians, their staffs, and agents" (Figueiredo and Richter, 2014, p. 164).

This rise has sparked new debates about the role of industry actors in politics and augmented fears about regulatory capture, defined as the:

> "result or process by which regulation, in law or application, is consistently or repeatedly directed away from the public interest and towards the interests of the regulated industry, by the action or intent of the industry itself" (Carpenter and Moss, 2014, p. 13).

Consequently, states have designed new lobbying rules, as the book "Regulating lobbying: A global comparison" by Chari et al. (2020) outlines. For example, Ireland passed in 2015 the Lobbying Act aiming to increase public access to information on the lobbying process.

Lobbying rules also increasingly confine transnational lobbying practises. For example, the Transparency Register in the EU requires all organisations and individuals aiming to influence the decision-making processes of EU institutions to formally register (Greenwood and Dreger, 2013).

But lobbying is not the only way industry actors may influence the rules. As shown in Figure 1, they also adapt rules by actively and strategically translating their meaning in the rule-taking process. I argue that even if industry actors accept and follow the rules once they have been adopted, they have flexibility in this process in how to take them. This argument, thus, moves the traditional passive understanding of rule-taking (Abbott et al., 2017) into the strategical realm. Put differently, industry actors are not only passive rule-takers and adopters, but also actively adapt and translate new rules. This reasoning is founded in 'legal endogeneity', which argues that the nature of compliance can best be conceived as a "processual model in which organizations construct the meaning of both compliance and law" (Edelman and Talesh, 2011, p. 103) in coherence with their organizational reality. This line of inquiry fits within the literatures on policy diffusion, translation and organizational fit (cf. Ansari et al., 2010; Finnemore and Sikkink, 1998; Green, 2004; Haack et al., 2012; Klingler-Vidra and Schleifer, 2014; Scott, 2003; Shipp and Jansen, 2011; Shipan and Volden, 2008).

What is the role of sustainability in the lobbying of regulators and the adaption of new rules? I argue that sustainability, in this context, may refer to corporate sustainability, sustainability policies, or a combination of the two (see Table 2). Corporate sustainability overlaps with other conceptions of business-society relations, such as CSR (Matten and Moon, 2008, p. 405), which similarly signifies business conduct that is socially and ecologically sustainable, ethical, responsible, fair and inclusive (Kourula et al., 2019, p. 1104). Sustainability policies, on the other hand, set the rules on sustainability and development issues, such as forestry, biodiversity carbon emissions, human rights, well-being of workers, indigenous peoples and communities and economic viability and diversification (Abbott, 2012).

Studies on firm lobbying often focus on corporate sustainability by exploring how firms' sustainability efforts affect their lobbying practises. Drawing on normative theories, Lock and Seele (2016), for example, argue that firms should align their sustainability and lobbying practises through discourse, transparency, and accountability in order to resolve public issues. In this so-called "deliberative lobbying" firms engage in responsible efforts to shape public policies beyond private interests. Studies on how firms adapt and translate new rules, on the other hand, often focus on sustainability policies by exploring how firms statically implement rules dealing specifically with sustainability issues. For example, Sierra-Garcia et al. (2018) examined how Spanish firms implemented the EU Directive on non-financial reporting. They find that whether firms just meet the regulatory requirements or go further by providing additional information is dependent upon their industry.

Scant studies focus on both corporate sustainability and sustainability policies exploring how firms' sustainability efforts affects how they lobby or adapt rules specifically dealing with sustainability issues. One exemption is the research of Delmas et al. (2015) examining how firms' greenhouse gas emissions influence their lobbying expenditures on climate change lobbying. They find a U-shaped relationship in which "dirty firms lobby to maintain the status quo clean firms view environmental regulation as an opportunity to gain firm-level advantages" (Delmas et al., 2015, p. 3). Another example is the paper by Favotto and Kollman (2021) examining how large British firms implemented the UN Guiding Principles for Human Rights over a twenty-year period. They find that although firms have expanded their human rights responsibilities, their commitments remain vague and selective.

Combining these insights, this dissertation focusses on both corporate sustainability and sustainability policies in the lobbying of industry actors lobby and their strategic adaption of new rules. Such a holistic and comprehensive approach allows me to better understand the within and between case differences, and draw conclusions on the busines, politics and sustainability interplay more broadly.

Table 2. Business, Politics and Sustainability

	Mechanism	Sustainability	Research question(s)	Transnational context
Target → Regulator	Industry actors actively try to shape public policies by seeking access to key political actors and convey their policy preferences.	Corporate Sustainability Firms' sustainability practises	How do industry actors' (perceived) sustainability affect the manifestation and success of lobbying? How is this different for sustainability policies?	Regulators within rulemaking institutions e.g., World Trade Organization, European Union, North American Free Trade Agreement
Target → Rule	Industry actors actively decide how they strategically act upon, and thus give meaning to, new policies within their legal boundaries.	Sustainability Policies Policies dealing with sustainability issues	How do industry actors adapt and give meaning sustainability policies? How does corporate sustainability changes this process?	Rules e.g., UN Sustainable Development Goals, UN Guiding Principles, Paris Agreements

EMPIRICAL CONTEXT

In this dissertation, I focus on transnational rules and rulemaking institutions. Due to economic globalizations, the rise of multinational enterprises (MNEs), and global sustainability challenges, transnational rules have increased both in scope and depth. To explain, the past four decades have been characterised by heightened economic globalization. This process refers to the "intense interchange of people, goods, information, and money across national borders" and is used to describe phenomena such as the adoption of free trade policies and the move towards greater financial openness (Milner and Mukherjee, 2009, p. 164). This implies that economic activities are increasingly crossing the borders of state territories, especially as technological enables firms to distribute production globally (Scherer et al., 2006, p. 512). Relatedly, the share of economic activities by MNEs has increased: in 2017 MNEs accounted for half of the global exports and imports, thirty-three percent of the global production and that they contribute twenty-eight percent to the world's gross domestic product (GDP).[6] An MNE refers to "an enterprise that engages in foreign direct investment (FDI) and owns, or in some way, controls value-added activities in more than one country" (Dunning and Lundan, 2008, p. 3). Consequently, sustainability challenges are also becoming more multinational, as they transcend geographic, economic, and societal borders (Buckley et al., 2017). The sustainability problems that the world faces today can be classified as grand challenges i.e., "specific critical barrier(s) that, if removed, would help solve an important societal problem with a high likelihood of global impact through widespread implementation" (Georg et al., 2016).[7]

To overcome global sustainability challenges and regulate the behaviour of MNEs, there has been an growing emphasis on transnational rules. Transnational rules can be the results of states coming together to solve specific substantive and political problems. These rules vary in term of their "legalization", referring to "a particular set of characteristics that institutions may (or may not) possess" along the dimension of obligation, precision, and delegation (Abbott et al., 2000, p. 401). As such, they operate on a continuum between hard and soft law (Rasche, 2015, p. 7). Hard law, on the one hand, refers to "legally binding obligations that are precise [..] and that delegate authority for interpreting and implementing the law" (Kirton and Trebilcock, 2017, p. 4) and is characterised by high levels of regulatory strength (Knudsen and Moon, 2017). Soft law, on the other hand, has less stringent degrees of obligation, precision, or delegation and depends on "voluntarily supplied participation, resources, and consensual actions of their members" (Abbott and Snidal, 2000, pp. 421-422).

Transnational rules are, however, "no longer a task for governments alone" (Scherer et al., 2006, p. 506). This is evident by the rise of transnational private regulation schemes, such as forest and labour standards certification systems (Bartley, 2007). Some scholars even argue that globalization has shifted the power balance between businesses and governments in favour of the former and, as a result, firms have taken over governance roles from unable or unwilling public authorities (Scherer and Palazzo, 2011; Scherer et al., 2016). Recent studies have, nonetheless, put the state back at the centre of this literature by asserting that "the role of nation states has not lost its significance" (Clegg et al., 2018, p. 759). Indeed, after periods of self-regulation, governments are reclaiming their role in the realm of sustainable business by re-regulating CSR policies (cf. Albareda et al., 2007; Buhmann, 2016; Knudsen et al., 2015; Kourula et al., 2019; Midttun et al., 2015; Schneider and Scherer, 2019; Steurer, 2010). As such, policymakers have started to develop and implement various governmental CSR policies encapsulating:

> "the systems of public goals, strategies, laws, regulations, incentives and funding priorities that governmental agencies or their representatives use to motivate, facilitate and shape the CSR activities of companies" (Schneider and Scherer, 2019, p. 1148).

Given the renewed prominence of states in transnational arrangements, I opt to focus particularly on transnational institutions and rules where states are leading. Within this context, industry actors lobby regulators working within transnational institutions. Additionally, when taking new transnational rules they may strategically adapt and translate them. To further explore these practises, I study the case of the EU as an example of a transnational institution and the SDGs as an example of a transnational rule. In the next two sections, I provide more details about the two cases and explain why they are the ideal empirical setting.

Case study 1: Lobbying in the European Union (EU)

The first part of this dissertation focusses on firms' interest intermediation in EU decision-making processes, in other words, how firms try to shape policies. The role of interest groups, including firms, in EU politics has a long-standing scholarly tradition (Bouwen; 2002; Coen et al., 2021; Dür et al., 2015), ranging from work on their ecology (i.e., who are these groups?) to their access to, and influence over, EU institutions. The EU is a unique economic and political union between 27 countries. These countries have pooled some of their sovereignty and delegated decision-making power to EU institutions in areas of common interest. Only the Commission can initiate and proposes new laws, to which end they prepare an impact assessment and may consult interested parties, including industry actors. After a proposal is drafted based, they sent it to the Parliament and Council. If an agreement is reached, member states start implementing the laws and the Commission ensures that they are properly applied.

Interest intermediation, more broadly, touches upon normative questions of democracy and legitimacy. Scholars within the pluralist school, following the seminal work of Dahl (1961) and Truman (1951), argue that since a vast range of different interest groups compete for influence, they counterbalance each other and diffuse power across social actors. More precisely, Truman's "Disturbance Theory" (1951) predicts that when a group of people feels threatened by a mobilized interest group with an opposite interest, they will mobilize in resistance. Dahl (1961), then, continues that since organized interest groups are in constant competition, political access and power is evenly distributed between them. The rationale is that no group alone can hold the necessarily resources to control all different issues within the political arena.

Scholars focused on studying elites, on the other hand, follow the seminal work of Mills (1956) and argue that elites within economic institutions, such as firms, have skewed and privileged influence over policymaking compared to other social actors. Mill (1956) argued that a socially homogeneous elite with common interests exists who manage all political power. Haas (1992, p. 3) later referred to this within the transnational rulemaking context as epistemic communities i.e., "a network of professionals with recognized expertise and competence in a particular domain and an authoritative claim to policy-relevant knowledge within that domain or issue-area". Consequently, Nyberg (2021, p. 2) argued that corporate involvement in democratic processes is a form of political corruption:

> the social integration of, and eventual systemic dependence on, corporations in democratic processes leads to the exclusion (a) of citizen representation from the political sphere, (b) of citizens' voices from the public sphere, and (c) of citizens' interests from the private sphere.

In this part of this dissertation, I explore how corporate sustainability may alter firms' policy preferences and access to political power. There are two ways to approach this question; firstly, corporate sustainability may alter the lobbying practises of firms. Interest intermediation scholars commonly assume that industry actors have homogenous interests. Following Olson's (1965) work on the utility of collective action, they argue that groups lobbying in the same policy area have single, well-defined common interests. The rationale is that firms' interests and priorities often align and firms strongly mobilize to protect the status quo in order to kill or weaken new regulatory mandates (Dür et al., 2019).

Firms committed to corporate sustainability may, however, have different policy preferences. Gjølberg (2011, p. 9) finds that firms with a good track-record for corporate sustainability have a clear preference for more hard law because "they most likely already comply with conceivable future regulatory requirements." Chapter two further explore whether Global Compact member firms have different policy preferences than non-signatory firms. I argue that Global Compact members prefer more stringent regulation and, consequently, are more aligned with stakeholder preferences.

Secondly, corporate sustainability may alter how political actors engage with firms. Previous studies on the interplay between political access and CSR argue that CSR creates strategic organizational resources for firms, such as enhanced socio-political legitimacy (Wang and Qian, 2011), trustworthiness (Liedong et al., 2015), knowledge (Rehbein and Schuler, 2015), moral capital (Hadini and Coombes, 2015), and reputational benefit (Den Hond et al., 2014), that can be instrumentalized to gain access to decision-making. Lobbying is, nevertheless, a reciprocal process in which political actors "demand" access-goods from firms in exchange for access (Bouwen, 2002). Following this logic, corporate sustainability may increase firms' ability to deliver novel and policy relevant information while also functioning as a buffering tool for political actors to safeguard their reputation against future risks (Werner, 2015, pp. 2005–2006). Chapter three further explores what CSR brings to political actors that incentivizes them to reinforce firms' political access, and how they discursively leverage these characterises. In sum, part one of this dissertation answers the following questions:

1. How do EU lobbying positions between UN Global Compact signatory-firms and other interest group types differ?

2. How do EU political actors transform the meaning of CSR into access goods that can be traded for firm access?

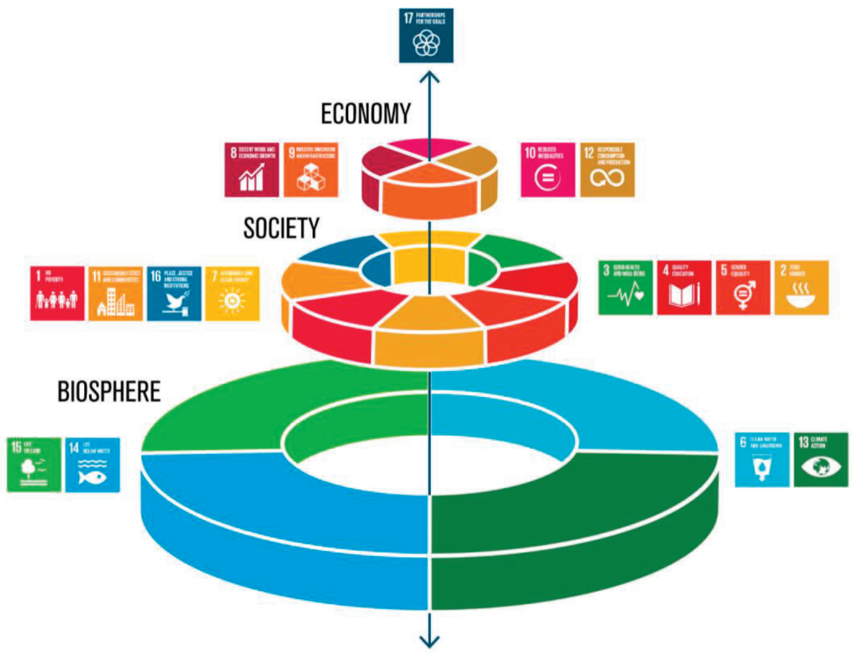
Case study 2: Adapting the UN Sustainability Development Goals (SDGs)

In the second part of the dissertation, I am interested in how the SDGs got diffused and translated into the business context. In other words, how firms took the SDGs as a new framework and applied them to their own reality. The SDGs, also called Agenda21, are an urgent call for action adopted by all 193 UN member states in 2015 that provide a political agenda for social and environmental development. The seventeen goals and 169 targets call to end poverty, protect the planet, and ensure prosperity for all, and recognize their inherent integrated nature (see Figure 2). They build on decades of work by the member states and the UN (e.g., the 1992 Earth Summit, Rio+20 and the 2015 Paris Agreement) and proceed the eight Millennium Development Goals (MDGs).

The SDGs advance the MDGs in several ways. First, the SDGs compromise an integrative agenda that expands the development agenda beyond economic development and interrelates environmental sustainability with social concerns (Stevens and Kanie, 2016). As such, they change how development is understood and aim to be more "fit-for-purpose" for tackling today's global risks (Caballero, 2019). Second, the process of drafting the SDGs was characterised by a lengthy, open, and transparent process which involved a wide range of actors

(Stevens and Kanie, 2016). Hence, although they target governments, they are supported by, and can only be achieved through, a large range of stakeholders (Van Zanten and Van Tulder, 2018).

Figure 2. The interrelated nature of the UN SDGs



Source: Stockholm Resilience Centre

Presenting a political agenda, the SDGs are highly contested and their process is described as a "power battle" (Kapto, 2019). Easterly (2015), for example, argues that the "SDGs should stand for senseless, dreamy, garbled". More substantive critics argue that the SDGs falsely equate eradicating poverty, inequality and unemployment with increase in economic productivity, and, as such overlook the root causes (Struckmann, 2018). Others have echoed this sentiment by showing how the SDGs prioritize economic growth over sustainable resource use (Eisenmenger et al., 2020). I still opt to use the SDGs as they present the most universal and widely adopted set of grand challenges (George et al., 2016, p. 181) and, as such, provide the most "salient point of departure for understanding and achieving environmental and human development ambitions up to (and no doubt beyond) 2030" (Bebbington and Unerman, 2018,

p. 3). Nevertheless I am conscious of their pitfalls and in no way claim they are objective, inclusive, or effective.

The relevance of the SDGs for industry actors follows from the widely held acknowledgment that the SDGs cannot be achieved without the contributions of business. At the same time, since the SDGs mainly target governmental action, there have been calls to "further conceptualise the SDG framework as an institution in international business" (Zanten and van Tulder, 2018, p. 228). Furthermore, the SDGs are also characterised by their "soft" character as they "do not unambiguously define a certain conduct, but rather specify vague and aspirational outcome targets" (Persson et al., 2016, p. 60). As such, there is a wide range of possibilities of how industry actors may take the SDGs, giving them flexibility on how to interpret the SDGs in the business context.

The SDGs have quickly become an important communication tool for corporate sustainability: a study by PwC (2017) found that 62% of the 470 sampled firms already mentioned them in their 2016 sustainability reports. Early communication, however, raised concerns of "SDG washing"; firms were accused of talking about the SDGs without backing this up with substantive action (Bebbington and Unerman, 2018, p. 10). These imputations, however, overlook the temporal dynamics of change and its relation to "narrative fidelity". Narratives are meaning structures that organize "events and human actions into a whole, thereby attributing significance to individual actions and events according to their effect on the whole" (Polkinghorne, 1988, p. 18). Chapter four further explores how narratives allowed firms to discursively redefine their organizational identity after the introduction of the SDGs.

The practises of SDG narrative fidelity by individual firms find its origins in the diffusion of the SDGs into the business context. Particularly, a network of industry actors, such as Global Reporting Initiative and Global Compact, gave themselves authority to diffuse the SDGs and defined their individual roles through processes of role appropriation (see Kourula et al., 2019).

These industry actors can be understood as unofficial and unformalized intermediaries (Brès et al., 2019, p. 135) as they operationalize rules by facilitating the flow of information from (global) regulators to (local) implementations and vice versa (Abbott et al., 2017). Chapter five argues that the nature of the intermediary has contributed to the persistence of its broad meaning, rather than developing more specified indicators. In sum, part two of this dissertation answers the following research questions:

1. How do narratives allow firms to discursively redefine their organizational identity after the introduction of the SDGs?

2. How do dynamics within intermediary networks shape the meaning of the objects that they help diffuse, particularly the SDGs?

MIXED METHOD APPROACH

To answer the research questions of this dissertation, I combine both qualitative and quantitative data collection and analysis. Asserting calls for greater methodological pluralism, mixed method research provides a better understanding of complex phenomena and research questions than any mono-method could provide (Johnson and Onwuegbuzie, 2004). In their seminal work, Greene et al. (1989) famously distinguished five different purposes of mixed method studies: triangulation, complementarity, development, initiation, and expansion. This dissertation falls into the last category as it "seeks to extend the breadth and range of inquiry by using different methods for different inquiry components" (Greene et al., 1989, p. 259). Given the complexity of the phenomena being studied, I argue that I can only elucidate the full research story by mixing qualitative and quantitative methods.

Johnson and Onwuegbuzie (2004, p. 20) have argued that philosophy underlying mixed-methods is one of pragmatism as: "research approaches should be mixed in ways that offer the best opportunities for answering important research questions". Pragmatists, thus, are outcome-oriented and value strong and practical empiricism. They also value pluralism insofar as different and even conflicting perspectives are complementary and hold different truths about "reality" (Johnson and Onwuegbuzie, 2006, p. 54). Knowledge is viewed as "being both constructed and based on the reality of the world we experience and live in" (Johnson and Onwuegbuzie, 2004, p. 18). Pragmatists explicitly theorize the importance of time; put differently, because the world is constantly changing and people have to adapt to new situation, outcomes need to be continuously updated as well.

Mixed method research brings "together a more comprehensive account of the area of enquiry" (Bryman, 2006, p. 106) and, thus, enables me to "assess different facets of a phenomenon, yielding an enriched, elaborated understanding of that phenomenon" (Molina-Azorin 2012, p. 35). This will increase the "methodological fit" of the research questions, prior works, research designs, and contributions to literature (Edmondson and McManus, 2007), and requires finding a combination of methods that "works best" or are "most appropriate" for a given inquiry problem (Green, 1989, p. 257). By engaging dialogically with paradigm differences, I can generatively create new insights and understandings. This is rooted in the assumption that:

> "different traditional paradigms are different in important ways and remain valuable, but paradigms themselves are historical and social constructions and so are not inviolate or sacrosanct." (Greene, 2008, p.12).

Mixed-method research puts the phenomenon at the core of the research design as "methods serve inquiry purposes" (Greene, 2008, p. 13). Thus, the kind of mixed methods design will follow from the purpose of inquiry and research question to establish methodological fit. This approach is particularly appropriate for extending intermediate theories in which the research questions examine relationships between both new and established constructs (Edmondson and McManus, 2007), as is the case in this dissertation. Logically following from the expansion purpose, but different from most mixed-method studies (Molina-Azorin 2012), each method has an equal footing (status) and they are implemented simultaneously (timing) in my dissertation. Furthermore, rather than treating different methods independently, I leverage their interactive nature by mixing methods throughout the dissertation. Table 3 summarizes the method design per chapter, ranging from semi-structured interview, participant observation and qualitative analysis of documents to secondary-data and quantitative content analysis.

Table 3. Research Methods Employed

Method	Chapters	Data	Analysis
Semi-structured interview	Five	26 interviews with the most prominent business-sustainability intermediaries	Network analysis
	Three	43 interviews with EU Cabinet Members, DG officials, euro-parliamentarians and a range of external stakeholders	Discursive-institutional analysis
Secondary-data	Two	1043 lobbying efforts based on INTEREURO database, complemented by Global Compact membership and policy domains.	Regression analysis
Content analysis	Five	121 online resources produced by the twenty-two most prominent business-society intermediaries.	Network analysis
Qualitative analysis of documents	Three	26 publicly available EU documents on CSR and lobbying.	Discursive-institutional analysis
	Four	Two-year of online available SDG-related communications of 29 large French multinationals.	Narrative analysis
Participant observation	Three	10 key events organized by the EU and external stakeholders on sustainability topics.	Discursive-institutional analysis
	Five	12 key events organized by business-sustainability intermediaries	Network analysis

THE FOUR CHAPTERS OF THIS DISSERTATION

In this introduction, I have elucidated that to advance theories on the role of sustainability within business and politics, further clarity is needed on how industry actors simultaneously lobby regulators before rules are adopted and strategically adapt new rules when implementing them. To this end, I will now further introduce the four chapters encompassing this dissertation. Table 1 already gave a summary overview of all chapters and showed how they contribute to the bigger research picture.

The first chapter is titled “Soft law engagements and hard law preferences: Comparing EU lobbying positions between UN Global Compact signatory-firms and other interest group types”. This chapter starts with the observation that CSR has gone “mainstream”, the relationship between CSR and CPA has received little scholarly attention. This is problematic because firms potentially have a more sizable impact through their lobbying activities for socially and environmentally beneficial (or unbeneficial) public policies than through their own operations. This chapter investigates if, and how, Global Compact signatory firms differ in their policy preferences on key EU proposals compared to other interest groups. To capture state-of-the-art data on firms’ policy preferences, I draw from the INTEREURO database which includes firms’ lobbying positions on 43 directives and 27 regulations covering 112 public policy issues in the EU. Statistical results show that Global Compact signatory firms significantly lobby for stricter regulation than non-signatory firms and industry associations, however, their positions are still lower than non-business groups. These results are similar across various public policy issues and suggest that the regulatory preferences of firms’ participating in soft law CSR initiatives are more aligned with stakeholders' interests. This chapter contributes to public policy literature exploring the relationship between hard and soft law as well as literature studying the political representation of divergent interest.

The second chapter is titled “How political actors co-construct CSR and its effect on firms’ political access: A discursive-institutionalist view”. This chapter shifts the focus from the firm to the relationship between political actors and firms. I explore how CSR can incentivize political actors to increase firms’ political access. Taking a discursive institutional perspective, I argue that how political actors co-construct the multiplicity of CSR meanings defines what type of access is granted. To study this process, I focus on the empirical case of the European Union (EU), offering a novel analysis of event observations, policy documents, and interviews with Commission officials, Euro-parliamentarians, and other stakeholders. I find that the value of CSR is highly contested in the EU political arena. I then elucidate four discursive strategies through which political actors interactively refined, reframed, and reinterpreted the meaning of CSR and its relevance for firm access in ways beneficial for their perceived interests. More precisely, CSR is refined as irrelevant and firms have limited access; CSR is refined as problematic, with firms with NGO partnerships having access to private meetings; CSR is replaced by corporate sustainability, with firms with operational expertise and experience being invited as conference speakers; and CSR is reframed as quantifiable, with firms with CSR data having access to small seminars. My chapter contributes to nonmarket strategy research highlighting the importance to consider political actors' agency in the lobbying process and how they creatively use language to attach meaning to CSR.

The third chapter is titled "Narrative fidelity: making the UN Sustainable Development Goals fit". This chapter empirically examines how firms discursively adopted (and adapted) the SDGs. More precisely, I study firms' ability to constitute their organizational identity by way of associating their past, present, and future practices with the newly established Goals. By focussing on the temporal dynamics of change, this chapter provides analytical clarity on the role "narrative fidelity". I collected all online available SDG-related communications, including financial and non-financial reports, of 29 large French multinationals throughout 2016 and 2017. These data were analysed using a systematic narrative approach incorporating open-ended coding cycles. Four narratives were distilled: the descriptive narrative, which promotes general knowledge; the past narrative, which reinterprets the organizational past by retelling and reviewing actions; the present narrative, which associates prevailing organizational strategies with new categories; and the future narrative, which articulates and prioritizes new ambitions. Current performativity theories in CSR scholarship focus solely on future narratives, such as "aspirational talk", and fail to incorporate how revising and redefining past and present stories creates an imperative "fit" between an organization's identity and a new framework. This study goes beyond future narratives and contributes to our understanding of the dynamic nature of temporal narratives (past – present – future). By building on narrative fidelity, it shows how all four narratives are crucial, sequential steps that help build a new corporate identity.

The fourth chapter is titled "The UN Sustainable Development Goals (SDGs) as a North Star: How an intermediary network makes, takes and retrofits the meaning of the SDGs". This chapter investigates how a network of informal intermediaries, including international organizations, consultancies, business alliances and standard setters, has contributed to the persistence of the universalistic meaning of the SDGs. Based upon our analysis of twenty-six interviews and 121 online resources produced by the twenty-two most prominent intermediaries, I find that SDG diffusion is distinct from linear depictions, such as the regulator-intermediary-target model. This is because the intermediary network acts via three dynamic mechanisms that lend to an inclusive meaning of the Goals; the core intermediaries lead efforts to make the perspective one that can accommodate a range of different audiences and activities, then intermediaries who subsequently join the network accept that broad perspective. Concomitant to their making or taking of the perspective, each intermediary individually works to retrofit the SDGs onto their unique tools and activities and to create their spot within the network. The combination of perspective making and taking, and retrofitting, propels the persistence of the SDGs as a "North Star" rather than a more specific blueprint for firms.

Combined, the findings of these four chapters make two larger contributions to the business, politics and sustainability literatures. Firstly, I show how both industry and political actors have heterogeneous interests based on their understanding of meanings of CSR, corporate sustainability and the SDGs. I demonstrate that interests are subjective in nature and how actors update their interests as their understanding of the world changes. This is in contrast with commonly held assumptions about single-peaked and rationally-calculated interests and preferences. The heterogeneity of interests manifested differently in each chapter. In chapter two, I explain how Global Compact signatory firms prefer more stringent EU policies than other non-signatory firms and industry associations, showing that participation in this sustainability initiatives signals different political preferences. In chapter three, I elucidate that political actors discursively co-create a multiplicity of CSR values and meanings based on their perceived interests. Interests, in this case, reflect political actors' position in the policymaking process. In chapter four, I reveal how firms discursively associated the SDGs with their past, present, and future practices in order to fit their organizational identities. Interests are, thus, linked to singular organizational identities and, in turn, determined how the SDGs were understood. In chapter five, I explicate how informal business intermediaries pushed for a universalistic meaning of the SDGs to accommodate everyone's institutional interests. Put differently, by keeping the SDGs broad individual intermediaries were able to fit the SDGs with their pre-existing organizational identities and practices.

Secondly, I put communication and the discursive interactions between different actors centre-stage. As such, I show the performative roles of ideas and language, and indicate the importance of social relations. Specifically, actors have different ideas about what CSR, corporate sustainability, and the SDGs entail, which they constantly refine through discursive interactions. In chapter two, I theorize that the Global Compact can best be understood as a social network in which firms' discursively learn from experts and each other about sustainability issues. In chapter three, I take a discursive institutional perspective to explain how political actors discursive interacted with other political actors, firms and nongovernmental organizations to co-create the meanings of CSR, and discursively refine its relevance for firm access. In chapter four, I elucidate how firms internally worked to discursively associate the SDGs with past and existing practices before making future commitments. Through these different narratives organizations gradually made sense of, and gave sense to, the SDGs. In chapter four, I explain how intermediary's individual practices interact with network dynamics, and how the need for individual distinction interacts with, and is at odds with, the network's desire for shared consensus. Both chapter four and five also highlight how the characteristics of the SDGs (i.e., its vague, aspirational and voluntary nature) allow for a high degree of discursive flexibility.

CONCLUSION

This dissertation sets out to study the triadic relationship between business, politics and sustainability. In this introduction, I have outlined an overall analytical framework that forefronts rules and business actors' participation in rules. I discerned that industry actors actively seek to change the rules in two ways. First, industry actors may try to shape the rules before they are adopted by lobbying regulators. Second, industry actors may try to refine the rules after they are adopted by strategically taking the rules. Sustainability, then, may refer to the sustainable conduct of firms ("corporate sustainability"), policies dealing with sustainability issues ("sustainability policies"), or both. Next, I elucidated how and why the chapters empirically focus on transnational rules and rule-environments, particularly EU rulemaking and the SDGs, and introduced the research questions. Furthermore, I explained how employing mixed methods allows me to create a coherent research story by exploring multiple perspectives. Last, I have introduced the four chapters of this dissertation and explained their combined theoretical and empirical contributions.

NOTES

[1] WEF (2019) A brief history of globalization. Available at: www.weforum.org/agenda/2019/01/how-globalization-4-0-fits-into-the-history-of-globalization/

[2] This chapter has been published in Business and Politics. Full reference: van den Broek, O. (2021). Soft Law Engagements and Hard Law Preferences: Comparing EU Lobbying Positions between UN Global Compact Signatory Firms and Other Interest Group Types. *Business and Politics*, 23(3), 383 - 405

[3] This chapter has been published by Corporate Communications: An International Journal. Full reference: van den Broek, O. (2020). Narrative fidelity: making the UN Sustainable Development Goals fit. *Corporate Communications: An International Journal*, 26 (3), 441-460.

[4] This chapter has been published in *Regulation & Governance*. Full reference: van den Broek, O. M., and Klingler-Vidra, R. (2021). The UN Sustainable Development Goals as a North Star: How an intermediary network makes, takes, and retrofits the meaning of the Sustainable Development Goals. *Regulation & Governance*, (online-first), doi:10.1111/rego.12415.

[5] This is in acknowledgement that private actors may also take up rulemaking roles. Private rulemaking refers to situation where non state actors create the rules from inside the policy process and has sparked a comprehensive literature on private governance literature. Nevertheless, this dissertation focusses explicitly on rulemaking by public actors.

[6] OECD (2018). Multinational enterprises in the global economy. Available at: www.oecd.org/industry/ind/MNEs-in-the-global-economy-policy-note.pdf

[7] Th *Academy of Management Journal* adopts the definition from Grand Challenges Canada (2017). Although grand challenges are global in nature, the discussion mostly takes place within and between nation states. Grand Challenges Canada (2017) The Grand Challenges Approach. Available at : http://www.grandchallenges.ca/wp-content/uploads/2017/11/thegrandchallengesapproach.pdf

Part I:
Business lobbying in the European Union

2 *Soft Law Engagements and Hard Law Preferences: Comparing EU Lobbying Positions between UN Global Compact Signatory Firms and Other Interest Group Types*

> "We still see a widespread disconnect between businesses' aspirations towards responsible corporate citizenship and their own lobbying efforts. It is precisely this lack of consistency that can undermine the credibility of corporate responsibility and diminish its benefits. For the Global Compact, corporate lobbying is thus naturally a key issue."
>
> Georg Kell, first executive head of the UN Global Compact[1]

Although corporate social responsibility (CSR) has gone "mainstream," the effect of CSR on business support for regulatory changes has received little scholarly attention. As can be deduced from Georg Kell's comment, this is problematic because firms potentially have a more sizable impact through their lobbying activities for socially and environmentally beneficial (or unbeneficial) public policies than through their own operations (Lyon et al., 2018). The misalignment and discrepancy between the two is illustrated by BP, a British multinational oil and gas company, which is one of the founding companies of the Global Compact. In their 2018 sustainability report they claimed to "help support the expansion of carbon pricing," (BP, 2018) while they simultaneously contributed to a lobbying campaign that successfully blocked carbon tax policy in Washington state (Influence Map, 2020).

Scholarly work that has examined the relationship between CSR and corporate political activities (CPA), has largely focused on intraorganizational resource trade-offs, such as trust, reputation, and legitimacy (Den Hond et al., 2014; Liedong et al., 2015; Wang and Qian, 2011; Lock and Seele, 2016). There are a few exceptions, such as the work of Anastasiadis, 2014).In addition, the few studies that do look at CSR and regulatory preferences have presented conflicting results. Almost a decade ago, Gjølberg (2011) argued in Business and Politics that Nordic firms with strong CSR performances are sceptical about voluntary initiatives and prefer stricter international regulation of social and environmental issues. Tellingly, Nordic countries tend to have higher levels of institutionalization, and systematic embeddedness, of CSR policies in national governance (Knudsen et al., 2015). Recently, Kinderman (2019 has refuted Gjølberg's finding by studying the role Nordic governments, business associations, and companies played in the negotiations over the

European Union's corporate transparency Directive 2014/95/EU. They found that Nordic countries have strong CSR performances, however, this did not translate into strong support for more stringent regulation (Kinderman, 2019).

Providing further empirical clarity on the relationship between CSR and policy preferences follows the recent call for more "impact-driven" CSR research (Barnett et al. 2020). My aim is to advance empirical testing on four sampling and methodology related issues. First, this article focusses explicitly on the Global Compact, a classic but highly debated CSR initiative (Schrempf-Stirling, 2018, p. 3; De Bakker, Rasche, and Ponte, 2019, p. 346). Second, it enlarges the geographical scope, which allows me to focus on firm-level-differences. Third, the chapter marks a methodological advance on existing studies by being both policy specific as well as encompassing a broader array of policies, rather than solely focusing on corporate accountability policies, in a quantitative manner. Fourth, it attempts to capture a more thorough picture of lobbying by gathering firms' policy preferences directly from policymakers instead of focusing on third-party data or self-identified policy positions, which are common approaches in existing studies.

