

How is institutional work used for further establishing the emerging B-Corp category?



Radboud Universiteit Nijmegen

Name: K.L.E. Loonstra (Kay) – s4499093

Master Thesis 2018-2019

Supervisor: dr. A.A.J. Smits (Armand)

Co-reader: dr. A. Verhoeff (Arjen)

How is institutional work used for further establishing the emerging B-Corp category?

K.L.E. Loonstra (Kay) – s4499093

Radboud University Nijmegen, The Netherlands

Nijmegen School of Management

Business Administration

Specialization: Organizational Design and Development

MAN-MTHODA: Master Thesis 2018-2019

Supervisor: dr. A.A.J. Smits (Armand)

Co-reader: dr. A. Verhoeff (Arjen)

Nijmegen, June 18th 2019

Preface

In front of you is the thesis ‘How is institutional work used for further establishing the emerging B-Corp category?’. This thesis has been written as part of my graduation process for the master’s degree in Organizational Design and Development at the Radboud University Nijmegen.

From the beginning of January to mid June 2019 I have been busy conducting my research and writing this thesis, a very educational period in which I have learned to apply both knowledge and skills in practice. At the same time, I also gained a lot of new knowledge and developed many new skills.

While conducting this research, my supervisor was always there to provide me with the necessary support. So I would like to thank dr. A.A.J. Smits for the excellent guidance and support during this whole process. I would also like to thank all respondents who took the time and effort to participate in this study. Without their willingness to participate in this study, I would not have been able to conduct this research in the way I did. Finally, I would like to thank my family and friends who kept me motivated during the whole process. It was not always easy but they were there for me to provide me the needed support.

I hope you enjoy reading it.

Kay Loonstra

Nijmegen, June 17th 2019

Abstract

This study explores how institutional work is applied for further establishing the emerging B-Corp category. Existing studies do focus on how companies that develop CSR standards use institutional work. But how adopters of CSR standards, like B-Corporations (B-Corps), use institutional work and how they can benefit from using this institutional work is largely underexplored in current literature. Therefore this study aims at creating a better understanding of how B-Corporations, as category adopters, use institutional work to promote the category to which they belong from a proto-category towards an established category. This study also contributes to the field of institutional work and category promotion by providing insights into how institutional work is performed on the micro-level by individual B-Corps, instead of on the macro-level where most studies have focused on. In order to achieve the aforementioned goal, a qualitative research approach has been taken and ten interviews with Dutch B-Corps were held. To support the interviews, an additional document analysis has been conducted. Contrary to earlier theoretical expectations, findings indicate that B-Corps generally do not have the primary intention of promoting the B-Corp category from a proto-category towards an established category, but first and foremost are doing activities for their own interest with institutional work as byproduct. Results from the cross-case comparison suggest that the size of the organization also has an effect on the extent to which organizations perform institutional work, and findings suggest that larger B-Corps perform more institutional work than smaller B-Corps do. This study advances existing theories on categories and institutional work by challenging the categorical imperative theory and by doing so providing new directions for future research. Eventually this study clears the path for future studies in the domains of institutional work, category promotion and the categorical imperative.

Keywords: B-Corp, Category, Institutional Work, Category Promotion, Categorical Imperative, Category Emergence.

Table of Contents

1. Introduction	7
1.1 Category	8
1.2 Research question.....	10
1.3 Relevance	10
1.4 Outline	11
2. Theoretical Background	12
2.1 About B-Corporations and the B-Corp Certification	12
2.1.1 <i>B Lab Company and the B-Corporations</i>	12
2.1.2 <i>B-Corp Certification</i>	14
2.2 Certification of firms	15
2.3 From category to institutions.....	16
2.4 Categorical imperative and category promotion	17
2.5 Institutional work	19
2.5.1 <i>Symbolic work</i>	20
2.5.2 <i>Material work</i>	21
2.5.3 <i>Relational work</i>	21
2.6 All integrated.....	22
3. Methodology	24
3.1 Research design and data collection technique	24
3.2 Quality of the research	26
3.3 Operationalization	27
3.4 Data analysis technique	29
3.5 Research ethics	30
4. Results	31
4.1 Institutional work	31
4.1.1 <i>Symbolic institutional work</i>	32
4.1.2 <i>Material institutional work</i>	34
4.1.3 <i>Relational institutional work</i>	35
4.2 Cross-case comparison	37

4.2.1 Larger B-Corps	38
4.2.2 Smaller B-Corps	39
5. Conclusion.....	41
6. Discussion	42
6.1 Theoretical implications	42
6.2 Practical implications	43
6.3 Recommendations for future research.....	45
7. References	47
8. Appendices	51
<i>Appendix A. Interview Questions</i>	51
<i>Appendix B. Coding Scheme</i>	53

1. Introduction

Where Taylor's Scientific Management Theory (1911) only paid attention to the core goal of maximizing shareholder value, the domain of organizational theory has dramatically changed over the past years (Lock & Seele, 2017). Organizational theory nowadays recognizes that there are many more issues at stake, than just the shareholder value, that have an impact on the performance of organizations (Gjøølberg, 2009; Jones, 1980; Lock & Seele, 2017). Currently there is an increasing interest in understanding how organizations can contribute to achieving sustainability, which is most commonly defined as meeting the needs of the present without compromising the ability of future generations to meet their needs (Garud & Gehman, 2012; Grimes, Gehman & Cao, 2018). This issue of sustainability has been further developed into the concept of Corporate Social Responsibility (CSR), which has become much more important in recent years and will only become more important in future years (Gjøølberg, 2009; Lock & Seele, 2017). CSR is in the current management literature most commonly defined as "the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law and union contract." (Jones, 1980, p.59).

In order to determine the level of CSR that organizations possess, several different types of CSR certifications have been introduced. Organizations use these CSR certificates to promote the organization's CSR activities towards the stakeholders and other parties in the environment (Lock & Seele, 2017). Some examples of these CSR certifications are; ISO 26000 (ISO, 2019), SA8000 (SAI, 2019), and there are many more of such CSR certifications (Abboubi & Cornet, 2012). Most of these CSR certifications imply that organizations are assessed and ranked on several key factors that are seen as important with respect to the level of sustainability. Several examples of where these key factors, as part of the certifications, focus on are; community involvement and development, labour practices, fair operating practices and the environment (ISO, 2019; SAI, 2019). Only when the particular organization has achieved a certain normative score on the assessment, the organization will receive a certificate that indicates the sufficient level of sustainability.

Another example of such a CSR certification that implies that an organization possesses a sufficient level of sustainability is the Benefit Corporation Certificate (B-Corporation) that is founded by the B Lab Company (B Lab, 2019). There are two aspects on which the B-Corporation Certification differs from other CSR certifications in the field.

Firstly, the B-Corporation Certification differs from other CSR certifications in the way that it is more complete as opposed to other CSR certifications, because the B-Corporation certification includes, specifies and further operationalizes five different dimensions of sustainability: Environment, Workers, Customers, Community, and Governance (B Lab, 2019). Besides the differences in inclusiveness and completeness between the different types of CSR certifications, there is another important aspect that makes the distinction between these certifications. The B Lab Company does not only provide the opportunity for organizations to achieve a sufficient score or a good ranking, but B Lab also creates the opportunity for organizations to continuously increase the score until this score is maximized (B Lab, 2019). While other CSR certifications do not explicitly create such an opportunity for organizations to improve their score (B Lab, 2019).

1.1 Category

Organizations that adhere to the standards of the B-Corporation Certification and so obtain the certificate can in a way be seen as a part of a bigger category. This bigger category consists of a bundle of organizations that all, more or less, have the same ideology of “using business as a force for good” (B Lab, 2019; Paoletta & Durand, 2016). So this bundle of organizations can even be seen as a movement that strives for a better world in which sustainability, transparency and accountability have an important role in creating value for society (B Lab, 2019; Paoletta & Durand, 2016). When organizations adopt such a new CSR standard they become part of a new emerging category that consists of a bundle of organizations and cannot yet be labelled as an established category, which is referred to as a proto-category (Zhao, Ishihara, Jennings, & Lounsbury, 2018). This proto-category is merely based on similarities instead of pure identical attributes (Paoletta & Durand, 2016; Zhao et al., 2018). According to this definition of a proto-category, B-Corps can be seen as part of a proto-category. This proto-category consists of organizations that voluntarily adopt the new CSR standard and thus these organizations can be seen as category adopters (Zhao et al., 2018). In this context, B-Corps could also be referred to as category adopters. However, an important note here is that not all proto-categories have the potential to institutionalize and become an established category (Zhao et al., 2018).

In general, an organization only intentionally opts for a particular category, if the organization expects to derive a certain strategic value from the membership of that particular

category (Paoletta & Durand, 2016). Since the B-Corp Certification is voluntarily, these organizations themselves have decided to be part of such a category because these organizations expect to derive a certain strategic value from their category memberships (Granqvist, Grodal, & Woolley, 2013; Paoletta & Durand, 2016; Zuckerman, 1999). The idea that organizations intentionally want to be part of a specific category because of the perceived benefits that belong to the membership of this category is called the ‘categorical imperative’ (Granqvist et al., 2013; Zuckerman, 1999).

According to Gehman and Grimes (2017) there is a clear difference between an organization’s membership of a category and the organization’s level of promotion of this particular category. This important difference between category membership and category promotion is largely overlooked in the existing literature (Gehman & Grimes, 2017). Category promotion can best be defined as member’s efforts to champion the labels or cultural artifacts signifying the category (Gehman & Grimes, 2017). Organizations sometimes do opt into a category, but then forego opportunities to promote this category (Gehman & Grimes, 2017). Although research on category promotion has been done (Cao, Gehman, & Grimes, 2017; Gehman & Grimes, 2017), studies that provide a comprehensive view on the influences of category promotion have not yet been done (Cao et al., 2017; Gehman & Grimes, 2017). While organizations nowadays are increasingly making efforts in directly engaging and influencing stakeholders, studying how and why organizations exert that influence is clearly important and largely underexplored (Gehman & Grimes, 2017).