To this end, I use the INTEREURO database for which ninety-five structured interviews were conducted within the European Commission

(EC) to determine interest groups' lobbying efforts on forty-three directives and twenty-seven regulations covering 112 policy issues in the European Union between 2008 and 2010. Interviewees situated interest groups' policy preferences on a 100-point scale, with 100 indicating the strongest degree of support for more stringent EU regulation and 0 the lowest degree of support. Statistical analyses show three key findings. First, firms that are signatories to the Global Compact lobby significantly for more stringent regulation than non-signatory firms and industry associations. Second, even though signatory firms are more aligned with nonbusiness groups' preferences compared to other business interest groups, they still prefer significantly less regulatory change. Third, the differences between the four interest group types materialize across social, environmental, and economic policy domains. Hence, I provide tentative evidence that Global Compact signatory firms prefer more regulation and are more aligned with stakeholders' interests than other firms and business groups.

The empirical questions that motivated this research theoretically contribute to two core debates in scholarship situated at the intersection between business and politics. First, this study is adjacent to scholarship examining the continuum, and relationship, between hard and soft law constellations in international business regulation (Abbott and Snidal, 2000; Dashwood, 2017; Kinderman, 2016; Kirton and Trebilcock, 2017; Rasche, 2015; Schrempf-Stirling, 2018; Shaffer and Pollack, 2009). More specifically, corporate positions towards EU directives and regulation are attempts to influence hard law, whereas participation in the Global Compact depicts a soft law arrangement. Together, they are part of a "smart-mix" of policy tools. There have been various calls for more scholarly work on the relationship between voluntary initiatives and hard law (Rasche and Waddock, 2014, p. 214; Kirton and Trebilcock, 2017). By studying Global Compact participation, I weigh in on scholarly debates about the ethical behaviour of firms that are signatories of the Global Compact compared to non-signatories. As such, this chapter extends previous literature treating corporate policy preferences as an indicator of strengthened responsibility.

Second, this chapter dovetails with scholarship on the political representation of divergent interests, which lies at the core of theories on power and government (Dahl, 1961; Lindblom, 1980; Olson, 1965; Truman, 1951). One type of interest group that arguably has unequal access and power over policymaking are actors representing economic interests (Eckert, 2019.). The significance of this privileged business access is dependent upon the degree of preference alignment with the public good. Nonbusiness groups are oftentimes assumed to represent stakeholders' interests. Thus, by comparing the regulatory stringency preferences between business and nonbusiness interest groups, I am able to infer conclusions about how Global Compact signatories' interests are more or less in agreement with the broader stakeholders' interests, without having to make a normative evaluation of what constitutes "good policy."

THEORETICAL FRAMEWORK AND HYPOTHESES

Global business regulation operates on a continuum between hard and soft law (Rasche, 2015, p. 7). Hard law, on the one hand, refers to "legally binding obligations that are precise [..] and that delegate authority for interpreting and implementing the law." They depend on "formally mandated participation and regularly assessed obligatory contributions, organization, resources, and sanctions of the institution itself" (Kirton and Trebilcock, 2017, p. 4–6). Numerous interest groups, such as industry associations, citizen groups, and firms, attempt to influence officials in order to achieve policy outcomes favourable to them (van den Broek, Chalmers, and Puglisi 2020). Business actors are particularly well positioned to shape regulation through their lobbying activities (Hillman, Keim, and Schuler, 2004, p. 838) as a result of their ability to convert economic power into politically relevant resources as well as their increased "exit power" over investments (Eckert, 2019). Corporate lobbying is anchored in firms' preferences, and corresponding lobbying positions, to shape public policies in a specific direction. Presumably, this is driven by material and instrumental concerns about profit maximization.

Soft law, on the other hand, has less stringent degrees of obligation, precision, or delegation and depends on "voluntarily supplied participation, resources, and consensual actions of their members" (Abbott and Snidal, 2000, p. 421–2). These arrangements oftentimes have a global or transnational character and focus on the failings of market mechanisms, such as environmental degradation (Bartley, 2018). They rely on the participation of nongovernmental actors and can roughly be divided in voluntary business standards and (informal) institutions (Kirton and Trebilcock, 2017, p. 4), also known as principle-based multi-stakeholder initiatives. Both have the potential to pave the road, or function as a "stepping-stone," to hard law efforts.[2] A classic example of such a soft law institution is the Global Compact (Schrempf-Stirling 2018, 3; De Bakker, Rasche and Ponte, 2019, p. 346), which relies on voluntary business participation to help meet the UN goals. The United Nation's mission is to develop a consensus on shared values and global norms that will guide, and transform, the global economy by way of their visibility, global reach, universality, neutrality, and conveying power (Williams 2014).

Despite the significance of the choices corporations make between hard and soft law arrangements, there is limited empirical knowledge on how they are linked (Shaffer and Pollack, 2009; Kirton and Trebilcock, 2017; Kinderman, 2016; Schrempf-Stirling 2018). The key empirical question of this chapter is if, and how, Global Compact signatories differ in their policy preferences compared to other interest groups. The emphasis on "other interest groups" as opposed to solely "non-signatory firms" allows for cross-group comparison and strengthens the ability to draw conclusions on the political representation of divergent interests (Truman, 1951; Olson, 1965; Lindblom, 1980). To hypothesize this relation, the first step is to elaborate what the Global Compact is, and what it is not. There has been a lively scholarly debate on how effective and legitimate this soft law initiative is, with the primary point of theoretical friction being its broader purpose (Voegtlin and Pless, 2014, p. 179).

On the one hand, scholars have critically appraised the Global Compact as an overall failure. The lack of compliance mechanisms and the scattered focus prompts Sethi and Schepers to conclude that the Global Compact has become a "a dry bed of sand." To elaborate, as a result of low entry barriers, adverse selection takes place, meaning that "the companies with the worst track record would be quite interested in joining the group at the first opportunity to enhance their otherwise poor reputation by publicizing their group membership." Combine this with little monitoring or compliance mechanisms, and firms are able to "free-ride," put differently, to get the benefits of joining without putting in any work (Sethi and Schepers, 2014, pp. 196, 207). This is supported by empirical work that finds that Global Compact signatory firms are able to enjoy the benefits of membership without implementing any costly changes to their human rights and environmental practices (Berliner and Prakash, 2015).

On the other hand, scholars have weighed the Global Compact as an overall success. Rasche and Waddock responded to Sethi and Schepers by rightly pointing out that the Global Compact should be understood as a principle and learning-based network rather than a monitoring, accrediting, and enforcement vehicle (Rasche and Waddock, 2014, p. 210). The low entry barriers are, therefore, perceived as a positive; the aim of the sociologic institutional design is for companies with a poor track record to join and improve their performance via mechanisms of norm diffusion, persuasion, and learning (Brammer et al., 2012, p. 16; DiMaggio and Powell, 1983). Hence, group dynamics are alike to most other types of networks, in which membership incites processes of organizational learning and socialization. Through participation, normative rules about firm behaviour are defined and disseminated, providing a vehicle for isomorphism (Berliner and Prakash, 2014, pp. 2019–220; Shaffer and Pollack, 2009, p. 708). This can stimulate broader public policies by creating shared norms and understanding of what responsible business conduct constitutes (Gjølberg, 2011; Daswood, 2017; Schrempf-Stirling, 2018, p. 11).

Additionally, the Global Compact was designed as a "means to serve as a (frame) of reference to stimulate best practices and to bring about convergence around universally shared values" (Kell and Ruggie, 1999, p. 11; see also, Ruggie, 2007). As such, it can best be understood as a very loose soft law arrangement (Gjølberg, 2011, p. 4) that brings "together the proliferating international rules of the game" and "can provide a space for argumentative persuasion" (Dashwood, 2017, pp. 197–8). Its embeddedness in the UN system helps to justify a common moral basis to promote universal norms and create cross-cultural acceptance (De Bakker, Rasche, and Ponte, 2019, p. 361). Thus, by expanding the amount of signatories, a critical mass can be reached that helps develop a consensus on the global business norm of social responsibility (Williams, 2014, p. 248). Schembera shows that the duration of participation in the Global Compact positively affects the levels implementation and, hence, provides empirical support for the evolutionary and learning character of the Global Compact.

The next logical step is to combine this knowledge on the Global Compact with insights on how firms define their individual policy preferences. Generally, business is regarded as a homogenous actor, lobbying for less stringent or lower levels of regulation. Dür et al., in their seminal study, present empirical support for these claims by measuring interest conflicts within business. They find that businesses' interests and priorities often align in the European Union as firms strongly mobilize to protect the status quo and, consequently, seek to kill or weaken new regulatory mandates (Dür et al., 2019; Kinderman, 2016, p. 41; Kinderman, 2019). The underlying logic is that public policies already reflect corporate preferences and implementing regulatory changes is very costly (Chalmers and Young, 2020). This is supported by the lobbying positions of industry associations. These groups aggregate business members' viewpoints in an attempt to "speak with one voice" and, as such, often seek the "lowest common denominator of consensus." (Conzelmann, 2012; Schmitter and Streeck, 1999). They are known to lobby officials for a reduction of the regulatory burden on a particular industry (Barnett, 2013).

A regulatory race to the bottom, or a lock-down of the status quo, is assumed to counter the public interest (Karr 2007, 77). This is illustrated by the fact that interest groups that claim to represent citizens, and thus stakeholders' interests, lobby for more stringent types of regulation than other interest groups (Dür et al., 2015).[3] If Global Compact signatory firms' preferences are more aligned with the stakeholders' interest, we would expect them to lobby for more stringent regulation and that their preference significantly differ from industry association but not be significantly different from nonbusiness interest groups. Indeed, there are various examples where individual firms and nonbusiness interest groups' preferences converged, complementary political goods were identified, and ad-hoc political partnerships were created. In the case of the Danish bottle standards, for example, higher environmental standards also enacted as a nontariff barrier leverages, resulting in a collaboration between individual firms and nonprofit groups (Coen, 1998). This leads to the first two hypotheses:

> *Hypothesis 1:* Global Compact signatory firms prefer the same stringency of policy change as citizens groups.

> *Hypothesis 2:* Global Compact signatory firms prefer more stringent policy change than industry associations.

The deviation from defending the status-quo also alludes to heterogenous business preferences. Hence the next question is, "what are the conditions under which some companies sign on to far-reaching government solutions when others reject them?" (Martin, 1995). Firstly, Global

Compact signatory firms may have different institutional capacities and pressures. Most relevant, seminal work by Martin found that firms that have stronger internal capacity for policy evaluation and are connected to external networks are more likely to push for stricter regulation (Martin, 1995). Global Compact membership signals both: Signatories are likely to be better able to grasp and support complicated social issues due to heightened knowledge (Den Hond et al., 2014) and the Global Compact's institutional set up links the individual firm to a larger community of policy ideas. Iterated interactions will even cause signatory firms to become more similar in norms, habits and beliefs over time, resulting in an ideational convergence of regulatory preferences (Chalmers and Young, 2020). Firms genuine in their attempts to improve social and environmental conditions may realize that if they want other firms to behave in similar ways, the most efficient way is to put hard laws in place so that the same rules apply to all (Rivoli and Waddock, 2011, p. 101). As a result, Global Compact signatory firms are more likely to recognize regulation as a supportive measure for the (voluntary) development of their CSR agenda (Schrempf-Stirling, 2018, p. 11).

Furthermore, firms mostly support regulatory races to the top as a result of their competitive advantages. To illustrate, imagine a firm which already adheres to stricter rules. Cementing these rules into regulation would mean that their competitors are forced to implement costly changes. To provide a practical example, during the EU Basel II Accord, a small group of banks with a competitive advantage in particular risk management techniques sought to make the capital requirements more stringent (Chalmers and Young, 2020, pp. 55–6). As a result, they raised competitors' costs which yet had to develop similar competencies, whilst they already complied with the newly sought-after rules (Fremeth and Richter, 2011). More specifically, Gjølberg finds that firms with a good track-record for CSR have a clear preference for more hard law. Managers in these firms argued that it makes sense strategically for them to lobby for binding regulation as "they most likely already comply with conceivable future regulatory requirements" (Gjølberg, 2011, pp. 9, 20). This logic can be extended to Global Compact signatory firms: If they already adhere to stricter rules around business responsibility, we would expect them to leverage this competitive advantage by lobbying for stricter regulatory changes than non-signatories. This results in the following hypothesis:

> *Hypothesis 3:* Global Compact signatory firms prefer more stringent policy change than non-signatory firms.

Nevertheless, Global Compact membership may not affect all policy issues equally. The CSR concept can be defined as the systematic inclusion of environmental, societal, and governance issues in core business models (Visser, 2010). Accordingly, the Global Compact focusses on CSR-related issues, encompassing human rights, labour, environment, and anticorruption. The impact of Global Compact membership may, as a consequence, be limited to certain types of issues. The variation between policy issues provides an useful analytical tool for comparative analysis. Scholars taking a policy sector approach argue that "policy determines politics"; in other words, there is a causal effect of the nature of policies on the regulatory outcomes and options (Freeman, 1985, p. 469).

Different studies have taken different stances regarding the specific policy issues that are affected by CSR institutions. Kinderman, for example, takes a narrow approach by focusing their study solely on the linkage between CSR institutions and CSR related regulation, specifically the EU nonfinancial directive (Kinderman, 2016; see also Kinderman, 2019). CSR policies can be defined as "those designed to encourage responsible business behaviour but not to require it" ((Knudsen et al., 2015). Gjølberg (2011), on the other hand, takes a wider approach by studying the effect of CSR on business preferences toward broader social and environmental regulation. This wider approach responds to the notion that social and environmental policies constrain corporate freedoms as they are seen as regulation of business, whereas economic policies enable corporate activities as they are seen as regulation for business (Llewellyn, 2007, p. 181). Examples of environmental regulation are climate policies, energy transitions, or carbon emission schemes. Social regulation includes social policy, basic rights protection and the provision of public goods, such as health care or education (Wettstein and Baur, 2016). Hence, the fourth and last hypothesis introduces policy domain as a moderating variable:

> *Hypothesis 4:* The effect of the hypotheses is stronger for social and environmental policies than for economic policies.

RESEARCH DESIGN

This article aims to empirically improve on previous studies (most notably, the studies of Gjølberg, 2011 and Kinderman, 2019) dealing with CSR and regulatory preferences in terms of sampling, data collection, and operationalization. First, it broadens the geographical scope beyond Nordic countries whilst focusing explicitly on Global Compact membership. Previous research has indicated that CSR norms and practices differ per socio-political context (Matten and Moon, 2008) and, as such, expanding firms' country of origins will increase generalizability. However, to control for endogeneity, I opt to focus on one political context, namely the European Union. This provides an empirically interesting case because of the ongoing delegation of legislative responsibilities from member states to EU institutions, which has resulted in a shifting locus of European-level lobbying (Ruggie, 2018). Furthermore, focusing on individual firm participation in a CSR initiative accounts for the fact that CSR as a practice is attributed to individual firms. Although aggregated country-level data is important to explain cross-national variations (Bernhagen et al., 2013), in order to show firm-level variations research must measure both CSR and policy preference on the organizational level.

Second, this article focusses on specific policy proposals while simultaneously covering a wide range of policy issues. Going beyond the inclusion of only corporate accountability policies better captures the full range of firms' lobbying activities and political impacts. Policy specificity is crucial since firms' general sentiments toward hypothetical regulatory stringency cannot capture real-life policy preferences (Beyers et al., 2008). Therefore, preferences need to be empirically established for each specific policy proposal, and even then, there is a problem with multidimensional topics, calling for further issue disaggregation (Chalmers and Young, 2020). At the same time, however, policy preferences should be: "assessed for a relatively large number of cases. The resulting large-N studies, if the cases were selected following the appropriate rules, allow for generalizations of the findings" (Dür, 2008, p. 567). Thus, firms' policy preferences in one policy domain do not necessarily translate into another policy domain, calling for the inclusion of a wide variety of policy issues.

Lastly, this article aims to measure firms' policy preferences as expressed in their lobbying efforts behind closed doors. The general lack of empirical studies examining the interaction between CSR and corporate lobbying stems from the lack of data access. Favotto and Kollman show that most firms are "still reluctant to reveal the positions they take on specific policies and almost never do so when they are trying to block a legislative initiative" (Favotto and Kollman, 2019, p. 9). As such, corporate content-analyses, interviews, or surveys may only contain part of the story and, thus, remain one-sided. A more compelling approach is to directly ask policymakers involved in a specific policy proposal to identify actors' policy preferences based on their interactions with these lobbying actors. The state-of-art method to make meaningful comparisons between actors' policy positions is to quantify these preferences spatially, which I will discuss in the next section.[4]

INTEREURO sample

The sample for this research was drawn from the large, integrated dataset on lobbying activities in the European Union built as part of the cross-national INTEREURO project.[5] This dataset contains information on interest groups' lobbying efforts on a stratified random sample of 124 policy proposals put forward by the EC between 1 January 2008 and 31 December 2010.[6] This sampling method, thus, critically differs from taking all interest groups as the sample population. Since this article is concerned with hard law preferences, only proposals for EU directives and regulations were included. Furthermore, to avoid capturing proposals with limited lobbying activities and little public conflict, the sample was stratified according to public saliency, meaning that only proposals that met a minimum level of public visibility were selected, which was operationalized as being mentioned in at least two leading newspapers.[7] This selection strategy ensures a minimum level of controversy, political salience, and public attention for all policy proposals.

The principle source of data was EC officials due to their centrality within the EU legislative process. More precisely, the EC has the sole right to initiate legislation and is therefore responsible for drafting proposals (Bouwen, 2004). As a result, they are best placed to assess actors' policy positions and place them within the wider legislative context. For each proposal, the lead Directorate General (DG) was identified and interviews were requested with the officials responsible for the proposals. DGs are policy departments within the EC that perform a technical function by developing, implementing, and managing EU policies. Interviewing took place in 2012. This two to four-year lag ensured that most proposals had been adopted during the interviewing stage. Overall, ninety-five structured elite interviews were conducted with policy officers or (deputy) heads of units, lasting on average seventy minutes. For fifty-four proposals access was denied or interviews did not yield enough information.

The final sample contained seventy policy proposals, including forty-three directives and twenty-seven regulations. Both directives and regulations concern generally binding EU law. Proposals that did not change the substance of existing legislation, such as codifications, were not included in the sample. For these proposals, 1043 lobbying efforts were identified, of which there were 651 lobbying efforts by industry associations (41 percent) and 224 lobbying efforts specifically by individual firms (21 percent).[8] Policy proposals ranged from "consumer labels on fruit juices" to the "classification of chemicals as hazardous materials," and are, thus intentionally broader than solely corporate accountability policies. Table 1 provides a sample of policy proposals.[9]

Furthermore, to make meaningful comparisons, the interviews were based on a structured questionnaire and interviewees were asked to identify three distinct issues that stakeholders disagreed on during the proposal, resulting in ninety-eight policy issues. For example, the policy proposal on "alternative investments" included two policy issues: what types of funds should be regulated and whether this should be open to third countries.

Table 1. Sample of policy proposal description

♦ Alternative investment	♦ Energy integrity	♦ Institution powers
♦ Car safety	♦ Emission Trading System	♦ Light vehicle emissions
♦ Carbon capture storage	♦ Fake drugs	♦ Metrology
♦ Copyright protection	♦ Fisheries reconstruction	♦ Over-the-counter derivatives
♦ Credit rating agencies	♦ Marine life	♦ Petrol vapour recovery
♦ Deposit guarantee scheme	♦ Fruit juice	♦ Roaming
♦ Duty on biodiesel imports	♦ Hazardous materials	♦ Waste Electrical & Electronic Equipment

Dependent variable: business policy preference

To quantify policy preferences (P), and make meaningful comparisons, officials were asked to identify which interest group actor(s) actively lobbied on each policy proposal and estimate their positions. Each actor was located on an "issue continuum ranging from 0 to 100, where 0 means least support for EU regulation and the higher values indicate support for more regulation" (Dür et al., 2019, p. 25). The higher the value, the more stringent regulatory change an actor preferred. Actors who held the most extreme positions were placed on either end of the issue continuum before all other actors were located. In addition, officials were asked to identify the policy preferences of the EC, the Council, the European Parliament (EP), party groups in the EP, and member states that took a clear position. Lastly, officials were asked to locate the reversion point (RP), the position if no agreement would be found, often equal to the status quo. All information was supplemented and cross-checked by a content analysis of 251 position papers. In addition, I created an ordinal measurement of preference to calculate the probabilities of being extremely conservative or progressive; where $P \leq 10$ was recoded as preferring a continuation of the status quo, $10 < P < 90$ as preferring slightly more stringent regulation and $P \geq 90$ as preferring substantively more stringent regulation. [10]

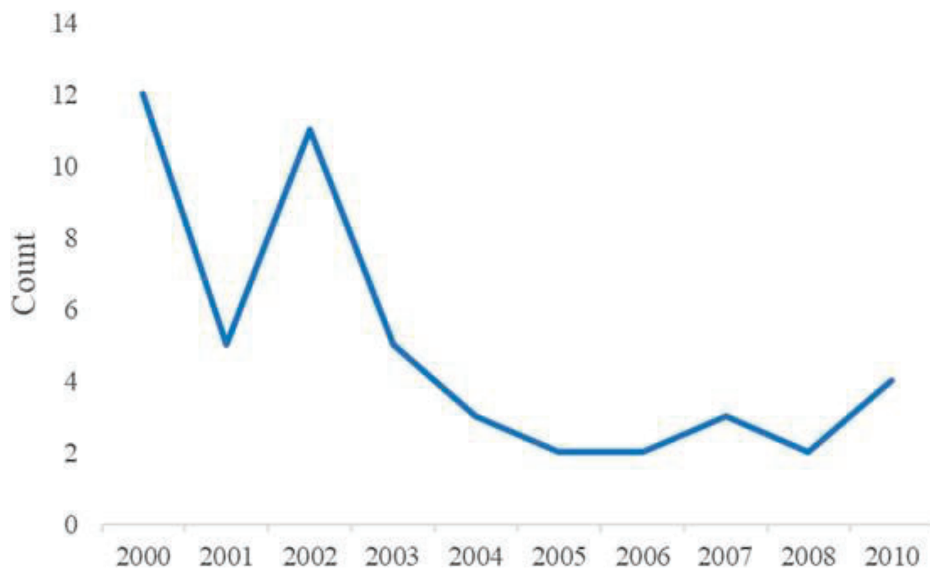
Independent variable: global compact signatory firms

For each individual firm, I determined whether they were a signatory member of the Global Compact. This data is policy proposal specific; this means that if the proposal has been put forward by the EC in 2008, firms had to be a signing member by that year. The data collected on Global Compact membership informed the variable "interest group types," dividing the sample into four categories: “signatory firms,” “non-signatory firms,” “industry associations,” and “non-business groups”. [11]

Comparisons between these groups is pivotal in this study and, as such, the final sample includes both signatory and non-signatory firms. This approach has the advantage of being able to discover and unfold differences between interest groups types. However, since certain characteristics make firms more likely to join the Global Compact, in other words firms are not randomly assigned to these groups (Schembera, 2018, p. 788), caution toward causal claims is exercised. As such, the results aim to demonstrate that Global Compact signatory firms perform differently in relation to non-signatory firms, but do not seek to make any causal claims on whether signatory firms “improve their performance after joining the CSR club with respect to their performance before they joined it” (Berliner and Prakash, 2014, p. 222).

Overall, forty-three firms in the sample were not a signatory member of the Global Compact as of end 2010, marking the last policy proposal included in this study. Four sampled firms were delisted during this period as a result of the ban on tobacco firms, noncommunication, misconduct, or upon individual request. Of the thirty-nine firms that joined the Global Compact before the end of 2010, twelve firms were part of the Global Compact’s “founding firms.” Figure 1 shows when the sampled firms joined the Global Compact, if applicable. As the research design compares between the four indicated interest group types, the design, unfortunately, does not allow the inclusion of firm-level control variables in the main model, such as years of Global Compact membership. This, however, corresponds with the aim of the research to unfold differences between groups rather than trace causality. To test robustness of the model, I cross validated binary Global Compact membership with reporting practices in accordance to the Global Reporting Initiative (GRI). The GRI is the largest private standard that aims to help firms understand and communicate their impact on "crucial sustainability" issues such as climate change and human rights. By re-running the models on another core CSR initiative, the generalizability of the results are strengthened. In other words, other types of soft law initiatives may yield similar differences. Keeping all other variables constant, results from the multivariate regression analysis showed no difference between GRI or Global Compact participation, nor were there any differences for firms participating in both initiatives or firms participating in one or the other. Appendix II reports the full regression tables.

Figure 1. Number of sampled firms joining the Global Compact, per year



Intermediate variable: policy domain

To control for the interaction effect with policy domains, I categorized proposals by their content, making use of the Comparative Agendas Project (CAP). This project classified policy activities into a single, universal and consistent coding scheme of nineteen policy areas divided into several sub-topics. For each proposal the corresponding CAP code was determined and subsequently recoded into a binary variable. Economic issues include domestic commerce and foreign trade. Social and environmental issues include environment, health, immigration, technology, law & crime, agricultural, transport, energy, and international

Table 2. Active policy issues (amount) by policy domain and interest group type

	Global Compact firms	Non-signatory firms	Industry Associations	Non-business groups	Total
Social and Environmental issues	48 (41%)	62 (64%)	232 (54%)	187 (48%)	529 (51%)
Economic issues	68 (59%)	35 (36%)	196 (45%)	205 (52%)	504 (49%)
Total	116 (100%)	97 (100%)	428 (100%)	392 (100%)	1033 (100%)

affairs. This division was made based on the content and direction of the original policy proposals. Table 2 indicates that, in this sample, Global Compact signatory firms are, surprisingly, slightly more active in economic policy domains whereas non-signatory firms are slightly more active in social and ecological policy domains.

Control variables

To control for potential omitted variables that are correlated with, but not caused by interest group types, I check for various alternative explanations of policy preference. As the research design compares between the four indicated interest group types, all variables need to be applicable for all types of groups.

To start, policy preference might be affected the degree of unity or conflict between interest groups lobbying on the same issue. When actors share the same policy goal on a given issue, by default, they form an informal lobbying coalition (Klüver, 2013, p. 29). Unity is operationalized as the number of interest groups puling in the same direction (Dür et al., 2019). The more unity, the more difficult it is to have an alternative policy preference. Conflict, on the other hand, occurs when actors lobby on the same issue but explicitly state diverging preferences (Chalmers, 2018, p. 5). The level of conflict between interest groups is operationalized as a standard deviation of interest groups' positions for each issue. The more conflict, the easier it is for firms to express an alternative preference.

Furthermore, public scrutiny may restrict firms' policy preference by making their lobbying efforts more visible (Chalmers and van den Broek, 2019, p. 4). As such, media attention, operationalized as the logged number of reports within five selected newspapers, forces firms to take societal accepted policy preferences. Lastly, the better an actor is known for its technical knowledge, the easier they can use complexity and specialization to substantiate an alternative preference (Eckert, 2019, p. 6). Knowledge is operationalized as actors' issue intelligence as perceived by EU officials on a scale from one to five.

Although organizational-level factors cannot inform the main model, they can still be controlled for within the descriptive part of the analysis. [12] Previous research has indicated that the factors that influence lobbying activities also largely determine participation in the Global Compact (Bennieet al., 2007). As such, I build upon seminal work by Jackson and Apostolakou (2010) on the sectoral and national patterns of CSR adoption. They suggest that industry impact and varieties of capitalism (VOC) explain differences in CSR commitments. [13]

Firstly, sectoral data collected in accordance to the industry classification benchmark system shows that wholesale (N = 26), finance

(N = 23), and electricity (N = 17) are most prevalent in the INTEREURO sample overall. More specifically, signatory firms are most active in the electricity (N = 12) and financial industries (N = 11), whereas non-signatory firms are most active in the whole-sale (N = 18) and financial industries (N = 12). Using the classification from Jackson and Apostolakou, I create a dummy variable for high versus medium-low (ecological) impact industries. High impact sectors include agriculture, construction, resources supply, manufacturing, transportation, and whole-sale. Medium-low impact sectors include administration, entertainment, finance, insurance, social work, information, and science.

Secondly, data on firms' home-countries shows that the headquarters of the majority of signatory firms are based in France (N = 11) and the UK (N = 9), whereas the headquarters of non-signatory firms are mainly in the US (N = 13) and UK (N = 13). To control for VOC, firms based in the United Kingdom, the United States, or Israel were classified as liberal market economies (LMEs) and firms based in Austria, Belgium, Canada, Denmark, Finland, France, Germany, Italy, Luxembourg, Netherlands, Norway, Spain, Sweden, or Switzerland as coordinated market economies (CMEs).

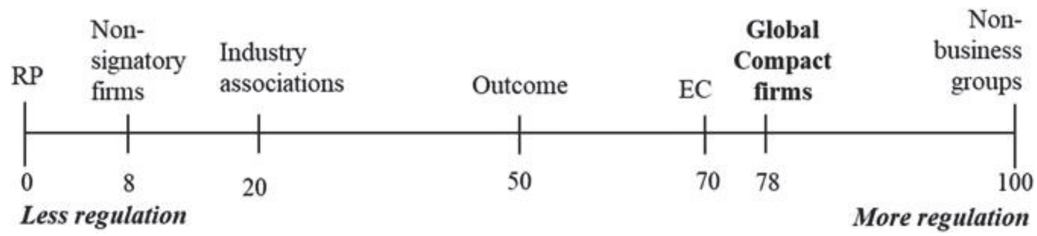
RESULTS

Descriptive analysis

To gain a better understanding of the data, I start by examining the median (ME) policy preferences of Global Compact signatory firms and non-signatory firms in the final sample relative to the median outcome, median reversion-point (RP), and median preferences of the EC, industry associations, and nonbusiness interest groups. Following the research design, all median preferences are policy proposal specific rather than firm specific; put differently, they correspond to lobbying activities on specific proposals and policy issues. The advantage of showing the median rather than the mean position is to prevent distortions from outliers (Dür et al., 2015).

The results across all policy domains are spatially visualized in two. Nonbusiness interest groups appear to lobby for maximal regulatory changes in the European Union. They preferred the greatest amount of legislation (ME = 100) for 55 percent of the policy proposals. Industry associations (ME = 18) and non-signatory firms (ME = 8), on the other hand, appear to lobby for the least amount of regulatory changes in the European Union, and are relatively close to the RP (ME = 0). Industry associations lobbied 44 percent of the time for a continuation of the status-quo and non-signatory firms 47 percent of the time. Interestingly, Global Compact signatory firms (ME = 78), prefer more stringent policies than the EC (ME = 70) or the final outcome (ME = 50). They lobbied for 41 percent of the time for the most stringent amount of regulatory change. [14]

Figure 2. Median positions of actors, revision points (RP), and outcomes on all issues



The sample means (x) of policy preference per interest group type, as shown in table 3, paint a similar picture. Industry associations (x = 39.27) and non-signatory firms (x = 38.73) prefer, on average, the lowest stringency of regulatory change. The majority of the EP (x = 70.35) and nonbusiness interest groups (x = 70.55) prefer the highest stringency of regulatory change. Global Compact signatory firms' policy preferences (x = 60.15) fall between the mean preferences of majority of the Council (x = 50.50) and the EC (x = 68.14). This is mirrored in the ordinal measurement of policy preference as well. The above provides preliminary, descriptive support for H2 and H3: Global Compact signatory firms appear to prefer more stringent regulation than non-signatory firms

Table 3. Mean policy preference stringency by policy domains

	Policy domains		
	All domains	Economic	Social & environmental
Global Compact firms	60.15	50.25	67.13
Non-signatory firms	38.73	41.45	33.90
Industry associations	39.27	43.62	34.12
Non-business groups	70.55	66.53	74.21
EC	68.14	73.28	62.42
EP	70.35	68.00	73.36
Council	50.50	53.52	43.91
Average	53.43	52.07	54.87

and industry associations. However, H1 seems incorrect as nonbusiness interest groups still prefer the most stringent regulation. To test for the moderating variable introduced in H4, I split the results into economic and social and environmental issues. For economic policy issues, there appears to be smaller differences within business groups. Median results show that non-signatory firms (ME = 9) and industry associations (ME = 33) prefer slightly more regulation for economic issues, whereas Global Compact signatory firms (ME = 50) prefer much less regulation. For social and environmental issues, on the other hand, results indicate a maximum widening of the gap within business group preferences. Industry associations and non-signatory firms prefer the continuation of the status quo (ME = 0), whereas Global Compact signatory firms' preference align perfectly with nonbusiness interest groups in maximum regulatory change (ME = 100). This result is mirrored by the means of policy preferences per policy domain, which can be found in the last two columns of table 3, providing preliminary, descriptive support for H4: The effect of the previous hypotheses appears stronger for social and environmental policy proposals.

Lastly, although firm-specific variables cannot inform the multivariate model, they are important descriptive indicators, allowing to control for firm-level differences that could explain the relationship between Global

Table 4. Policy preference by Global Compact membership and industry

		Industry Impact	
		High	Low
Global Compact	*Signatory firms*	31.72 (N = 27)	49.72 (N = 22)
	Non-signatory firms	55.37 (N = 25)	70.17 (N = 24)
	Average	43.10 (N = 52)	60.39 (N = 46)

Table 5: Policy preference by Global Compact membership and VOC impact

		Varieties of Capitalism	
		LME	CME
Global Compact	*Signatory firms*	67,61 (N = 12)	60,83 (N = 36)
	Non-signatory firms	42,54 (N = 26)	36,70 (N = 23)
	Average	50.90 (N = 39)	51.42 (N = 59)

Compact membership and policy preference. Results indicate that firms are evenly distributed across industries, however, firms in high impact industries do have slightly lower preferences than firms in low impact industries (see table 4). Furthermore, there are relatively few Global Compact signatory firms from LMEs and more from CMEs (see table 5). Nevertheless, the policy preferences of firms from LMEs and CMEs are highly similar. Additionally, the direction of the effect remains similar in both cases: signatory firms prefer more regulation than non-signatory firms.[15] These results are conferred by a simple two way Anova. Thus, firms' industry and home-country, appear to have no bearing on the results.

Multivariate analysis

I now turn to the multivariate regression analysis, for which I used a mixed effects linear regression analysis for the scale measurement of preference and a mixed effect ordered logistic regression for its ordinal equivalents. Groups are nested in proposals and issues and as such observations are dependent. Put differently, as some actors lobby on multiple issues, occasionally more than one measurement has been taken from the same actor. Therefore, I estimated hierarchical models with random effects at the proposal and issue levels.

Table 6. Multivariate Analysis

	(1)	(2)	(3)	(4)	(5)
	Base model	Preference	Preference	Preference (ord)	Preference (ord)
Non-signatories		-12.72** (5.67)	-7.38 (7.48)	0.26*** (0.05)	0.41*** (0.10)
Industry associations		-16.10*** (4.48)	-6.61 (6.88)	0.24*** (0.07)	0.33*** (0.12)
Non-business groups		12.90*** (4.89)	17.94*** (6.98)	0.59* (0.16)	0.53* (0.58)
Group x Policy Domains					
Non-signatories, social & environ			-9.72 (11.78)		0.30*** (0.12)
Association, social & environ			-17.83** (8.84)		0.37* (0.22)
Non-business, social & environ			-7.76 (9.45)		0.99 (0.52)
Conflict	-0.81*** (0.15)	-0.67*** (0.15)	-0.67 *** (0.15)	0.95*** (0.01)	0.95** (0.01)
Side	-0.84 (0.53)	-0.11 (0.52)	-0.04 (0.52)	0.99 (0.03)	1.00 (0.03)
Media Attention	4.80 (3.41)	4.16 (3.25)	3.72 (3.25)	1.30 (0.27)	1.25 (0.26)
IG Knowledge	-2.42* (-1.73)	-2.15 (1.38) ***	-2.27 (1.39)	0.84** (0.07)	0.84** (0.07)

Constant	81.94***	77.18***	74.17***		
	(11.97)	(12.70)	(14.04)		
Observations	937	937	937	937	937
N proposals	67	67	67	67	67
N issues	108	108	108	108	108
Variance (proposals)	17.60	16.16	15.99	1.14	1.19
Variance (issues)	9.49	10.57	10.49	0.45	0.43

Exponentiated coefficients; odds ratio; t statistics in parentheses
* p < 0.1, ** p < 0.05, *** p < 0.01

Table 6 summarizes the results, taking Global Compact signatory firms as the base category. Model 1 shows the base model, excluding interest group types, and indicates that only the control variables "conflict" and "knowledge" are significant. Looking at model 2, the coefficients for non-signatory firms, as well as industry associations, are negative and statistically highly significant, indicating that Global Compact signatory firms prefer higher levels of regulatory change than other business actors. The coefficient for nonbusiness interest groups, on the other hand, is positive and also highly significant implying that this interest group type still lobby for more regulatory change than Global Compact signatory firms. The marginal odds of these results are visualized in figure 3.

Model 4 shows that these effects are substantial; using the ordinal measure of policy preference does not alter the overall results, even though the significance level of non-business interest groups slightly decreases. Thus, the multivariate results mirror the descriptive analysis and provide statistically strong support for H2 and H3: Firms participating in the Global Compact lobby significantly for higher levels of regulatory change compared to non-signatory firms and industry associations. There is, on the other hand, little support for H1: Although Global Compact signatory firms' regulatory preferences are more aligned with nonbusiness than with business groups, they still prefer significantly less regulatory stringency.

Model 3 adds the interaction term between interest group types and policy domains to test whether the effect of interest group type on policy preference is conditional on the policy domain. The results show that the coefficients for the interaction term are only negatively, statistically significant for industry associations.

Model 5 shows that this effect is still substantial when using the ordinal measure of policy preference, even though the significance level decreases slightly. Additionally, using the ordinal measure unveils a significant, negative coefficient for non-signatory firms. Figure 4 illustrates the interaction effect on the ordinal measurement for policy preference, while keeping all other variables constant.

Figure 3. Marginal odds for policy preferences, by interest group types

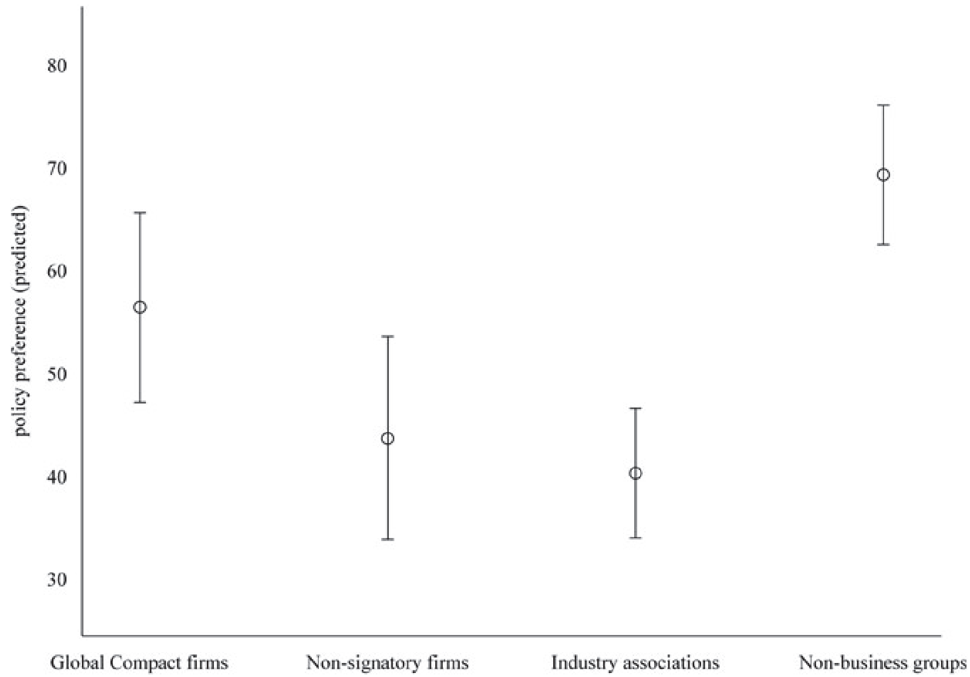
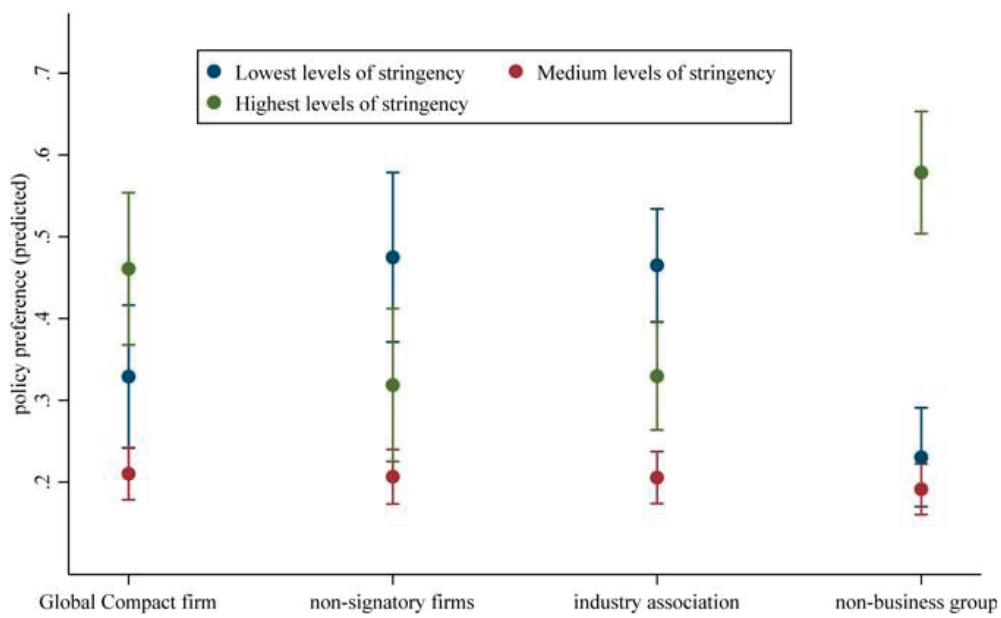


Figure 4. Marginal odds for policy preference, by policy domain and interest group types



These mixed results lead to a partial acceptance of H4: The difference in regulatory preference between Global Compact signatory firms and industry associations is slightly larger for social and environmental issues than for economic issues; this effect, however, is weak.

Discussion and conclusion

This study demonstrated that Global Compact signatory firms support more stringent supranational regulation than non-signatory firms. How does this relate to work previously featured in Business and Politics? To start, my findings empirically amplify Gjølberg's assertion that firms engaged in CSR initiatives are favourable toward hard law interventions. However, our results deviate in terms of the direction of the relationship between soft and hard law; whereas Gjølberg argues that firms engaged in CSR initiatives are sceptical toward soft law arrangements, my findings suggest that that rather than being substitutes, CSR and soft law initiatives complement binding regulation.[16] Future research should shed further light on this dynamic interaction and may build further on Gjølberg's survey results and shed more light on managerial motivations behind stricter regulatory preferences, which appear to be shaped by competitive institutional advantages (Gjølberg, 2011, p. 2; A similar argument was put forward by Fremeth and Richter, 2011). Furthermore, although my results seemingly refute Kinderman's arguments, they could well co-exist due to the different types of operationalization. To explain, whereas this study specifically looked at firm-level regulatory support, Kinderman primarily focused on country-level regulatory support (Kinderman, 2019, p. 30). As such, it could be that although CSR affects the policy positions of individual firms, it does not explain countries' preferences for EU regulation at an aggregated level. Future research should further scrutinize the relationship, and tensions, between the two.

Interestingly, the results of this analysis indicated that the effect of policy domains as a moderating variable was very weak and only significant across all models for industry associations. Future research should further examine if, as well as how and why, this effect varies for different policy issues, and ultimately, what this means for the CSR concept. Two explanations bear further scrutiny. Firstly, there has been a growing awareness of the integrated nature between economic, social, and environmental issues. This is illustrated by the agenda stipulated in the Sustainable Development Goals (SDGs), which incorporates environmental, social, and economic sustainability (Fukuda-Parr, 2016, p. 48). Hence, the division between policy domains may be rather artificial. Secondly, the policy proposals within the sample were put forward in the immediate aftermath of the recent global financial crisis. Since regulatory failure was at the root of the crisis, and large firms were largely held responsible (Chalmers and van den Broek, 2019), promoting more stringent economic regulation may have been part of firms' broader societal responsibility during this period. Future research should, additionally, expand mediating and moderating variables, most importantly, by focusing solely on individual firm lobbying and firm-specific variables, such as industry, home-country, and size.

Examining how signatory and non-signatory firms are politically different is crucial in understanding the relationship between Global Compact membership and hard law (Rasche and Waddock, 2014, p. 214). My results are particularly telling since the Global Compact is on the "weak-side" of the CSR spectrum. Future research should further examine the direction of causality between Global Compact membership and regulatory preferences. This could theoretically be explained in two ways: Either signatory firms were already different before they joined the Global Compact, or they changed after joining. The first explanation would yield important conclusions for the question "who becomes a member?" as it counters the criticism of "adverse selection" put forward by Sethi and Schepers. The second explanation, on the other hand, would yield critical insights for the question "what does membership effectuate?" as it provides support for the underlying learning mechanisms put forward by

Williams as well as Rasche and Waddock (Rasche and Waddock, 2014; Sethi and Schepers, 2014; Williams, 2014. See also Berliner and Prakash, 2014; Voegtlin and Pless, 2014; Schembera, 2018). Future research could study a smaller subset of firms over a longer period of time and inductively trace the process of how these firms change their behaviour after joining a principle-based CSR institution.

This study aimed to enrich the larger soft and hard law debate with insights in corporate policy preferences (Abbott and Snidal, 2000; Kirton and Trebilcock, 2017; Rasche, 2015; Schrempf-Stirling 2018; Shaffer and Pollack, 2009). Shaped by the larger neoliberal context, [17] this debate touches upon political views on the appropriate role of the state in society and the economy (Dashwood, 2017, p. 196) and is tightly linked to ideology (Llewellyn, 2007, p. 177).[18] My results indicated that CSR soft law initiatives do not only fill in governance gaps left by national governments (Schrempf-Stirling, 2018, p. 3), but that they may also yield important consequences for hard law interventions. My observation that firms' participating in a soft law initiative prefer more stringent regulation, provides an alternative reality to Vogel's well-known argument that firms participate in soft law arrangement with the aim to avoid stricter hard laws (Vogel, 2008). Put differently, greater soft law does not necessarily imply less hard law, on the contrary, the two appear to complement and support each other. To better understand how firms' policy preferences result in hard law regulatory changes, future research could further scrutinize the lobbying success of firms that engage in soft law CSR institutions[19] as well as examine different regulatory contexts and soft law initiatives. This line of inquiry would add to the emerging literature of co-regulation, and private-public regulatory partnerships and coalitions (Schrempf-Stirling, 2018; Knudsen et al., 2015).

Lastly, the comparative research design of this analysis allowed for a contrast between signatory and non-signatory firms with industry associations and nonbusiness groups based on their spatial preferences for regulatory change. As such, my data measured alignment between business and nonbusiness interests, warranting inferences about how certain firms may promote stakeholders' interests. My results demonstrated that Global Compact signatory firms are significantly different from industry associations, which, similar to non-signatory firms, push for a regulatory race to the bottom. However, they are also different from nonbusiness interest groups, which push for a regulatory race the top. Nevertheless, Global Compact signatory firms are still more aligned with nonbusiness groups, and as such, with the stakeholders' interest. Future research should further explore whether, and how, this could provide a buffer against "elitism" and interest group distortions of the functioning of democracies (Wright Mills 1956; Dahl 1961). This may also shed more light on the outliers and the clustering of firms' policy preferences around the two far-ends of the regulatory preference spectrum, either preferring no regulatory change (P = 0) or maximum regulatory change (P = 100).

NOTES

[1] AccountAbility and Global Compact (2005). Towards Responsible Lobbying, www.unglobalcompact.org/library/254.1.

[2] Note that this understanding of soft law is different from "soft regulation" as the latter refers to non-coercive national government regulation with low degrees of regulatory strength, see for example Knudsen, Moon, and Slager (2015, 84–6).

[3] I infer that if citizens groups prefer more regulatory changes, regulatory stringency is in the stakeholders' interest.

[4] Measuring policy preference in terms of regulatory stringency allows for general measure, however, it is important to note that it washes out nuances, as is discussed in Chalmers and Young (2020).

[5] The INTEREURO dataset is not without complications and difficulties, most notably, the omittance of issues that are kept off the policy agenda as a result of corporate lobbying (see Eckert, 2019) and the difficulty of capturing "true" policy preferences through elite

interviews.

[6] For more information on the sampling procedure see Beyers et al. (2014).

[7] To focus solely on relevant lobbying entries within the INTEREURO dataset, I use the sampling methods as per the seminal work of Dür et al. (2019).

[8] This includes 98 unique firms as some actors were active on several issues.

[9] Policy proposals were picked along the following criteria: interest group activity (N > 10) and lobbying activities by individual firms (N > 1).

[10] The preferability between the two, however, depends heavily on political outlooks. Both have a procedural and substantive character, which may vary in the "eye of the beholder."

[11] By include business associations as an additional categorical groups, I respond directly to Kinderman's (2019) concern about the role of industry associations.

[12] Consult Appendix I for a further breakdown per industry and Appendix II for a further breakdown per home country.

[13] Note that all firms in the sample are considered "large firms," based on their average staff counts. Hence, this variable is not included

as a firm-specific control variable.

[14] These results are, however, more nuanced than the above suggests; the far-ends of the scale represent the two most common lobbying stringency categories. To illustrate, Global Compact firms lobbied for the lowest stringency of regulatory change (P = 0) in 19 percent of the cases and firms' not participating with the Global Compact lobbied for the highest stringency of regulatory change (P = 100) 30 percent of the time.

[15] Note that these figures are informed by data on unique firms and, as such, reflect the average policy preference and classifies Global Compact membership by the cut-off year 2010.

[16] For an overview of the discussion on whether soft and hard law are substitutes or complements, see Kirton and Trebilcock (2017).

[17] Neoliberalism, arguably, commenced with the work of Hayek and the establishment of the Mont Pelerin Society after the Second World War.

[18] In terms of partisan politics, this implies that left-centre parties tend to support more business legislation whereas right-centre parties tend to favour industries to regulate themselves.

[19] This could be done based on the INTEREURO data, or alternatively the methodology, on lobbying success, which is measured

as how much an actor is able to pull the policy outcome in their preferred direction.

APPENDIX I

Table IA. Overview firm's country of origin

Country of origin	Global Compact signatory firms (N)	Non-signatory firms (N)
Austria	1	0
Belgium	0	2
Canada	0	1
Denmark	0	1
Finland	1	0
France	11	0
Germany	7	9
Israel	1	0
Italy	3	3
Luxembourg	0	1
Netherlands	4	0
Norway	3	0
Spain	2	3
Sweden	1	1
Switzerland	3	1
UK	9	13
USA	3	13

Table AII. Overview firms' sector according to the Economic Classification of Economic Activities (NACE)

Industry	Global Compact signatory firms (N)	Non-signatory firms (N)
Administrative and support service activities	0	1
Agriculture, forestry and fishing	0	1
Arts, entertainment and recreation	0	4
Construction	0	1
Electricity, gas, steam and air conditioning supply	12	5
Financial and insurance activities	11	12
Human health and social work activities	5	0
Information and communication	5	3
Manufacturing	4	1
Professional, scientific and technical activities	2	2
Transportation and storage	1	1
Wholesale and retail trade; repair of motor	8	18

APPENDIX II

To test the robustness of the regression models, I created three alternative measurements of firm participation in a CSR institution. I started with coding for each company whether they disclosed non-financial information through the GRI framework one year prior to their specific lobbying effort. Subsequently, I created two new variable combining Global Compact membership and GRI disclosure: one variable requiring engagement in both CSR initiatives and another variable requiring engagement in only one of the two CSR initiatives. Similar to the original models, I created four groups, kept the preference as a ratio measurement and included all control variables. Model 1 in Table x shows the results for firms which reported through the GRI framework as the base category. Model 2 shows the results for firms which either reported through the GRI framework or were a member of the Global Compact as the base category; and model 3 shows the results for firms which both reported through the GRI framework and were a member of the Global Compact. The results for all three alternative measures appear not to divert from the original model, if anything, the results are stronger and more significant. Hence, I conclude that the model is indeed robust.

Table AIII: Robustness tests

		(1) preference	(2) preference	(3) preference
GRI	Other Firms	−29.59***		
		(3.38)		
	Associations	−21.37***		
		(5.19)		
	Non-Business	16.01***		
	Groups	(5.05)		
GRI or Global	Other Firms		−10.34*	
Compact			(5.86)	
	Associations		−14.91***	
			(4.35)	
	Non-Business		14.63***	
	Groups		(4.80)	
GRI and Global	Other Firms			−11.74**
Compact				(5.85)
	Associations			−17.95***
				(5.10)
	Non-Business			11.65**
	Groups			(5.48)
	Interest group	−.89***	−.88***	−.89***
	conflict	(.17)	(.17)	(.17)
	side	−.69	−.69	−.69
		(.52)	(.52)	(.52)
	Log total	5.78**	5.71**	5.84**
	media	(2.89)	(2.88)	(2.89)

(Continued)

(Continued.)

	(1) preference	(2) preference	(3) preference
Interest group	−2.66*	−2.76*	−2.67*
knowledge	(1.42)	(1.41)	(1.41)
Constant	101.34***	86.58***	89.55***
	(11.43)	(12.38)	(12.65)
N	873	873	873
Variance (proposals)	12.71	12.53	12.65
Variance (issues)	9.98	10.13	10.01
Log Likelihood	−4461.73	−4460.64	−4460.18

Exponentiated coefficients; t statistics in parentheses
*p < 0.1, **p < 0.05, ***p < 0.01

3 *How Political Actors Co-Construct CSR and Its Effect on Firms' Political Access: A Discursive Institutionalist View*

Which firms are excluded and which are included in public policymaking? The question of firms' political access has been integral to the broader nonmarket strategy literature (Baron, 1995; Hillman and Hitt, 1999; Mellahi et al., 2016; Oliver and Holzinger, 2008). States are one of the most critical audiences for firms because governments (increasingly) affect their activities and outcomes (Oliver and Holzinger, 2008; Schuler et al., 2002; Werner, 2012). Since access is necessary for firms to influence public policies (Bouwen, 2002; Werner, 2012), "gaining and maintaining access to those who make public policy may well be a firm's single most important political goal" (Schuler et al., 2002, p. 659). In the "political marketplace" (Bonardi et al., 2005), firms and other organized interest groups demand access to political decision-making in order to push for specific types of public policies, which is provided by the political actors responsible for making public policies.

Recent management studies have started to explore the role of corporate social responsibility (CSR) in this political marketplace by adopting a resource-based view: CSR may create strategic organizational resources for firms that can be instrumentalized to gain access to policymaking (Den Hond et al., 2014; Liedong et al., 2015; Rehbein and Schuler, 2015; Wang and Qian, 2011). The definitional boundaries of CSR differ in these works, ranging from philanthropy and community engagements to firms' perceived commitments to human rights and biodiversity. The dominant causal story is that CSR increases firms' organizational legitimacy, trust, and reputation (Den Hond et al., 2014; Liedong et al., 2015; Werner, 2015), which in turn increases the likelihood of politicians, bureaucrats, and other stakeholders accepting the firm as an appropriate entity for being granted access to policymaking (Wang and Qian, 2011).

This story, however, underemphasizes the resource interdependence and exchange between firms and political actors (for an exception, see Werner, 2015). Bouwen (2002, pp. 368–369) argued that it is "a mistake to regard business lobbying as a unidirectional activity" since political actors demand "resources that are crucial for their own functioning". These so-called "access goods" depend upon institutional context and range from providing, sorting, and making sense of technical information (Bouwen 2002; Baumgartner et al., 2009; Chalmers, 2013; Coen et al., 2021) to providing financial contributions, ensuring compliance, and granting political support (Albareda and Braun, 2019; Beyers, 2004; Carpenter, 2010; Eising, 2007). Access goods, therefore, refer to what political actors "demand" from firms in exchange for access.

In this chapter, I explore the dynamic process through which political actors transform CSR into access goods that can be traded for firm access. This requires shifting the perspective, and thus the unit of analysis, from the firm to political actors, responding to calls to further scrutinize political actors' role in firm access (Ridge et al., 2018). Given that generating, deliberating, and legitimizing ideas is the very essence of politics (Schmidt, 2008, p. 305), I employ a discursive institutional approach to complement traditional nonmarket strategy studies. Elucidating both content and process, I assert that discursive institutionalism adds new insights into what kind of "access good" CSR is and how it is constructed. While institutional theories have long informed nonmarket strategy research (Doh et al., 2012; Mellahi et al., 2016), its linguistic turn (Alvesson and Karreman, 2000) has been insufficiently studied.

Discursive institutionalism considers the "substantive content of ideas and the interactive process through which ideas are conveyed and exchanged through discourse" (Schmidt, 2010a, p. 3) and is rooted in the assertion that "institutions provide a structure for communication but are also communicatively constructed" (Meyer and Vaara, 2020, p. 902; see also Green and Li, 2011, p. 1666). In this approach, ideas are embedded in institutions and discursive processes that prompt actors to refine, reframe, and reinterpret these ideas (Béland and Cox, 2010; see also Van den Broek and Klingler-Vidra, 2021). This framework is also pertinent to the study of CSR: Crane and Glozer (2016, p. 1244) argued that the multiplicity of CSR meanings warrants an interpretive approach to examine "CSR as a fluid and discursive field of contestation". In line with this approach, I conceptualize CSR as a normative and changing idea concerning how firms should give meaning to their impact on society and the environment. Subsequently, I argue that political actors are not merely neutral receivers but are actively involved in co-constructing the multiplicity of CSR meanings, and discursively refine its relevance for firm access.

Addressing this lacuna, I focus on the empirical case of the European Union (EU). The EU offers an ideal polity as the European regulatory locus has shifted from national governments to EU institutions, resulting in over 500 firms actively lobbying Brussels as of 2020 (Coen and Vannoni, 2020). Two key EU institutions involved in EU policymaking are the Commission, which comprises political and technical bureaucrats, and the Parliament, which comprises elected members. To investigate the relationship between CSR and firm access, I conducted 43 interviews with Commission officials, members of Parliament, and a range of external stakeholders, including nongovernmental organizations (NGOs). Furthermore, I employed participant observation in 10 key events organized by the EU institutions and industry actors, as well as gathering all publicly available policy documents both on CSR and lobbying.

My analysis reveals that CSR's value is highly contested in the EU political arena, subverting the theoretical expectations that CSR invariably enhances politically relevant resources. On the contrary, CSR may be perceived as a negative attribute. I subsequently explain that how political actors discursively act upon these CSR controversies shapes the multiplicity of CSR meanings and CSR's potential as an access good. The study reveals a circular movement between political actors' interests, discursive interactions, CSR meanings, and political access by organized interest groups. I distinguish four discursive institutional strategies that political actors employed based on their position in the policymaking process: CSR is refined as irrelevant and firms have limited access; CSR is refined as problematic, with firms with NGO partnerships having access to private meetings; CSR is replaced by corporate sustainability, with firms with operational expertise and experience being invited as conference speakers; and CSR is reframed as quantifiable, with firms with CSR data having access to small seminars. These strategies differ in how they (re)define and (de)contest the meaning of CSR and which actors are included and excluded in discursive interactions. Consequently, they yield different outcomes in terms of the level and type of access that firms are granted.

This work makes three contributions to institutional perspectives in nonmarket strategy research (cf. Doh et al., 2012; Sun et al., 2021), specifically studies on CSR and access. First, my findings improve knowledge of how political actors understand the substantive content of CSR and the interactive processes through which they discursively refine, reframe, and reinterpret this understanding. Contrary to prior work that has treated CSR as a static object, I thus offer a more iterative and interpretive theory of CSR, elucidating political actors' agency in actively co-constructing the multiplicity of CSR meanings in accordance with their own (subjective) interests.

Second, I develop a novel framework for how this co-construction process ultimately affects other nonmarket strategies' outcomes, particularly regarding political access. This framework extends previous theory by providing a more dynamic, actor-focussed, and processual account of discursive interactions' role in lobbying processes. I provide analytical tools to bring to the fore the micro-dynamics of the relations between political actors and firms and complement the macro-level focus of most nonmarket strategy research. Third, empirically, I advance knowledge in the EU lobbying context, particularly firms' access to EU institutions. This political context has received limited attention by nonmarket scholars, despite its regulatory relevance.

THEORETICAL FOUNDATIONS

Nonmarket Strategies: CSR and Corporate Access

The nonmarket strategy literature is concerned with firms' interactions that are "intermediated by the public, stakeholders, government, the media, and public institutions" (Baron, 1995, p. 47), thus incorporating both CSR and corporate political activity (CPA) research. Although scholars have recently begun integrating these concepts, theorization on the interactions between the social and political aspects of firms' strategies has yet to mature (Mellahi et al., 2016). Greater scholarly attention on the complementarities and tensions between socio-political strategies is required amidst increasingly complex and connected nonmarket environments (Sun et al., 2021, p. 27).

I focus particularly on one aspect of CPA, firms' access to political actors, which is widely understood as a necessary, but not sufficient, condition for firms' lobbying success (Bouwen, 2002; Broscheid and Coen, 2003; Coen et al., 2021; Ruggie, 2018; Schuler et al., 2002). I understand lobbying as "the strategic communication of politically relevant information by officers of corporations to those political actors who have the power to substantially influence public policy outcomes in that policymaking environment" (Anastasiadis et al., 2018, p. 208). Like other lobbying definitions (e.g. Ridge et al., 2017), this leverages both the critical role of providing politically relevant information (Bouwen, 2004; Chalmers, 2013; Hillman and Hitt, 1999) and the need for strategic communication (Du et al., 2010), putting ideas and discourse at the forefront.

Few studies have examined the interplay between political access and CSR, but those that have predominantly theorize this relationship from a resource-based view. The causal story is that CSR creates strategic organizational resources for firms, such as enhanced socio-political legitimacy (Wang and Qian, 2011), trustworthiness (Liedong et al., 2015), knowledge (Rehbein and Schuler, 2015), moral capital (Hadini and Coombes, 2015), and reputational benefit (Den Hond et al., 2014), that can be instrumentalized to establish political contacts and gain access to decision-making. In their seminal work, Den Hond et al. (2014, p. 799) argued that "as CSR activities increase the firm's visibility and reputation, the firm can use the visibility and reputation derived from its CSR to establish direct contacts in the polity to gain access to political and legislative decision making".

Scant studies shed light on the other side of the coin, namely what CSR brings to political actors that incentivizes them to reinforce firms' political access. Adopting a political-actor perspective rests on the idea that lobbying is reciprocal and multidirectional (Schuler et al., 2002). In exchange for giving firms political access, political actors demand certain access goods, i.e. something that is lacking but perceived as critically important for their functioning (Bouwen, 2002). Following this logic, Werner (2015) theorized how political actors are driven by their need to retain power and that they cognitively suffer from information asymmetry and overload. Consequently, to increase the likelihood of retaining power, they are dependent upon firms to sort and deliver relevant information (Baumgartner et al., 2009, p. 246). CSR may then function as a "buffering tool" for political actors to safeguard their reputation against future risks associated with wrongdoing by firms previously granted access (Werner, 2015, pp. 2005–2006; see also McDonnell and Werner, 2016 on "associative risks"). Additionally, CSR may function as a "signalling tool" for political actors to indicate that firms hold novel and policy-relevant information, particularly when firms are highly committed to socially responsible behaviour (Hadani and Coombes, 2015; Werner, 2015, pp. 2005–2006).

Both mechanisms emanate from a well-documented contradiction: while political actors are dependent upon firms to deliver and make sense of industrial and operational information (Beyers, 2004; Beyers and Braun, 2014; Chalmers, 2013; Eising, 2007), they are also frequently criticized for firms' privileged political access, which taints their autonomy and reputation (Carpenter and Moss, 2013). This contradiction goes beyond hypothetical future risks as giving firms political access to share and sort information ("informational power") poses a threat to political actors' reputation. Based on prior research (cf. Bouwen, 2002; Beyers and Braun, 2014; Carpenter and Moss, 2013; Werner, 2015), we might expect that CSR provides an opportunity for political actors to navigate the contractionary needs of obtaining quality informational input for their policies as well as maintaining their reputation.

To fully understand how this transpires, we need better analytical tools to explain the interactive and processual dynamics of political access. As implied in the lobbying definitions, communication is fundamental in this process, although not uncontested. Most nonmarket strategy scholars adopt a functionalist view of CSR communication (Schoeneborn et al., 2020) in which firms transmit an objective CSR reality and political actors are passive receivers. However, CSR is more fluid, involving discursive struggles between firms, political actors, and other stakeholders (Crane and Glozer, 2016).

To account for this, I draw on discursive institutionalism (Schmidt, 2008, 2010a, 2010b) which, as I will demonstrate, extends communicative approaches to institutionalism within management studies (Cornelissen et al., 2015; Green and Li, 2011; Meyer and Vaara, 2020;

Schoeneborn et al., 2020). I argue that discursive institutionalism is well-suited to explaining the outcomes of nonmarket strategies as it makes ideas and discourse central to communication. I theorize how political actors are not merely neutral and passive receivers but are actively involved in co-constructing the multiplicity of CSR meanings and discursively refining CSR's relevance for firm access. In this process, they strategically act upon their perceived reputational needs. Table I compares the resource and discursive institutional approaches.

Table I. Comparing the resource and discursive institutional approaches

	Resource approach	**Discursive institutional approach**
CSR	Objective fact	Fluid, multiplicity of ideas
Access	Binary (in/out)	Different manifestations and degrees
Access good	CSR as a signal or buffer	CSR as a good in itself
Political actors	Constant agents	Dynamic agents
Political actors' interests	Rational calculation based on material reality (fixed)	Subjective interpretation of material reality (flexible)
Institutions	Incentive structures	Meaning structures

A Discursive Institutional Approach to CSR-CPA

Discursive institutionalism has a long tradition within political science (cf. Blyth, 2002; Carpenter, 2010; Risse, 2000), although it has only recently been conceptualized by Schmidt (2008, 2010a, 2010b) as a separate branch of new institutionalism. By putting ideas and discursive interactions at the forefront, this theory advances other communicative approaches in management studies (cf. Cornelissen et al., 2015; Crane and Glozer, 2016; Green and Li, 2011; Meyer and Vaara, 2020) as it provides a more dynamic, agent-centred approach to studying institutions. By theorizing interactive and processual dynamics, I address Cornelissen et al.'s (2015, pp. 20–21) call to take a "truly interactive approach to communication" and focus on the role of "actors and their agency".

Ideas can be broadly understood as causal, dynamic, and iterative beliefs about "what is and what ought to be" (Béland and Cox, 2010) that show how actors conceptualize the world while simultaneously enabling them to reconceptualize it (Schmidt, 2010a). Ideas serve as guidelines for action and are, simultaneously, the sources of justification and legitimization for this action (Schmidt, 2010b). They are thus "weapons" in struggles to replace institutions (Blyth, 2002) as they limit and define the issues to be discussed, the problems to be solved, and the methods to be applied (see Carpenter, 2010 on "gatekeeping power"). Issues are thus not "givens" but subject to discursive contestations about their definitions, scope, and operation, and actors may deliberatively aim to keep certain issues outside the realm of public deliberations (Moon et al., 2005; see also Bachrach and Baratz, 1962 on the "two faces of power").

Contrary to prior nonmarket strategy studies (cf. Hadini and Coombes, 2015; Rehbein and Schuler, 2015; Wang and Qian, 2011; Werner, 2015), I argue that CSR should be conceived of as ideas instead of impartial facts, emphasizing their ideational level. This aligns with what Crane and Glozer (2016, p. 1244) called the multiplicity of CSR meanings, in which "different meanings of CSR are used to provide, shape and preclude certain forms of action on the part of companies and their stakeholders". If CSR is an "essentially contested concept" (Mitnick et al., 2021; Okoye, 2009), then a multiplicity of meanings and interpretations may co-exist, i.e. different actors will have different CSR meanings. For example, Matten and Moon (2008) famously argued that CSR's meaning varies by institutional context, leading to different expectations regarding CSR communication's implicitness versus explicitness.

Additionally, by arguing that CSR meanings are "used", Crane and Glozer (2016) alluded to the notion that ideas are embedded in interests, which are arguably ideas in and of themselves. Discursive institutionalists understand interests as subjective interpretations within the setting of, and in response to, material conditions (Blyth, 2002; Schmidt, 2008, 2010b). Although "things happen in the world", they argue that politics is about "how people *interact* with the world and to each other" (Béland and Cox, 2010, p. 14). Interests are dynamic and iterative; they change as actors update their understanding of a changing world and recalculate their priorities (Béland and Cox, 2010; Risse, 2000).

Theorizing CSR as multiple ideas that are imbued with actors' interests challenges the prevailing resource-based approach in nonmarket strategy research. Building on new institutional economics, resource-based theorists contend that institutions are incentive structures external to agents, based on which actors can objectively and rationally calculate their interests (Hotho and Pedersen, 2012). Following a rationalist logic, they thus treat interests as fixed and objective (cf. Jones and Baumgartner, 2005; Werner, 2015).

On the contrary, following discursive institutionalism, although political actors differ in their material reality (e.g. their policy-issue focus and whether they are elected or appointed), what this means to an actor in a particular context varies. Consequently, political actors have different interpretations of what their material reality entails within its meaning structure. I therefore expect different political actors to have different co-existing ideas, based on their perceived interests. Rather than being merely "receivers" of CSR, I expect political actors to actively co-construct CSR as an access good that is politically expedient for them. The meaning of CSR will indicate its relevance for firms' political access.

Ideas are thus generated, deliberated, and legitimized in the interactive process of "discourse" (Risse, 2000; Schmidt, 2010b), i.e. communicating one's ideas. In this study, I expect that how political actors understand CSR is refined, reframed, and reinterpreted through their discursive interactions with other political actors and organized interest groups, such as firms. Discursive interactions occur simultaneously in different configurations. Consequently, these meanings are constantly challenged by others, with different degrees of success (Van den Broek and Klingler-Vidra, 2021). It follows that with whom political actors deliberate, which is partly decided by their perceived policymaking positions, co-defines their CSR definitions.

Accordingly, access is both produced by, and in itself, a discursive interaction. Therefore, the direction of influence needs to be shifted from linear to circular. If ongoing deliberations between political actors and organized interest groups shape how political actors understand CSR, then CSR will be closely aligned to these organized interest groups' interests. If CSR, in turn, determines which organized interest groups gain access, then CSR will most likely favour organized interest groups with ongoing deliberations. Political actors are not, however, without agency in this process. They may either align with organized interest groups' CSR meanings or adopt discursive strategies to reframe CSR meanings and achieve their subjective interests via alternative means, allowing them to exert more nuanced types of power (Carpenter, 2010, pp. 15–17).