This study is an addition to the insights of Gehman and Grimes (2017). In order to create a deeper and more specified understanding of the phenomenon, the lens of ‘institutional work’ as introduced by Lawrence and Suddaby (2006) will be used during this research. Institutional work in this perspective is defined as “the purposive action of individuals and organizations aimed at creating, maintaining and disrupting institutions” (Lawrence & Suddaby, 2006, p.215). In this definition of institutional work, Lawrence and Suddaby (2006) explicitly mention the creation of institutions. This implies that it is about a category that is not yet established, which can also be labelled as a proto-category (Zhao et al., 2018). Institutional work can help in further developing this proto-category into a more established category, which then comes close to an ‘institution’ (Zhao, Fisher, Lounsbury, & Miller, 2017; Zhao et al., 2018). Whereby ‘institutions’ are defined as systems of established and prevalent social rules that structure social interactions (Hodgson, 2006). Chapter 2.5 further

elaborates on the theory of institutional work together with the three different types of institutional work that belong to it.

1.2 Research question

The focus of this study is on how B-Corporations use category promotion to move the category from a proto-category towards an established category. Based on the focus and context of this study, the goal of this research can be formulated as follows:

“Creating a better understanding of how B-Corporations, as category adopters, use institutional work to promote the category to which they belong, from a proto-category towards an established category.”

In order to achieve the aforementioned objective of this research, the following research question needs to be answered:

“How do B-Corporations, as category adopters, use institutional work to promote the category from a proto-category towards an established category?”

1.3 Relevance

The scientific relevance of this study is twofold. Firstly, this research is scientifically relevant because it is a response to the earlier work of Gehman and Grimes (2017) that is a first attempt at understanding variance in member-based category promotion and helps in explaining why an organization might opt into an emerging category and yet subsequently forego opportunities to promote it. Gehman and Grimes (2017) recall for further research that expands the knowledge about the domain of category promotion. The second aspect that indicates the scientific relevance of this study is as follows. In their article, Zhao et al. (2018) state that an established category can be labelled as an institution, which is something that companies need in order to be able to participate in their business. Because if the category to which the organizations belong is not established, these organizations that belong to this category cannot receive the perceived benefits that belong to the membership of the certain category (Zhao et al., 2018). When it is the case that these organizations do not receive these benefits while their competitors do, the competitive position of these organizations will deteriorate (Zhao et al., 2018). In order to move from a proto-institution towards such an established institution, institutional work is needed. But what this process looks like exactly,

is largely underexplored in the current literature and is something that we actually do not know (Lee, Hiatt, & Lounsbury, 2017; Zhao et al., 2017; Zhao et al., 2018). Current studies do focus on how companies that develop CSR standards, like B Lab, use institutional work (Slager, Gond, & Moon, 2012). But how category adopters, like B-Corporations, use the institutional work and how they can benefit from using this institutional work in relation to the categorical imperative, is a theoretical gap that is largely underexplored in the current literature. This study will provide the B-Corps, as category adopters, with insights about how the institutional work can be used to promote the category from a proto-category towards an established category. According to Zhao et al. (2018) a category needs to be established for organizations in order to derive strategic value and economic advantages out of it. So the practical relevance appears from the results of this study that can enable organizations to improve their competitive position by showing how institutional work could help in establishing a category. Membership of this established category would enable organizations in the end to improve their market position. A second aspect that makes the results of this study practically relevant is that the developers of CSR standards, like B Lab, in collaboration with the adopters together could ensure that the category further establishes in a way that is beneficial for both sides. This relevance does not only apply to B Lab, but also to potential other developers of CSR standards.

1.4 Outline

This study is divided into several chapters and the structure will be as follows. Chapter two contains the theoretical background that is important in the context of this research and in this second chapter the core principles of the B-Corporation Certification will be further elaborated and the current literature on categories, category promotion, the categorical imperative and institutional work will be reviewed. Hereafter, in the third chapter, the methodology of this research together with its qualitative research design will be explained and the data collection method and the data analysis strategy will be elaborated on. The fourth chapter contains the results section, where all relevant results will be analysed and discussed with respect to the theoretical background as described in chapter two. After this, in the chapters five and six, a conclusion and discussion will be presented and this study will be critically reviewed. The findings of this research will be compared to the current literature and the strengths and limitations of this study, together with suggestions for further research, will be discussed.

2. Theoretical Background

This theoretical chapter firstly in chapter 2.1 introduces and discusses the B-Corp Certification together with some background information about the B Lab Company. Chapter 2.2 focuses on the certification of firms and the relationship with new emerging categories of firms. Chapter 2.3 further elaborates on categories as institutions. Chapter 2.4 deepens the understanding about category promotion and the categorical imperative, as already mentioned in chapter 1, is further elaborated. Chapter 2.5 discusses the institutional perspective and relevant theories on institutional work are elaborated. Finally in chapter 2.6, all theoretical concepts and theories that have been mentioned in the earlier chapters are brought together and a conceptual model that visualizes the research question is provided.

2.1 About B-Corporations and the B-Corp Certification

Firstly, chapter 2.1.1 touches upon the B Lab Company together with the certified B-Corporations. Chapter 2.1.2 further elaborates on the B-Corp Certification and the assessment strategy.

2.1.1 B Lab Company and the B-Corporations

B Lab Company (B Lab) is the driving force behind the B-Corporation Certification. B Lab is a non-profit organization, based in the United States, which creates and awards the B-Corp Certification for profit-organizations. The “B” stands for beneficial and indicates that the organizations with a B-Corp certificate, voluntarily meet specified standards with respect to sustainability, transparency and accountability in order to create as well value for society and not just for shareholders (B Lab, 2019; Cao et al., 2017). “Using business as a force for good” is the slogan of B Lab and can be explained as follows (B Lab, 2019; Cao et al., 2017). B Lab believes that “a global culture shift is underway to harness the power of business to help address society’s greatest challenges” and therefore B Lab’s goal is to accelerate this systematic shift in a way that makes it meaningful and everlasting (B Lab, 2019). This main goal can be divided into four sub-objectives, which in this section will be briefly touched upon. Firstly, B Lab aims at the creation of a global community that consists of a bundle of B-Corp certified organizations that have the highest scores on sustainability, transparency and accountability standards. Secondly, B Lab aims at aligning the interests of businesses together with the interests of society as a whole to eventually create ever-lasting high impact businesses. Thirdly, B Lab wants to create assessment tools like the Business Impact

Assessment (BIA) and the B Analytics software tool, to help investors and institutions in the process of measuring valuable impacts (B Analytics, 2019). Fourthly, B Lab strives to inspire as many people as possible all over the world and tries to convince them to join the bigger movement. This inspiring and convincing is mostly done through B-Change, which is a platform where many stories are shared (B Lab, 2019; B The Change, 2019).

The B Lab Company has been established on July 5th, 2006 and consisted in the beginning periods of 40 organizations that could be labelled as a B-Corp (B Lab, 2019). These 40 corporations were among the first organizations that successfully passed the Business Impact Assessment (BIA) and thus received the B-Corp Certification. As figure 1 (Cao et al., 2017, p.8) indicates, the number of B-Corps has only become higher and higher over the past years. In the beginning of 2019, a number of 2,778 companies could be labelled as a B-Corp (B Lab, 2019). These 2,778 companies are located over 60 different countries worldwide and are actively doing business in 150 different industries (B Lab, 2019). Several well-known organizations that could be labelled as a B-Corp are: Ben & Jerry’s, Patagonia, Danone, Dopper, Innocent Drinks, Triodos Bank and Tony’s Chocolonely (B Lab, 2019).

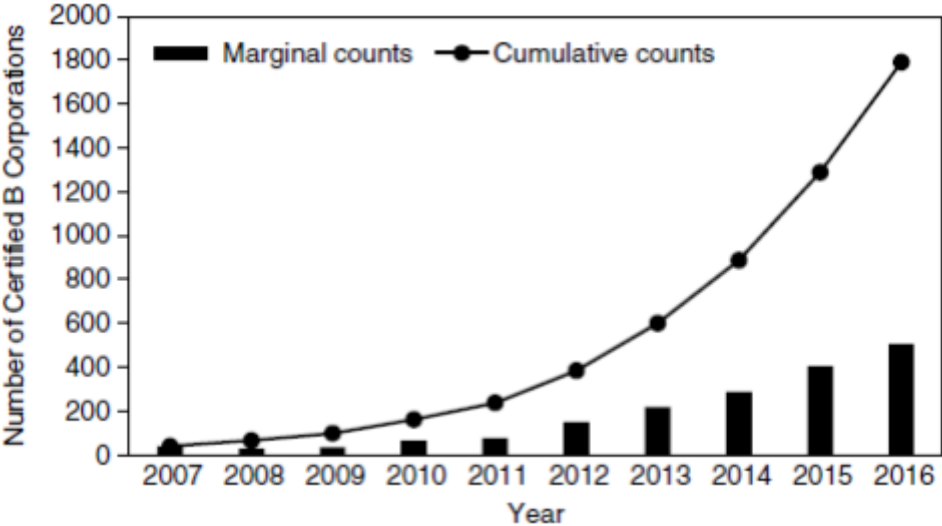


Figure 1: The worldwide number of organizations that have received the B-Corporation Certification on December 31, 2016. Source: Cao, Gehman and Grimes (2017, p.8).

2.1.2 B-Corp Certification

Whenever organizations want to obtain the B-Corp Certification and thus can be labelled as a B-Corporation, these organizations need to successfully complete the Business Impact Assessment (BIA). This BIA measures the organization's performance on the following five different dimensions that are part of the bigger sustainability concept: environment, workers, customers, community, and governance (B Lab, 2019). B Lab has further specified these five dimensions of sustainability into several factors and this specification from dimensions to factors can be found in figure 2 (B Lab, 2019). An organization can only receive the B-Corp Certification if it scores a minimum of 80 points out of the maximum 200 possible points that can be earned in each of the five dimensions that are mentioned in figure 2. This minimum score of 80 points out of 200 points is a first requirement, but not just sufficient for obtaining the B-Corp Certification. Secondly, organizations also need to succeed for additional background checks. These background checks are conducted in order to obtain a more complete insight into the past of the organization so that the chances of unpleasant surprises, that could harm the image of the B-Corp Certification, are reduced as much as possible (B Lab, 2019). Besides the minimum score on the BIA and the background checks of the organization, there is a third requirement that the organization also must meet. The organization must also be willing to change their governing documents in a way that stresses the importance of all stakeholder interests, instead of just the interests of the shareholders (B Lab, 2019). And along with this documental change, the organization must also agree to the payment of an annual, revenue based fee and the organization must comply with the signing of the Declaration of Interdependence (B Lab, 2019). So there are a number of requirements that the organization must meet in order to obtain the B-Corp Certification.