This circular logic also impacts what is understood as access and how access can best be operationalized. Considering access as discursive interactions means that manifestations of access are open to negotiation and interpretation, alluding to its ideational aspect. This calls for more fine-grained understandings that go beyond the binary "in or out" operationalization of access. It is, therefore, imperative to include different types of access notions, ranging from, for example, private phone calls and meetings (Schuler et al., 2002) to appearances before congressional (US) or parliamentarian (EU) committees (Coen and Katsaitis, 2019; Werner, 2015). Conceiving of access as fluid and open to interpretations also allows me to account for different degrees (e.g. more or less) of access and, hence, to elucidate a more nuanced view. Specifically, the notion of degrees of access may refer to variations in the frequency, proximity, prominence, or density of access opportunities.

RESEARCH DESIGN AND METHODS

Institutional Setting: The European Commission and Parliament

The EU is a unique economic and political union between 27 European countries. These countries have pooled some of their sovereignty and delegated decision-making powers to EU institutions in areas of common interest. The delegation of regulatory responsibilities has transformed Brussels into a magnet for corporate lobbying (Coen et al., 2021; Ruggie, 2018). In 2020, more than 500 firms engaged directly in EU lobbying, employing over 1,500 fulltime lobbying staff and spending a total of 600,000 euros annually (Coen and Vannoni, 2020). Compared to other interest groups, such as NGOs, individual firms compromise the largest share of the lobbying community in the EU (Berkhout et al., 2018).

Each EU institution requires information and legitimacy to function successfully: they need to boost their own legitimacy while also acquiring the information and expertise they lack. Which of these access goods is most important will depend upon political actors' specific role in the policymaking process, making it critical to distinguish different political actors (Albareda and Braun, 2019; Bouwen, 2002; Coen et al., 2021). In this chapter, I focus on the two main EU policymaking bodies: the Commission; and the Parliament.

The Commission has the sole right to initiate new policies. It comprises a college of 27 Commissioners appointed by the EU countries to provide political leadership on a specific portfolio for a five-year period. Each Commissioner is supported by their Cabinet Members. In day-to-day operations, the Commission relies on more technical bureaucrats within Directorate-Generals (DGs). Prior studies have shown that the main point of privileged access to the Commission is "closed consultations" such as expert groups, policy fora, stakeholder meetings, and invited consultations (Broscheid and Coen 2003, Coen et al., 2021, p. 114).

For Commission bureaucrats, the most important access good is expert knowledge; specifically, they require stakeholders to provide informational input for policies based on their market expertise and technical know-how (Bouwen, 2002, 2004). To remain relevant, the Commission needs to deliver constant, high-quality policy outputs on salient issues (Coen et al., 2021) for which they need technical, specialist, and politically salient information. As they lack adequate staffing and budget, they depend on firms (Bouwen, 2002; Coen, 2007; Coen et al., 2021). I therefore expect these political bodies to perceive CSR as an access good if it is seen as producing this type of information.

After a proposal is drafted, it is sent to Parliament. Parliament works with specific committees assessing the policy proposals, which are then voted on in plenary sessions. Parliament, comprising 705 Euro-parliamentarians (post-Brexit), is directly elected by EU voters every five years. Prior studies have indicated that the main point of privileged access to Parliament is committee hearings (Coen and Katsaitis, 2019; Coen et al., 2021, p. 102).

For Euro-parliamentarians, the most important access goods are legitimacy and reputation (Greenwood, 2011) as they are directly elected.[1] This means EU citizens need to feel that this EU institution represents their interests and is able to develop effective policies through sound governance procedures (Schmidt, 2013). One way to heighten legitimacy perceptions is by granting access to the appropriate organized interest groups (Kröger, 2013). I therefore expect these political bodies to perceive CSR as an access good if it directly strengthens their legitimacy. Table II summarizes these institutional differences.

Table II. Differences between political actors in terms of interests and access

	Euro-parliamentarians	**Cabinet Members**	**DG officials**
Type of political actor	Elected officials	Political bureaucrats	Technical bureaucrats
Institutional interest(s)	Representing the interests of EU citizens	Producing constant, high-quality policy outputs on salient issues	Producing constant, high-quality policy outputs on salient issues
CSR as a access good	.. if it directly strengthens legitimacy	.. if it directly produces politically salient information	.. if it directly produces technical and specialist information
Privileged access	Committee hearings	Closed consultations	Closed consultations

Data

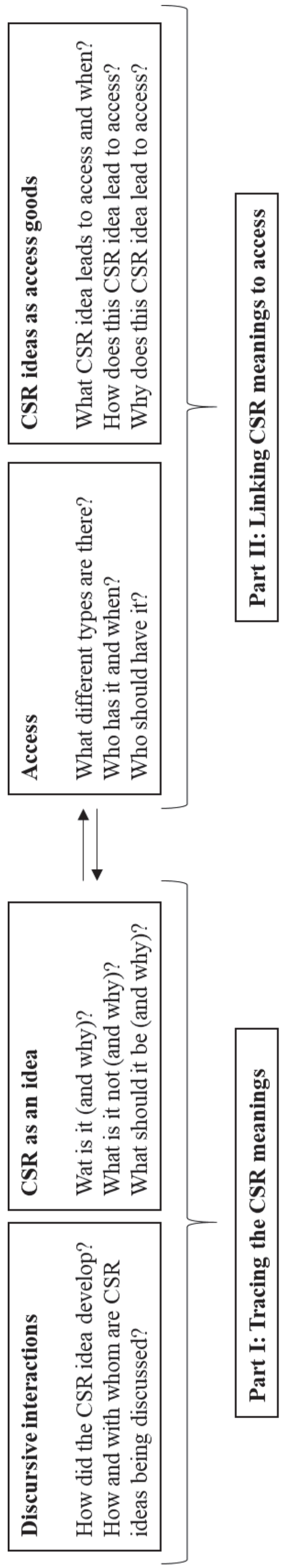
In this study, I focus on three different groups of EU political actors: Cabinet Members; DG officials; and Euro-parliamentarians. As this study aims to unpack discursive interactions, I include a fourth category of "external stakeholders" (trade associations, NGOs, labour unions, and other political actors), encompassing more diverse perspectives (Morse, 2010) on different CSR meanings and their relation to access. I adopt a case study approach to trace the processes linking ideas and actions, and through which agents legitimize how they create, maintain, and change institutions (Schmidt, 2016). Methodologically, I combine three qualitative methods commonly used by theory-building case studies (Eisenhardt, 1989): policy documents; interviews; and event observations. The purpose of mixing different types of qualitative data is to complement and triangulate (Morse, 2010), i.e. to increase the scope, depth, and credibility of the data to tell the full research story. By triangulating the evidence, I substantiate the findings and strengthen the grounding of the theory (Eisenhardt, 1989, p. 533).

Initially, I gathered and analysed all EU policies, guidance documents, and other archival data explicitly mentioning “CSR” or “lobbying” to obtain a broad overview of how the EU engages with, and understands, these two concepts. The purpose of analysing policy documents was to synopsize the formalized ideas and institutional context. To gather all relevant data, I searched various EU institutions’ online document registers.[2] Additionally, during formal and informal interviews, I inquired about other potentially overlooked relevant documents. This revealed 26 documents, as well as various website entries.

Subsequently, I conducted interviews with Cabinet Members, DG officials, Members of Parliament, and various stakeholders (between 09/01/2019 and 12/06/2019). The aim of these in-depth interviews was to unpack interviewees’ notions of CSR and lobbying, and to understand the underlying discursive institutional processes. Their high levels of richness and nuance make qualitative interviews pertinent in providing depth and details (Edwards and Holland, 2013, p. 91) to the more general viewpoints currently prevailing within nonmarket strategy studies. By “explicating the constitutive components, looking at the roles of those various components, and examining the relationship between them” (Gibson and Brown, 2009, p. 13), I was able both to disentangle ideas and discursive processes within the EU’s institutional context. Interviews with different types of political actors, therefore, focussed both on CSR and access meanings, as well as their embeddedness in discursive interactions. Figure 1 provides an overview of the analytical framework, which served as the interview protocol. All interviews were conducted in English and treated anonymously, unless interviewees explicitly gave permission otherwise.

I first contacted the most relevant Cabinet Members of each Commissioner’s Cabinet. I assessed their suitability through their online job descriptions and selected those engaged in

Figure 1. Analytical framework



either business policies, sustainability, or, ideally, both. As the policymaking process is notoriously complex and difficult to access, and data are therefore difficult to obtain (Favotto and Kollman, 2019), I sent formal invitation letters through the post, after which I followed up via e-mail or phone. After several attempts at establishing contact, I was able to interview 12 Cabinet Members from different Cabinets in their Brussels offices (average duration 45 minutes).

Simultaneously, I contacted all Euro-parliamentarians that were standing members of the European Parliament Working Group on Responsible Business Conduct (WG RBC). This is an informal, open, and cross-party group of Euro-parliamentarians that are, according to their website, "interested in promoting and championing responsible business conduct and due diligence in business operations and in business relationships".[3] I contacted these individuals in a similar manner to the Cabinet Members, ultimately formally interviewing six of the 18 working group members, although I spoke with several more during their flagship event. Perhaps as a result of the voluntary nature of the WG RBC, all Euro-parliamentarians were characterized by their left-leaning and liberal ideologies. The interviews took place over the phone (average duration 35 minutes).

Next, I identified the DG bureaucrats working directly on CSR-related issues based on their online job descriptions. I contacted these individuals via e-mail and used a snowball (or chain) sampling technique by asking who else was working on CSR and how I could best approach them. Snowball sampling is particularly useful in targeting groups of social elites, allowing researchers to identify the causal mechanisms of elite decision-making (Noy, 2007). I was able to interview 15 DG officials (with positions ranging from head of units to desk officers), whom I identified as key CSR interlocuters, in their offices in Brussels (average duration 60 minutes).

Table III. Summary of interviews per group

Group 1: Cabinet Members (CM)	**Group 2: Directive General (DG) officials**	**Group 3: Stakeholders**	**Group 4: Members of the European Parliament (MEP)**
Total interviews = 12	Total interviews = 15	Total interviews = 17	Total interviews = 6
Cabinets includes: • Digital Single Market • Climate Action and Energy • Agriculture and Rural Development • Regional Policy • Justice, Consumers and Gender Equality • Secretary General • Environment • Maritime Affairs and Fisheries • Euro and Social Dialogue • Security Union • Economic and financial affairs • Energy Union • President	DGs included: • Financial Stability, Financial Services and Capital Markets Union (FISMA) • Climate Action (CLIMA) • Justice and Consumers (JUST) • Employment, Social Affairs and Inclusion (EMPLOY) • European External Action Services (EEAS) • International Cooperation and Development (DEVCO) • Secretary-General (SG) • Environment (ENV) • Internal Market, Industry, Entrepreneurship and SMEs (GROW)	Organizations included: • Amnesty • CSR Europe • European Savings and Retail Banking Group • Eurocadres • European Coalition for Corporate Justice • Business Europe • TwentyFifty • MVO Nederland • Fair Trade Advocacy Office • European Trade Union Confederation • Food Drink Europe • OECD • Ecopreneur • International Integrated Reporting Council (IIRC)	Countries included: • Netherlands • Finland • Spain • United Kingdom

In tandem, I started approaching stakeholders active in the CSR portfolio within the EU. To identify relevant stakeholders, I listed of all members of three largest EU CSR initiatives: the CSR Stakeholder Forum (currently dissolved); the Multi-stakeholder Platform on the Sustainable Development Goals (SDGs); and the Responsible Business Conduct Parliamentary Advisory Committee. My aim here was to account for the challenges of interviewee bias and inaccurate measurements (Eisenhardt and Graebner 2007, p. 28). After contacting a representative sample of stakeholders (based on their type and prominence), I was able to interview a 17 stakeholders (average duration 60 minutes). Most stakeholders permitted linking quotes to their organizations, but not to themselves. Table III provides an overview of all interviews.

Subsequently, I asked interviewees about important upcoming events on CSR-related topics, organized either by EU institutions or stakeholders. This allowed me to triangulate the interview data and immerse myself in practice. By employing a participant observation method (Jorgensen, 2015), I was able to interact with policymakers, firms, and stakeholders in their own environment while collecting information. I attended four conferences organized by EU institutions and six conferences organized by external stakeholders (see Tables AI and AII in the Appendix for details). Public statements made during events are accredited to the actor's organization; one-on-one conversations during events, however, are treated as anonymous. For the EU events, invitations were often public, whereas industry events tended to be invitation-only, or required a large fee. I therefore used my interviewee contacts to obtain (free) invitations to such events.

Analysis

My interest is in understanding how the discursive co-construction of CSR meanings by EU political actors defines what kind of access good CSR is and, hence, the type of access granted.

Thus, my analytical focus is on the substantive content and interactive processes of CSR definitions, the mechanisms that link this to firm access, and how this varies between political actors.

Following Eisenhardt's (1989) seminal paper on theory building via case studies, the data analysis overlapped heavily with the data collection. This allowed me to take full advantage of the flexible data collection process and make adjustments to further probe emerging themes. After each interview, event, or document reading, I wrote a short summary with key observations. I then went through the full transcripts, field notes, and document texts to carry out a first-order analysis. Specifically, I provided open codes that stayed close to the original text. Once all the data were coded, I went back to these open codes and labelled them according to the four categories of the analytical framework (see Figure 1). This approach provided theoretical structure to the analysis, while also allowing the data to speak for itself.

To theoretically ground the data (Gioia et al., 2012), I sought similarities and differences between the discursive interactions and CSR meanings (Part I in Figure 1) and coded the first-order concepts into more analytical second-order categories. This next level of abstraction was a highly iterative process in which I repeatedly went back and forth between the raw data, emerging categories, and theoretical expectations. I further distilled these second-order categories into four final discursive strategies employed by different political actors.

Next, I started seeking similarities and differences between notions of access and CSR access goods (Part II in Figure 1) for each of the four discursive strategies. This two-step approach allowed me to trace causal effects and isolate the within- and between-case differences. Essentially, I distilled the causal story within each discursive strategy and used this to explain the various outcomes. Dealing with causality meant that I took an abductive approach by constantly comparing the emerging trends with the evidence, assessing how well it fitted the case data (Eisenhardt and Graebner, 2007). Again, I used first- and second-order coding cycles to distil the different types of access and notions of CSR as an access good. During this process, I went back to the CSR meanings to further investigate which specific aspects were prevailing when CSR meanings had direct relevance to firms' political access.

The quotes found within the analysis are exemplary within their category and reflect a general sentiment, unless otherwise stated. I have also tried to include as many different voices as possible.

FINDINGS

How do political actors discursively turn CSR into an access good that can be traded for firm access? In answering this question, a profound observation stood out across all interviews and events: CSR notions are highly contested in the EU political arena as political actors questioned both the legitimacy and value of CSR. To clarify, contestation occurs not only at the concept or meaning level (Crane and Glozer, 2016; Mitnick et al., 2021; Okoye, 2009), but also at the value level. Evidently, this has implications for the theoretical expectations underlying the assumed relationship between CSR and firms' political access. Before explaining the significance of this finding, I will first further unpack CSR as a politically contested concept.

When CSR was alluded to in a conversation, this co-occurred with an implicit or even explicit understanding of its controversialities. Rather than accepting CSR claims at face value, all political actors seemed wary and critical of firms' expressed CSR policies and activities. A Cabinet Member voicing this concern explained:

> I am always a bit worried of companies that have a CSR commitment because I know, from my experience, that they can say [sic] about everything [about CSR] and mostly it is just a lot of reporting. It doesn't forcibly mean that a company is actually green or is investing in anything green. [A] CSR commitment doesn't make a company green. (CM11)

These apprehensions were rooted in broader greenwashing concerns. When discussing the role of traders in the green transition, a Commissioner noted that there are: "unscrupulous traders out there, who pull the wool over consumers' eyes with vague, false or exaggerated claims" (2019 DG JUST Conference). This same quote was later employed to justify the EU New Consumer Agenda that aims to empower EU consumers to play an active role in the sustainable transition.[4] Similarly, the 2019 Reflection Paper on the SDGs identified "reducing the risk of greenwashing" as a key pathway for sustainable development.[5] Indeed, greenwashing concerns were raised during most interviews and events, with actors highlighting the notion that firms deceive EU consumers and that this results in widespread justice and fairness challenges.

The political contestation of CSR's value is rooted in sweeping public debates on the urgency of tackling sustainability problems and firms' premeditated role. For example, the trending hashtag #SaveTheTurtles (co-)provoked the EU ban on single-use plastic items, particularly plastic straws (CM9). Similarly, school strikes initiated by the Swedish teenager Greta Thunberg and civil disobedience by the global environmental movement Extinction Rebellion fuelled EU debates on firms' role in climate change and biodiversity loss (European Coalition for Corporate Justice; Amnesty).

The contestation of CSR was discursively linked to highly visible corporate scandals. For example, several interviewees referred to the 2015 emission scandal of the German automotive manufacturer Volkswagen to substantiate the notion that "CSR is just talk" (DG14). Another pivotal incident related to CSR contestation was the 2013 collapse of the garment factory Rana Plaza in Bangladesh. One interviewee explained: "look at Rana Plaza, all these big clothing brands had glossy CSR reports but their factory workers were still working under dangerous conditions" (MEP6).

Interestingly, the political contestation of CSR's value resulted in more discursive prudency than the contestation of political access. Although political actors seemed comfortable talking about firms' access to policymaking and the associated controversialities, the contestation of

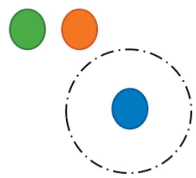
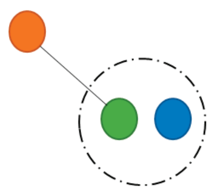
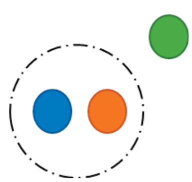
CSR led many to avoid the topic all together. This was evident in growing reluctancy and confusion when I hinted at any type of relationship between CSR and access during the interviews. Whereas most Cabinet Members had clear experiences with, and opinions about, lobbying efforts, including by individual firms, industry associations, civil society groups, and NGOs, few were willing or comfortable in discussing CSR. A Cabinet Member expressed this as follows:

> I don't see, how does this relate to our exchange? It comes a bit out of the sky. What is my view on CSR? We [have] just discussed [the] lobbying [activities] of companies in decision making processes. (CM4)

This is not to say that political access was uncontested. Interviewees indicated increasing concerns regarding specific business interests' preferential treatment. Due to increased criticism of "regulatory capture" by business interests (Coalition for Corporate Justice), the notion of transparency has become central to EU policymaking, as is illustrated by the creation of the 2011 Transparency Register.[6] This register has "changed the rules of the game" (European Savings and Retail Banking Group), providing a behavioural incentive for open discursive interactions. A Cabinet Member explained how nowadays they "really make sure all [lobbyists] are registered and adhere to transparency. This has changed the dynamic of the conversation, this level of openness" (CM10). The contestation of access has thus, as theoretically expected, made it difficult to justify firms' special treatment.

CSR's political contestation has important consequences for CSR's assumed in political access as it undermines the underlying rationale: if CSR's value is highly contested in EU politics then it is not logically deducible that political actors use this concept to navigate the contradiction of being dependent upon firms' informational resources while upholding their reputation. Further, the opposite may hold: political actors may increase their "vulnerability by association" (McDonnell and Werner, 2016) as CSR may attract more public scrutiny regarding "greenwashing claims" (Delmas and Burbano, 2011; Marquis et al., 2016). Similar dynamics have made firms hesitant to communicate their CSR commitments as it "opens the door for public criticism" (Business Europe).

Table IV. Summary of the four discursive strategies

Discursive interactions	**CSR-idea**	**CSR as an access good**	**Access**
Political Autonomy 	CSR is meaningless	n/a	Very limited firm access
NGOs as bridgers 	CSR is problematic	NGO-partnerships	Firms access at multistakeholder private round-tables
Inclusiveness 	CSR is replaced by corporate sustainability	Qualitative expertise: tell story on operational experience	Firms access at public events (speakers) and via continuous dialogues
Firms in driving seat 	CSR can be measured through quantitative data	Quantitative expertise: show data on operational experience	Firms access at small meetings and via continuous dialogues

Accordingly, the analysis starts from the premise that CSR is embedded in controversialities. I will explain that how political actors discursively acted upon the CSR controversy shaped CSR's meaning and its potential as an access good. Political actors had two alternatives: keep CSR contested; or discursively "de-contest" it. Rather than a binary variable, these alternatives can be placed on a scale with varying degrees of de-contestation. Furthermore, different strategies can be found in different groups of political actors, mirroring their place within the policymaking process. I will present and analyse four discursive strategies (summarized in Table IV) identified through interviews, events, and policy-document data.

Discursive Strategy I: Keeping the Value of CSR Contested

A first group of political actors kept the value of CSR contested by discursively echoing the prevailing greenwashing criticisms. Their strategy was low-effort and low-risk as they followed public sentiment. Although these political actors maintained the status quo, the interviews illustrated that it was nevertheless a strategic choice based on their perceived interests, albeit passive. Discursive interactions occurred between political actors rather than with external stakeholders, or, as one Cabinet Member argued, “I try to limit all non-necessary interaction, because my job is not to interact. […] [T]here are many actors; my role is not to receive every person asking for a meeting” (CM12). The emphasize was, therefore, on public institutions’ autonomy in decision-making, i.e. their independence from stakeholders such as firms. Keeping CSR contested allowed these political actors to discursively justify and continue their current (non-)interactions with firms.

The focus on the notion of “autonomy” stemmed from political actors’ legislative positions: they worked within the Commission on issues with limited impact on firms’ operational environment and, hence, were exposed to limited business lobbying. One interviewee built on the example of the European Semester, which deals with government debts, to show that they “make policies for governments and therefore interact with governments” (CM1). They thus rationalized that firms do not offer access goods that are worth sacrificing their independence for. CSR thus offered no additional value, only strengthening their convictions.

Discursive Strategy II: Siding with NGOs

A second group of political actors used the CSR contestation to discursively situate CSR as inherently problematic. They argued that the contestation of CSR’s value illuminates the notion that firms are dishonest and untrustworthy in managing their social and environmental impacts. Corporate scandals such as the "Rana Plaza" collapse were often cited to affirm the view that CSR is misleading and "holds back any meaningful change" (MEP4). This critical attitude towards firms resulted in firms being publicly shamed for their conduct and the voice of social anti-corporate activists being amplified. This discursive strategy was adopted by political actors most vulnerable to public support: (liberal) Euro-parliamentarians. Openly expressing firm criticism helped them bolster public support and cultivate their reputation.

These elected officials were, nevertheless, involved in policymaking on issues relevant for firms' operations and, accordingly, exposed to firm lobbying. To formulate effective policies, they were therefore still dependent upon firm-delivered information on operational risks and opportunities. To address this, they adopted a "double-edged strategy"; although publicly criticizing firms, they privately interacted with them. These private interactions manifested as Chatham-style roundtables with a mixture of firm and NGO attendees. Firms that had successfully partnered with NGOs in projects aiming to achieve social and environmental progress were more likely to be granted access based on this access good: NGOs with access invited their firm partners to participate in these private meetings.

This double-edged strategy was exhibited during the 2019 event "Responsible Business Conduct: Gearing up EU action" organized by Parliament's WG RBC. The speakers at this event were predominantly NGOs, social activists, and other liberal political actors. The only business voice was provided by Mondelēz, a multinational snack food firm, who criticized their peers and argued in favour of mandatory due diligence regulation. Amongst the audience, however, more divergent corporate ideas were present, including the continental trade association Business Europe. Business Europe was "under the impression [that] we would be one of the speakers and voice the concerns of the broader business community". However, being denied a speaking slot and having their intervention cut short, there was no room for their members' ideas. A Euro-parliamentarian explained that "during closed door meetings we may discuss together with more conservative firms" but it is "during public meetings that we really try to stimulate the European Agenda" (MEP1).

Indeed, a firm representative who attended the event explained that although there was an "us versus them" narrative during the conference, they had discussed similar issues last week with these same political actors in a more deliberative style. The representative continued that, during a roundtable discussion with approximately 15 firms, NGOs, and political actors, they discussed the operational challenges faced by the cocoa industry in making their supply chains slavery-free. Amongst the participants was their long-standing, local NGO partner that "got them [a seat] at the table". A Euro-parliamentarian explained at this same event that when they are confronted with extreme concerns about health and safety within an industry's supply chain, they publicly condemn this but privately start multi-stakeholder conversations prior to policy interventions.

Discursive Strategy III: Replacing CSR with Corporate Sustainability

A third group of political actors accepted CSR as contested but replaced it with the new, although related, notion of "corporate sustainability". Political actors started by further contesting CSR as merely being "a nice side thing to have" (CM1) in order to clearly differentiate it from corporate sustainability. This discursive strategy emphasized the need for an integrated approach, with all actors "pull[ing] in the same direction" (Commissioner, 2019 CSR Europe Conference). It was mainly adopted by political actors close to the political agenda (political bureaucrats, i.e. Cabinet Members) and resulted in inclusive discursive interactions between diverse stakeholders. These bureaucrats were not traditionally engaged with the CSR agenda but saw an opportunity to expand their responsibilities and encapsulate corporate sustainability. Thus, the notion of corporate sustainability became relevant and critical to the workings of every division and policy issue.

The extent to which this notion actually differs from CSR notions is difficult to establish; as a speaker at the 2019 DG JUST Conference articulated, “these words mean absolutely everything and nothing at the same time” (Sustainability Consultant). To these bureaucrats themselves, corporate sustainability meant that firms have and share operational experience on the strategic implementation of sustainability within their core business model. One EU bureaucrat gave the example of Umicore, a global materials, technology, and recycling group, who successfully transitioned from “dirty mining” to a “modern company invested in the future of sustainable batteries” (DG6). As such, this company was seen as a leader in the sustainable transition that the Commission envisions. Experimentation with different pathways to create more sustainable business models, successful or not, was taken as a sign of firms’ “depth and maturity in their understanding of sustainable transitions” (CM7).

Switching to the idea of corporate sustainability was politically driven as it was discursively connected to the sustainable development agenda, which has gained political prominence and is ingrained in international negotiations, including the Paris Agreements and the SDGs (CSR Europe; Fair Trade Advocacy Office). Consequently, it set obligations for EU countries and shaped EU institutions’ work (OECD; Amnesty). A Cabinet Member explained that, therefore, “it doesn’t matter how big the industry is: we have to impose a change that they will have to follow” (CM11). Because the agenda is endorsed by the “highest political level” (2019 SDG Reflection Paper), these bureaucrats argued that their work is evaluated by the extent to which they attain the internationally set goals and targets shaped by their perceived interests.

Discursively associating the notion of corporate sustainability with sustainable development widens the industry actions that previous EU documents have identified as CSR. The sustainable development agenda is fundamentally understood as the transition towards a new economic and social model (DG6), in which “businesses have a vital role to play” (2019 SDG Reflection Paper). For some industries, the route towards a sustainable transition is clear, such as the phasing phase out coal mines (CM2), but for other industries this route is more dependent upon what is understood as novel, innovative solutions. For such industries, political actors are especially reliant on cooperation and collaboration with firms to navigate these uncertainties, as a Cabinet Member clarified:

> If we look at the SDG agenda, we can’t be successful if it is only [implemented by] the public sector. Of course, we can push, support or regulate, but everybody should be on board. Responsible business is one of the key enabling factors. They need to be in place if we are to succeed. As such, we have, in our own platforms, strong business representation, some umbrella organizations, but also firms. Some concrete examples are Exxon and Unilever, who are big companies in the sustainability area. (CM6)

Corporate sustainability was especially perceived as an access good when the sustainability issue was high on the political agenda and only a few firms had gained key expertise. The notion of corporate sustainability was, therefore, framed as going beyond regulation, expecting firms to implement “collective voluntary schemes” (DfID, 2019 Business Fight Poverty Conference) or initiate “individual-level action” (DG3). During this pre-regulation phase, bureaucrats argued it was essential for them “to understand the market in-depth” (Commissioner, 2019 EU Industry Days) as business was often seen as being ahead of government on sustainability issues (CM6). A Cabinet Member explained:

> We do have businesses in Europe taking quite a lot of leadership and [who] are quite advanced. They go beyond what is regulated at the EU level. So, it is important to meet these people who seem to have some expertise and good practices; to hear from their experience [about] what works and what doesn’t, how this has influenced their business strategies, whether it has been successful or not. (CM5)

This type of expertise was then used by these bureaucrats to understand the risks, opportunities, and feasibility of (anticipated) policy proposals.

Rather than passively receiving this content, these bureaucrats actively sought firms supporting their own policy agenda. For firms to have access to policymaking and be included in dialogues, they had to, or at least appear to, be on board with the EU's sustainability agenda. A Cabinet Member stated:

> If they [firms] want to be part of that change, they have to engage in a constructive dialogue and come [up] with compromises. However, they might just want to remain backward looking and try to block everything. In that case, they basically lose all the influence. The alternative of [sic] listening is then basically just ignoring them. So, whether I listen to them is dependent on how constructively they are engaged. (CM11)

Whilst these bureaucrats were more inclined to interact with and listen to firms that went beyond mandatory (sustainability) legislation, failing to be perceived as ambitious had the opposite effect, resulting in firms' exclusion from ongoing dialogues. A Cabinet Member explained:

> If they [firms] simply are not ambitious [enough] […], we take note and unfortunately there is nothing we can do to influence them. They have the freedom to do what they want; we will not blackmail them for that. However, they will not be one of the interlocutors with whom we will keep interacting in terms of designing future policy, because we know that they are not advanced enough. We could only expect resistance from them [in the policy process]. (CM7)

Besides providing information, the notion of corporate sustainability was also a critical tool for political bureaucrats to ensure broader approval for their policy proposals. They utilized firms as advocates and supporters for their policies to convince a broader audience of their desirability. Particularly, firm sustainability advocates were leveraged to discursively convince their more reluctant peers. For example, to create industry support for mandatory due diligence, Mondelēz has been actively pushing the Commission agenda forward. They publicly argued that this would "ensure [a] level playing field, mainstream sustainable practices, harmonise legislation and provide incentives for companies and producing countries" (2019 WG RBC conference). The rationale is that, when firms hear their peers talk about their experiences, they may be swayed to see that "when a solution that works at the micro-level is pushed by a legislative proposal, there will clearly be scale effects that will make it even more successful and workable" (CM7).

This notion of corporate sustainability primarily increased access through speaking opportunities at events organized by the Commission. At conferences and larger seminars, these bureaucrats deliberately chose which voices they wanted to broadcast. Thus, they were able to provide a platform to firms embodying business practices they deemed important, without the fear of "picking sides" (CM6). During these events, firms had, on the one hand, direct and privileged access to political actors while, on the other hand, being consciously mobilized to support the prevailing policy agenda and, hence, secure broader approval. For example, the "Sustainable Europe 2030" organized by the European Political Strategy Centre included two firms that, according to political actors, were sustainability leaders (BASF SE and 3M), whilst also comprising smaller social enterprises that shared their solutions to key sustainable problems. Two Cabinet Members explained the underlying dynamics:

> We look for good actors who can champion our goals and explain our challenges [to others] as well. You can identify them if you look who is on a panel or on flagship projects or [invited as] speakers, or who we invite to participate or even speak when we organize an event. (CM12)

> If we organize any events, for example on plastics, we know there are certain [corporate] leaders that take sustainability seriously, who are very serious about putting the plastic economy at [the forefront of] their business models, [through] sustainable package. We will invite these leaders to speak. (CM6)

Discursive Strategy IV: De-Contesting CSR Through Measurement

A fourth group of political actors discursively de-contested CSR by refining its parameters. Specifically, political actors asserted that there are objective ways to measure and verify CSR's credibility. They explained how, faced with CSR contestations, they developed their own ways of verifying and seeking credible information on the quality and substantiveness of CSR commitments. These political actors thus de-contested CSR by trying to close the talk–action gap by introducing instruments to verify CSR information's trustworthiness.

Political actors adopting this discursive strategy were technical bureaucrats, mostly DG officials, in line with technocratic notions of "data" (DG9, DG12), "measurement" (DG15), "quantifiable" (DG4, DG11), and "objectivity" (DG3, DG5). These political actors had been active in the CSR portfolio for longer and were therefore both invested in the CSR concept and comprehensively understood its parameters.[7] Officially, the CSR portfolio falls under the coordinating responsibility of DG Growth. In reality, however, CSR involves discursive interactions between diverse officials, both within and between DGs. The "cross-cutting character of the file" (DG4) results in the involvement of a variety of DGs, including FISMA, CLIMA, JUST, EMPLOY, EEAS, DEVCO, SG, ENV, and GROW. All these DGs individually worked on CSR and discursively shared information through informal breakfast meetings, an interservice committee, and various interservice consultations.

This discursive strategy is epitomized by the growing number of EU policies focusing on transparency and tractability, including the Non-Financial Reporting Directive (2014/95/EU). Since its adoption in 2014, the thirst for "robust, granular and comparable" (DG5) information has increased. Although the Directive does not prescribe one sustainability reporting standard, they are "part of the implementation and reporting process" (DG FISMA, 2019 IIRC Conference). Thus, the notion of disclosure in accordance with leading sustainability standards, such as the Global Reporting Initiative (GRI), has become key in assessing the degree of "greenwashing" and bridging the talk–action gap, as a Cabinet Member illustrated:

> If they [firms] are consistent in their story, reporting and progress, and if they are audited because they are listed, you can assume it [their CSR impact] is fine. Of course, on top of that, if they come up with [information on] GRI disclosure or additional stuff, it is even better. (CM1)

Although the rationale differed, what was understood as CSR measurements was, ultimately, not that different from the notion of corporate sustainability; it remained focussed on firms voluntarily making their operations more socially and environmentally sustainable. Similarly, these bureaucrats were keen to listen to firms that appeared to be genuinely interested in their societal and environmental impact (CSR Europe). A DG official explained:

> When companies do good things, and come to me to say, “we are trying to work with the grain of what you are trying to do”, it makes you say, “great we will listen to you”. [Because] we are pushing in the same direction. (DG1)

By understanding CSR as an issue of expertise, political actors explicitly articulated firms’ and trade associations’ different roles in policymaking. Although associations are expected to present a wider picture of the industry by accumulating, and consolidating, their individual members’ views, lobbyists and representatives were often perceived as having limited practical insights on the “nitty-gritty of the labour” (DG1). Associations can, and do, however, bring firms along to their discursive political interactions to provide “operational experience” (CM2).

Firms communicating “positive CSR data” were in the driving seat during policy discussions (UK Undersecretary of State, 2019 UN Global Compact Summit) and, ultimately, it was their good practices that were “cascaded” (DfID, 2019 Business Fight Poverty Conference). For example, in the process of reviewing the Non-Financial Reporting Directive, the Commission formed a financial reporting advisory group (FRAC) tasked to “establish a corporate reporting lab” to “identify best practices in the field of non-financial information” (DG FISMA, 2019 IIRC Conference). Firms that profiled their experiences as “best practices” were well positioned to shape the renewed strategy.

Quantifiable CSR was usually able to increase access to EU projects and platforms. The executive director of Ecopreneur, the European Sustainable Business Federation, explained during their interview how responsible firms are increasingly included in the discursive interactions of policy platforms:

> The Commission wants businesses that have a more ambitious agenda around the table. They are done with more traditional businesses, who try to slow the agenda down. Our members now often take over the places of the more conservative ones.

Another example is the environmental lifecycle assessment committee, of which the vast majority of corporate participants, which included Unilever, were perceived both as experienced and knowledgeable regarding the process of assessing their environmental lifecycle (DG3). Similar processes transpired during the selection of corporate participants for DG FISMA's FRAC[8] and DG SG's Multi-Stakeholder Platform on SDG Implementation. For the latter, only two individual corporations are part of these discursive interactions (Unilever and Enel). Both are regarded by political actors as champions of this CSR idea as they "historically rank high on CSR indexes", such as the FTSE4GOOD (DG6).