When the organization eventually has obtained the B-Corp Certification, this certificate could act as a guideline for the organization to continuously improve the scores on the sustainability and social issues. Unlike other CSR certifications, the B-Corp Certification provides the B-Corps with the opportunity to continuously improve (B Lab, 2009; B lab, 2019). This continuous improvement will stop when the organization has reached the maximum score of 200, but in reality there are no organizations yet that have reached this maximum score (B Lab, 2009; B Lab, 2019).

B-Corp Certification		
Dimensions	Factors	
Environment	Materials, resource and energy use Emissions Impact of supply chain on environment Environment friendliness of products/services	
Workers	Compensation Benefits Training Work ownership	Management and worker communication Job flexibility and corporate culture Worker health and safety practices
Customers	Products/services promote public benefit Products/services targeted at helping marginalized groups	
Community	Supplier relations Diversity Local community involvement	Community service Charitable giving Product/service designed to solve a social issue
Governance	Organization's mission Stakeholder engagement Overall transparency of its practices and policies	

Figure 2: The five dimensions and corresponding factors of which the B-Corp Certification is evaluated on. Source: B Lab (2019).

2.2 Certification of firms

When organizations obtain a specific CSR certification, for instance the B-Corporation Certification, this certification indicates that they have a particular minimum score on specific dimensions (Cao et al., 2017). Organizations that obtain this certificate, all have this particular minimum score on all specific dimensions. So this means that these organizations all somehow have some similarities with each other and thus these organizations all together can be seen as a bundle of more or less similar organizations (Cao et al., 2017; Grimes et al., 2018). Most of these organizations that obtain the CSR certificate have a likeminded ideology and mind-set of creating a better world, because this is why they voluntarily applied for the CSR certificate. For instance all B-Corps can be characterized by the ideology of “using business as a force for good” (B Lab, 2019). Linking these organizations all together to the

same ideology means that they somehow belong to the same ‘category’ of organizations (Cao et al., 2017; Grimes et al., 2018).

Whenever a new way of thinking or a new ideology comes into existence, organizations with this identical new way of thinking will converge and they will find each other in order to collectively achieve the shared goal (Durand & Khaire, 2017; Cao et al., 2017; Grimes et al., 2018). This new group of organizations with likeminded ideas can be seen as a new category, or more specifically as a new ‘emergent category’ (Durand & Khaire, 2017). According to Durand and Khaire (2017) such an emergent category can best be defined as “a category that emerges from elements extraneous to an existing market” (p.88). So this definition of an emergent category implies that there is a dichotomy between an existing market and a non-existing market or a proto-market (Durand & Khaire, 2017). The existing market can more be seen as an established category, and the proto-market can more be seen as an emergent category (Durand, Granqvist, & Tyllström, 2017; Durand & Khaire, 2017). Chapter 2.3 and 2.4 further specify this dichotomy between established and emergent categories.

2.3 From category to institutions

Not every type of category has the potential to become (a part of) an institution (Paolella & Durand, 2016; Slager et al., 2012). Therefore this section further elaborates on the current literature on categories, and highlights the different types of categories. Categories are in the current literature most commonly defined as conceptual tools that are being used for gaining a better understanding of the organization-environment relationships (Negro, Koçak, & Hsu, 2010). Although according to Navis and Glynn (2010) this definition of categories is not comprehensive enough and they add to this definition that “categories comprise of constituent members whose inclusion is defined by rules or boundaries pertaining to a common type of product or service”(p.440). In addition to these two definitions of categories, Durand and Paolella (2013) in their article mention the idea that categories could provide a certain cognitive infrastructure for organizations and markets. This cognitive infrastructure serves the following three purposes. Firstly, the cognitive infrastructure provides guidelines for evaluating both organizations and products. Secondly the cognitive infrastructure drives expectations of organizations. Thirdly, Durand and Paolella (2013) distinct material attributes from symbolic attributes and they argue that the cognitive infrastructure leads to both material

and symbolic exchanges in attributes. All these three purposes together, that the cognitive infrastructure of the category serves, eventually makes that the category is linked to specific expectations. These expectations are beneficial for the own category members as well as for other external parties because they then are able to develop more realistic expectations from the category members (Durand & Paoletta, 2013; Negro et al., 2010; Paoletta & Durand, 2016).

As already mentioned in chapter 2.2, current literature on categories makes a dichotomy between established categories and non-established categories or proto-categories (Durand & Khaire, 2017; Paoletta & Durand, 2016). A category can be seen as part of an institution, and if this category is not so well developed yet it is called a proto-category (Paoletta & Durand, 2016; Slager et al., 2012; Zhao et al., 2018). So a category that is not (yet) established is called a proto-category, which can be defined as a category that is merely based on similarities between organizations instead of pure identical attributes (Paoletta & Durand, 2016; Zhao et al., 2018). This proto-category needs to be transformed into an established category because organizations that are part of an established category receive a better and more beneficial treatment than organizations that are part of a non-established category (Zuckerman, 1999). According to Zuckerman (1999) this is because a wider audience recognizes the established categories and so the positive characteristics of these categories are better known. The organizations that belong to such an established category are then associated with these positive characteristics of the category and thus they receive a more beneficial treatment relative to organizations that are part of non-established categories (Granqvist et al., 2013; Zuckerman, 1999). Established categories are seen as part of an institution. So to become part of such an institution, proto-categories need to institutionalize (Paoletta & Durand, 2016; Zhao et al., 2018). In order to transform a proto-category into an established category, institutional work plays a prominent role (Lawrence & Suddaby, 2006; Slager et al., 2012). Chapter 2.5 further specifies and elaborates on the institutional work perspective.

2.4 Categorical imperative and category promotion

When looking at the existing studies on categories, two important trends can be recognized in general (Vergne & Wry, 2014). On the one hand there is a group of researchers that focuses on the concept of self-categorization, and on the other hand there is a group of researchers that focuses on the idea of a categorical imperative (Vergne & Wry, 2014; Zuckerman, 1999). The

concept of self-categorization returns more in studies on categories where the researchers have a psychological background, and the categorical imperative is widely used in studies on categories where the researchers have a sociological background (Vergne & Wry, 2014). The researcher's background plays an important role in the conceptualization of what a category exactly is and how the boundaries of a category are established (Cattani, Porac, & Thomas, 2017; Gehman & Grimes, 2017; Vergne & Wry, 2014). The psychological view on categories, that is for the most part interested in the concept of self-categorization, sees the category boundaries as something on which the organization itself has grip on and which it can self-establish (Cattani et al., 2017; Vergne & Wry, 2014). However, this study focuses on B-Corps that are part of a category in which B Lab establishes the category boundaries, so the concept of self-categorization is less relevant in the context of this study. The categorical imperative sees the category boundaries as something that is established by an external party, which is B Lab in the B-Corp category, and thus fits better into the context of this study (Vergne & Wry, 2014; Zuckerman, 1999). This external party establishes the category boundaries at a certain moment in time, however these boundaries are not bounded and are subject to change (Vergne & Wry, 2014).

The 'categorical imperative' can best be described as the idea that organizations intentionally want to be part of a specific category because of the perceived benefits that belong to the membership of this category (Granqvist et al., 2013; Zuckerman, 1999). According to Zuckerman (1999) these perceived benefits arise from the idea that this specific category is being recognized by a wide audience of people that associates the category members with the positive characteristics that belong to this category. Due to these positive characteristics that are associated with the category, the category members could receive a more beneficial treatment (Granqvist et al., 2013; Zuckerman, 1999). Zuckerman (1999) illustrates this phenomenon by looking at American firms that are doing business on the stock market. According to Zuckerman (1999) organizations that belong to an established industry category are, in contrast to organizations that do not belong to such an established industry category, never penalized and these organizations are appeared to be favoured. This favoured position results in higher share prices for these organizations that belong to an established category, which in turn can be seen as a positive characteristic that belongs to the membership of an established category (Zuckerman, 1999). But an important note here is that these perceived benefits only apply to organizations that are part of an established category, and not for organizations that are part of a proto-category (Granqvist et al., 2013; Zuckerman, 1999).

So from this perspective it is expected that organizations (like B-Corps) that are part of a proto-category would put a lot of effort into the promotion of their category, in order to become an established category and receive all the benefits that belong to the membership of such an established category (Granqvist et al., 2013; Zhao et al., 2018; Zuckerman, 1999). In the process of promoting a category from a proto-category towards an established category, institutional work could play an important role (Lawrence & Suddaby, 2006; Zhao et al., 2018). The institutional work perspective is further elaborated in the following section.

2.5 Institutional work

As already briefly mentioned in chapter 1, institutional work is defined as “the purposive action of individuals and organizations aimed at creating, maintaining and disrupting institutions” (Lawrence & Suddaby, 2006, p.215). According to existing literature on institutions, there can be three important aspects recognized in the aforementioned definition of institutional work. Firstly, the individuals and organizations are considered to be competent and work towards a specified goal. Secondly, the aforementioned definition sees the actions of individuals and organizations as the central object in the dynamic process that takes place in institutions. Thirdly, Lawrence and Suddaby (2006) are trying to include both the aspects of structure and agency in their theory on institutional work, while most of the other theories on institutional work exclude one of these two aspects (Battilana, Leca, & Boxenbaum, 2009; Gawer & Philips, 2013; Hampel, Lawrence, & Tracey, 2015). In the follow up research of Lawrence and Suddaby (2006), Lawrence, Suddaby, and Leca (2011) argue that institutional work involves two important types of effort by which an institution can be influenced; physical efforts and mental efforts. Since institutional work plays a crucial role in the process of institutional change and institutionalization of a proto-category, both types of effort need to be taken into account for this study (Lawrence et al., 2011).