DISCUSSION

In this chapter, I address the call by Sun et al. (2021) and Mellahi et al. (2016) to theoretically clarify the complementarities between CSR and CPA. Taking a discursive institutional perspective, I explain how political actors co-constructed CSR notions and how this entails the importance of CSR as an access good. All four discerned discursive strategies are characterized by a circular movement between political actors' interests, discursive interactions, CSR notions, and organized interest groups' political access. The different manifestations and outcomes within the discursive strategies are the result of political actors' distinct positions in the policymaking process. This chapter's implications are important for theory building and research on nonmarket strategies.

Overall Contributions to Nonmarket Strategy Research

By empirically demonstrating the importance of ideas and discursive interactions in shaping the outcome(s) of firms' nonmarket strategies, this case study demonstrates that the discursive institutional perspective (Blyth, 2002; Risse, 2000; Schmidt, 2008) is well-suited to exploring nonmarket strategies' content and processes, placing this within the socio-political environment. While nonmarket strategy research tends to focus on the macro level, I place the micro-dynamics of the relations between political actors and firms centre-stage by shifting the perspective from the firm to the political actor, as advocated by Ridge et al. (2018).

Accordingly, I was able to explain how political actors' discursive strategies allow them to refine CSR meanings and shape their relevance for firm access. My findings emphasize the agency of political actors in the lobbying process and how they creatively use language during these interactions. Adding this new institutional perspective to the analytical toolbox of nonmarket strategy studies (Doh et al., 2012) will enable future studies to "bring human agency back into institutional theory" (Mellahi et al., 2016, pp. 165–166).

In this process, I conjugated communicative institutional approaches with nonmarket strategy studies (cf. Green and Li, 2011; Meyer and Vaara, 2020; Van den Broek and Klingler-Vidra, 2021). This study thus addresses Cornelissen et al.'s (2015) call to further theorize the interactive and processual dynamics of communication. I achieved this by tracing the dynamic processes through which political actors discursively and interactively refine, reframe, and reinterpret their understanding of CSR. I thus further theorize Crane and Glozer's (2016) notion of "CSR multiplicity" and explain how different ideas affect other nonmarket strategies and socio-political environments. By detailing why and how different CSR ideas are created, maintained, and changed, and discursive interactions' role in this process, I show that CSR is not only an "essentially contested concept" in academia (Okoye, 2009) but also in the political arena. Highlighting the "multiple, typically complex, rival, but equally reasonable" interpretations of CSR (Mitnick et al., 2021, p. 625) broadens the perspectives for future research.

Specifically, I show that different political actors have different ideas about CSR and the type of business–society relationship they deem important as an access good. This ranges from quantitative CSR data to corporate sustainability and NGO partnerships, yet consistently includes firms sharing politically relevant information that fit political actors' demands. The importance of information (Bouwen, 2002; Coen et al., 2021; Werner, 2015) is not unique for CSR or corporate sustainability; it has been observed for a variety of policy issues. What is new is the insight that the type of information required is dependent upon, and affected by, how political actors co-construct the underlying ideas.

By presenting CSR as an idea, I elucidate the agency of political actors in co-constructing the multiplicity of CSR meanings in accordance with their own (subjective) interests. This result squares with existing resource-exchange views on lobbying (Bouwen, 2002; Coen et al., 2021; Schuler et al., 2002; Werner, 2015) in which firms offer, and political actors demand, access goods. However, in unfolding the discursive interactions underlying the co-creation of access goods, I illustrate the limits of these studies' rationalist assumptions and explain why discursive institutionalism is better suited to studying this process.

The findings explicate how political actors can refine CSR ideas by shifting, de-contesting, and reframing the concept based on their interests, validating my theoretical expectation that political actors' preferences and interests in CSR ideas are much more complex and fluid than prior CPA-CSR research has depicted (cf. Den Hond et al., 2014; Hadini and Coombes, 2015; Liedong et al., 2015; Rehbein and Schuler, 2015; Wang and Qian, 2011; Werner, 2015). The subjectivity of interests also highlights the importance of distinguishing between political actors (Bonardi et al., 2005) based on their policymaking positions (elected officials, political bureaucrats, or technocratic-oriented bureaucrats) and policy-issue focus (relevance for firm operations).

The finding that, in the EU context, CSR's value is highly contested directly challenges the assumption that political actors by definition perceive CSR as a positive, as per prior studies examining the relationship between CSR and firms' political access (cf. Den Hond et al., 2014; Hadini and Coombes, 2015; Liedong et al., 2015; Rehbein and Schuler, 2015; Wang and Qian, 2011; Werner, 2015). I explain how value contestations differ from conceptual contestations (Mitnick et al., 2021; Okoye, 2009). This finding contradicts CSR studies arguing that the EU and its member countries are highly supportive of "CSR" (Doh and Guay, 2006; Schrempf-Stirling, 2018). I do not question the results of these studies, but rather emphasize that the CSR's political meaning is constantly changing and evolving. As Monciardini and Conaldi (2019) demonstrated, in the aftermath of the 2009 financial crisis, EU political actors became more critical and demanding of CSR notions. Thus, mirroring trends within CSR scholarship (Delmas and Burbano, 2011; Marquis et al., 2016), political actors are increasingly concerned by greenwashing practices.

Taking ideas and discourse seriously in lobbying processes also highlights what is understood as lobbying and how to incorporate communication and information in its definition. Prevailing lobbying definitions take a functionalist view of communication in which firms send information to political actors (Anastasiadis et al., 2018; Bouwen, 2002; Chalmers, 2013; Ridge et al., 2017). My findings, however, indicate how politically relevant information is co-constructed through discursive interactions between political actors, NGOs, and firms. Rather than communication being merely "strategic" (Du et al., 2010), communication is an interactive exchange through which meanings are refined. Therefore, what and who a firm lobbyist knows is more interlinked than previously suggested (Figueredo and Richter, 2014) and I therefore urge future nonmarket strategy studies to adapt this lobbying definition to better reflect its interactive and truly communicative nature.

Finally, by adopting a discursive institutional perspective, I also provide a more fine-grained understanding of the notion of political access that goes beyond the binary “in or out” operationalization. In this case study, access ideas ranged from closed-door multistakeholder meetings and expert seminars to speaker invitations at public EU events. Besides getting a metaphorical foot in the door, firms that supplied access goods seemed to find a receptive audience through constructive and continuous dialogues. This, again, demonstrates that communication is an iterative and interactive processes of co-construction. The outcome of various entry points and types of access holds implications for firms’ ability to influence public policies (Coen et al., 2021) and is therefore critically important for future nonmarket strategy studies.

The Four Discursive Strategies’ Contributions to Nonmarket Strategy Research

Independently, each discursive strategy also offers key theoretical insights for nonmarket strategy studies. Their discursive dynamics elucidate different context-specific mechanisms that explain when, how, and why CSR is conceived of as an access good. They are grounded in various theories and shed light on different parts of the empirical puzzle, including political actors’ autonomy and bureau-shaping, NGO–firm partnerships, corporate activism, organizational-stakeholder fit, critical CSR studies, and evidence-based policymaking.

The first discursive strategy showed how political actors working on topics with scant perceived relevance for firms’ operations interacted mainly with other political actors and co-constructed CSR as irrelevant. Consequently, CSR was not perceived as an access good, and firms had limited political access. This discursive strategy exemplifies how political actors’ need for information (Bouwen, 2002), their exposure to organized interest groups’ lobbying (Coen et al., 2021), and their ability to retain regulatory autonomy (Carpenter, 2010) are deeply intertwined. The findings show that, to formulate policies on issues trivial to firm operations, these political actors were less dependent on firms supplying information and expertise (Bouwen, 2002, 2004), and hence did not run the risk of their policies being "captured" by industry (Carpenter and Moss, 2013). Thus, the assigned policy portfolios enabled these political actors to retain their autonomy and reputation (Carpenter, 2010).

The second discursive strategy revealed how elected officials interacted mainly with NGOs and how they co-constructed CSR as problematic. Although publicly criticizing firms' CSR, they still discursively interacted with firms that had successfully partnered with NGOs in private. This discursive strategy contributes to the NGO–firm-partnership literature (Dahan et al., 2010; Doh and Guay, 2006; Den Hond et al., 2015) as it indicates partnerships' political value. Specifically, by showing that NGOs are particularly well-positioned to interact with elected officials and how these interactions make elected officials sceptical of how CSR is understood, I highlight nuances related to when NGOs are important influencers of business–government interactions (Dahan et al., 2010) and how they affect CSR notions (Doh and Guay, 2006).

Furthermore, the findings suggest that elected officials employ a "double-edged strategy"; while they publicly echo anti-corporatist discourses, they keep the door to private interactions with firms open. This highlights the contradiction between public and private discourses and resembles familiar NGO strategies (Den Hond and De Bakker, 2007). By positioning NGOs as interlocutors for firms' political access, I suggest an alternative explanation for the motivations behind firm–NGO interactions (Den Hond et al., 2015). McDonnell and Werner (2016) have already shown that NGOs affect firms' political access by changing political actors' receptivity. I reinforce the centrality of NGOs by demonstrating that they may also co-refine the meaning of CSR and act as gatekeepers to elected officials.

The third discursive strategy demonstrated how political bureaucrats interacted simultaneously both with NGOs and firms, and how they replaced CSR with corporate sustainability. By showing how these bureaucrats discursively broadened their scope of competences, I provide novel insights into the dynamics of “issue diversification” through which “bureaucrats compete to expand their jurisdiction into different issue arenas” (Bonardi, et al., 2005, p. 405; see also Majone, 1996 on “bureaushaping”) within the CSR and sustainability realm. Specifically, I detail how these bureaucrats discursively associated corporate sustainability with the political sustainable development agenda, which then justified their engagements with this topic.

The discursive shift from CSR to corporate sustainability can be understood in light of the theoretical distinction between these concepts. Bansal and Song (2017) traced the different paradigms from which these concepts emerged, arguing that CSR is grounded in ethics and normative welfare economics, whereas corporate sustainability is grounded in systems science. I argue that the political shift between the concepts is a deliberate attempt to leverage these differences; by focussing on corporate sustainability, these bureaucrats forfeited the normative discussions that underly CSR, focussing instead on the scientific story. This conforms to the “evidence-based policymaking” trend (Sanderson, 2002) as certain firms are positioned as “experts” in sustainable transitions and are asked to share their knowledge on “what works”.

Firms that were able and willing to publicly share successful corporate sustainability stories were invited to speak at EU conferences and given access to more private dialogues. This finding contributes to the literature on firms’ strategic choice to either conceal (Jia et al., 2021) or reveal (Favotto and Kollman, 2021) their CPA strategies. Specifically, for corporate sustainability to be an access good, firms had to openly pronounce their CPA strategies, which, in turn, had to be favourable to political ambitions. This highlights the importance of “corporate activism” (Eilert and Cherup, 2020), i.e. speaking out on social and environmental issues, as a CPA strategy, and delineates how corporate activism leads to firms’ political access. Speaking in favour of sustainability policies resonates with the normative idea of “corporate political advocacy" (Wettstein and Baur, 2015) as it expects firms to act proactively and rely on public advocacy methods. However, in this study, corporate activism was found to be aligned less with values and ideals and more with firms' core business.

This finding also denotes that corporate activism will primarily lead to access if firms' standpoints are aligned with the political agenda. Firms were expected to advocate in favour of sustainability as sustainability ranked high on the political EU agenda. This corresponds with Coen et al.'s (2021, p. 28) finding that, to improve access, firms had to showcase that they were credible actors who shared the EU's ambitions. Firms thus remained "political informants" (Schuler et al., 2002, p. 661) as long as their information fitted the political actors' ambitions. Political actors were particularly keen to learn from firms' first-mover experiences (Oliver and Holzinger, 2008), indicating that an "anticipating" nonmarket strategy can sometimes be proactive. Although the broader EU ambitions were defined, firms with access were still given the opportunity refine the particularities of corporate sustainability policies and diffuse their best practices.

The fourth discursive strategy exhibited how technical bureaucrats interacted mainly with firms and how they de-contested CSR by contending that CSR can be verified through quantitative measurements. Firms that could show positive CSR data were invited to small seminars and dialogues. The finding that CSR can be an access good if it increases firms' technical expertise validates prior studies on access goods (Bouwen, 2002; Chalmers, 2013; Coen et al., 2021, p. 12). The expertise offered by firms and demanded by these political actors thus had to be congruent, which highlights the "organization–stakeholder fit" theory (Bundy et al., 2016). To gain access, firms have to align externally (Girschik, 2020); they need to construct or change their understanding of a phenomenon, such as CSR, to fit external stakeholders' understandings, in this case political actors. Thus, I understand fit as both dynamic and relational, and realized via discursive interactions. The notion of fit also brings the normative calls for “deliberative lobbying”, i.e. the alignment of CPA and CSR based on discourse, transparency, and accountability (Lock and Seele, 2016, p. 416), into the strategic realm.

Through this discursive strategy, technical bureaucrats took an alternative route to make CSR “evidence-based” (cf. Sanderson, 2002) and move away from ethical discussions. As a result, the outcomes are similar to the previous discursive strategy in which CSR was replaced by corporate sustainability. By distinguishing “CSR talk” from “CSR data”, these bureaucrats discursively displayed CSR as an objectifiable truth. This conforms to what others have called “politics by numbers” (Alonso and Starr, 1987) or “governance by indicators” (Mehrpouya and Samiolo, 2019). Performance measurement and qualifications carry a promise of objectivity and, as they redefine forms of expertise and experts, alter social and political relations (Mennicken and Espeland, 2019). Although qualifications offer what appears a to be a depoliticization of politics, measurements remain inherently subjective (Alonso and Starr, 1987).

Further, as deliberations become more depoliticized, actors without the requisite “expertise”, such as NGOs, are crowded out (Coen and Katsaitis, 2019; Monciardini and Conaldi, 2019). This resonates with Mats Alvesson’s (1993, p. 1004) famous quote: “being perceived as an expert is much more crucial than being one”. CSR’s depoliticization by political actors also affords new analytical tools related to critical CSR perspectives and strengthens the argument that CSR is a form of political power (Banjeree, 2008; Kourula and Delalieux, 2016). The findings detail how CSR’s depoliticization is a political act in itself: by depoliticizing CSR, bureaucrats redefine what counts as expertise and which firms are experts, which determines who gets access.

Boundary Conditions and Future Studies

The explanations and theorization offered in this study are grounded in the empirical case of the EU. The EU presents a policymaking context characterized by relatively low barriers to access (Eising, 2007), distinct entry points (Chalmers, 2013), multi-level and multi-actor policymaking (Bouwen, 2004; Schmidt, 2013), and global leadership in sustainable development (Monciardini and Conaldi, 2019; 2019 SDG Reflection Paper). Elsewhere, barriers may be higher, entry points may differ, and sustainability may play a less prominent role in the policy agenda. Even within this regulatory context, the model may slightly differ per policy domain as well as between policymaking levels. Following Holburn and Vanden Bergh (2008), for example, we might expect different results for non-regulatory institutions. Future research should shed further light on whether (and how) these contextual differences change the proposed models.

This study calls for future nonmarket strategy research to put political actors' ideas and discourses back at the centre of policy institutions. Although political science studies have provided some key insights into political actors' role in corporate lobbying (Albareda and Braun, 2019; Berkhout et al., 2018; Beyers, 2004; Beyers and Braun, 2014; Bouwen, 2002; Chalmers, 2013; Coen, 2007; Coen et al., 2021; Eising, 2007), this has been only sporadically linked to sustainability or CSR efforts. Thus, nonmarket strategy scholars have a critical role in bridging both firms' and political actors' strategies, and in linking this to CSR efforts. Especially in the light of the pandemic, there is an increasing need to understand the interdependence between CPA and CSR (Lawton et al., 2021, pp. 1734–1735), highlighting the importance of research on this relationship.

CONCLUDING REMARKS

In this chapter, I have provided an empirical examination of CSR ideas as a political access good within the EU context. Adopting a discursive institutional perspective, I have elucidated that how political actors co-construct the multiplicity of CSR meanings defines how different types of access are granted. Notably, I have detailed four discursive strategies through which political actors refine, reframe, and reinterpret CSR meanings and their relevance for firm access in ways beneficial for their (subjective) interests. I have thus advanced nonmarket strategy studies by putting political actors' agency and the micro-dynamics of their relations with firms and other organized interest groups centre-stage. I have argued that discursive institutionalism has important implications for our understanding of CSR and lobbying processes; nonmarket strategy scholars therefore need to address this because it affects assumptions underlying many nonmarket strategy studies' theoretical mechanisms. I therefore call on future studies to make ideas and discursive interactions central to their theories.

NOTES

[1] Expert information is less important as an access good for Euro-parliamentarians since they enter the policymaking cycle later. Nevertheless, and particularly for their relevant sub-committees, they still require a basic understanding of the issues discussed. Similarly, all other policymaking EU institutions need to be perceived as the right entity to formulate EU policies. Particularly, the Commission's unelected character and traditional strong ties to the industry may heighten its legitimacy needs.

[2] Official website for EU documents and publications: europa.eu/european-union/documents-publications/official-documents_en

[3] More information on the RBC WG can be found on their website: www.responsiblebusinessconduct.eu/wp/

[4] More information about the EU's consumer strategy can be found here: https://ec.europa.eu/info/policies/consumers/consumer-protection-policy/consumer-strategy_en

[5] The Commission is certainly not new to the concept of CSR: in 1993, Commission President Delors had already alluded to corporate responsibilities, which in turn built momentum for the 2001 Green Paper, 2011 White Paper, and 2019 Staff Paper on CSR within the EU.

[6] The full 2019 Reflection Paper can be accessed at: www.ec.europa.eu/info/sites/info/files/rp_sustainable_europe_30-01_en_web.pdf

[7] More information about the Transparency Register can be found here: www.ec.europa.eu/transparencyregister/public/homePage.do

[8] A full list of FRAC members is available at: www.financialresearch.gov/frac/frac-member-biographies/

APPENDIX I: EVENT-OBSERVATIONS

Table AI. Event-observations for industry events

Title	Organizer	Time and place	Focus	Political speakers	NGO speakers
Global Goals Local Action	UN Global Compact, Network UK	28 June 2018, London	Firms, business networks	• Lord Bates, UK minister of state, DfID • Paul Toyn, London sustainable development commission	• Alice Macdonald, Project Everyone
		24 June 2019, London	Firms, business networks	• Baroness Sugg CBE, UK Under Secretary of State, DfID	• Marc Lopatin, Extinction Rebellion • Gareth Redmond-King, WWF
SDG Summit	CSR Europe	7 May 2019, Brussels	Large firms, EU policymakers	Various EU policymakers, including: • Frans Timmermans, vice president EC	None

Title	Organizer	Time and place	Focus	Political speakers	NGO speakers
				• Didier Reynders, Commissioner for Justice	
Global Integrated Reporting Summit	International Integrated Reporting Council (IIRC)	16-17 May 2019, London	Accountants	• Alain Deckers, DG Fisma	• Pavan Sukhdev, WWF
Responsible Business Summit	Ethical Corporation	11-12 June 2019, London	Firms, business networks, consultants	• Crispien Waymouth, DG Growth • Richard Clarke, UK policymaker, DfID	Various NGOs, including: • Catherine Howarth, ShareAction • Sally Uren, Forum for the Future • Raphaele Deau, WWF • Catherine Thompso, Fairtrade • Michelle Thew, Cruelty Free

Title	**Organizer**	**Time and place**	**Focus**	**Political speakers**	**NGO speakers**
					• Charlotte Williams. UNICEF
Work purposefully	Business Fight Poverty	11 July 2019, Oxford	NGOs, firms	Nina Schuler, UK policymaker, DfID	Various NGOs, including: • Danny Sriskandarajah, Oxfam • Hina West, WWF

Table AII. Event-observations for EU institutions' events

Title	Organizer	Time and place	Focus	Corporate speakers	NGO and academic speakers
Sustainable Corporate Governance Conference	DG Justice	24 January 2019, Brussels	Firms, NGOs, political actors	• Nicole Notat, VigeoEiris • Filip Gregor, Frank Bold • Wilhelm Mohn, Norges Bank Investment Management • Francesco Chiappetta, Business Europe • Virginie Mahin, Mondelēz • Seija Saynevirta, Paulig	• Sebastian Godinot, WWF • Francis West, Shift • Claudia Salleris, European Coalition for Corporate Justice
EU Industry Days 2019	European Commission	5 February 2019, Brussels	Firms, business networks, political actors, academics	Nearly 50 corporate speakers, including: • Saori Dubourg and Brigitta Huckestein, BASF • Hanneke Faber, Unilever	Various academics, including: • Frank De Bakker, IESEG • Anna Whicher, Cardiff Metropolitan University

Title	Organizer	Time and place	Focus	Corporate speakers	NGO and academic speakers
				• Denis Goffaux, Umicore • Andreas Graichen, Radu Surdeanu and Andrew Hodgson, Siemens • Jean-Hugues Rodriguez, Airbus • Iarla Flynn and Jens Redmer, Google • Etienne Davignon, CSR Europe • Pierre Gattaz, BusinessEurope	• Tomas Wyns, VUB
Responsible Business Conduct: Gearing up EU action	European Parliament	19 March 2019, Brussels	Political actors, NGOs	• Virgini Mahin, Mondelēz	Various NGOs, including: • Gabriela Quijano, Amnesty • Saeeda Khatoon, Baldia Factory

Title	Organizer	Time and place	Focus	Corporate speakers	NGO and academic speakers
					Fire Affectees Association Andy Hall, Human Rights Defender
Sustainable Europe 2030	EPSC	8 May 2019, Brussels	Social enterprises, political actors, academics	• Saori Dubourg, BASF • Gayle Schueller, 3M • Etienne Davignon, CSR Europe • Arnaud de la Tour, Hello Tomorrow • Naomi MacKenzie, Kitro • Peter Schelstraete, Ubuntoo • Luc Van den Hove, Imec	• Mariana Mazzucato, University College London • Hans Joachim Schellnhuber, Potsdam Institute • Johan Schot, University Utrecht

Part II:

Business adaption of the UN Sustainable Development Goals

4 Narrative fidelity: making the UN Sustainable Development Goals fit

A proliferation of different global concepts and frameworks have been introduced to prescribe how firms should behave in a responsible manner, including the Guiding Principles for Business and Human Rights, Millennium Development Goals (MDGs), OECD Guidelines, Global Reporting Initiative (GRI) Standards, UN Global Compact principles, and ISO 26000 Standards. In 2015, the UN Sustainable Development Goals (SDGs) officially became effective, introducing yet another Corporate Social Responsibility (CSR) framework (Van Zanten and Van Tulder, 2018). The SDGs are a novel type of global governance that is based on goal-setting (Biermann et al., 2017) and which for the first time brings human development and environmental sustainability together under a single global agenda (Bowen et al., 2017). Achieving the Goals is dependent upon business cooperation and, as a result, business is being called upon by national governments and international organizations, such as the UN Global Compact, to contribute (Bebbington and Unerman, 2018; Persson et al., 2016). The SDGs have quickly become an important CSR communication tool: a study by PwC (2017) found that 62% of the 470 sampled companies already mentioned them in their 2016 sustainability reports.

Early communication, however, raised concerns of "SDG washing"; companies were accused of talking about the SDGs without backing this up with substantive action (Bebbington and Unerman, 2018, p. 10). "Washing" accusations are not unique to the SDGs; almost every communicative practise around a new CSR framework experiences some level of discrepancies between talk and action (Elving et al., 2015, p. 119). Nevertheless, these imputations overlook the temporal dynamics of change and its relation to "narrative fidelity" (Fisher, 1984) and "identity fit" (Ansari et al., 2010); put differently, the discursive ways firms create consistency in their organizational identity over time. This is following the assertion that change should be understood as a concept that occurs within communication (Ford and Ford, 1995, p. 542). Communication "has a performative role in that its use pragmatically affects actors in their thoughts and behaviours" (Cornelissen et al., 2015, p. 13). Change, in this sense, happens when there is an amendment in the way organizations identify themselves and alter the stories that they produce (Barrett et al., 1995), in socially acceptable and believable ways.

This paper poses the following research questions: in what ways do narratives allow firms to discursively redefine their organizational identity after the introduction of the SDGs? And, how do the characteristics of the SDGs shape these corporate narratives and the broader conceptualization of sustainability? The results are drawn from a large-scale narrative analysis based on online collected data, including annual financial, non-financial, and/or integrative reports, mission statements, and press releases of 29 French multinational companies over a period of one-and-a-half years (between 2016 and 2017). This period of the year and a half after the SDGs were launched provides a discursively unique context as firms mainly had communicative strategies at their disposal. Four narratives were distilled: the descriptive narrative, which promotes general knowledge on the SDGs; the past narrative, which reinterprets and redefines the organizational past through the SDG lens by retelling and reviewing past actions; the present narrative, which re-associates present organizational strategies with the SDGs; and the future narrative, which prioritizes and articulates SDG ambitions. Underlying these narratives is the mechanism "narrative fidelity", which I define as the attempt to discursively re-associate past and present practises with a new CSR framework in order to create a sense of continuity and stability.

The contributions of this paper are twofold. First, this paper improves our understanding of the discursive process of corporate SDG adoption, an area which is increasingly receiving scholarly attention (Van Zanten and Van Tulder, 2018; Bebbington and Unerman, 2018). In particular, it sheds light on how ambiguity around the role of individual firms in achieving the SDGs provides organizations with discursive flexibility to articulate their organizational fit. Second, the paper contributes to organizational scholarship exploring narratives and their dynamics (Ford and Ford, 1995; Humphreys and Brown, 2008), as well as broader performative approaches to language and institutions (Cornelissen et al., 2015; Schoeneborn et al., 2020). It reveals how organizations have gradually made sense of, and given sense to, the SDGs via recurrent storytelling. It also gives greater analytical clarity to the role of narrative fidelity. As such, it directly responds to Vaara et al.'s (2016, p. 550) call to better understand the ways in which temporality features in narratives of change.

THEORETICAL BACKGROUND

CSR communication has often been accused of being merely greenwashing, which mirrors the functionalistic presumption that CSR talk is inferior to action (Christensen et al., 2013). Functionalist scholars understand communication as a tool within a change process (Ford and Ford, 1995) that can only be perceived as genuine if covering novel practises. This logic, however, is in contradiction with the social constructivist notion that language shapes our social reality. Communication, according to this perspective, has performative power as it affects actors' thoughts and behaviours and may, as a result, initiate processes of change (Cornelissen et al., 2015, p. 13; see also Christensen et al., 2013; Vaara et al., 2016). Through speech acts, speakers transfer discursive objects to listeners, with the potential of talking communicative realities into being (Austin, 1962, cited in Schoeneborn and Trittin, 2013, p. 194). Some studies go even further by emphasizing the constitutive role of communication for organizations (CCO) and argue that communication is a coproduction that creates shared understandings (Cornelissen et al., 2015; Schoeneborn et al., 2020).

The mechanisms explaining the performativity of CSR communication focus on organizational identity. Butler's (1990) ground-breaking work on gender and identity argued that performativity is a circular, self-productive act of constituting an identity and, as such, constitutes the identity it is purported to be. An identity is built on the principles of continuity and distinctiveness; put differently, "identity is thus conceived of as those things that enable social actors to satisfy their inherent needs to be the same yesterday, today, and tomorrow and to be unique actors or entities" (Whetten and Mackey, 2002, p. 396). It is "the productive force of language in constituting identity rather than identity being a pregiven construct that is reflected in language use" (Pennycook, 2004, p. 13). This process shifts the potential audiences for communication by redefining who talks and who listens, and a sender can act as the receiver of its own self-initiated communication (Lotman, 2001).

In organizational theory, identity (re)formation through language builds further on this type of auto-communication, broadly defined as "a set of self-referential communication practices through which the organization recognizes and confirms its own images, values and assumptions; in short; its own culture" (Christensen, 1997, p. 197). By formulating CSR communication, corporate actors are actively shaping their identity and designing their preferred organizational self-images that set the course for future action (Christensen and Schoeneborn, 2017, p. 363). Central is the constitution of narratives, which are meaning structures that organize "events and human actions into a whole, thereby attributing significance to individual actions and events according to their effect on the whole" (Polkinghorne, 1988, p. 18).

Narratives purporting an identity enable an organization to manage change; by selectively telling aspects of an organization's past, present, and future a sense of continuity is created (Chreim, 2005). These stories "manage meaning by providing retroactive explanations that rationalize past events in terms of organizational values" (Brown, 1990, p. 175) and, as such, allow organizations to understand a new framework in retrospection, in the moment, and in anticipation (Cunliffe et al., 2004, p. 269). In this context, Rhodes and Brown asserted that narratives consist of “the stories that people in organizations tell one another in order to describe past or anticipated events” (2005, p. 171). They further stated that studying narratives exposes the belief systems, role expectations and interpersonal norms that are central in corporate cultures.

Whether these newly formulated narratives are socially acceptable depends on the degree of “fit” between the change object and the organizational identity. In other words, how true or distant is the meaning and scope of the change object to the organization? Fit refers to the consistency between the new and the old (Nadler and Tushman, 1980, p. 45), and is closely related to the concept of fidelity, defined as “whether the adapted practice resembles or deviates in kind from the features of the previous version of the practice as it is transmitted” (Ansari et al., 2010). Fisher introduced narrative fidelity as rational criteria for actors to evaluate a story and judge “whether the stories they experience ring true with the stories they know to be true in their lives” (Fisher, 1984, p. 8; for an empirical application in business ethics, see De Blasio, 2007). As such, narrative fidelity builds on organizations’ history, biography and culture (Weick and Browning, 1986), linking the past to the present and future.

THE SDGS AS A NEW CSR FRAMEWORK

The SDGs present a global consensus around development norms by bringing a common framework around over seven hundred multi-lateral sustainability agreements (Reyers et al., 2017). They aim to be universal and integrative, as well as aspirational, inclusive, action-oriented and transparent (Stevens and Kanie, 2016, pp. 394–396). The goals serve as vehicles that convey norms and translate them into numbers (Fukuda-Parr and McNeill, 2019, pp. 5–6). They differ from the MDGs in two essential ways; first, they transform the North-South agenda into a truly global and universally applicable agenda, and second, they broaden the scope of development to cover environmental, social, and economic issues (Fukuda-Parr, 2016; Bowen et al., 2017). Interestingly, the SDGs were drafted in conjunction with open, multi-stakeholder consultations (Fukuda-Parr, 2016), and as a result, business was for the first time included from the start (Van Zanten and Van Tulder, 2018, p. 225).

The SDGs directly affect corporations through their ramifications and the ways business is framed as being part of the solution (Bebbington and Unerman, 2018, p. 4). Consequently, the SDGs have rapidly gained traction and salience among private sector organizations (Bebbington and Unerman, 2018, p. 2) as firms seek "to benefit from aligning their behaviour with the global value represented by the SDGs" (Biermann et al., 2017, p. 28). The SDGs carve out a new role for business as they are partnership-centred, opportunity-based, and positively-framed (Van Zanten and Van Tulder, 2018). Accenture (2016), for example, found in their triennial survey that business leaders harness the SDGs as a universal roadmap for radical change as well as a way to frame business' contribution to sustainable development. As a result, "the advent of the SDGs as a global consensus on sustainable development priorities by the private and public sectors alike fundamentally changes the discourse" (Van Zanten and Van Tulder, 2018, p. 210).

Nevertheless, the precise level of corporate responsibility remains vague and, as a result, the role of companies is left voluntary and unspecified (Bexell and J€ohnsson, 2017, p. 22). This is both a function of the heavy emphasize on (non-binding) government action, as opposed to corporate action (Van Zanten and Van Tulder, 2018, p. 228), as well as the overall vagueness of the 17 goals and 169 targets. To explain, the SDGs articulate vague and aspirational outcomes rather than unambiguously defining a certain conduct (Persson et al., p. 60; see also Biermann et al., 2017) and rely on voluntary data disclosure (Bowen et al., 2017; see also Bexell and J€ohnsson, 2017). Aspiring universal application, a lot is left for context-specific interpretations (Biermann et al., 2017) and creative thinking by an increasingly diverse set of actors (Stevens and Kanie, 2016, p. 396). As a result, companies have become key agents not only in delivering the goals but also in interpreting them (Persson et al., 2016, pp. 61–68).

This paper draws on theoretical discursive tools and SDG peculiarities to help account for the ways in which firms have communicated on the SDGs. More specifically, it expects that the vagueness of the SDGs means that businesses need to make discursively sense of them and articulate their fit with the organizational identity, before they are able to develop future strategies.

METHOD

This paper focusses on the first wave of SDG-related communications (January 2016 until July 2017). Although the SDGs postulate an international agenda, national institutions and traditions still influence corporate decisions on sustainability (Matten and Moon, 2020). Therefore, a case study is most appropriate. France provides an illustrative case example since it has a long tradition of sustainability reporting and, hence, firms are expected to globally be ahead of the curve in terms of SDG communications. Corporate sustainability reporting has been integrated in French law since the 1970s and is currently articulated in Article 225 of the Grenelle II Act, which obliges large companies to report on their social, environmental, and governance impact. Within the French context, the focus is on large multinational corporations due to their high-level involvement in CSR activities and online reporting, as well as their vast influence on global markets (Chalmers and van den Broek, 2019).

All 59 French-headquartered companies on the 2017 Forbes Global 2000 list were initially selected. The Forbes Global 2000 ranks the largest publicly-traded companies, based on sales, profits, assets, and market value, by using data from the FactSet Research systems. The density of French firms has decreased dramatically in the last 30% of the list; only 1.2%, compared to 3.6%, of the firms were headquartered in France. Therefore, all companies that were ranked below 1,400 were dropped, leaving 50 companies. Of these 50 firms, 29 mentioned the SDGs somewhere on their websites, while 21 firms did not mention the SDGs as of July 2017, and thus, were disqualified. The industries represented in the final sample varied widely, including energy, communication, medical/chemical, automotive, finance, and IT industries.

To find the relevant sources, the keywords: "Sustainable Development Goals" and "SDGs" were entered in the search section of each corporation's website. This was combined with entering the company name and the same keywords in the Google search engine, to control for variation in the functionality of corporate websites' searching tools. All documents were gathered, included public-relations content, corporate-media articles, group presentations, and sustainability reports. Subsequently, to ensure all relevant information and reports had been selected, all corporate reports, such as annual reports and sustainability reports, between January 2016 and July 2017, were also collected. In these documents, the previously described process was iterated. The Appendix details all the collected sources. All selected firms provided English versions of their reports and websites.

The gathered documents were analysed by adopting a systematic narrative approach (Haack et al., 2012) and by performing a thematic analysis (Humphreys and Brown, 2008; Rhodes and Brown, 2005). In this study, narratives were identified through two coding cycles. First, an open coding strategy was adopted in order to allow for an inductive process and record naturally emerging themes. The second coding cycle aimed to make sense of these initial codes and search for narratives. These emerging narration themes were subdivided and consolidated into stories that represent recurring patterns. A story, in this context, refers to re-emerging coherent feature that functions as a component of the broader narrative. It was during the second coding-cycle that the four narratives and their stories were identified and developed.

FINDINGS

Examining the data, four narratives can be discerned: the descriptive narrative; the past narrative; the present narrative; and the future narrative (see Table 1). These narratives are successive in order and differ in their timeframe as well as their focus on generic versus specific issues. Their order, however, is not invariably linear as they coincide, and firms may move between them. Furthermore, in categorial terms, the narratives overlap, which makes clear-cut distinctions sometimes difficult.