According to Hampel et al. (2015) institutional work can be subdivided into three different types of institutional work, which will now be introduced. The first type of institutional work is ‘symbolic work’ that makes use of symbols, includes signs, identities, and language to in the end influence institutions. The second type of institutional work is ‘material work’ that draws upon the physical elements of the institutional environment, like for instance objects or places. The third type of institutional work is the ‘relational work’ that

is about the interactions with others to advance institutional ends (Hampel et al., 2015). These three types of institutional work are further elaborated in the coming paragraphs.

2.5.1 Symbolic work

Symbolic work makes use of symbols, includes signs, identities, and language to in the end influence institutions (Hampel et al., 2015). This description of symbolic work implies that actors, by means of symbolic work, can influence and shape the meaning of institutions in a way that it is most beneficial to them. This influencing and shaping of institutions goes through the use of narratives (Leung, Zietsma, & Peredo, 2014). Narratives in this context can best be defined as the transformation of events into a story form in a way that is most beneficial for the storyteller (Leung et al., 2014; Zilber, 2009). At the base of constructing these narratives, there is an important role for persuasive languages, which is referred to as 'rhetoric' (Hampel et al., 2015; Zilber, 2009). Narratives and rhetoric are closely related and these concepts are both being used to reach a certain level of institutional work (Hampel et al., 2015). Although different actors use these narratives and rhetoric differently, these different approaches can roughly be grouped into two main approaches. Firstly, actors could make use of so-called 'meta-narratives'. These meta-narratives are not bounded to one specific industry or discipline, but they involve multiple disciplines at the same time. This makes it easier to incorporate these meta-narratives into routines (Hampel et al., 2015). The second approach that could be used to reach a certain level of institutional work by means of narratives and rhetoric, is the creation of general stories that are accepted by a wide audience instead of specific stories that are only relevant for a specific group of people (Hampel et al., 2015). In this way a higher level of legitimacy could be achieved, which is an important aspect in reaching the desired level of institutional work (Hampel et al., 2015).

According to Hampel et al. (2015) there are two important aspects of symbolic work that could be seen as the pillars on which symbolic work is build; identity and visuals. Identity can best be defined as the establishment or construction of who someone (or what something) actually is (Ellemers, Spears, & Doosje, 1999). This construction of identity can take place on two different levels; organizational level and individual level. Players on both levels try, by means of their identity, to shape institutions (Hampel et al., 2015). This could work in two different ways; 1) the organizational and individual identity can be used to shape institutions, or 2) the organizational and individual identity are adjusted in order to fit into institutions (Hampel et al., 2015, p.571).

The second important pillar of symbolic institutional work according to Hampel et al. (2015) is the visual. ‘Visual’ concerns all kinds of pictured symbols that could be used to give a description (Hampel et al., 2015). Despite the old adage that a picture says more than a thousand words, this domain of research is largely underexplored (Hampel et al., 2015). In current literature there is some reasoning about the relationship between institutional work and visuals, but there is no complete understanding of this relationship (Hampel et al., 2015).

2.5.2 Material work

Material work draws upon the physical elements of the institutional environment that shape institutions, like for instance objects or places. Materiality is a very important concept and material work is about the relationship between materiality and institutional work (Hampel et al., 2015). Materiality can be defined as the physical lay out in which (social) processes take place (Orlikowski & Scott, 2015). Orlikowski and Scott (2015) stress the idea that materiality is always linked to social practices and that it can shape our interactions, there is nothing social that is not material, and there is nothing material that is not social.

Hampel et al. (2015) distinguish three different ways in which material work can be represented. Firstly, material objects possess relevant knowledge that could provide guidance in the process of dealing with intra-organizational considerations, and thus these objects can be used for interpretation reasons (Hampel et al., 2015). Secondly, the material objects can help in providing an oversight and thus can be used as a helping tool in performing institutional work (Hampel et al., 2015). The third way in which material work can be represented is, in contrast to the previous two ways, not so positive. Material objects do not always shape the institutional work in a positive way, but it is also possible that the representation of material objects increases the complexity of the institutional work (Hampel et al., 2015).

2.5.3 Relational work

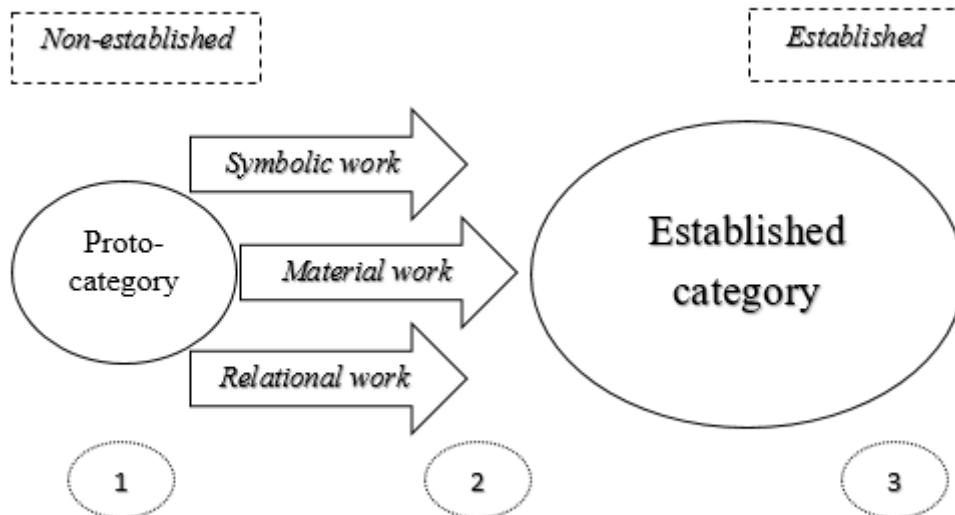
Relational work is about the interactions that actors have with others in order to advance institutional ends and further shape institutions (Hampel et al., 2015). In the existing literature on relational work a dichotomy has mainly been made between two different approaches. These two approaches both have their own context in which they see the relevance of relational work (Hampel et al., 2015). Both approaches will now be elaborated.

The first approach is interested in how relational work could be deployed to receive people's attention and arouse their interest (Hampel et al., 2015). This approach focuses on the creation of networks and the utilization of group dynamics as tools that could be used to arouse people's interest (Boxenbaum & Strandgaard Pedersen, 2009; Dorado, 2013; Hampel et al., 2015). An example of how group dynamics could be used as a tool to arouse people's interest can be found in the empirical study of Dorado (2013), where the relationship between group dynamics and group followers is further investigated.

The second approach is more interested in how actors engage with each other and how this interplay is related to the relational work (Hampel et al., 2015). So where the first approach on relational work was more interested in the actual deployment of relational work, this approach pays more interest to the role that relational work plays in the collaboration between actors (Hampel et al., 2015; Singh & Jayanti, 2013). The role of relational work in this context is in the current literature mostly explored with respect to success factors and goal achievements, but just a few studies have been focusing on how relational work exerts influence on actors in different fields that have opposing goals (Empson, Cleaver, & Allen, 2013; Singh & Jayanti, 2013).

2.6 All integrated

As already stated in the introductory chapter, this study aims at answering the following research question: *“How do B-Corporations, as category adopters, use institutional work to promote the category from a proto-category towards an established category?”*. In order to visualize and clarify this question, the conceptual model below is used. This conceptual model includes the most relevant theoretical variables and their proposed relationships in the context of this study.



As the above conceptual model indicates, this study focuses on the process of how institutional work could help in the development of non-established categories into established categories. This process can be divided into three stages, which are also indicated in the above conceptual model. The first stage is the condition where a group of organizations that possess the B-Corp Certification could be placed in a certain category and where this category is non-established, which could also be referred to as a proto-category. The second stage is where institutional work could help in establishing this B-Corp category, hereby institutional work could be subdivided into three different types of institutional work (Hampel et al., 2015). The third stage is where the category actually is established. This established category can be seen as (part of) an institution (Paolella & Durand, 2016; Slager et al., 2012; Zhao et al., 2018). This study mainly focuses on the second stage thus on how the three types of institutional work (symbolic work, material work, and relational work) could contribute to the establishment of a category, in this study more specifically the establishment of the emerging B-Corp category. As already mentioned in chapter 2.4, the establishment of this emerging B-Corp category is important because otherwise the B-Corp organizations would not receive the perceived benefits that belong to the membership of a category (Granqvist et al., 2013; Zuckerman, 1999).

3. Methodology

This third chapter elaborates on the methodology of this study. In chapter 3.1 the design of this research will be explained and the data collection technique that is used to collect the relevant data will be justified for. Chapter 3.2 includes the quality of this study and how this quality will be guaranteed. Chapter 3.3 operationalizes the most important concept of interest, which is institutional work, in order to make this concept measurable. In chapter 3.4 the data analysis technique will be further elaborated. Finally, chapter 3.5 briefly discusses the research ethics of this study.

3.1 Research design and data collection technique

For this research a qualitative approach has been taken. Bleijenbergh (2013) defines a qualitative research approach as all types of research that are aimed at the collecting and interpreting of linguistic materials that in the end make it possible to make statements about a social phenomenon in its real-life context. Because of the rich data that a qualitative approach produces it is, despite the few research units, still possible to gain insights into a specific (social) phenomenon in its real-life context (Bleijenbergh, 2013). This study aims at investigating how institutional work is potentially used in establishing a category and wants to expand current literature on this phenomenon. According to Bleijenbergh (2013) a qualitative research approach can best be used to expand existing theories. Expanding current theories implies that this study is conducted in a deductive manner, because one starts from theoretical concepts out of the existing literature and one develops a theory that further expands these concepts.

In qualitative research, there are several data collection techniques. For this research, a multiple case study with qualitative research procedures is used. According to Yin (2009, p.18) a case study is “an empirical inquiry that investigates a contemporary phenomenon in depth and within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident”. A multiple case study is the use of several cases where the phenomenon takes place (Yin, 2009). In the context of this research, a multiple case study is suited because each case with respect to the usage of institutional work is analysed separately, and subsequently patterns of similarity or difference between different B-Corps can be explored. Investigating multiple organizations and abstracting from them, benefits the theoretical generalization. Case studies are often very helpful in answering ‘how-questions’

(Yin, 2009), which also makes a qualitative case study suitable for answering the main question of this research. The only criterion that these organizations should meet is that they have obtained the B-Corp Certification. The unit of analysis in this research is institutional work that is used to further develop the emerging B-Corp category. The observation units where this unit of analysis is investigated then are the B-Corporations, which are represented by the interviewee that works in the B-Corp organization. The selection of these interviewees is based on the knowledge they possess about the phenomenon under investigation, instead of based on their official function in the company.

This study investigates the B-Corps as cases and the employees of the distinct B-Corporations are being used as respondents that represent these cases. Based on the aforementioned criterion the researcher was able to interview several companies. Figure 3 displays these respondents by showing a list of ten Dutch B-Corps that participated, together with the interviewee's position in the organization. In order to get a more complete and comprehensive view of the phenomenon under investigation, diversity among the interviewed B-Corps is guaranteed by ensuring that the organizations are actively doing business in different industries, and by ensuring different company sizes. Figure 3 also illustrates the B-Corps together with their corresponding industries and sizes.

B-Corp Name	Industry	Size (# employees)	Interviewee's position
De Krat	Food box delivery service	21	Co-founder
Royal van Wijhe Verf B.V.	Paints & Colorants	41	Manager Quality, Environment & Safety
Snappcar	Car sharing	32	Co-founder
Solarus Sunpower	Solar energy	17	PR/Marketing Officer
Zelfstroom	Solar panels	78	Business Development Manager
Nextview	Consultancy services	23	'Create positive impact' Manager
Copper8	Consultancy services	11	Managing Partner
Plastic Whale	Plastic fishing	6	Co-founder
Reestlandhoeve	Wine Producer	5	Founder/Owner
WA Verlichting B.V.	LED garden lighting solutions	9	Co-founder

Figure 3: Selection of respondents.

In order to collect relevant data, ten face-to-face interviews with Dutch B-Corps are held. These interviews are semi-structured to assure that the most important aspects of the conceptual model are questioned during the interviews, while at the same time there is the opportunity to act on the respondent's answers. The structure of the semi-structured interviews is based on the three different types of institutional work: symbolic work, material work, and relational work (Hampel et al., 2015). A further operationalization of these concepts can be found in section 3.3 and the interview questions are further elaborated according to these three types of institutional work. By giving the respondents the opportunity to react on interview questions in their own words, the respondents could introduce unexpected thoughts that could maybe offer new insights for this study. During each of the ten interviews, \pm 15 similar interview questions are asked to the respondents. The researcher asks these interview questions in a neutral and unbiased manner. This means that the researcher does not (as a matter of course) expects the interviewed organizations to put effort into the development of the B-Corp category, but the researcher takes an open and neutral approach. The questionnaire that includes the interview questions can be found in appendix A. To support the interviews and further expand the knowledge about symbolic institutional work, a document analysis that focuses both on symbols and narratives is conducted. More specifically, this document analysis focuses on how B-Corps use the B-Corp Certificate logo on their websites and whether they also explain this logo on their websites and if so, how do they explain this logo.

3.2 Quality of the research

In qualitative research, the researcher is extremely important for the quality of the research (Bleijenbergh, 2013). High-quality research should both be valid and reliable at the same time (Bleijenbergh, 2013). This validity can be divided into internal and external validity. Internal validity refers to the quality of the research and whether the study actually measures what it is supposed to measure (Bleijenbergh, 2013). The internal validity of this research is guaranteed because this study uses and builds upon existing theoretical concepts that are established in the current literature. The internal validity is also addressed by conducting all interviews under the same conditions and by maintaining a similar structure for all interviews. According to Bleijenbergh (2013) this reduces the chance of socially-desirable or context-specific answers and thus provides a fairer view on the phenomenon. A third way to ensure the internal validity of this study is by triangulating between the different B-Corp organizations.

This triangulation helps in double-checking the findings by comparing these findings among other organizations. Triangulation also benefits the theoretical generalizability because, by investigating multiple organizations, more universally applicable concepts emerge. The theoretical generalizability is addressed by means of the expectation that the theoretical concepts that arise from this research are also valid in similar situations and apply to different companies. So the concepts that are being used in this study are relatively generalizable to similar cases and are not truly case specific. Finally, a fourth way to ensure the internal validity of this study is through member checks. Member checking implies that the interview transcriptions are being sent back to the interviewees to review their own answers and to make sure that the answers of the interviewees are reported correctly.

Reliability refers to the reproducibility of the research and whether you would receive similar results when the study would be reproduced under the same conditions (Bleijenbergh, 2013). Reliability is firstly addressed by clearly and explicitly showing the research steps. The interviews are recorded, transcribed, coded and explicitly analysed. By ensuring this transparency, the qualitative research is reproducible and reviewable for other parties. Secondly reliability is addressed by structuring the interview questions in such a way that the main concepts are asked in different ways and any deviating answers could be easily noticed.

3.3 Operationalization

This section operationalizes the concept of interest, which is institutional work. According to Hampel et al. (2015) institutional work can be subdivided into three different types of institutional work: symbolic work, material work and relational work. These three types of institutional work will now be further operationalized into measurable constructs that are used for the interview questions.

Symbolic work includes symbols in order to influence institutions (Hampel et al., 2015). As already mentioned in chapter 2.5.1 three important aspects of symbolic work can be distinguished, and these three aspects are now further explained as three constructs to measure symbolic work. The first construct is the use of *narratives*. Narratives can best be defined as the transformation of events into a story form in a way that is most beneficial for the storyteller (Leung et al., 2014; Zilber, 2009). In constructing these narratives, persuasive language plays an important role (Hampel et al., 2015; Zilber, 2009). In the context of this study, narratives are used to look at how B-Corp organizations use the story behind the B-

Corp movement in their interactions with others. It will be investigated whether these narratives are consciously chosen with as purpose to further develop and establish the B-Corp category. The second construct is *identity*. Identity is about the establishment or construction of who someone (or what something) actually is (Ellemers et al., 1999). This construction of identity, with the main objective of influencing institutions, can take place on two different levels; organizational level and individual level (Hampel et al., 2015). In the context of this study, identity is used to find out how B-Corps by interacting with each other can create an own identity for the B-Corp standard. The third construct is *visuals*. Visuals are all kind of pictured symbols that could be used to give a description and in the end serve to influence institutions (Hampel et al., 2015). In the context of this study, visuals are used to find out how B-Corps use the pictured symbols of the B-Corp Certification in order to enlarge their influence over other parties.

Material work includes the physical elements of the institutional environment that shape institutions (Hampel et al., 2015). Hereby there is an important role for material work, which is about the relationship between materiality and institutional work. According to Hampel et al. (2015), physical material objects are being used as a tool to perform institutional work. So the construct is *material tools*. In the context of this study, material tools are used to look at how B-Corps use their material resources, in terms of services, to further develop the emerging B-Corp category. Several services that B-Corps might use to further develop the B-Corp category can be divided into money services, expertise services and in kind services.

Relational work includes the interactions that actors have with others in order to advance institutional ends and further shape institutions (Hampel et al., 2015). In the existing literature on relational work a dichotomy has been made between two different approaches, and these two approaches are now further elaborated as two constructs to measure relational work. The first construct is *arousing interest*. Hereby the focus is on how the creation of networks and the utilization of group dynamics could be used as tools to arouse people's interest (Boxenbaum et al., 2009; Dorado, 2013; Hampel et al., 2015). In the context of this study, arousing interest is used to find out how B-Corps use the dynamics of the emerging B-Corp category to further promote it. Are B-Corps actively trying to create a network with other B-Corps, or are they trying to persuade others to become a B-Corp too? The second construct is *collaborating actors*. Collaborating actors are needed to perform relational work (Hampel et al., 2015). In the context of this study, collaborating actors is used to show how B-

Corp organizations engage with other B-Corps from other fields/industries in order to promote the emerging B-Corp category.

Appendix A includes all constructs as discussed in this section together with their corresponding questions per construct.

3.4 Data analysis technique

After the ten semi-structured face-to-face interviews are conducted and recorded, these interviews are transcribed in order to make the obtained information more explicit and clearer. Because of the open way of answering the semi-structured interview questions, a large amount of data becomes available. However, so much data becomes available now that a data reduction is needed to distinguish the relevant information from the side issues that are less relevant. This data reduction happens on the basis of the themes, constructs and indicators that are mentioned in the operationalization section. The interview questions serve as indicators and are used to link codes to the interview transcripts. In order to extract relevant information out of the large amount of data and arrive at the required codes, the software program Atlas.ti is used. This coding process consists of three consecutive steps, which are: open coding, axial coding, and selective coding (Bleijenbergh, 2013). Open codes indicate the main theme for each text fragment. When every fragment has received an open code, the axial coding process merges several open codes into a limited number of overarching codes. Out of these overarching codes the researcher selects several categories and starts making connections between these overarching categories. Thereafter these codes are ordered into a coding scheme that displays an overview of the information and this overview enables an analysis of the information obtained. This coding scheme including example quotes can be found in appendix B.

The analysing process generally consists of the following two steps. Firstly all individual interviews are analysed separately and results are made clear. Secondly a cross-case comparison is performed where the most relevant and distinct commonalities and differences between the cases are highlighted. Although the data analysis technique is largely based on the theoretical concepts as mentioned in the operationalization section, the researcher also consciously keeps an eye on possible emerging constructs that might arise from the interviews and these constructs are also included in appendix B.