Table 1. Overview of SDG narratives

	Descriptive	Past	Present	Future
Sequence	Stage 1	Stage 2	Stage 3	Stage 4
Dynamic	Start and continuous	Informs and flows into stage 3	Informs and flows into stage 4	Final narrative, circles back
Focus	General	Specific	Specific	Specific
Rhetoric	We welcome the SDGs	We have always contributed to SDG issues	We are currently contributing to the SDGs	We aim to help attain the SDGs in 2030

Descriptive narrative: promoting the general SDG framework

This narrative focusses on the SDGs in a generic manner and thereby ignores any relationship between the SDGs and the specific firm. It aims to make sense of the SDG framework, both internally and externally and, as a result, increase overall awareness. Although it is told throughout the early stages, it often marks the first communicative practise. This narrative is relatively unconnected to the other narratives. A distillation of the descriptive narrative based on texts/quotes from various companies can be summarized as follows:

> Descriptive narrative: The SDGs were unanimously adopted by UN countries and constitute the roadmap for poverty reduction and protecting the environment. They can only be reached through cooperation between the private sector, civil society, and governments, and provide a great opportunity for business. To create a better world, we participate in speaker opportunities and organize events aiming to

> increase general awareness.

It encompasses two stories: first, the explanation story describes either the general SDG message or the role that business and industries can play to help achieve the Agenda. Firms explain how the SDGs are a global (UN) framework, or roadmap, for sustainable development and might elaborate the aim, rationale, specific goals, or design. The role of business is explained in terms of their involvement in the consultation process, the collaborative nature of the SDGs, their contributions to achieving the goals and the opportunity that the SDGs provide:

> Accordingly, the 17 Sustainable Development Goals represent a universal roadmap to eradicate poverty, protect the planet, and guarantee the prosperity of all. Thus, governments, civil society and private sector are broadly invited to play a part in the program. (Arkema)

Second, the awareness story continues to explain the SDGs but adopts a more (inter)active strategy by describing how firms have organized or participated in events. The motivation behind these events is directly linked to raising awareness and "showing how everyone can play a part in attaining them" (BNP Paribas). They engage with a wide variety of stakeholders, ranging from corporate partners, consumers, public institutions, employees, and even competitors. This indicates the importance of conveying the SDG message both for external support and internal buy-in. Firms claim to contribute to public debates by facilitating, co-organizing, or contributing to events of various sizes:

> Over a three-day period, teams from Dentsu, Havas, IPG, Omnicom, Publicis Groupe and WPP, as well as Wieden Kennedy, worked side-by-side at the YouTube Space NY to develop big ideas with the goal of inspiring Gen Z (aged 15 to 24), the largest generation of youth in history, to become advocates for the SDGs and take action toward a more sustainable future (Publicis)

In sum, critical voices would exemplify the descriptive narrative as "talk just being talk", since it does not seem to include any temporality aspects or broader organizational change dynamics. Nevertheless, it appears to function as an important starting point prompting firms to begin making sense of the SDGs and, as such, providing an opening for further discursive practises.

Past narrative: revising the organizational past through an SDG lens

This narrative directly links the individual firm to the SDGs. It frames past engagements through the new SDG lens and aims to understand how a firm has all along contributed to the Goals, even before they were adopted. The vocabularies of practise include “has long been committed to”, “contributed to”, “is already strongly committed to”, and “our commitments are not new”. A distillation of the past narrative based on texts/quotes from various companies can be summarized as follows:

> Past narrative: Our firm has always been committed to the issues included in the SDGs. As such, we have collaborated with various partners to achieve positive societal change. This is shown by the number of people we have helped, both financially and managerial, in the last decade. We have assessed our CSR programmes to determine how they have contributed to achieving the SDGs.

This backward-facing narrative conveys two stories; first, the retelling story sets out to reinterpret past achievement, such as projects, partnerships, and achievements, within the SDG framework. The SDGs are being tied to the organizations’ mission and values, as illustrated by L’Or'eal: “as a responsible citizen, L’Or'eal is already strongly committed to 14 out of the 17 goals”. Firms emphasize their longstanding engagement with the UN Global Compact or other sustainability organizations, as well as their contributions to the MDGs or general CSR efforts. The SDGs provide a “common framework of action and language” and enable a firm to “communicate our first areas of progress and demonstrate how our mission, combined with Essilor’s unique principles and values, are at the heart of the Group’s long-term commitment to sustainable development” (Essilor). Furthermore, firms tie pre-2016 data to the SDGs’ contributions:

> The Group filed 121 patents around the world in 2015 and 128 in 2014 (excluding Bostik). These results confirm the efforts made by the Group in this area, in particular in the fields of bio-based polymers (SDG 12) and solutions for lightweight materials and design (SDG 13). (Arkema)

Second, the review story reinterprets the past in a more systematic manner, as opposed to proving examples, by mentioning a "formal" assessment process. Such stories describe how previous sustainability engagements have contributed to the state-of-play of the Goals. This story stays silent about what is done with the information once gathered and solely includes how firms understands their past impact on SDG issues:

> [.. .] we decided to map its sustainability approach to this global ambition. In 2016, the Group assessed its contribution to the SDGs in relation to its mission and its social and environmental activities, and across its value chain. This review validated the Group's sustainability roadmap. (Essilor)

In sum, through past narratives, firms revise their stories and redefine their past practises and impact to fit the new SDG framework. This narrative has clear temporal aspects and denotes corporate attempts to achieve narrative fidelity. Although unable to spark change separately, by restating their past stories, companies will revise their organizational identity and create new expectations, as will be illustrated in the next two narratives.

Present narrative: connecting current organizational strategies to the SDGs

The third detected storytelling pattern overlaps partly with the past narratives. Both narratives are descriptive and contemplative in nature, and as such adopt a detached tone. They include some form of "mapping" and abstain from providing any future ambitions. The main difference is that the present narrative focuses on living events and has a more strategic outlook, whereas the past narrative recounts events by focussing on memory. The vocabularies of practise include "takes into account", "firmly supports", "participates in", "does business in line with", and "keeps in with". Furthermore, this narrative is typically supported by visual prompts. Current sustainability efforts are, to use the vocabulary of practise, "tagged", "labelled", and "cross-referenced" with SDG-logos to illustrate how they support a specific goal, for instance by displaying a table of goals cross-referenced to GRI indicators (Fonci'ere des R'egions) or including SDG pictograms throughout a report (Total). A distillation of the narrative based on texts/quotes from various companies can be summarized as follows:

> Present narrative: We support all 17 SDGs. To identify where we have the biggest impact, we held dialogues with stakeholders and performed a materiality analysis. The results show that through our core business we contribute to societal change on these issues. This confirms that our sustainability strategy is aligned with the SDGs.

This narrative consists of two stories. First, the stakeholder story places the firm's SDG engagements in a larger context and, in particular, connects them with stakeholder groups. This story is directly linked to SDG 17, which prescribes how the Goals can only be reached through partnerships. Sporadically, it includes convincing stakeholders of the importance of the SDGs, hence overlapping with the descriptive narrative. The story concentrates on the input or expectations of stakeholders and articulates that firms hold continuous dialogues to determine "how their firm connects to the SDGs" (Veolia). The key element is not preaching but engaging. Furthermore, current corporate partnerships are associated with the SDGs; as Kering puts it, "we engage with broader society on SDG themes, including existing partnerships such as the Chime for Change movement in favour of girls' and women's empowerment". Additionally, the responsibility of the firm vis-'a-vis employees, including diversity, inclusion, wellbeing and education, are redefined through the SDG lens:

> The way businesses interpret and adapt practices will affect not only the progress toward meeting the SDGs but also the needs of a workforce hungry for positive change. [.. .] The SDGs affirm that Sodexo's responsibility as an employer is to foster a culture of responsibility and create and support a workforce that's reflective of the people we serve in our communities. (Sodexo)

Second, the operational impact story identifies the topics, or goals, where the firm has the biggest impact through its operations. The story adopts an observant, passive lens and presents the outcomes with a detached tone. The story is constructed around how "to maximize our positive impacts and manage our potential negative impacts" (Essilor). Impact can be both positive and negative; however, when firms touch upon their negative impacts, they immediately follow this descriptive observation with future strategies and ambitions to minimize them. Moreover, the minimization of negative impacts plays a less prominent role than positive impacts, although some firms generally state that they are "underperforming" in some areas and have "room for improvement". Hence, the story concentrates on where a firm is putting its mark, either through the core mission or along the value chain:

> Total is proactively committed to incorporating the SDGs into its activities, especially in those areas where its activities have the greatest impact or enable the Group to make a positive and differentiating contribution. This is particularly true for the following topics [.. .]. (Total)

In sum, the present narrative associates current corporate practises and impacts with the SDGs. Shifting the focus from the past to the present, this sequential narrative links temporality to narrative fidelity as a way to create fit and stability in organizational identity. As firms adopt this third narrative, more and more action-oriented discourse is accompanying corporate communication on the SDGs.

Future narrative: prioritizing SDG ambitions

The final narrative moves from the past and present tense into the future. As such, it adopts a more aspirational approach: firms decide which direction to take and what future commitments to make. This narrative has a more engaged tone and emphasizes agency. In other words, instead of observing and interpreting SDG engagements, firms make pledges and project an image of their future self. The vocabulary of practise includes "pledging to reach", "committed to attain", "better contribute to" and "helping to reach". This narrative clearly succeeds, and frequently overlaps with, the present narrative. A distillation of the narrative based on texts/quotes from various companies can be summarized as follows:

> Future narrative: We have great expertise in a certain topic due to our leading role in the industry. Therefore, we want to contribute to a specific SDG. Through our CSR strategy, we aim to achieve societal change on this topic. We will measure our contribution through stated objectives.

The narrative consists of three stories; first, the expert story motivates the selection of priority SDGs and, as such, is closely related to, and directly builds upon, the operational impact story.

Their difference, however, is illustrated by Arkema, which states that “the Group has identified six SDGs where its expertise and innovation efforts will enable it to offer new solutions and thus to contribute to their achievement”. This statement demonstrates that the expert story explains which SDGs are being prioritized based on expertise and capabilities, whereas the impact story explains how firms affect the SDGs. The expert story focusses less on the impact that operations have on societies and environments, and more on proficiency:

> We have substantial expertise in infectious diseases, rare diseases and NCDs, and we want to contribute to the Goals 3 ‘Good health and well-being’ and 17 ‘Partnerships for the goals’ of the UN SDGs with a specific focus on underserved populations. (Sanofi)

The measurement story explains how the operational impact of new SDG commitments can be substantiated in a quantifiable way. Measurements can be firm-specific; for example, BNP has partnered with an extra-financial ratings specialist, Vigeo Eiris, to “help measure the proportion of its loans that makes a direct contribution to reaching the SDGs”. They can also be industry-wide; for example, Kering aims to “develop an industry-leading performance metric system that will measure achievement of the UN Sustainable Development Goals”. New measurements operationalize newly introduced targets that directly stem from specific goals:

> SDG 11 “Sustainable Cities and Communities”, to which Gecina contributes by connecting its buildings to existing local services, by ensuring that they are located close to public transportation, by converting office buildings into student residences, and by creating “third place’s” spaces venues and co-working spaces. (Gecina)

The last story, the CSR strategies story, demonstrates how firms aim to align their future CSR strategies to attain the 2030 Agenda. Although other narratives contain references to CSR strategies as well, this story concentrates on CSR as a leverage for longer-term change. Saint Gobain, for example, subdivided the SDGs into three layers that reflect high, moderate, and low levels of alignment with the group’s CSR strategy and activities. The story refers to the alignment of CSR aspirations with the ambitions of the SDG Agenda. To give one example:

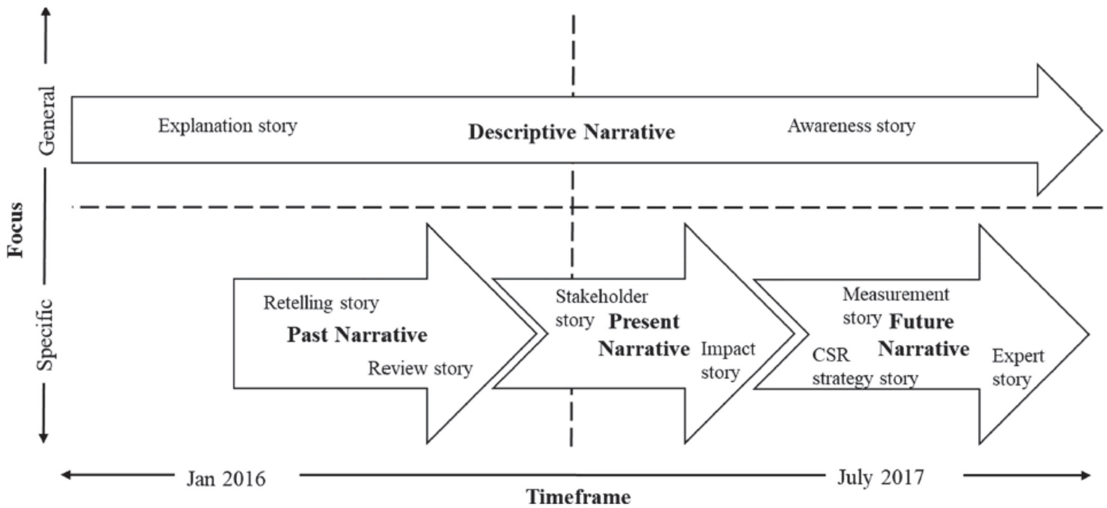
> EDF set itself six Corporate Social Responsibility Goals, which reflect the UN's 17 sustainable development goals and build on the values the Group has been championing. (EDF)

In sum, the future narrative supersedes, and builds upon, the descriptive, past and present narratives. Without the proceeding narratives, the logic and appropriateness for a firm to take future SDG-action is absent. The preceding narratives ensure fit and identity continuity which paves the way for future action and follows a discourse on what corporate contributions to sustainable development entail.

Discussion and conclusion

This study aims to empirically understand the discursive practices used by firms to adopt the new SDG framework. Results indicated four narratives (descriptive, past, present, and future) that seem to suggest an attempt to foster narrative fidelity, making the new framework "ring true" (Fisher, 1984; Ansari et al., 2010). These findings highlight an important void in current scholarship on the performativity of CSR; research tends to focus on promises, pledges, and commitments, often discussed in the context of "aspirational talk" (Christensen et al., 2013), and, as a result omit descriptive, present and past narratives and their importance for narrative fidelity. This final section will further elaborate on how firms constitute their identity by way of associations among past, present, and future practices with the new categories and terms within the SDG framework, as is visualized in Figure 1.

Figure 1. Summary of narratives and stories of early SDG engagements



Narrative fidelity in change communication

The finding that actors associate the SDGs with past and existing practices before making future commitments, illustrates how narrative fidelity is embedded in the notion of temporality. Time, in this sense, is not static as "individuals may craft and recraft a narrative [.. .] in an effort to make sense of their experiences over time" (Shipp and Jansen, 2011, p. 89). Augustine's temporality theory depicts that the present unfolds in three ways: memory by recounting events; momentary attention to living events; and expectations by predicting the future (Augustine, cited in Cunliffe et al., 2004, p. 269). The results substantiate that within change communication, temporality unfolds in psychological time (present SDG-narrative), experiences (past SDG-narrative), and expectations (future SDG-narrative), and is supported by broader announcements (descriptive SDG-narrative). Narrative fidelity, then, enables an organization to manage change by selectively telling aspects of an organization's past, present, and future practices (Chreim, 2005). Through the process of sensemaking actors create an illusion of continuity and stability amidst transitions, which has the ability to spark organizational change. Barrett et al., for example, argue that "organizations change when there is an alteration in the way members conceive themselves, in the stories, accounts, and versions a community tells about itself and thereby enables in its members' practices" (1995, p. 367).

Without redoing an event, the act of recounting the past in the present re-creates and re-defines a new reality for the past (Brown, 1990, p. 165). Sensemaking refers, in its most basic form, to the view that "reality is an ongoing accomplishment that emerges from efforts to create order and make retrospective sense of what occurs" (Weick, 1993, p. 635). The word "retrospective" denotes that we can only direct our attention to, and make sense of, events that have already passed (Weick, 1995, p. 25). Hence, the temporality dynamics underlying narrative fidelity are a vehicle for sensemaking (Vaara et al., 2016) and involve the process of justifying a new practice within an argumentative context (Green, 2004). To exemplify, Schultz and Hernes (2013) demonstrated how organizational actors evoked the past distinctively differently in order to reconstruct their identity and influence identity claims for the future. This study, thus, unravelled a similar mechanism in which narrative fidelity is a means to promote an (slightly) altered organizational identity whilst creating a sense of stability.

Rewriting past scripts does not only impact organizational identities (Christensen, 1997), but also advances new definitions and practises of sustainability. The results substantiate the assertion by Persson et al. that firms are key actors in interpreting what the Goals mean for corporate sustainability (2016, p. 68). Through revising, reinterpreting, and reconnecting organizational behaviour within the boundaries of this new framework, outer limits are set around appropriate behaviour (Schoeneborn et al., 2020, p. 8). Discourse provides a point of view within which "we know reality and orient our actions" (Boje et al., 2004, p. 571) and informs the various ways we recount and account for our choices and actions (Fisher, 1984, p. 6). Consequently, "discourse "rules in" certain ways of talking about the change initiative that are deemed as acceptable, legitimate and intelligible while also "ruling out", limiting and restricting the way we talk about or conduct ourselves in relation to this topic or constructing knowledge about it" (Hall, 2001, p. 72).

Even though the relationship between narratives is dynamic and iterative as businesses may move back and forth between them, there nevertheless is a naturally unfolding sequence. The findings demonstrate that future claims in response to contextual change, such as the introduction of a new CSR framework, are often articulated after reinterpreting the past and reconstructing the present. Temporality distinguishes a story as a sequence of events from a list of events (Brown, 1990) as it describes an order of events with a clear beginning and endpoint (Cunliffe et al., 2004, p. 263). Consequently, narratives with pastand present utterances shape the most logical future narratives. To exemplify, because firms retold their past by showing how they positively impacted SDG issues, future ambitions resembled a focus on expertise and materiality. Speculatively, had the retelling involved more negative SDG-impacts, future ambitions would have more likely focused on externalities and responsibilities.

In the process of change, the emphasis on different narratives, or conversations, will reflect the stage of change (Ford and Ford, 1995, p. 346). This study shows that, when faced with a new CSR framework, firms will first hail and describe the general framework. The descriptive narrative functions as an important starting point that inaugurates a change process by providing a discursive opening; however, it is insufficient to initiate change. In Austin's (1962) original performativity theory, this narrative aligns with a constative, rather than a performative, utterance as it describes the state of affairs. In the proceeding phase, a past narrative will be adopted as companies have accepted the framework and will start to reformulate their organizational memory of events, before turning to the present narrative, in which they will reconstruct and connect their identity to the new framework. Finally, and oftentimes only when the previous stages have been initiated, will organizations articulate claims that project this new identity into the future.

SDGs ambiguity as a discursive opening

This study elucidates that the viability of narrative fidelity dependents upon the broader characteristics of the new framework and, in specific, the degree of discursive flexibility. In the case of the SDGs, the goals are largely vague and aspirational (Biermann et al., 2017; Persson et al., 2016), carving out a voluntary and unspecified role for business (Bexell and J€ohnsson, 2017, p. 22). As the SDGs encompass ambiguous goals, they can have "multiple, indistinct, incoherent or fragmented meanings, in which no single meaning is the 'best' or most coherent interpretation" (Jarzabkowski et al., 2010, p. 220). This high degree of ambiguity allows firms to directly associate their organizational identity with the SDGs and discursively reframe their past, present and future stories accordingly ("narrative fidelity"). Eisenberger (1984) defines clarity as "a continuum which reflects the degree to which a source has narrowed the possible interpretations of a message" and shows how strategic ambiguity fosters the existence of multiple viewpoints and facilitates change through shifting the interpretations of organizational goals.

Vagueness is, thus, a source of power (Weick and Browning, 1986) and, as such, an often-used strategy in organizational communication. Crucially, ambiguity allows organizations to make sense of the SDGs through their own identity. "From a rhetorical theory perspective strategic ambiguity can be enabling because actors can draw on the vague terms of the message in order to identify the self in relation to different aspects of a strategic action" (Jarzabkowski et al., 2010, p. 224). Every firm is able to articulate their identity fit; rather than the new framework depicting a specific compatibility (Ansari et al., 2010), firms are given the flexibility to shape and frame their identity in accordance. Hence, as the findings illustrate, compatibility, or fit, is not "set in stone", but rather an active discursive practice.

Limitations and future research directions

This study has several limitations that also inform future research directions. First, the findings are based on a single-country case study over the course of an 18-month period. To better examine narrative fidelity within and between change narratives, as well as possible antecedents and consequences, future research will benefit from a longitudinal approach drawing on a larger sample across countries and industries. This would enable future research to theoretically build on the notion of narrative fidelity while also expanding it beyond the practise of temporal congruence. A quantitative content-based study, for example, may test the generalizability and applicability of the theoretical model proposed in this study. Furthermore, longitudinal studies will contribute to our understanding of narrative fidelity within performativity by linking communication to change processes. This will contribute to further disentangle the causal mechanisms that explain the relationship between fidelity and identity change. Future research should shed further light on whether, as well as how, the SDGs have significantly revised a firm's identity. This dynamic interplay should be explored from a theoretical perspective drawing from other disciplinary fields, such as psychology and linguistics. This study is built on theories of identity (re)formation; however, it is worthwhile exploring the wider range of theoretical constructs that are relevant here, for example cognitive dissonance and corrective behaviour.

Another line for both theoretical and empirical inquiry is the linkage between SDG narratives and CSR practices. Although SDG narratives are oftentimes communicatively connected to CSR practices, both in the present, past and future tenses, they are simultaneously associated with other corporate strategies and practices, indicating a much broader scope of applicability. Future research should further examine how the SDGs have expanded the range of topics that traditionally fall under "responsible" and/or "sustainable" business and, as a result, have incorporated new areas of corporate practice. To allow for this, the theoretical attention should shift from temporal congruency towards temporal divergency; in other words, have the SDGs sparked firms to adopt new practices and redefine their identity in ways that have previously not been considered? Related to this, future research should seek to focus on the introduction of different CSR frameworks to further disentangle the theoretical and empirical relevance of narrative fidelity. A relevant case study may involve communication on the ten principles of the Global Compact by new signatories.

APPENDIX

Table AI. References to corporate SDGs.

Company	Industry	Website tab(s)	SDG space	Document(s), section(s)
BNP Paribas	Major Banks	Newsroom; About the Group; Investors & Shareholders	5 pages	**Registration Document 2016:** "Corporate Governance" and "A responsible bank: information on the economic, social civic and environmental responsibility of BNB Paribas"; **Report on activity and corporate responsibility 2016:** "Financing sustainable economic, measuring our extra financial performance"; **3 news articles 2016 and 2017**
Total	Oil & Gas Operations	Investors	13 pages	**Registration Document 2016:** Under "Social, environmental and societal information"; **Special SDGs report 2016_2017**
Sanofi	Pharmaceuticals	Corporate Responsibility; Company; Investors	16 pages	**Integrated Report 2016:** Under "Message from the CEO" and a few mentions throughout the report; **Special SDGs report 2017**
EDF	Electric Utilities	Investors & Shareholders; Journalists; Commitments	15 lines	**Reference Document 2016:** "EDF Group Strategy" and "Environmental and societal information", Human Resources"; **CSR Report 2016:** Start of each section
VINCI	Construction Services	Investors	1 line	**Annual Report 2016:** "Social Information"
L'Oréal Group	Household	News; Media; Group; Sustainability; Investors and Shareholders	2 pages	**Registration Document 2016:** "Corporate Governance"; **Sustainability Report 2016:** "CEO editorial" and "L'Oréal's contribution to the United Nations Sustainable Development Goals"; N**ews article 2017**
Schneider Electric	Electrical Equipment	Our Company; Investors; Press	2 pages	**Registration Document 2016:** "Message from CEO" and "Sustainable development at the heart of our strategy"; **Integrated Report 2016:** "Editorial"
Danone	Food Processing	For All	1 page	**Annual Report 2016:** "Inspires us" and "Toward 2030"
Air Liquide	Chemicals	Sustainable Development; Investors	2 lines	**Reference Document 2016:** "Sustainable Development Report 2016"; **Sustainable Development Report 2016:** "Commitment to stakeholders", "Employees' Commitment", and "Well-being"
Saint-Gobain	Construction Materials	Finance; Commitment	10 pages	**Registration Document 2016:** "Corporate culture", "2016 results and outlook for 2017" and "Integration of the United Nations Sustainable Development Goals"; **Special SDGs report 2017**
CNP Assurances	Diversified Insurance	The Group; Journalist; Investor / Analyst	10 lines	**Registration Document 2016:** "Corporate Social Responsibility" and "Building employee awareness of sustainable development issues through training"; **CSR Report 2016:** "Corporate Social Responsibility at CNP Assurances" and "Building employee awareness of sustainable development issues through training"
Orange	Telecommunications	Media	2 pages	**News article 2016**

Carrefour	Food Retail	Finance	1 page	**Registration Document 2016:** "Corporate social responsibility", "CSR at Carrefour", and "Improving the CSR strategy and objectives"
Michelin Group	Auto & Truck Parts	Customer; Job Applicant; Journalist; Partner	1 line	**Annual and Sustainable Development Report 2016:** "New shared growth experiences" and "Corporate Governance Results"
Vivendi	Telecommunications	Press; Investors and Analysts	10 lines	**Annual Report 2016:** "Profile of the Group and its Businesses", "Creating Value for the Group's Stakeholders", "Vivendi's Sphere of Influence in Human Rights", "Societal, Social and Environmental Information", and "Corporate Social Responsibility (CR) Policy"; **News article 2016**
Pernod Ricard	Beverages	Investors / Shareholders; Media	2 pages	**Registration Document 2015_2016:** "Overview of Pernod Ricard", "Corporate governance and internal Control", "Communication on our progress, United Nations Global Compact", and "Sustainability & Responsibility (S&R)"; **Annual Report 2015_2016:** "Sustainability & Responsibility" and "Making a long-term commitment to corporate responsibility"
Bouygues	Construction Services	Investor; Shareholders; Newsroom	20 lines	**Registration Document 2016:** "Human Resources, Environmental and Social Information", "The Bouygues group's Corporate Social Responsibility policy", and "Group CSR policy"; **Bouygues Group Presentation 2017:** "Corporate Social Responsibility"
ENGIE	Electric Utilities	News; About the Group; Journalists; Shareholders; Investors; CSR Experts	1 page	**Integrated Report 2017:** "Editorial, CEO letter", "Expectations of our customers and stakeholders, an energy transition co-constructed with the regions", "Engaging with our stakeholders", and "Our performance 2016 results in line with the Group's objectives"; **News article 2016**
Kering	Apparel	Finance; Press	1 page	**Reference Document 2016:** "Sustainability at Kering" and "Vision and strategic challenges"; **2025 Sustainability Strategy Press Kit Report:** "Collaborate with people"; **News article 2017**
Capgemini	Computer Services	Corporate Responsibility	20 lines	**Corporate Responsibility and Sustainability Update 2015_2016:** Under "Executive Summary", "Community Engagement", and "Our global initiatives"
Sodexo	Services	Group; Media; Corporate Responsibility; Finance	10 pages	**Registration Document 2016:** "The Group and its Environment", "Contributing to a sustainable economy" and "Economic, Social and Environmental Responsibility Operational Performance", "Commitments to local communities", and "Appendices"; **Corporate Responsibility Report 2016:** "The Group and its Environment", "Contributing to a sustainable economy", "Economic, Social and Environmental Responsibility Operational Performance", and "Commitments to local communities"; **Global Workplace Trends Report 2017:** Under "The 2030 Agenda for Sustainable Development: Reframing CSR Through a Shared Vision and Common Purpose"

Veolia Environment	Diversified Utilities	The group	1 page	**Registration Document 2016:** “Corporate Social Responsibility” and “Social responsibility”; **Annual and Sustainability Report 2016:** “Engaging our Responsibility” and “Sustainable Development Targets”
Essilor International	Medical Supplies	Media; Investors; Sustainability	19 pages	**Registration Document 2016:** “Social, Environmental and Societal Information”, “Foreword”, “Essilor’s approach to sustainable development”, “Improve lives by improving sight”, “Working with Society”, and “Methodology note & correspondence tables”; **Annual Report 2016–2017:** “Message from CEO” and “A Company Driven by a Strong Sustainability Approach”; **Special SDGs report 2016**; **News article 2017**
Air France-KLM	Airline	CR; Press; Finance	2 pages	**Registration Document 2016:** “Corporate social responsibility: social, citizenship and environmental information”, “Corporate citizenship information” and “Dialogue with stakeholders”; **CSR Report 2016:** “CSR Strategy”
Publicis Groupe	Advertising	The Group; News	2 pages	**Registration Document 2016:** “Governance and Compensation” and “CR”; **News article 2017**
Legrand	Electrical Equipment	Investors-Shareholders	3 lines	**Registration Document 2016:** “Corporate Social Responsibility (CR)”, “The Group’s CSR strategy”, “Commitment to our employees”, and “Overview of indicators and additional information”
Gecina	Real Estate	Group; Media; CR; Investors	20 lines	**Reference Document 2016:** “CSR responsibility and performance”
Foncière des Régions	Real Estate	Finance; Sustainability	9 lines	**Reference Document 2016:** “Sustainable Development” and “General Meeting and Corporate Governance”; **Sustainable Development Report 2016:** “Expertise in Tune with Markets and Clients” and “Open and Transparent Governance” and “CSR Performance”
Arkema	Chemicals	The Group; Investors; News	4 pages	**Reference Document 2016:** “Corporate Social Responsibility”, “Innovation information”, and “Reporting methodology”; A**nnual and Sustainable Development Report 2016:** “Innovate” and “R&D focused on the markets of the future”; **News article 2017**

5 *The UN Sustainable Development Goals (SDGs) as a North Star: How an intermediary network makes, takes, and retrofits the meaning of the SDGs*

The United Nations' (UN) Sustainable Development Goals (SDGs) are a set of 17 objectives for governments, businesses, and society-at-large to achieve by 2030. In this chapter, my colleague Robyn Klingler-Vidra and I argue that the nature of the intermediary network involved in the diffusion of the SDGs into the business context has contributed to the persistence of its broad meaning, rather than developing more specified indicators.[1] We use Howells' (2006, p. 720) conceptualization of an intermediary as any organization or body that acts as an agent or broker in any aspect of a diffusion process between two or more parties. Through our empirical analysis of the mechanisms underpinning the interactions of the SDGs' intermediary network, we strive to advance existing analytical tools for examining diffusion via intermediary networks and, relatedly, the global diffusion of objects. To do so, we combine and extend state-of-the-art literature on diffusion (Ansari et al., 2010; Klingler-Vidra and Schleifer, 2014; Kaplan and Kinderman, 2020), intermediaries (Scott, 2003; Abbott et al., 2017; Brès et al., 2019), and social networks (Finnemore and Sikkink, 1998; Seabrooke and Tsingou, 2014).

By bringing network dynamics into the study of intermediaries (Abbott et al., 2017), we align our analytical outlook with the “relational turn” in social science (Emirbayer, 1997). We first reveal how intermediaries taking up the responsibility for SDG diffusion – such as Global Reporting Initiative (GRI) who have become a de facto standard-setter for sustainability reporting – are unofficial and unformalized (Brès et al., 2019, p. 135); put differently, they give themselves authority to diffuse the SDGs and define their individual roles through processes of role appropriation (see Kourula et al., 2019). By pairing this noncontracted characteristic of informal intermediaries with a more relational understanding, we then show how the dynamics of the intermediary network helps to transmit the perspective of the SDGs as being universally applicable for business strategy, reporting, and evaluation.

Building upon insights garnered from 26 interviews and an analysis of 121 online resources by the 22 key intermediaries, we argue that intermediary networks undergo processes of perspective making and taking among one another, while individually retrofitting the prevalent perspective. By creating a broad, shared understanding of the diffusion object, the network of intermediaries helps its members to navigate their contrasting needs for collaboration and differentiation while building the necessary critical mass in uptake. As a result, the meaning of the SDGs is understood as a guiding principle for work on sustainability; or, as several of our interviewees put it, the SDGs serve as a guiding "North Star," rather than a specific blueprint. As a North Star, the SDGs enable a range of intermediaries to participate in the diffusion process, which confers broad consensus-building, while also allowing individual intermediaries to fit the SDGs with their pre-existing organizational identities and practices.

By answering the research question: "how do dynamics within intermediary networks shape the meaning of the objects that they help diffuse, particularly the SDGs?," our article makes three primary theoretical contributions. First, we bring novel insights into the functioning of informal and unofficial intermediaries in the global landscape. These types of intermediaries are understudied, even though their theoretical and empirical significance can be ascertained by looking at their increasing numbers, influence, and transnational reach (see Brès et al., 2019). Our analysis helps to bring the conceptualization and study of informal intermediaries into mainstream literature on diffusion and regulatory intermediaries.

Second, we develop analytical tools for exploring the role of intermediary networks in diffusion processes. While notable studies engage with the role of consultants in such contexts (particularly Seabrooke and Sending, 2019), there is a need to pay further attention to the ways in which intermediary's individual practices interact with network dynamics, and how the need for individual distinction interacts with, and is at odds with, the network's desire for shared consensus. By conceptualizing causal mechanisms for how intermediary networks interact, we both help to advance future studies of intermediary networks and to further mainstream relational approaches in diffusion literature.

Our third contribution is advancing the study of the SDGs in diffusion research. In doing so, we offer novel insights into the SDGs as a diffusion object, particularly how they operate as an overarching set of goals. By bringing the SDGs into diffusion literature, we contribute to scholarly tools for studying these types of global norms and objects (Sommerer and Tallberg, 2019). In addition, we strive to advance analytical approaches for research on the empirical area of corporate social responsibility (CSR) and the SDGs (van Zanten and van Tulder, 2018; van den Broek, 2020).

The article is structured as follows. In the next section, we develop an analytical approach for conceptualizing the role of intermediary networks. The following section then discusses our empirical case (SDGs) and details our methodological approach. In section 4, we draw on our primary interviews and analysis of intermediaries' online resources to show how intermediaries gave and transmitted meaning to the SDGs through perspective making and taking, while individually retrofitting their existing practices, and in so doing, carving out their distinct functional roles within the network. The final section discusses the importance of relational approaches and identifies avenues for further research.

THEORETICAL FRAMEWORK: DIFFUSION, INTERMEDIARIES, AND NETWORKS

Our analytical approach extends political economy literature on the role of intermediaries in international diffusion processes. Diffusion is widely understood as the spreading of an object – be it policies, ideas, norms, or practices – from one actor to another; this oftentimes implies from one territory, typically a state, to another (Shipan and Volden, 2008), although it has also been studied as diffusion among international organizations (Sommerer and Tallberg, 2019). In diffusion processes, intermediaries act as crucial mediators and collaborators by providing advice and expertise through various mediating activities (Brès et al., 2019, p. 129). The role of intermediaries in the diffusion process has been well-theorized in the context of regulation. Most notably, the work of Abbott et al. (2017) on the regulator-intermediary-target (RIT) framework draws on the model of orchestration – with a regulator enlisting the assistance of an intermediary (Abbott et al., 2015). In their RIT approach, Abbott et al. (2017) explain that regulatory intermediaries operationalize rules by facilitating the flow of information from (global) regulators to (local) implementations and vice versa.

This RIT framework has been particularly prevalent in research on the diffusion of CSR, which led to the 2019 special issue in *Regulation & Governance* on the formal and informal roles of regulatory intermediaries in transnational multistakeholder regulation. This special issue predominantly echoes the implicit presumption of the RIT-model that diffusion happens on an uncoordinated basis, with two important exceptions. First, Fransen and LeBaron (2019) note that consultancies and NGOs collaborate in shaping governance agendas; however, they do not specify how or to what extent these interactions are able to set the agenda. Making the case for an approach that takes intermediary interaction into account, Kourula et al. (2019, pp. 151–153) argue that intermediaries cannot be understood in isolation as they operate, and interact, within a dynamic complex environment in which intermediaries are constantly influencing the roles that other intermediaries perform.