3.5 Research ethics

Research ethics could influence research decisions and results and thus are extremely important to consider for every study (Resnik, 2011). Respondents in studies should not suffer any discomfort or embarrassment and therefore the following three aspects are used for this study. Firstly, in order to be transparent about the research goals, the respondents are well informed about the objective of the study and have the possibility to ask questions about this during the whole process. Also the participant's permission to record the interview is asked. Secondly the respondents could be anonymous whenever they prefer anonymity and their privacy and confidentiality are respected. Thirdly the results of the interviews are discussed together with the respondents to prevent that results are exaggerated or taken out of context or presented in any manner that deceives the reader. Also, the raw audio files and the transcriptions of the interviews are used to accurately report the findings. During the interviews the researcher is objective and careful in order to not bias the raw data that interviewees provide. Since the researcher does not work in the interviewed organizations and has no affiliations with the organizations, the objectivity of this research is preserved.

4. Results

In this fourth chapter, the findings of the qualitative analysis are shown and further elaborated on. The interviews delivered a large amount of data, which in turn, after the coding process was completed, resulted in a couple of overarching codes. These codes, supported by exemplary quotes, can be found in appendix B. This results section mainly consists of two parts. Firstly chapter 4.1 further elaborates on the main findings of the individual cases with respect to institutional work. To further clarify on these results the distinction between the three types of institutional work (symbolic work, material work, relational work) is made, as this distinction was also used during the interviews. Paragraphs 4.1.1 to 4.1.3 elaborate on the findings for each type of institutional work, and also supporting quotes from the interviews are used to provide a further clarification on the results. Thereafter chapter 4.2 contains a cross-case comparison where the most relevant and distinct commonalities and differences between the B-Corps as cases are highlighted.

4.1 Institutional work

In general, mixed results have emerged from the interviews. If institutional work is performed, results suggest a diversity of how this performance actually looks like between organizations of different sizes and from different industries. Findings generally indicate that organizations certainly are involved in performing institutional work, but this appears to be more related to the organizational interest rather than to the interest of developing B-Corp. Organizations in the first place are performing institutional work as long as this is in line with the interest of the organization and as long as this makes a valuable contribution to the goal of the organization, and not per definition for the purpose of developing B-Corp as a whole.

“Well... First and foremost we of course look at the organizational interests. I would lie to you if I said that we did not put our own interests in the first place. But I think that in the end we all want B-Corp to increase in value and we want it to develop in a way that more people know about it. Because eventually, we would all benefit from the popularity of the certificate.” (WA Verlichting B.V.)

With respect to the three types of institutional work, it appears that organizations are relatively less involved in material institutional work as compared to the other two types of institutional work. Findings suggest that this is mainly because material institutional work requires more specific resources than the other two types of institutional work, and

organizations often are reluctant to invest in these resources. Paragraph 4.1.1 to 4.1.3 further elaborate on the findings for each type of institutional work.

4.1.1 Symbolic institutional work

The answers of the respondents show that organizations are willing to explain the idea of what B-Corp actually is and does towards relevant stakeholders of the organization. This willingness to explain what B-Corp entails is grounded in the fact that the B-Corp ideology perfectly matches the vision and mission statement of the organization.

“Yes we are absolutely willing to explain it [B-Corp] to others, like, this is what we are doing and what we are trying to achieve. And we have the certificate because we do such a good job in this... so it [B-Corp] perfectly matches the vision of our company.” (WA Verlichting B.V.)

Although organizations have the willingness to explain the idea behind the B-Corp movement, it turned out that many companies struggle with how to precisely explain this idea. These struggles have to do with the fact that the certificate is relatively unknown, which makes it hard to get people’s attention. Therefore, in this explanation of what a B-Corp actually is, companies often refer to the well-known companies that obtain the certification. By using such powerful and widely known organizations as examples, organizations try to attract people’s attention and spread the message of B-Corp as a sustainability feature with the spirit of ‘using business as a force for good’ (B Lab, 2019).

“I often use the well-known companies that obtain the B-Corp certification. In The Netherlands of course Doppler is very famous, and well... Patagonia and Ben & Jerrys are widely known all over the world. I noticed that when I mention these big names, people pay more attention to my story. Sometimes people even are surprised that those firms are certified too. So most of the time, this works out well.” (Snappcar)

With respect to the identity of the movement, respondents’ answers show that companies are struggling with how to define and shape the meaning of the B-Corp movement. Organizations do not exactly know how to make a valuable contribution to the definition of the movement. For this reason, none of the interviewed organizations is already pro-actively involved in defining the B-Corp movement. Results also show that there certainly is a willingness to pro-actively shape the meaning of the B-Corp movement and define what this

movement entails. However the prevailing feeling is that it is not actually possible to shape the meaning of the movement due to a lack of influence on the process. Especially the organizations that work more locally and regionally, experience a lack of influence to shape and define the B-Corp movement.

“Here of course is an important difference between wanting to do something, and being able to do something. I do want to, because of course I also want to help... But I think it is impossible... We work in a very regional way, so in my opinion we are not able to have an impact on national or even international level...” (Reestlandhoeve)

But not only these locally oriented organizations struggle with how to define the movement, also other companies feel like they cannot influence or shape the movement. According to several organizations this lack of influence to shape the movement has to do with the certification process that drives the movement. Since B-Corp is voluntarily and organizations decide on their own whether they apply for the certificate or not, this certification process could be seen as a process of self-selection where all kind of like-minded organizations gradually join the group. Due to the fact that all companies themselves decide whether or not to participate, the movement kind of defines and shapes itself.

Out of the findings it appears that the majority of the organizations mentions the B-Corp symbol on their websites. Some organizations even devote an entire page to explain and clarify the certification. Many organizations also use the symbol in their direct communication to other companies, and prominently show it in their brochures. Reason for this is because the organizations are proud to be a B-Corp and so they would like to carry out the sustainable vision they have. Organizations expect to benefit from the use of this symbol because it triggers the dialogue with (potential) clients and partners, and it directly communicates to clients what the company stands for.

“Yes we surely use it! We even have the certification logo on our door when you come into the office so everyone can immediately see it... and we also use the symbol on our website... we also have a story about B-Corp on our website that supports this symbol and explains it a bit. Because, you must know that we are proud to be recognized as a B-Corp, and I think using the symbol helps to trigger the dialogue, and shows what we are about...” (Nextview)

4.1.2 Material institutional work

In general, findings indicate that organizations are mainly concerned with their own interests and they are striving to keep their own negative impact on the environment as low as possible. In order to further develop their own businesses, organizations are explicitly involved in the processes of knowledge creation and knowledge sharing, and also financial resources are being deployed to improve their businesses. However, findings show that these services and resources are regularly deployed to achieve a fruitful cooperation that is in the organization's interest, rather than for the development of the movement as a whole.

“These initiatives are all kind of examples we do as a company, and we are happy that B-Corp recognizes it... But I would not say that we do all this specifically to further develop B-Corp, it is difficult to find a way in which we can develop the whole thing [B-Corp movement].” (Nextview)

So although organizations do want to use and combine services from other B-Corps, it does not happen very frequently in practice. This is partly due to the fact that organizations to a large extent struggle to get in touch with other B-Corps to work with.

“We would definitely like to share our knowledge with the other firms [B-Corps] because in my opinion such knowledge sharing is something both parties benefit from, and sharing knowledge further helps in the development of both parties. But an important note here is that it sometimes could be very hard to find the right companies and get in touch with them [B-Corps].” (Snappcar)

Although many organizations are having a difficulty finding services and resources that could contribute to the development of the whole B-Corp movement, some B-Corps actually are purposefully using services to develop the movement. Some organizations have even been actively involved in talks with B Lab and try to think along about how B-Corp could be improved. During these feedback sessions, knowledge has been shared that in the end contributed to the improvement of the BIA.

“This overarching B-Corp club [B Lab] asked us for our opinion on the assessment, and our view on the structure of the test... So later on we had another conversation at our office about how we thought the assessment could be improved.” (Snappcar)

However, the prevailing thought is that when B Lab wants to use more of these services to further develop the B-Corp movement, B Lab must take the initiative here. The certified

organizations will most likely not initiate this first step and up to now these conversations are just incidentally taking place. At the same time there is also a group of organizations that has an alternative view and suggests that there are no specific services needed to develop the movement, because they think the development will gradually happen on its own.

“In my opinion the category development goes naturally, and this is something that you cannot control through certain activities or services as you call it... Because companies are joining it [B-Corp movement] purely because of the way it goes. And that is something you cannot really control I think.” (Plastic Whale)

4.1.3 Relational institutional work

The findings indicate that B-Corps are often part of a larger network of organizations, namely a group of organizations that is closely involved with the Corporate Social Responsibility (CSR) issue. These companies all have a special interest in doing business in a sustainable way. Findings indicate that B-Corps frequently use these networks to introduce the certification to a wider audience and through this way try to arouse interest for the certificate.

“Look... we work with many different suppliers who are all focused on the biological aspect of our society... So they all consciously try to have a positive impact on the environment, and make the world a bit better... and in nine of the ten conversations I start talking about B-Corp and try to get their attention for it.” (De Krat)

Although most B-Corps consciously try to arouse interest for the certification, they encounter the fact that many companies are discouraged by the costs that come along with the B-Corp certification. On the other side it also plays a role that organizations do not exactly know what the hard benefits of the certificate are, so it is hard to say in what time frame costs will be earned back. So often financial issues withhold organizations from becoming a B-Corp.

“I think these companies do not really know what they get in return, and this makes them reluctant to step in. It of course is difficult to point out. Because for me personally it also is impossible to show you the hard revenues, and yes it is also a matter of goodwill I think.” (De Krat)

The answers of the respondents indicate that most of the organizations are not (yet) so intensively collaborating with other B-Corps for the purpose of further developing the B-Corp movement as a whole. This is partly due to the low number of Dutch B-Corps, and the high

number of different industries in which the firms are doing business further complicates this. However, this problem seems to be less of an issue for the companies that have a more extensive network and so can more easily get in touch with other B-Corps to collaborate with. But, first and foremost these collaborations serve their own organizational interest, and not per definition the purpose of developing B-Corp as a whole.