We pick up on this by focusing on the "I" in the RIT model; we focus on diffusion processes in which informal intermediaries interact in a network, rather than operate in silos, or through formal roles. Acknowledging the dynamic and complex nature of diffusion implies stepping away from linear-depicted processes in which the regulator's object is transmitted via individual intermediaries to a target. We conceptualize and empirically test how a network of intermediaries, who each adapt the object for their own purpose, work in concert with one another. In doing so, we extend analytical tools for exploring ways in which intermediaries come together to give meaning to diffusion objects, before – and while – objects are transmitted to end users. We refer to this as network diffusion.

Our approach helps to extend existing research on the mechanisms of consensus-building in professional networks (Finnemore and Sikkink, 1998; Seabrooke and Tsingou, 2014) and epistemic communities (Haas, 1992). Research on professional networks examines how these networks transmit and assign value to objects. Networks are succinctly conceptualized by Hafner-Burton et al. (2009, p. 560) as "sets of relations that form structures, which in turn may constrain and enable agents." In transnational environments, research has revealed how networks can foster knowledge flows that "create far more complex and decentralized, two-ways networks of exchange" (Welch and Hao, 2013, p. 234). Intermediaries co-construct networks, in which they collectively foster multi partner exchanges that codify knowledge in the form of consensus building.

The significance of intermediary networks in the diffusion process derives from their translation of the objects they diffuse. Individual intermediaries are not neutral transmitters; they imbue meaning on to the diffusion objects. Scott (2003, p. 884) asserts that intermediaries take objects that "are abstracted, named, codified, and converted into models." In this process of theorization, or abstraction to model, intermediaries necessarily insert their own understanding and valuation of the object that is being diffused. Rather than being passive diffusers of objects, intermediaries necessarily choose which aspects of the object they focus on, which values they instil and so forth, effectively assigning distinct meaning to the diffused object (Scott, 2003; Ansari et al., 2010).

An insightful distinction can be made with respect to the specificity of the object and how varying degrees of specificity affect the extent to which adaptation occurs in the diffusion process. Weyland (2007) distinguishes between principles and models with the former being “general and vague on details,” whereas the latter are “concrete, specific blueprints.” In the diffusion process, a higher degree of variation can be expected when principles diffuse because they offer larger room for interpretation (Weyland, 2007, p. 18). Others use the language of “boundary objects” to refer to diffusion objects that are “both plastic enough to adapt to local needs and constraints of the several parties employing them, yet robust enough to maintain a common identity across sites” (Star and Griesemer, 1989, p. 393).

Elsewhere in the diffusion literature, scholars have demonstrated that intermediaries do not simply adopt “dominant discourses but filter them through their own cultural lenses so as to produce something new and hybridized” (Hobson and Seabrooke, 2007, p. 17). As each intermediary purposefully adapts a model for local use, a process called transmutation (Yeo and Painter, 2011) or constitutive localization (Acharya, 2009) occurs, in which objects are reformulated in a way that fits – and benefits – the local context. In adapting objects for the local context, Klingler-Vidra (2018) emphasizes contextual rationality, in which normative environments dictate the form and extent to which objects are adapted for use.

These localization processes do not only occur geographically but at an organizational level as well. Diffusion, in this context, is shaped by organizational fit that depends on the “degree to which the characteristics of a practice are consistent with the (perceived) needs, objectives, and structure of an adopting organization" (Ansari et al., 2010, p. 68). Intermediaries are able to create, present, and sustain an organizational identity that is congruent with the diffusion object (Brown, 2015). Rhetorically, intermediaries will start by reinterpreting their past and present practices through this new lens, which is referred to as "narrative fidelity" (van den Broek, 2020). Thus, it is established in the literature that each intermediary in the diffusion process is expected to rationalize some degree of fit through their own normative or cultural lens.

Each intermediary brings their own identity, which individually impacts the meaning of the diffusion object. Consequently, when intermediaries interact in a network, there is pressure toward vague understandings, in order to accommodate these multiple, and distinct, identities. In this way, intermediary networks are not necessarily battlegrounds where individual intermediaries fight to assert their own preferred meaning on the network. Instead, led by core intermediaries who prioritize consensus, or act as "perspective makers" (Boland and Tenkasi, 1995), intermediary networks act to establish an inclusive agreement on the meaning of what they diffuse. The ecology of the network, thus, gives meaning to the diffusion object (Lainer-Vos, 2013). Core intermediaries take a broad perspective that allows room for individual intermediaries to articulate the consensus for their local use. This space for localization allows intermediaries to maintain legitimacy as experts by offering their own strategy formula, reporting guidelines, and other services. Haack et al. (2012, p. 821) speak in this context of consensual narratives, understanding a consensus as the stabilization, or institutionalization, of a dynamically developed set of narrative elements.

This tendency is mirrored within professional networks in which actors exhibit group think due to "a strong incentive to maintain their position in the network by excluding others who do not agree with their understanding of issues" (Seabrooke and Henriksen, 2017, p. 10). As a result, intermediaries work to link themselves with groups who share a similar institutional agenda, and then accept or "take," this established perspective (Boland and Tenkasi, 1995). By forming and exploiting these ecologies of shared interests, they collaborate on the agendas of others, which creates mutual dependency (Faulconbridge and Muzio 2017, p. 230). In this process, "leader" and "follower" roles are established and maintained (Brown 2015, p. 24). This research, then, suggests that intermediary networks will seek consensus around an accommodative meaning of the object they diffuse.

Returning to Weyland's (2007) lexicon on the specificity of diffusion objects, network pressures toward an inclusive consensus informs our expectation that the SDGs will diffuse as a (loosely defined) principle, and not a (highly specified) blueprint, offering room for how they are put into practice. In this sense, diffusing the SDGs as a principle serves as strategic ambiguity, which can foster the co-existence of pluralistic viewpoints (Eisenberg 1984; Star and Griesemer, 1989) and, thus, accommodate the involvement of multiple intermediaries in the network. We expect that the network dynamics engender the establishment and persistence of a broad understanding of the goals, so that each intermediary has room to adapt the goals to suit their individual circumstances.

We draw on these theoretical tools to help account for the ways in which intermediaries engage in the network vis-à-vis the diffusion object. Synthesizing these insights for the context of network diffusion, we contend that there are three mechanisms at work. First, there is the "perspective making" mechanism that fosters the development of a wide consensus to achieve fit for all members. Second, a "perspective taking" mechanism is instigated, in which new intermediaries, accept rather than contest the established consensus. Finally, while taking on the perspective, the "retrofitting" mechanism is present, as each network intermediary translates the consensus to fit with their own unique contribution and, based on this, carve out their distinct functional roles within the network.

DATA AND METHODS

Empirical setting: SDG diffusion

Our empirical focus is on the SDGs, which were officially adopted in December 2015 by the UN member states after an extensive multistakeholder consultation process (Fukuda-Parr 2016). Through this multistakeholder approach, the SDGs were the first development agenda that included business from the start, as is illustrated by Unilever's active role in the making of the SDG agenda (van Zanten and van Tulder, 2018, p. 225). The SDGs have diffused across multiple channels; in the corporate context, this process is led by the UN's arm responsible for mobilizing companies to advance broader UN principles and norms, the Global Compact (hereafter "UNGC"). Then, informally, intermediaries, states, corporations, consultancies, alliances, and NGOs work as intermediaries to further distil the SDGs for corporate use. The diffusion of the SDGs provides an opportunity to examine the interplay between global agenda setting and a network of unformalized intermediaries. Furthermore, as Weyland (2007) explains, because of their lack of specificity, principles are expected to be more prone to different interpretations as they are being diffused (see Star and Griesemer, 1989 on "boundary objects"). We unpack how the network of intermediaries' dynamics contributes to the maintenance the objects' broad meaning, rather than turning to a more precise understanding.

Data-collection and analysis

Step 1: Establishing SDG intermediaries and collecting resources. Our unit of analysis are the intermediaries who help to diffuse an international object (SDGs) into digestible meaning to inform business and investment activities around the world. The intermediaries include international organizations, the Big Four accounting firms, boutique sustainability consultancies, standard setters, and reporting platforms.[2] Logically, the first step of this study was to identify who the relevant intermediaries are that contribute to the translation of the SDGs into the business context.

To determine the population of key intermediaries, a natural starting point is UNGC. Specifically, we began by hand-collecting all UNGC's online resources on the SDGs since their launch in December 2015 through to January 2020. Through this compilation, we identified all intermediaries who at any point collaborated with UNGC. We then gathered all available online resources for the SDG activities of these intermediaries, including their SDG guidance documents, platforms, reports, and standards. We included only those that were explicitly SDG themed, meaning that the SDGs were specified in the document title, abstract or introduction.

To ensure we had captured the intermediaries that are embedded in the network, as opposed to those who were simply involved in one-off collaborations, we imposed a threshold of three entry points. This filter led to us cutting five organizations from the study.[3] However, two of these intermediaries (IMP and B Lab) were ultimately included in the analysis on account of multiple mentions of them as key collaborators during our interviews. They only had two and one co-authored online resources, respectively. In total, we identified 22 intermediaries.

To analyse the interaction of these intermediaries, we coded each online resource with the following: the official title, type, year of publication, names of the main author(s), collaborating organization(s), and technical partner(s). In total, we coded 121 online resources. Table 1 presents a summary of the types of online resources, giving descriptions and examples.

Table 1. Types of online resources

Type	Description	Number of resources	Example
Action platform	Standing SDG networks with members focused on various tasks	27	B Lab and UNGC's SDG Action Manager
Consultancy	Consulting services provided explicitly on the SDGs, in terms of strategy, measurement, and/or reporting	5	GRI's SDG Mapping Service
Data and rankings	Studies with data on SDG activities and performance indicators	6	PwC's SDG Reporting Challenge
Guidance	Documents that provide guidance to companies and/or investors on how to understand and act upon the SDGs	58	GRI, WBCSD and UNGC's SDG Compass
Reports	Editorials that present an analysis of SDGs' meaning or activities	25	SustainAbility's Evaluating Progress on the SDGs 2019

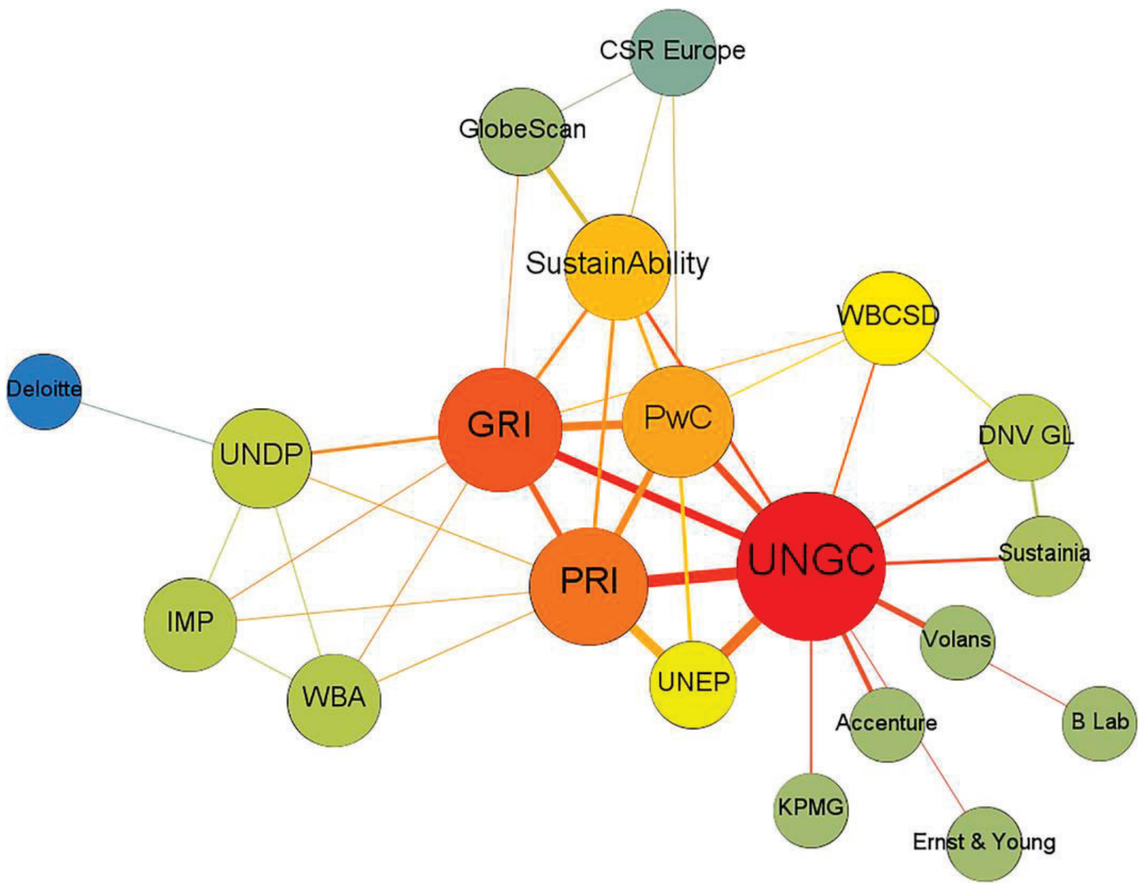
We verified the comprehensiveness of this intermediary list by asking each interviewee (see step 2), starting with UNGC, to identify key, standing collaborations with other intermediaries. Consequently, through the online resources, we could ascertain the form and extent of collaborations between intermediaries in terms of their shared participation in an Action Platform, or through their co-authoring of Data and Rankings, Guidance, or Reports on the SDGs.

Step 2: Interviewing professionals within the intermediaries. As the population of 22 intermediaries is relatively small, we set out to interview SDG specialists within all intermediaries. Access to such specialists is notoriously difficult, and amplified by challenges of geographic locations, time, and gatekeepers, such as secretaries and personal assistants (Harrington, 2017, pp. 43–44). We started by using our own professional networks and, in addition, submerged ourselves in the intermediaries' networks by attending 12 key events and meetings, including the SDG local goals event in London in June 2019.[4] In addition to sourcing interviewees, the events and meetings also provided useful content; as we listened to keynote speeches and panels on the SDGs, we were able to observe what the various intermediaries said and how they interacted with one another. Hence, we used participatory observations to inform our studies and further triangulate the data. In total, we were able to conduct 26 interviews with SDG specialists from 20 intermediaries, meaning we interviewed at least one representative from nearly every intermediary. Unfortunately, we were unable to interview two of the intermediaries (UN Environment Program and DNV GL).

Step 3: Data analysis. We have two sets of data that we analyse: (i) online resources and (ii) interviews and event observations. The main function of the online resources is to provide a description of the network, first by identifying the intermediary members, and then giving insights into the ways the intermediaries interact with one another. The main function of the data gathered through interviews and event observations, on the other hand, is to make inferences around how the intermediaries act both individually and collectively, and through which mechanisms those network activities shape the meaning of the SDGs. In particular, interviews and event observations helped to explore the ways and extent to which the specificity of the meaning of the SDGs is affected. More specifically, participant-observations allowed us to observe intermediaries, and in particular their interactions, within their own environment, whereas interviews allowed us to better understand their subjective meaning-making.

Furthermore, to discern patterns and uncover interactions within the intermediary network, we employ basic social network analysis, which allows us to assess the degree and closeness centrality between intermediaries (Chalmers and Young, 2020, p. 67). In particular, we use the software Gephi to visualize how intermediaries collaborate on the co-production of online resources. The Gephi software codes the degree in terms of the volume of online resources produced by each intermediary through the size of the node and through colour visualizes the closeness centrality across intermediaries based upon the volume of collaborations (red indicates working with many collaborators, while blue means few). It draws particular attention to the active, core positions – indicated by their large size and red colour – of the early, core members – UNGC and GRI – who remained a driving force behind the broad meaning of the SDGs throughout our study. The intermediaries who collaborate less often, who we described as “perspective takers,” are represented again by their colour (blue is least close) and small size. Deloitte, for instance, only collaborated with one other intermediary, and so is bright blue, whereas UNGC is bright red as it has the largest number of collaborators. The Gephi in Figure 1, below, illustrates the both degree and closeness of each of the intermediaries – who are indicated as a node – in the network.

Figure 1. Visualization of the degree and centrality closeness of the intermediary network.



Source: Authors' data on Sustainable Development Goals intermediaries' collaborations visualized using Gephi.

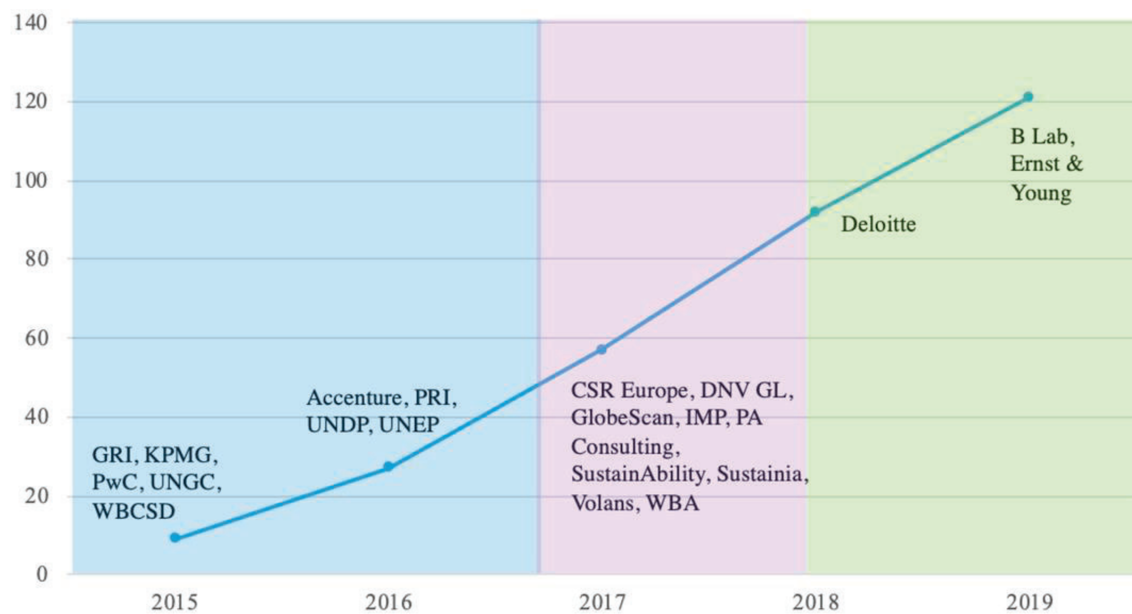
Thus, Figure 1 underscores the central position of UNGC, along with GRI and PRI, in leading the network. UNGC's and GRI's degree and closeness centrality with other intermediaries – indicated by the large size and red colour of their nodes – has been important to the persistence of the broad meaning of the SDGs; they have been core in making the North Star perspective.

EMPIRICS

Our analysis of 121 online resources (Action platforms, Consultancy, Data and Rankings, Guidance, and Reports) helped to construct a picture of the intermediaries involved in the diffusion of the SDGs into the business context. Combined with our specialist interviews, we do not only know what the intermediaries produced, but also how and why they collaborated.

Based upon our analysis, we conceive of three SDG diffusion phases thus far: 2015–2016 is characterized by retrofitting and establishing the North Star consensus; 2017 marked the advance of collaborations and the ascent of the North Star; 2018 to early-2020 is typified by deepening collaborations and ensuring the breadth of the SDGs. Figure 2 illustrates the three phases, overlaid on the trajectory of the intermediary network, in terms of number of activities – i.e., action platform, guidance, reports, consultancy and rankings – and members over the five-year period.

Figure 2. Sustainable Development Goals (SDG) intermediary network phases (indicated by background colour), with cumulative number of SDG activities (year indicated for each intermediary is first year of collaboration on SDGs).



As illustrated in Figure 2, the phases follow the S-shaped diffusion curve in terms of the trend shape and proportions of the timing of adopters (see Rogers 1962); Phase I includes innovators and early adopters (40 percent of intermediaries), Phase II the early and late majority (46 percent of intermediaries) and Phase III the laggards (14 percent of intermediaries). Table 2 summarizes the consecutive phases by explaining the network configuration as well as how the three mechanisms – perspective making, perspective taking and retrofitting – feature in each of the three phases.

Table 2. Mechanisms at work in the Sustainable Development Goals (SDG) intermediary network in each phases

	Phase I	**Phase II**	**Phase III**
Year(s)	2015–2016	2017	2018–2020
New members joining the network	Innovators and early adopters	Early and late majority	Laggards
Mechanisms at work	Perspective making – a core group of intermediaries comes to an agreement about the meaning of the SDGs in the business context.	Perspective taking – by joining the network, the majority of intermediaries adopts the meaning of the SDGs as has been stipulated by the early adopters.	Perspective taking – the latest intermediaries to join the network adopt both the meaning of the SDGs as well as reiterate the established discourse (of the North Star).
	Retrofitting – each intermediary finds fit with their organizational identity; they, in turn, steer the meaning of the SDGs to be compatible with their identity and establish their legitimacy to co-make the emerging perspective.	Retrofitting – new intermediaries joining the network seek coherence between the established meaning of the SDGs and their organizational identity; and, based on this, articulate their functionally distinctive roles within the network.	Retrofitting – similar to Phase II, and also, as most functional roles have been fulfilled, the articulation of the functional roles become more specific.
"North Star" consensus	Establishing	Ascending	Consolidating
Intermediaries joining the network	UNGC, WBCSD, PwC, KPMG, GRI, Accenture, PRI, UNDP and UNEP	WBA, Volans, Sustainia, SustainAbility, PA Consulting, IMP,	Deloitte, B Lab and Ernst & Young

	Phase I	Phase II	Phase III
		GlobeScan, DNV GL, and CSR Europe	

Phase I (2015–2016): Retrofitting and the making of the North Star perspective

In 2015, there were few intermediaries ("innovators and early adopters"), which were all involved in providing input into the SDG framework through the multistakeholder advisory committee. The first attempt by intermediaries to give meaning to the SDGs in the business context was the "SDG Compass," as UNGC, GRI and WBCSD ("World Business Council for Sustainable Development ") shared a sense of urgency in the need to come together to publish business guidance when the SDGs launched (associate at WBCSD). One interviewee explained that "it [was] critical to be involved [with the SDG Compass] as the 2030 agenda is a consensus on the key issues we need to work on (director at WBCSD)"

This collaboration marked the start of the network of informal SDG intermediaries. The first three intermediaries had overlapping corporate membership, which propelled some alignment of their interests. However, from the outset they aimed to maintain their individual contributions, as an interviewee explained that:

> We had a partnership as we are the three biggest, most prominent NGOs on business sustainability. Everyone came with their own expertise, perspectives and skill set; UNGC with their UN connection, the WBCSD with its members and firms and GRI with their reporting. (associate at WBCSD)

Given the three intermediaries' desire for distinct roles, they needed to work to align the "SDG Compass" to the principles and standards of the different organizations. It had to be broad enough to accommodate the materiality rationale underlying GRI standards as well as the 10 principles that underline UNGC's work, while keeping the WBCSD member-firms satisfied.

This desirability of making a broad meaning was justified by the common understanding that the SDGs do not encompass new issues on sustainable development, they instead provide a new framework which builds on the same “business case” (associate at WBCSD). Additionally, the “SDG Compass” had to keep in line with earlier efforts in order not to disregard past and present work. As a result, the aim was to make the SDGs widely accessible for companies and prevent the requisite reporting from becoming too specific. Keeping the “SDGs accessible, easy and generic, served the broader goal of laying the foundational work of all efforts to translate the SDGs to the business context thereafter” (manager at GRI).

The broad perspective underpinning the core intermediaries' understanding of the SDGs in 2015, however, was not the only option available. Different, and more specific, perspectives “crossed the table, such as circularity and Key Performance Indicators, but they were found to be too radical, specific, and conflictual” (associate at WBCSD). Efforts for advancing the SDGs as specific actions or expectations, as put forth by WBCSD, were rebuked. Peter Bakker, the CEO of WBCSD, expressed his disappointment that the “SDG Compass” was not transformative enough. In stark contrast, an interviewee at UNGC commented positively on the broad meaning relayed at the outset of the SDG Compass,

> The guide [SDG Compass] translates easily. It is easy to use and is applicable to every company. It doesn't provide detail; it just nudges companies in the right direction. (senior manager at UNGC)

Two of the Big Four consultancies – KPMG and PwC – entered the intermediary network in 2015 and performed a critical role in the early phase of shaping the open meaning of the SDGs. Both strived to make the SDGs relevant for all companies and, hence, their early inclusion in the network contributed to making the SDGs widely applicable. PwC undertook a survey in order to pinpoint what business felt were the important SDG and CSR issues in the coming years. This helped the consultancy to carve out their role in the intermediary network, as a specialist in formulating the SDG business case:

> We contributed a guide to make the business case, that translate the government SDG agenda to business, as a lot is expected from them [business]. (director at PWC)

In the context of perspective making, there was a push for more specificity from the other Big Four intermediary, KPMG. They were advocating for hands-on relevance to translate the SDGs for a wide range of businesses by producing industry-specific guidance. To this end, KPMG reached out to UNGC directly and proposed to contribute by developing industry matrices that translated the SDGs into practical corporate action. They saw their opportunity in making the SDGs more practical while still relevant to all businesses (director at KPMG).

However, the momentum was in favour of the broader perspective, with intermediaries like KPMG already retrofitting the broad SDGs into reporting matrices in their own practice (director at KPMG). Further fuel for the broad meaning came in 2016, as new intermediaries increased the range of business actors for whom the SDGs were deemed relevant. As PRI ("Principles for Responsible Investment") entered the network, for instance, investors were brought into the frame. While each new intermediary (like PRI) brought their own focus, they helped make the broad perspective. For instance, the PRI promptly repeated the chorus of the general aims in co-producing a guidance titled "Transforming Our World Through Investment" with UNGC and "What Do the UN Sustainable Development Goals Mean for Investors?" through collaborations with UNGC, UNEP, and PwC.

While bringing investors into the SDG agenda, PRI worked to translate the broad meaning into their own investment context. PRI's SDG Investment Case, for example, makes the explicit link between the PRI requirements and the SDGs, saying that their principles for responsible investment strive to "better align investors with broader objectives of society," and that the SDGs act as welcome guidance as to what their "broader objectives of society" are (p. 11). The

SDGs, in this way, were retrofitted to substantiate what PRI had already been doing, by making the "objectives of society" a more tangible construct. PRI, as others would do after them, further propelled the broad consensus and worked to retrofit the SDGs to their particular context.

The UNDP ("United Nations Development Program") also retrofitted the SDGs onto their work and articulated their distinctive functional role in the network, focusing on impact measurement and the context of developing countries. They initially did this by collaborating with GRI to produce guidance on how businesses can measure their impact and accelerate the SDGs through sustainability reporting. The guidance strived to start "mapping existing principle sets" and "built on what already exists," underlying the perspective that the SDGs did not present new issues, but rather an opportunity "to speak the same language" (impact specialist at UNDP). UNDP's unique value proposition focused on its geographic focus, explaining that it is "difficult to allocate capital to emerging markets and very little rigor or transparency [exists] around reporting for SDGs" (impact specialist at UNDP). Thus, UNDP's involvement in the intermediary network began with collaboration aimed at perspective making, and retrofitting the SDGs onto their impact measurement and reporting practices in emerging economies.

Around this time, the language that the SDGs provide a "North Star" entered the intermediaries' discourse. It was apparent for intermediaries that had already joined the network, as well as for intermediaries that engaged with the SDGs individually and were, thus, still placed outside of the network. For example, boutique consultancy SustainAbility, which started engaging with the SDGs by doing individual consultancy work, elucidated how, from their perspective, the SDGs made sense for businesses. As an interviewee asserted, SustainAbility accepted the established SDG perspective, and linked them with what they were already doing.

> The SDGs are the North Star within our field. They were introduced with a big splash and were the topic of every conference and conversation. But in the end, they are really nothing new, they are just issues articulated in a new framework that makes sense to both business and society. (senior manager and director at SustainAbility)

This is mirrored by EY, who in 2016 picked the SDGs up as part of their mega trend scan, though remaining outside the network until 2017.

> The SDGs give you a great North Star. They are so comprehensive about what a better world looks like, that companies can say where they want to focus. It gives a sense of targets and ways to measure it. Then we help the company articulate its unique capabilities. (executive director at EY)

In sum, during this first phase, a small number of intermediaries initially shaped the perspective for what the SDGs would mean for business in a way that is inclusive, all-compassing and strives to accommodate all the key players.

As will become evident in the years that follow, this phase has been formative for establishing the core network, and relatedly, the making of the SDG perspective. These first intermediaries would continue to drive the SDG agenda, with intermediaries new to collaborating with network members coming to “take” or accept this broad perspective. Thus, the first phase is underscored as a crucial period in which an emerging consensus that the SDGs provide a broad frame for activities was cultivated. Intermediaries, even in this first stage of perspective making, also each worked individually to retrofit the SDGs to their previous sustainability efforts. This both guided the perspective making and justified their core position within the network. The perspective of the SDGs as a broad North Star allowed intermediaries to accommodate it to fit with a wide variety of applications, including investors in emerging economies. Table 3 shows how the mechanisms of retrofitting and perspective making manifested for every intermediary entering the network in Phase I.

Table 3. Innovator and early-adopter intermediaries (Phase I)

Name	Type	Entry network	Organizational framework	Retrofitting	Perspective making
GRI	Business alliance	2015	GRI reporting standards	Linking the SDGs to sustainability reporting	Involved in initial SDG deliberations; co-produced the SDG Compass
KPMG	Consultant	2015	Finance and climate change matrix	Translating the SDGs into industry specific challenges	Collaborated with UNGC to co-produce industry-specific matrices to guide business activities
PwC	Consultant	2015	Sustainability navigator	Making the SDG business case	Provided technical support for the SDG Compass
UNGC	International organization	2015	Ten principles for responsible business	Leveraging the normative weight of the UN	Involved in initial SDG deliberations; co-produced the SDG Compass
WBCSD	Business alliance	2015	Five economic systems	Bringing in active issue-ownership of prominent firms	Involved in initial SDG deliberations; co-produced the SDG Compass
Accenture	Consultant	2016	Wide pivot model	Combining strategy with digital transformation	Collaborated with UNGC on CEO strategy guide

Name	Type	Entry network	Organizational framework	Retrofitting	Perspective making
PRI	International organization	2016	PRI Responsible Investment Blueprint	Articulating the relevance for the SDGs to investment activities, particularly reporting, of their signatories	Co-producing two reports, with UNGC; UNEP and PwC joined in one of the collaborations
UNDP	International organization	2016	Various assurance standards	Leveraging local presence in +170 countries and connecting with UN	Collaborated with GRI on investor guidance
UNEP	International organization	2016	Principles for responsible banking	Building on knowledge on environmental issues from a finance perspective	Collaboration with PRI and PwC on investor guidance

Phase II (2017): Perspective taking, retrofitting and the ascent of the North Star

The second phase saw the further increase in intermediaries ("early and late majority" adopters) as well as the uptake of SDG action in general, which is evident from the increase in the number of online resources published during this year. As demonstrated in Figure 1, above, the volume of SDG resources more than doubled from 2016 to 2017, as more intermediaries began providing guidance documents, offering data and rankings, and co-authoring reports.

In our interviews, numerous intermediaries spoke of the central role of UNGC as convener and agenda-setter, and ultimately, driver of the intermediaries' pursuit of the broad consensus. They "really put a lot of resources in place to engage firms with the SDGs" (senior manager and director at SustainAbility) and, as a result, created an infrastructure for broad, inclusive

SDG action. Speaking of the central role of UNGC in 2017, an interviewee at GlobeScan explained that, “UNGC is heavily involved in monitoring and implementing the SDGs” (director at GlobeScan). By framing the SDGs as central to sustainability, they ensured their role as a “central authority figure” (project manager at Local Network UNGC). The other core intermediary, GRI, was also cited as being instrumental in supporting these efforts; as a reporting platform, they have been extremely successful in centring the agenda around generic corporate reporting. PwC, for example, explained that “UNGC is central to making business better” and, as a result, they are leading the agenda, along with:

> GRI…[with] the most adopted set of standards. There's lots of guidance coming out on the goals, but it felt like those two organizations particularly were kind of the leading organizations. (director at PwC)

The SDGs offer an opportunity to “build capacity and make firms use the GRI standards”; as such, their aim is to “promote to GRI standards” and work to “align the SDGs” with these standards (two manager at GRI). The GRI, therefore, had a keen interest in keeping the SDGs broad and avoiding the development of new and more specific reporting tools.

Volans, a boutique consultancy, tried to challenge the broad perspective, in a way similar to what WBCSD had done earlier on. An interviewee at Volans explained that “we can only achieve the SDGs if we see them as a breakthrough mechanism, not just as incremental steps, or as we say, change as usual” (lead at Volans). Their founder, and creator of the triple-bottom line, John Elkinton, gave a critical speech on the SDGs at an UNGC event. Afterwards, the CEO of UNGC reached out and said “I think your challenge is very relevant and we want to work together” (lead at Volans). UNGC subsequently hired Volans, with technical support from PA consultancy, to produce the guidance document “The Breakthrough Pitch.”

The difference between Volans' pressure for greater specificity and WBCSD's 2016 push is that this was initially framed as the only way forward, challenging the broader meaning of the SDGs. UNGC, as the de facto convener, worked to co-opt Volans into the network, by co-authoring a thought leadership piece in line with the broad agenda. In doing so, the North Star consensus was restored as Volans soon began to echo the network's language:

> SDGs are just framing for CSR and allow firms to somewhat align with the global agenda. The fundamentals of the sustainability agenda are still the same as in the 87 Brundtland report. The SDGs are not a new concept but just a new framework on the same agenda. (lead at Volans)

Both the IMP (“Impact Management Project”) and the WBA (“World Benchmarking Alliance”) were launched in 2017, and quickly after their formation, both joined the network. WBA began by developing benchmarks to assess companies' engagements with the SDGs and aimed to have these picked up by other civil society, governments, and investors. Even though they were established after the SDGs, they felt inclined to develop a new framework that the SDGs map onto. They “reshuffled the SDGs into seven systems lenses,” which they based on “other frameworks, research, and consultations” by “consciously looking at what is out there” (director at WBA). A central part of their strategy was to foster collaborations, which includes work with intermediaries such as UNGC and GRI, as there:

> was an awareness that we can't achieve it on our own. The Alliance is our soundboard and shows whether what WBA does is relevant for them. (director at WBA)

IMP similarly set out to align with other intermediaries on a common language for impact measurement. Though IMP had initially been working to standardize the measurement and reporting of impact investing without specific reference to the SDGs, they quickly acted to engage with the consensus-building work taking place in the context of the SDGs. Their dedication to this perspective came from their contention that “there is not a single truth or silver bullet. The standard is a social construct, so buy-in is everything.” (chief executive at IMP, KCL event). Thus, the importance of collaboration and a shared perspective, and particularly the SDGs as a North Star, becomes even more explicit with these intermediaries joining the network.

> The SDGs have become a globally agreed kind of North Star for at least the next decade for us to work toward. People will take their own way of doing, their own data, their own framework, and then bring that match to the SDGs language. (lead at IMP)

In 2017, UNGC, GRI, PRI, PwC, and SustainAbility further collaborated in the action platform, "Reporting on the SDGs." The first guidance published as a result of the action platform was the "Business Reporting on the SDGs: An Analysis of the Goals and Targets." This initiative aims to provide more concrete guidance on how business can make sense of the goals (director at PwC), while remaining "simple" and "accessible" to all (senior manager at UNGC), which illustrates the continuation of the adherence to the broad meaning of the SDGs in order to bring together, and keep relevance for, this range of intermediaries.