“We collaborate with Dopper [other B-Corp], since every Zelfstromer [Zelfstroom employee] gets one on their first working day. And we have Tony’s [other B-Corp] every now and then when we are celebrating something, like a birthday or something... And we also collaborate with Yoni [other B-Corp], a company that delivers the pads for the ladies room... But I have to say that all this is not so much aimed at the development of the group [B-Corps], but it is more just doing business.”
(Zelfstroom)

Respondents’ answers show that smaller companies are more struggling to collaborate with other B-Corps than larger companies do. Findings suggest that this could be explained by the fact that smaller companies often work more locally and regionally. This regional approach together with the limited number of Dutch B-Corps, makes that there are not so many B-Corps in the region to do business with. Since most of the larger B-Corps are often located in more densely populated areas, this is to a lesser extent an issue for them.

Findings show that organizations definitely take the underlying ideology of their suppliers or supporting parties into account. Companies want to do business with a partner that has a like-minded sustainable ideology for the following three reasons. Firstly, because a sustainable-minded partner or supplier is often needed to offer the sustainable product or service the company is selling. So this initially is about self-interest and institutional work is a welcome side issue. Secondly, because a like-minded partner who thinks sustainability is important makes that customers link a sustainable image to the organization and thus see the company as a responsible organization. Thirdly, because the Business Impact Assessment (BIA) also includes questions about the level of sustainability of the partners the company works with. So a partner that scores high on sustainability helps the organization itself to increase their BIA score. Although organizations ideally take this ideological selection criterion as a starting point, practice shows that it is not always possible. Other elements like financial, legal and strategic aspects also play an important role in the process of choosing a collaboration partner, and in practice these three aspects often are the decisive factors.

“Yes it [like-minded ideology] is definitely important! ...But it is not the only selection criterion. Because you also take the financial, legal, and strategic aspects into account. Which are often considered more important in practice.” (Zelfstroom)

4.2 Cross-case comparison

Results suggest that there clearly is a difference between the institutional work that larger B-Corps perform in comparison to the institutional work that smaller B-Corps perform. Because of this suggestion, the cross-case comparison focuses on this dichotomy between larger and smaller B-Corps. Larger B-Corps are in the context of this study defined as companies that employ more than 15 employees, and smaller B-Corps are defined as companies that employ less than 15 employees. This limit of 15 employees is used because, for the companies investigated in the context of this study, this appears to be the most distinct and natural division between larger and smaller B-Corps. In general, findings indicate that the larger B-Corps perform more institutional work than the smaller B-Corps do. For each of the three types of institutional work, the larger organizations score strikingly higher. Findings suggest that this difference can partly be explained by the fact that smaller organizations mostly have limited resources and thus are less involved in material institutional work, for which all kind of resources are needed. Also, smaller organizations often work more regionally, and due to the regional network they have it is hard for them to arouse people’s interest and engage with other B-Corps to promote the emerging B-Corp category. This regional approach ensures that smaller companies are less involved in relational institutional work than larger companies are, which often have a more extensive network where also other B-Corps are included. Findings also suggest that another aspect that contributes to the differences between how larger and smaller B-Corps perform institutional work, has to do with the division of labor of the organization. For instance, larger B-Corps mostly have a manager that is consciously involved with CSR activities and so these larger organizations deploy more resources and often purposefully spread the B-Corp story. So this division of labor of the organization most likely has an effect on the institutional work B-Corps perform.

In the following section, paragraph 4.2.1 elaborates on the larger cases, while paragraph 4.2.2 elaborates on the smaller cases. Both paragraphs are structured according to the three types of institutional work (symbolic, material, relational). Eventually, figure 4 provides an overview of the most important results that emerged from the cross-case comparison.

4.2.1 Larger B-Corps

According to the earlier definition of larger B-Corps (more than 15 employees), the following interviewed organizations belong to this category: De Krat, Royal van Wijhe Verf B.V., Snappcar, Solarus Sunpower, Zelfstroom, Nextview.

Results suggest that most of the time larger firms explicitly talk to other parties to explain the B-Corp ideology. For this explanation they often refer to their own experiences and use these experiences as practical examples. These companies certainly want to make a valuable contribution in shaping and defining the movement and do think that there is a role for them, but so far do not know how they could achieve this in practice. The larger firms do use the B-Corp symbol in their communication, and unlike smaller firms often even devote an entire page on their websites to clarify this symbol. So the larger B-Corps in this study certainly are involved in promoting B-Corp.

The larger organizations are not just concerned with the development of their own businesses, but they also take into account how this development of their own businesses fits into the development of the movement as a whole. So the larger organizations definitely are willing to contribute to the development of the whole movement. They are looking for opportunities and services to do this, but it turns out to be hard in practice.

The larger B-Corps are continuously trying to get in touch with like-minded companies to work with. Although it is relatively hard for B-Corps to find other B-Corps to actually work with, findings show that the larger B-Corps mostly are able to get in touch with other B-Corps. This is because larger companies have a more extensive network than the smaller companies have, and so often get in touch with new partners through others. Findings also suggest that this extensive network is a result of the settlement of these firms in more densely populated areas, where there is a lot of business activity.

Another aspect that emerged from the interviews is that larger B-Corps would like to have more context-specific questions included in the BIA. These firms now miss questions in the assessment that are more specifically relatable to the organization. They feel like the assessment could be more personalized whereby the representativeness of the test would be improved. In order to do something about it, larger B-Corps actually are involved in talks with B Lab and try to think along about how B-Corp as a whole could be improved. So these resources the larger organizations deploy to improve B-Corp, increase the level of institutional work they perform.

4.2.2 Smaller B-Corps

According to the earlier definition of smaller B-Corps (less than 15 employees), the following interviewed organizations belong to this category: Copper8, Plastic Whale, WA Verlichting B.V., Reestlandhoeve.

Findings indicate that organizations are definitely willing to explain and clarify the idea behind B-Corp. For this explanation, smaller firms often refer to the larger B-Corps because these firms are widely known and often appeal more to people. Furthermore, smaller companies do not think that they have the resources nor the power to shape or define the movement, and therefore are not explicitly involved in this process. Most of the smaller B-Corps do show the B-Corp symbol in their communication to others. But they usually do not provide a further explanation on this symbol and they do not exactly know what the benefits of showing this symbol are.

Smaller B-Corps in this study usually are, as opposed to larger B-Corps, mainly concerned with the development of their own businesses and do not deliberately pay attention to specific services that could improve the development of the movement as a whole. These smaller B-Corps experience a lack of influence and thus see no role for themselves in this process.

In general, smaller B-Corps do not intentionally collaborate with other B-Corps, and they are less fussy about their partners. This is mainly because smaller companies often work more regionally and thus have fewer options than the larger companies in more densely populated areas have. So although the smaller B-Corps do want to collaborate with like-minded companies, this regularly is more difficult because they are having trouble with getting in touch with those firms.

The results also showed that most of the smaller organizations, as opposed to the larger firms, struggle with the assessment and especially the English language as used in the assessment. For the reason that this assessment is in English instead of in their own native language, smaller firms may possibly be constrained to fill in the assessment to become a B-Corp.

<i>Label</i>	<i>Larger B-Corps (>15 employees)</i>	<i>Smaller B-Corps (<15 employees)</i>
<i>Symbolic institutional work</i>	Often refer to their own experiences to explain the B-Corp ideology towards others.	Often refer to the larger companies to explain the B-Corp ideology towards others.
	See a role for themselves in defining and shaping the B-Corp movement.	Do not think they have the power or resources to define and shape the B-Corp movement.
	Use the B-Corp symbol in their communication and even provide a clarification on this symbol.	Use the B-Corp symbol in their communication, but do not provide a further clarification on this symbol.
<i>Material institutional work</i>	Look at how the development of the organization fits into the development of the movement as a whole.	Are mainly concerned with the development of the organization, and not so much with the development of the movement as a whole.
	Are intentionally involved in specific services to further improve B-Corp.	Are not deliberately involved in specific services to further improve B-Corp.
<i>Relational institutional work</i>	Have many options to get in touch with other B-Corps because of their extensive network.	Do not very frequently get in touch with other B-Corps because of their regional approach and relatively small network.
<i>Becoming B-Corp</i>	Have no difficulty with the BIA Assessment to become B-Corp.	Struggle with the BIA Assessment to become B-Corp.

Figure 4: Overview of the most important results that emerged from the cross-case comparison.

5. Conclusion

In the context of this study, the researcher has attempted to answer the following research question as formulated in section 1.2: *“How do B-Corporations, as category adopters, use institutional work to promote the category from a proto-category towards an established category?”*. In order to provide an answer to this question, a qualitative research approach has been taken and a multiple case study was used as a data collection technique. To collect the relevant data for this study, interviews with ten different Dutch B-Corps were held.

With respect to this qualitative study, the answer to the research question can be summarized as follows. The results showed that B-Corps indeed are involved in performing institutional work. However, not every type of institutional work as distinguished by Hampel et al. (2015) is performed to the same extent. Organizations especially are relatively less involved in material institutional work as compared to the other two types of institutional work. At the same time, findings show that the intention of B-Corps to actually perform institutional work is different than previously thought by earlier studies (Granqvist et al., 2013; Zhao et al., 2018; Zuckerman, 1999). According to the categorical imperative theory (Zuckerman, 1999) organizations are expected to have the intention of promoting the category to which they belong. However, B-Corps generally do not have the primary intention of promoting the B-Corp category from a proto-category towards an established category, but first and foremost are doing activities for their own interest with institutional work as byproduct. So B-Corps mainly perform institutional work as long as this is in line with the interests of the organization and as long as this institutional work makes a valuable contribution to the goal of the organization, and whether this benefits the whole category is of secondary importance. Findings at the same time indicate that there appears to be a clear difference between the institutional work that larger B-Corps perform, and the institutional work that smaller B-Corps perform. Furthermore for each of the three different types of institutional work (Hampel et al., 2015) findings show that larger B-Corps score strikingly higher and so perform more institutional work than smaller B-Corps do.

6. Discussion

During the second chapter of this study, several expectations based on the existing literature were introduced. Chapter 6.1 firstly reflects on these theoretical expectations and reviews whether these expectations are consistent with the results of this study. Thereafter chapter 6.2 elaborates on the practical implications and links the results to practice. Finally, chapter 6.3 critically reflects on some limitations of this study and therefrom introduces several recommendations for future research.