Interestingly, the WBCSD, who had pushed for specificity from the start, left this collaboration. Although the collaborators going their own way is claimed to have "just grew that way" (director at WBCSD), one is left to wonder whether the challenges brought up by their CEO earlier, about their desire for the SDGs to have more specific application, played a role, as is substantiated by the comment of their SDG lead that "the SDGs are so broad… We decided to really go for industries. There is a lot of communication on progress but not a lot of action and change" (associate at WBCSD). This is to say that not all intermediaries continued with accepting the perspective that the SDGs should be understood as a broad, North Star; those who disagreed with this perspective, and instead favoured a more specific perspective on the SDGs (WBCSD in particular), retreated from activity in the network. As such, those who remained were only those who continued to accept the broad meaning of the SDGs.

In sum, the second phase (2017) had seen an extensive growth in the number of intermediaries collaborating on the SDGs. Collaborations helped keep the broad consensus on what the SDGs mean for business, ensuring that every intermediary had a role to perform, and that their range of remits could fit under the SDG umbrella. Table 4 shows how the mechanisms of perspective taking and retrofitting play out for every intermediary entering the network in Phase II.

Table 4. Early and late majority adopter intermediaries (Phase II)

Name	**Type**	**Entry network**	**Organizational framework**	**Retrofitting**	**Perspective taking**
CSR Europe	Business alliance	2017	People, Markets and Materials	Ensuring fit with (EU) policymakers and member national organizations and firms	Co-produced two reports: with GlobeScan on the Value for Europe and with SustainAbility on an ICT Benchmark
DNV GL	Boutique consultant	2017	Sustainable standards	Providing insight into the operational aspects of quality assurance	Co-produced guidance with UNGC and Sustainia
IMP	Business alliance	2017	Five dimensions	Formalizing interaction to build consensus	Created and convened the Structured Network
PA Consulting	Consultant	2017	Circular economy	Combining technology with business models	Co-produced Breakthrough Pitch with Volans and UNGC
Sustainia	Boutique consultant	2017	Framing	Providing operational support to develop theoretical assessments	Co-produced Opportunity Explorer with UNGC and DNV GL
SustainAbility	Boutique consultant	2017	Paris Agreements	Deciding and implementing	Co-produced four reports:

Name	Type	Entry network	Organizational framework	Retrofitting	Perspective taking
				a sustainable strategy.	with GlobeScan, CSR Europe and two with UNGC on technology
WBA	Business alliance	2017	Seven systems lenses	Benchmarking 2000 firms on the SDGs	Created a multistakeholder Alliance to support their work

Phase III: (2018–January 2020): Consolidating the North Star consensus, deepening collaborations, and claiming distinctive functional roles

The third phase further institutionalized the broad meaning of the SDGs as the North Star, which allowed the intermediaries to carve out their unique roles, both within and outside the network, and deepen collaborations between them. The year 2018 saw the focus on two broadly applicable business issues: reporting and finance. In this phase, only a few intermediaries are still joining the network ("laggards"). The core members, especially those active from 2015, continued to be central in shaping the perspective. The collaboration between UNGC, GRI, and PRI deepened as the action platform on "Reporting on the SDGs" continued and produced a new practical guide on "Integrating the Sustainable Development Goals into Corporate Reporting." This guidance was "meant to integrate the SDGs in existing reporting practices" (senior manager at UNGC) and, in GRI's case, to enable retrofitting to the GRI framework (editor and project manager at Sustainia)

The newly established action platform "Financial Innovation for the SDGs" by UNGC, PRI, and UNEP further propagated the broad meaning of the SDGs across the finance-focused intermediaries. This inclusive perspective allowed intermediaries to advocate for mainstreaming SDG investments. Again, rather than developing a specific blueprint, the goal of the finance-focused platform is to "establish guiding principles and best practices for SDG-aligned corporate finance and investment opportunities." [5]

Structured interactions, led by IMP and UNDP, further aimed at consensus. In 2018, the IMP established the "Structured Network," in which regular communication channels were established among the senior leadership of each intermediary as well as monthly calls held for those at the technical and implementation levels. The Structured Network strives to align frameworks and bring people together (director at WBA); as an interviewee asserted, it deliberately only includes "generalists" and is designed to facilitate "coming to consensus" (lead at IMP).

The UNDP, for its part, created the "SDG Impact" team in an effort to institutionalize their work in translating the SDGs for impact investments in emerging markets. Collaboration with other intermediaries has been central to their efforts. UNDP's SDG Impact team signed a memorandum of understanding with the IMP, which stipulated that both teams are embedded in the structured network. The SDG Impact team's impact specialist remarked that they strove to have buy-in from that group [IMP Structure Network] first (impact specialist at UNDP). Thus, collaboration around the broad consensus has been central to the activities of the SDG impact team.

UNGC continued to play a central role in convening the network activities that propelled the broad meaning of the SDGs. More precisely, they set up additional action platforms that each address specific goals and issues, such as "Decent Work in Global Supply Chain," "Health is Everyone's Business," "Pathways to Low-Carbon and Resilient Development," "Sustainable Ocean Business," and "Water Security through Stewardship." They explained that collaborating on specific issues is "critical to achieving the SDGs." [6] While the goal-focus does provide specificity, it is under the guise of broad applicability. For example, in the action platform on supply chains, the most widely reported challenge is "achieving transparency" and companies are advised that "technology enables transparency and oversight" and "collaboration is essential" as well as "building the business case." [7] Similar rhetoric is used in online resources coming from the other action platforms. Thus, the narrative underlines the aim that the SDGs must remain broad so that everyone has a seat at the table.

The year 2019 marks the further consolidation of the North Star consensus. Specific projects and guidance documents are repeated on a yearly basis, and the same set of intermediaries initiated more and different types of collaborations aimed at the SDGs' broad applicability. For example, Accenture and UNGC began to co-produce their CEO study centred around the SDGs on a yearly basis. UNGC and GRI are still at the core; they build upon their previous efforts to keep the SDGs broadly applicable by emphasizing that each intermediary has a role to play in the "decade of action." To illustrate, their joint "Reporting on the SDG" action platform continues to be operative, although it now aims to "build capacity among pioneers, showcase how pioneering firms reported and disseminate further these insights to drive action" (two managers at GRI).

The late entrance of B Lab provides an interesting example of how latecomers must accept the broad perspective, and also, negotiate their spot within the network by specifying their own value-add. Rapid international growth of the use of the SDGs led B Lab to join the network by collaborating with UNGC.

> We [B Lab and UNGC] have been looking for a collaboration opportunity and share the market space. (director and manager at B Lab)

In 2019, other key intermediaries, including UNDP and GRI, mirrored a strategy of "getting everyone on board," in a way similar to that taken by IMP and WBA. The mechanism of retrofitting was imperative to B Lab's maintaining of its certification expertise within the context of the SDGs. An interviewee explained that most of B Lab's work predates the SDGs and, as a result, they had to retrofit the goals to their tools:

> The SDGs arose in this space, and we needed to think about how they are related to our approach. Our impact assessment tool was not created for the SDGs, it pre-dates the SDGs. We needed to think about "retro-fitting," to see how our approach can be mapped onto the SDGs and identify where there are differences. (director and manager at B Lab)

Their retrofitting is similar to how intermediaries who joined before them wanted to both be part of the SDGs, and concomitantly, not lose their unique value proposition. In explaining their understanding of this tension, an interviewee at UNGC explained that they knew that "no one wants to give up their identity, so everybody [intermediaries] finds their niche SDG specialty and looks at where they can establish authority" (project manager at Local Network UNGC). Echoing the desire to join the consensus and still be unique, our B Lab interviewee asserted that the SDGs are an essential North Star, and that B Lab brings value by offering "an education management platform" and, as such, are "different than GRI as that is just reporting" (director and manager at B Lab).

In sum, during the third phase (2018–January 2020) we observed the persistence and consolidation of the North Star perspective along with individual intermediary's retrofitting, as well as efforts to formalize interaction across the intermediary network, notably in the context of the IMP-led structured network. As such, the SDGs were now firmly entrenched as a shared aim that stimulates collaboration. The early, core members of the network – particularly UNGC and GRI – continued to make the SDG agenda broadly inclusive. In 2019, the need for a widely-held consensus became further embedded in the language of all intermediaries and this mantra was adopted by newcomers. Table 5 shows how the mechanisms of perspective taking and retrofitting play out for the intermediaries entering in the third phase.

Table 5. Laggard intermediaries (Phase III)

Name	Type	Entry network	Organizational framework	Retrofitting	Perspective taking
Deloitte	Consultant	2018	Version cards (toolbox) on market perspectives on SDGs	Making strategy and innovation tangible aspects of the SDGs	Launched the SDG Accelerator, in collaboration with UNDP
Ernst & Young	Consultant	2019	"LTV" framework	Providing mega-trends scan and showing how companies create social value	Co-produced report with UNGC on business as problem solver
B Lab	Business alliance	2019	B Lab impact assessment tool (BIA)	Mapping the BIA on the SDGs	Established the SDG Action Manager, in collaboration with UNGC

In sum, over the course of the five-year period, intermediaries joined and took to embracing the need for the SDGs to be understood as broad business goals, and simultaneously, worked to retrofit the SDGs as a North Star on their existing practices and offerings. In the few instances where intermediaries were critical, or pushed for greater specificity in translating the goals into specific reporting practices, these intermediaries either left the network activities (WBCSD) or were co-opted to be on board with the broad meaning (Volans).

DISCUSSION AND CONCLUSION

Since its launch in 2015, the intermediaries have purposefully made – and maintained – the perspective of the SDGs as a North Star. The reference to the North Star serves as a powerful metaphor; it indicates a fixed reference point around which all others rotate. The use of such a metaphor “implies a way of thinking and a way of seeing” (Morgan, 1986, p. 12). In this case, associating the SDGs with the North Star endows the diffusion object with a broad and inclusive meaning rather than stipulating specific routes of operationalization. Metaphors assert similarities and overlapping between two objects (the SDGs and the North Star) and divert attention away from the dissimilarities (Oswick et al., 2002). By studying the GRI's early emphasize on the similarity between sustainability reporting and financial reporting, Etzion and Ferraro (2010), for example, showed how analogies and metaphors “map a novel institution to the natural order of things” (p. 1094). This study highlights the importance of such metaphors in shaping the diffusion object, and hence, delimiting diffusion pathways.

We found three primary mechanisms underpinning this North Star phenomenon. First, there is a commitment to framing the SDGs as broadly applicable by the core intermediaries in the network. The mechanism of perspective making shows how intermediaries collectively imbue meaning on the object they diffuse, building on earlier work by Scott (2003) and Ansari et al. (2010). From the start in 2015, and then throughout, through numerous collaborations the core intermediaries reassert the need for an accommodating perspective. The SDGs, as a diffusion object, successful remained a “boundary object” or “principle” which allowed for productive interpretive flexibility and collaboration between intermediaries (see Star and Griesemer, 1989; Weyland, 2007; Lainer-Vos, 2013). In particular, UNGC, from the outset, took on the task of ensuring universality for the SDGs. Hence, one of the main contributions of this study is the revealing of how diffusion objects are neither static nor objective as their meaning is collectively constructed.

At the helm of intermediary network efforts, the core intermediaries have worked to ensure that each intermediary that joins the network needs to implicitly – and sometimes, explicitly – take the established perspective, which propels the wide social acceptance of the SDGs as a North Star. Intermediaries join the network through collaborations as co-authors of reports or co-conveners of action platforms, often with UNGC and GRI. Through these interactions, the chorus builds that the SDGs serve as an essential North Star and should not be understood in too specific of terms. This finding reinforces earlier work by Kourula et al. (2019, pp. 151–153) who show how intermediaries are constantly influencing the roles that other intermediaries perform. As such, this study reveals the leading role of early adopters in both setting the conditions for the diffusion object and also shaping how later adopters engage.

Joining the intermediary network and taking the North Star perspective is acceptable to intermediaries because it affords them the latitude to carve out their own space. A shared understanding that requires specific action would conflict with the practices of some members of the group; so, either those intermediaries would leave the network – as WBCSD did – or would be co-opted into pursuing the universalistic perspective – as happened with Volans – showing the incentive to exclude those who do not agree with this shared perspective (see Seabrooke and Henriksen, 2017). The generalist and universalistic perspective of the SDGs provides flexibility for all intermediaries to stipulate their own SDG actions underneath the broader SDG umbrella (see work on "recursivity," Broome and Seabrooke, 2020).

Thus, the SDGs as a North Star also means that each intermediary is not pitted against one another; they avoid competition by having the space to stake out their own, distinct contribution. As we saw with B Lab most recently, they established that their practice is one of "education" rather than "reporting," helping them to differentiate themselves from GRI. GRI, for their part, was also committed to the SDGs as a North Star from the start, rather than the SDGs comprising precise reporting; this helps ensure that their (GRI) reporting framework could continue to fit within SDG reporting. This study provides new insights into the challenges underpinning the constructing of diffusion objects as generalist and universalistic in order to accommodate a wide variety of actors and, ultimately, create a critical mass.

The third mechanism is that of retrofitting, in which each intermediary translates the SDGs to their pre-existing practices. Retrofitting is possible given the breadth of the consensus, which means that localized translations do not challenge the consensus. Each intermediary works to retrofit the object to their raison d'être and, as a result, are able to create, present and sustain their organizational identity (see Brown, 2015). They go to great lengths to prove that their practices are either consistent with the SDGs, or were designed explicitly for the pursuit of the SDGs. To illustrate, several intermediaries stressed that the SDGs contain longstanding issues and merely provide a new framework for viewing these issues. The logic of this mechanism is consistent with the process of achieving organizational fit (Ansari et al., 2010), or what is referred to as localization (Acharya, 2009), transmutation (Yeo and Painter, 2011), and adaptation (Klingler-Vidra, 2018) in other scholarship.

By shedding new light on these retrofitting practices, this study speaks to the questions of how actors translate diffusion objects into their local context. Different from this existing literature, though, the retrofitting of the SDGs as a diffusion object takes place at the level of practices, such as reporting tools, rather than at the level of institutional or policy isomorphism. Retrofitting is also distinct from localization as the intermediary's existing framework is not subjected to substantive change. It is, instead, simply given new labels or frames, that fit the meaning of the diffusion object. As such, retrofitting has a clear temporal dimension; it aims to create a sense of continuity and stability between past, present, and future practices (referred to as “narrative fidelity” in van den Broek, 2020), as was illustrated by the need of the “SDG Compass” to keep in line with earlier efforts of GRI, UNGC and WSBCD.

Collectively, the combination of perspective making and taking, and retrofitting mechanisms has ensured that, since their creation in 2015, the operationalization of the SDGs allows room for everyone. This process has allowed SDG intermediaries to proclaim their authority and define their distinctive functional roles, which sheds further light on the functioning of the unofficial and unformalized intermediaries (see Brès et al., 2019; Kourula et al., 2019). The initial interest in the SDGs' breadth – asserted by member states and members of the multistakeholder consultations, including UNGC and GRI – has maintained by the extensive collaboration on action platforms, reports, guidance, and rankings by a growing number of intermediaries. The perspective underpinning each of these activities is that of universality, which allows for retrofitting by individual intermediaries. This study, thus, offers new insights into dynamic, networked diffusion processes, and challenges more linear understandings which overlook collaboration between intermediaries.

The SDGs as a North Star can accommodate industry-specific guidance, country-focused approaches, and also, intermediaries offering different strategy and reporting advice. As such, each intermediary can define their role (referred to as “role appropriation” in Kourula et al., 2019) based on their unique experience, expertise, and stakeholders. The conjunction of perspective making and taking, and retrofitting is in everyone's interest; the broad meaning of the SDGs does not challenge any existing practices nor does it demand fundamental change at the intermediary level. Consequently, the leniency of the diffusion object (see Fransen and Conzelmann, 2015) allowed it to attract a critical mass of intermediaries during the first five years of the SDGs. Our finding advances the scholarly understanding of framework updating. Rather than being pitted against each other and discarding previous work, this article provides insight into how this North Star approach promotes cooperation and the prolongation of other frameworks.

In sum, while our empirical case is the SDGs, the finding that network diffusion is an enabler of broad diffusion objects is of wider relevance to the diffusion literature and substantiates calls for a relational turn in social science (Emirbayer, 1997; Kourula et al., 2019). For such global goals, diffusion is less linear than is depicted in the RIT model (Abbott et al., 2017); multiple intermediaries may be active and, as a result, more attention needs to be given the relationship between them within diffusion studies. Additionally, we show that the study of intermediaries is not limited to formalized and official intermediaries that are contracted to implement regulation (see Brès et al., 2019, p. 135). On the contrary, diffusion scholarship can build on our insight that intermediaries may come in various forms and may diffuse a variety of objects. Furthermore, this study not only corroborates but also shows how intermediaries are not neutral transmitters (see Scott, 2003), but express agency in the diffusion process by shaping the specificity of the diffusion object. In short, in a world where diffusion is "messy" in that it is happens dynamically across multiple levels and regions, we need further analytical tools for researching how numerous intermediaries interact, and what the nature of their interactions means to the diffusion object.

NOTES

[1] My key contributions to this chapter were articulating the research hook and research design, conducting the interviews and writing the empirics. Dr. Klingler-Vidra was responsible for the conceptualization of diffusion and the network analysis. The intellectual work behind the discussion and conclusion were a collaborative endeavour.

[2] See our Appendix S1 for a complete list of intermediaries.

[3] The intermediaries cut from the analysis on account of them not having three or more online resources published are: ARM, Enel, ILO, UNICEF, and Vivid Economics.

[4] See our Appendix S1 for a complete list of all attended events.

[5] Action platform website: www.unglobalcompact.org/take-action/action-platforms/financial-innovation

[6] UNGC website: www.unglobalcompact.org/sdgs/action-platforms

[7] UNGC Baseline Report: www.unglobalcompact.org/library/5635

APPENDIX

Table AI: List of Interviews (in chronological order)

Organization Name	Job Title	Date	Duration
GRI (1)	Manager	10-Apr-19	32 minutes
GRI (2)	Corporate & Stakeholder Engagement	10-Apr-19	32 minutes
UN Global Compact	Senior Manager on SDG Impact and Reporting	03-Jul-19	37 minutes
CSR Europe	SDG-lead	09-Jul-19	55 minutes
Sustainia	Editor and Project Manager	17-Jul-19	45 minutes
SustainAbility (1)	Senior Manager	09-Aug-19	41 minutes
SustainAbility (2)	Director	09-Aug-19	41 minutes
GRI (3)	Manager Policy & Strategic Relations	15-Aug-19	51 minutes
Volans	Inquiry Lead	16-Aug-19	57 minutes
WBA	Research Director	23-Aug-19	43 minutes
WBCSD (1)	Director of SDGs	28-Aug-19	21 minutes
KPMG (1)	Head of CSR & Sustainability Services Denmark	29-Aug-19	30 minutes
PwC	Director, COO Global Sustainability	12-Sep-19	42 minutes
UN Global Compact UK Local Network	SDG Project Manager	19-Sep-19	76 minutes
Deloitte	Manager SDG strategy and innovation (Denmark)	01-Oct-19	50 minutes
Accenture	Managing Director Sustainability Services	01-Oct-19	37 minutes
WBCSD (2)	Associate Redefining Value	02-Oct-19	28 minutes
Impact Management Project	Impact data lead	21-Nov-19	71 minutes
PRI	Director of Investment Practices and Reporting	26-Nov-19	57 minutes
PA Consulting	Global lead on circular economy and sustainability	06-Jan-20	32 minutes
B-Lab (1)	Director of Standards	20-Jan-20	62 minutes
B-Lab (2)	Standards Management	20-Jan-20	62 minutes
UNDP	SDG Impact Specialist	17-Feb-20	47 minutes
EY	Executive Director, Climate Change and Sustainability Services	27-Feb-20	45 minutes
Globescan	Director	02-Mar-20	51 minutes
KPMG (2)	Director, Global Corporate Citizenship	03-Mar-20	42 minutes

Table AII: Overview of Events (listed in chronological order)

Organizer	Title	Other Intermediaries present	Location	Date
GRI	Presenting the 2019 GRI Community Program	n/a	Online	19-Mar-19
CSR Europe	SDG Summit	Globescan	Brussels	6-7-May-19
EBS	European Business Summit	CSR Europe	Brussels	7-May-19
Integrated Reporting	Integrated Reporting Conference	PwC, Global Compact and PRI	London	16-17-May-19
Ethical Corporation	Responsible Business Summit	WBCSD, EY and WBA	London	27-28-May-19
KCL	The Political Economy of Social Impact Measurement	IMP	London	16-Jul-19
UN Global Compact	SDG Conference	Volans, Accenture and WBA	London	24-Jun-19
Business Fights Poverty	Annual Summit	Global Compact and KPMG	Oxford	11-Jul-19
UN Global Compact	SDG Workshop	PA consulting	London	14-Nov-19
Relx	SDG Inspiration Day	GRI and Global Compact	Amsterdam	25-Nov-19
UN Global Compact	SDG Working Group	n/a	London	15-Jan-20
GRI	GRI Tax Standard Launch	Global Compact and PwC	London	16-Jan-20

Table AIII: Overview of Resources (listed in chronological order)

Organization	Name	Year	Type	Partner 1*	Partner 2	Partner 3	Partner 4	Technical support	Technical support 2
GRI	SDG mapping service	2015	Consultancy						
GRI	Driving Corporate Action Towards Accomplishing the SDGs	2015	Report	Enel					
GRI	SDG Target 12.6 Tracker	2015	Data & Rankings						
PWC	Make it your business: Engaging with the Sustainable Development Goals	2015	Guidance						
UNGC	A Global Compact for Sustainable Development – Business and the SDGs: Acting Responsibly and Finding Opportunities	2015	Guidance						
UNGC	Advancing the Sustainable Development Goals by Supporting Peace: How Business can Contribute	2015	Guidance						
UNGC	SDG Industry Matrix	2015	Guidance	KPMG					
UNGC	The SDG Compass	2015	Guidance	GRI	WBCSD			PwC	
WBCSD	SDG Action & Policy	2015	Action Platform						

Accenture	Strategy CEO Study 2016 Agenda 2030: A Window of Opportunity	2016	Guidance	UNGC					
CSR Europe	SDG Incubator	2016	consultancy						
GRI	UN Sustainable Development Goal Target 12.6 Live Tracker	2016	Data & rankings						
GRI	MEASURING IMPACT: How Business Accelerates the Sustainable Development Goals	2016	Guidance	UNDP					
KPMG	Unlocking the Power of Partnership: A Framework for Effective Cross-Sector Collaboration	2016	Guidance						
PRI	Transforming Our World Through Investment	2016	Guidance	Share action					
PRI	SDG advisory group	2016	action Platform	UNEP	Global Compact	PwC			
PWC	Awareness, prioritization, strategy / implementation, measurement and reporting	2016	Consultanc y						
PWC	Navigating the SDGs: a business guide to engaging with the UN Global Goals	2016	Guidance						
SustainAbility	What's next for sustainable business?	2016	Action Platform						
Sustainia	Sustainia 100 A guide to 100 sustainable solutions	2016	Guidance						

UNGC	SDG 2020 Pioneers	2016	Action Platform						
UNGC	A Guide to Traceability for SMEs	2016	Guidance						
UNGC	COP Questions on the Sustainable Development Goals	2016	Report						
UNGC	The UN Global Compact Ten Principles and the Sustainable Development Goals: Connecting, Crucially	2016	Report						
UNGC	What Do the UN Sustainable Development Goals Mean for Investors? (The SDG Investment Case)	2016	Guidance	PRI	UNEP	PwC			
WBCSD	SDG Business Hub	2016	Action Platform						
WBCSD	SDG Impact Chart	2016	Action Platform						
Accenture	How Companies can Improve their Impact on the Sustainable Development Goals (SDGs) and Harness the Power of Digitalization	2017	Guidance						
CSR Europe	EU-ICT Sustainable Development Goals Benchmark - Harnessing ICTs to advance sustainable development	2017	Data & rankings	SustainAbilit y					
CSR Europe	The Sustainable Development Goals	2017	Report	GlobeScan					

	(SDGs): The Value for Europe								
Deloitte	2030 Purpose: Good business and a better future Connecting sustainable development with enduring commercial success	2017	Guidance						
Ernst & Young	Why should Sustainable Development Goals be part of every business plan?	2017	Report						
GRI	Measuring progress on the SDGs: A mapping of the SDG Indicators and the GRI Standards	2017	Guidance						
IMP	What is an enterprise's contribution to the SDGs?	2017	Guidance						
KPMG	The Road Ahead: The KPMG Survey of Corporate Responsibility Reporting 2017	2017	Report						
PRI	SDG working groups: asset allocation	2017	Action Platform						
PRI	SDG working group active ownership	2017	action Platform						
PRI	A Blueprint for Responsible Investment	2017	Guidance	UNEP	UNGC				
PRI	The SDG investment case	2017	Guidance	PwC	UNGC	UNEP			

SustainAbility	2030 Vision Uniting to Deliver Technology for the Global Goals	2017	Report	UNGC					
SustainAbility	Evaluating Progress on the SDGs 2017	2017	Report	GlobeScan					
SustainAbility	Targeting Value Setting, Tracking & Integrating High-Impact Sustainability Goals	2017	Report						
Sustainia	SDG strategy, mapping, talks and communication	2017	Consultanc y						
UNGC	Decent Work in Global Supply Chains	2017	Action Platform	ILO	UNICEF				
UNGC	Blueprint for Business Leadership on the SDGs	2017	Guidance					Vivid Economic s	
UNGC	Business Reporting on the SDGs: An Analysis of the Goals and Targets	2017	Guidance	GRI				PwC	
UNGC	Global Opportunity Explorer	2017	Guidance	DNV GL	Sustainia				
UNGC	1.5 degree Business Leadership	2017	Guidance	DNV GL	Sustainia				
UNGC	SDG Industry Matrix (for various industries and themes)	2017	Guidance	KPMG					
UNGC	The Breakthrough Pitch User Guide	2017	Guidance	Volans					
UNGC	Reporting on the SDGs	2017	Action Platform	GRI	PRI			PwC	SustainAbilit y

SustainAbility	Uniting to Deliver Technology for the Global Goals: Full Report	2017	Guidance	UNGC	UNICEF	ARM			
Volans	Breakthrough Innovation for the SDGs Phase I	2017	Action Platform	UNGC				PA consultan cy	
Volans	The User's Guide to The Breakthrough Pitch: How to stretch the sustainability ambitions of business executives	2017	Guidance	UNGC					
WBA	Seafood Stewardship Benchmark Scoping Report	2017	Report						
Business and Sustainable Development Commission	Better Business, Better World	2017	Guidance						
WBCSD	CEO Guide	2017	Guidance						
Accenture	Transforming Partnerships for the SDGs	2018	Guidance	UNGC					
CSR Europe	Collaboration for Impact: Maturity and integration of sustainability in European sector associations	2018	Guidance	PwC					
Deloitte	Sustainable Development Goals A business perspective	2018	Report						
Deloitte	From global goals to local action Nordic report	2018	Report						
Ernst & Young	How do you fund a sustainable tomorrow?	2018	Report						

IMP	The IMP launches global network to mainstream impact management	2018	Action Platform	GRI	PRI	WBA	UNDP		
KPMG	Threading the needle Weaving the Sustainable Development Goals into the textile, retail, and apparel industry	2018	Guidance	Textile exchange					
KPMG	How to report on the SDGs: What good looks like and why it matters	2018	Guidance						
PWC	SDG Reporting Challenge	2018	Data & rankings						
PWC	SDG Reporting Challenge: From promise to reality: Does business really care about the SDGs?	2018	Report						
SustainAbility	The 2018 Sustainability Leaders	2018	Report	GlobeScan					
UNDP	SDG Impact	2018	Guidance						
UNDP	SDG Accelerator for SMEs	2018	Action Platform	Danish Industry Foundation	Deloitte				
UNGC	Financial Innovation for the SDGs	2018	Action Platform	PRI	UNEP				
UNGC	In Focus: Addressing Investor Needs in Business Reporting on the SDGs	2018	Guidance	GRI	PRI			PwC	
UNGC	SDG Bonds & Corporate Finance: A Roadmap to Mainstream Investments	2018	Guidance	UNEP					

UNGC	Background Note: Mobilizing Capital for SDG Country Plans: VNRs as SDG Investment Roadmaps	2018	Report	PRI	UNEP				
UNGC	Global Compact Local Networks: Accelerating National SDG Implementation	2018	Action Platform	Local Networks					
UNGC	Reporting on the SDGs Phase I	2018	Action Platform	GRI	PRI			PwC	SustainAbilit y
UNGC	Integrating the Sustainable Development Goals into Corporate Reporting: A Practical Guide	2018	Guidance	GRI				PwC	shift
UNGC	UNGC Toolbox	2018	Guidance						
UNGC	Health is Everyone's Business	2018	Action Platform						
UNGC	Pathways to Low-Carbon and Resilient Development	2018	Action Platform	UNEP	PRI				
UNGC	Sustainable Ocean Business (Ocean Action)	2018	Action Platform						
UNGC	Water Security through Stewardship	2018	Action Platform						
UNGC	Decent Work in Global Supply Chains: A baseline report	2018	Action Platform	ILO	UNICEF				
UNGC	Decent Work in Global Supply Chains: A baseline report	2018	Guidance						
UNGC	Sustainable Ocean Principles	2018	Guidance						

SustainAbility	Evaluating Progress on the SDGs 2018	2018	Report	GlobeScan					
Volans	Breakthrough Innovation for the SDGs Phase II	2018	Action Platform	UNGC				PA consultancy	
WBA	Benchmarks / measurements	2018	Data & rankings						
WBA	Gender Equality and Empowerment: Initial Scoping Report	2018	Guidance						
WBCSD	SDG Sector Roadmaps	2018	Guidance						
WBCSD	The Human Rights Opportunity 15 real-life cases of how business is contributing to the Sustainable Development Goals by putting people first	2018	Guidance						
WBCSD	Business and the SDGs: A survey of WBCSD members and Global Network partners	2018	Report	DNV GL					
Accenture	The Decade to Deliver A Call to Business Action	2019	Guidance	UNGC					
Deloitte	Sustainable Development Goals: What do the SDGs mean for TMT?	2019	Report						
Ernst & Young	Sustainable Development Goals reporting and the Social Value International framework	2019	Guidance						

Ernst & Young	What if business were society's greatest problem solver?	2019	Report	UNGC					
GRI	Driving Corporate Action Towards Accomplishing the SDGs	2019	Report	Enel				GlobeSca n	
PRI	Embedding ESG Issues into Strategic Asset Allocation Frameworks	2019	Guidance	UNEP	UNGC				
PRI	Reporting for signatories	2019	Guidance						
PWC	SDG Challenge 2019: Creating a strategy for a better world	2019	Guidance						
SustainAbility	Sustainable Development Goals (SDGs): Mapping and Evaluation	2019	Consultanc y						
SustainAbility	AI & the Sustainable Development Goals: The State of Play	2019	Report						
SustainAbility	Evaluating Progress on the SDGs 2019	2019	Report	GlobeScan					
Sustainia	Global Opportunity Explorer	2019	Guidance	UNGC	DNV GL				
UNGC	Reporting on the SDGs Phase II	2019	Action Platform	GRI	PRI			SustainAb ility	PwC
UNGC	Business Ambition for Climate and Health	2019	Action Platform						
UNGC	SDG Pioneers	2019	Action Platform	Local Networks					

UNGC	SDG Young Innovator Network	2019	Action Platform	Local Networks					
UNGC	Scaling SDG Finance for the Sustainable Development Goals	2019	Guidance						
UNGC	Corporate Finance | A Roadmap to Mainstream SDG Investments	2019	Guidance						
UNGC	UN Global Compact Progress Report 2019	2019	Guidance						
UNGC	UN Global Compact-Accenture Strategy 2019 CEO Study – The Decade to Deliver: A Call to Business Action	2019	Guidance	Accenture					
UNGC	How Your Company Can Advance Each of the SDGs	2019	Report						
UNGC	Framework for Breakthrough Innovation for the SDGs	2019	Guidance	Volans				PA Consultancy	
UNDP	SDG Financing Solutions	2019	Guidance						
WBA	SDG 2000	2019	Data & rankings						
WBA	Climate and Energy Benchmark	2019	Guidance						
WBA	Digital Inclusion Benchmark Scoping Report	2019	Report						
WBA	Food and Agriculture Benchmark Draft industry and company scope	2019	Report						

WBCSD	Indian Cement Sector SDG Roadmap	2019	Guidance	UNGC India					
WBCSD	Updated CEO Guide to SDGs	2019	Guidance					shift	
B Lab	SDG Action Manager	2020	Action Platform	UNGC					

* Intermediaries themselves make a distinction between being “partners” versus providing “technical support” towards publishing a resource. We keep this distinction as it provide insights into the how substantive the roles of intermediaries were as well as the official ownership of the resources.

Overview A1: Interview Guide

Introduction
We are especially interested in the role of intermediates like yourself. Could you briefly tell me more about your role within [your organization] and your daily activities around the SDGs?

A. Linking the SDGs to business (rationale / model)

Let's take a step back and look into [your organization]'s involvement with the SDGs in general. Could you talk us through when your organizations started to engage with the SDGs and how you positioned yourself?

- First engagements include mentions, discussions, writings, policies, activities, programmes.
- Why is [your organization] well suited to be involved with the SDGs i.e. why are you legitimate to engage with this agenda?
- How did you establish your expertise? Writing briefs, consulting particular clients?
- How did this fit into your larger range of services / resources that you offer? Is SDG part of a larger framework or separately organized?

As we both know, the SDGs were originally designed for States. I can imagine that firms expressed their initial struggled to understand their involvement. What kind of framework do you use, or have you developed, to understand the link between business and the SDGs?

- For example, 'five steps to engage with the SDGs'.
- On what information did you base this model?
- What were the alternatives discussed?
- How did [your organization] contribute to (and internally made sense of) translating the SDGs to the business context?
- What is the main suggestion within these models for a firm to engage with the SDGs?

B. Socialization with other intermediates

The SDGs are a complex framework. As such, do you work with other (intermediary) organizations that guide business engagement with the SDGs?

- If yes, with whom do you interact around these issues?
- How does this interaction look like? (include events, face-to-face discussions, resources exchange, shared projects)
- What is the scope of these partnerships? Are they structural or one-off partnership?
- Who is responsible for what? How did you divide tasks?
- What were the main challenges in these partnerships? How did you resolve these?
- How is your organizations' identity reflected in the end product?
- Who are the main authorities on business engagements with the SDGs?
- To what extent do you collaborate with national governments or international governmental organizations?

C. (Retro)fit with the SDGs: unique value and expertise

We are four years into the 2030 Agenda. Could you tell me more about what [your organization]'s role and focus is on guiding companies' engagements with the SDGs?

- Include resource development, guidance, research outputs, platform contributions and individual advice focussed on learning, strategy development, priority setting, etc.
- What are your main activities / flagship projects?
- Who can access these programmes and for what cost? Is it part of a subscription model? Is it separate or linked to existing programmes?
- How do you interact with individual firms? To what extent have firms approached you, versus you suggesting SDG reporting to them?
- Who within [your organisation] (what team / set of expertise) has been responsible for this?

As not every company is the same, I can imagine that not every business engagement with the SDGs is similar. Can you elaborate a bit more about the differences between corporations and how you deal with this?

- Differences include countries, size and sector.
- How do these differences manifest and what are their consequences?
- How do you alter your activity or advice based on these differences / how do you adapt your general framework?
- To what extent do different businesses act upon the SDGs? How do you measure this?

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