6.1 Theoretical implications

In the context of this study a deductive approach has been taken, where existing theories on categories, the categorical imperative theory and the three types of institutional work as introduced by Hampel et al. (2015) to a large extent served as the basis for this study. This study advances existing theories on categories, categorical imperative and institutional work in a threefold way.

Firstly, Gehman and Grimes (2017) recalled for further research that expands the knowledge about the domain of category promotion. According to the theory as discussed in chapter 2, it is expected that organizations (like B-Corps) that are part of a proto-category would put a lot of effort into the promotion of their category to become an established category and receive all the benefits that belong to the membership of such an established category (Granqvist et al., 2013; Zhao et al., 2018; Zuckerman, 1999). In this process of category promotion, it was according to the theory expected that institutional work would play a prominent role (Lawrence & Suddaby, 2006). However, the results of this study suggest an alternative view. Instead of B-Corps performing institutional work to promote the category towards an established category, B-Corps generally are not so deliberately involved in the promotion of the category for this purpose. This does not alter the fact that B-Corps definitely want the category to develop, but this is of secondary importance. The primary interest of companies usually is to improve their own businesses. This discrepancy between theory and results could possibly be explained by the idea that the development of the own organization is relatively easier noticeable and measurable for organizations than that the development of the category is, and thus companies are more willing to improve the own organization where they are more able to see the results of their actions. At the same time this discrepancy between theory and results may also be related to the finding that some

companies experience relatively little influence on the development of the whole category and therefore prefer to put more effort into the development of their own businesses.

Secondly, according to Lee et al. (2017) and Zhao et al. (2017) it is unclear how institutional work actually contributes to the transition of a proto-institution towards an established institution. Current studies have not yet been focusing on how individual B-Corps, as category adopters, use institutional work and how they can benefit from using this institutional work in relation to the categorical imperative. This study contributes to the field of institutional work, category promotion and the categorical imperative by providing insights into how institutional work is performed on the micro-level by individual B-Corps. The findings show that these individual B-Corps with different sizes and from multiple industries perform institutional work differently. This is a finding that existing studies have not yet mentioned. So it could be interesting for future studies to take the diversity of industries into account and to further investigate this distinction between larger and smaller B-Corps.

Thirdly, following Hampel et al. (2015) current studies on the relational type of institutional work are mainly focused on the work performed by actors that belong to the same industry. The domain of relational institutional work performed by actors from different industries to achieve a common goal, is relatively underexplored in current research. At the same time there is relatively little knowledge about the institutional work performed by organizations from various regions and of different sizes that all strive to achieve a common goal. The findings of this study provide an insight into the (relational) institutional work actors from different industries perform to achieve the common goal of developing the emergent B-Corp category. This B-Corp category includes organizations from various industries, regions, and of different sizes that have common values and all strive to '*use business as a force for good*' (B Lab, 2019). So current studies up to now have only been focusing on the industry, but there is a broader concept than just the industry. It could be interesting to include and explore more fields of interest than just the industry to get a more comprehensive and complete view.

6.2 Practical implications

This research also has some practical implications, which are discussed in the following section. This section makes a distinction between implications for B Lab, as a developer of CSR standards, and implications for B-Corps, as adopters of CSR standards. Firstly two

practical implications for B Lab are discussed, and thereafter two implications for B-Corps are elaborated.

The first practical contribution of this study is that B Lab, as a developer of CSR standards, could possibly use the findings of this research to create more awareness among B-Corps for the process of category promotion and by doing so could improve B Lab as a company. As already discussed in the results section, findings indicate that B-Corps often need to be encouraged by another party to perform institutional work that serves a purpose other than the organizational goal. B Lab could fulfill (or facilitate) this role in a way that encourages B-Corps to perform institutional work for the purpose of category promotion. If B Lab manages to do so, this eventually will benefit B Lab itself as a company as well as the whole B-Corp movement.

Secondly, B Lab could use the results of this study to remove a crucial barrier that prevents small companies from becoming a B-Corp and by removing this barrier B Lab could contribute to the expansion of the B-Corp movement. Findings have shown that smaller organizations generally struggle with the (language of the) BIA forms and therefore may possibly be constrained to fill in the assessment forms to become B-Corp. B Lab could use these findings to remove this barrier to become B-Corp by simplifying the process of becoming B-Corp. B Lab could for instance provide a team of translators that translate the assessment forms for the organizations in such a way that enables the companies to fill in the forms to become B-Corp. By providing this assistance, B Lab can contribute to further growth of the whole movement.

A third practical contribution relates to the B-Corps. The results of this study suggest that not all B-Corps are consciously involved in performing institutional work. So managers of B-Corps could use this study to become more aware of how institutional work can actually be performed. Those organizations that already are consciously involved in performing institutional work are according to the results of this study primarily involved in this for their own organizational interests. These firms can use this knowledge-sharing study to become more aware of how institutional work can be performed for the development of the whole movement, instead of just for the development of their own organization. And when the entire movement improves, the individual organization will most likely also benefit from this. The three types of institutional work (Hempel et al., 2015), as operationalized in this research, can serve as a sort of guideline for these managers to become more aware of the performance of institutional work.

Fourthly, the results of this study enable managers of B-Corps to see the bigger picture of how B-Corps generally are involved in the performance of institutional work, and what their attitude is in this process. So, managers of B-Corps are enabled to compare their organization with other B-Corps so that they better know their own position in relation to others. This could potentially encourage companies that are relatively less involved in performing institutional work to increase their efforts so that they are not underperforming in relation to other B-Corps. In order to increase efforts for performing institutional work, managers can rely on the operationalization of institutional work as used in this study.

6.3 Recommendations for future research

This section elaborates on some limitations of this study and therefrom recommends several directions future research could further investigate.

Firstly, findings suggest that the length of time the organization is B-Corp certified could possibly influence the extent to which the organization performs institutional work. So there may be a difference between organizations that have been certified for a longer time period, and organizations that have not been certified for that long. Due to the limited amount of Dutch B-Corps together with the limited timeframe of this study, the moment of certification of the organization has not been included in this study. Therefore future research should use more specific selection criteria for the B-Corps and should include the moment of certification of the organization to get a more comprehensive view on the phenomenon.

Secondly, this study assumed that the structure of the organization and the division of labor of the organization would not have an effect on the extent to which the organization performs institutional work. However, findings suggest that the division of labor of the organization certainly does affect the extent to which the organization performs institutional work. For instance the larger organizations, that mostly have a specific manager that is consciously involved with CSR activities, deploy more resources and often purposefully spread the B-Corp story purely because of this CSR manager. So this relation between the division of labor of the organization and the performance of institutional work should be further investigated in future research.

Thirdly, from the cross-case comparison the dichotomy between larger and smaller B-Corps has emerged. This study only investigated a limited number of companies from both groups. In order to validate the findings of the cross-case comparison, a future study that

focuses on this dichotomy between larger and smaller B-Corps should be done. Results of the cross-case comparison also suggest that larger B-Corps often are located in more densely populated areas which makes it easier for them to work with other B-Corps, and smaller B-Corps often are prevented from working with other B-Corps because of their location. This is an important aspect with respect to the performance of institutional work and therefore should also be further investigated.

Fourthly, this study assumed that the Business Impact Assessment (BIA) would be an equivalent factor for all organizations and therefore did not pay close attention to the difficulties that could come along with the process of becoming B-Corp. However, results indicate that the assessment is not an equivalent factor for all organizations and the BIA seems to be a difficult factor for several smaller B-Corps in particular. Especially the language of the assessment seems to cause struggles and future research should investigate whether a group of B-Corp ambassadors could probably be helpful to assist the smaller B-Corps in this process of becoming B-Corp.

Finally, in order to reduce complexity this research assumed that the B-Corps investigated do not possess any other CSR certification than the B-Corp Certification. However, this assumption simplifies reality and it may possibly be interesting for future studies to focus on the interplay between multiple CSR certifications, and how the interplay between multiple CSR certifications affects the institutional work that is performed for one such CSR certification. Focusing on this interplay between multiple CSR certifications would contribute to a more realistic view on the phenomenon under investigation, and also would provide insight into whether some findings of this study are specifically related to the B-Corp Certification or could perhaps also apply to other CSR certifications.

7. References

- Abboubi, M. E., & Cornet, A. (2012). Towards a Dynamic Stakeholder Management framework for CSR Certifications. *International Journal of Business and Social Science*, 3(4), 1-12.
- B Analytics (2019). Retrieved from: <https://b-analytics.net/>. Accessed on February 11th 2019.
- Battilana, J., Leca, B., & Boxenbaum, E. (2009). 2 how actors change institutions: towards a theory of institutional entrepreneurship. *Academy of Management annals*, 3(1), 65-107.
- B Lab (2009). 2009 Annual Report. Retrieved from: <https://www.bcorporation.net/news-media/annual-report-2009>. Accessed on February 11th 2019.
- B Lab (2019). Retrieved from: <https://www.bcorporation.net/>. Accessed on February 11th 2019.
- Bleijenbergh, I. L. (2013). *Kwalitatief onderzoek in organisaties*. Den Haag: Boom Lemma.
- Boxenbaum, E., & Pedersen, J. S. (2009). Scandinavian institutionalism: A case of institutional work. In *Institutional Work* (pp. 178-204). Cambridge University Press.
- B The Change (2019). Retrieved from: <https://bthechange.com/>. Accessed on February 11th 2019.
- Cao, K., Gehman, J., & Grimes, M. G. (2017). Standing out and fitting in: Charting the emergence of Certified B Corporations by industry and region. In *Hybrid Ventures* (pp. 1-38). Emerald Publishing Limited.
- Cattani, G., Porac, J. F., & Thomas, H. (2017). Categories and competition. *Strategic Management Journal*, 38(1), 64-92.
- Dorado, S. (2013). Small groups as context for institutional entrepreneurship: An exploration of the emergence of commercial microfinance in Bolivia. *Organization Studies*, 34(4), 533-557.
- Durand, R., & Paoletta, L. (2013). Category stretching: Reorienting research on categories in strategy, entrepreneurship, and organization theory. *Journal of Management Studies*, 50(6), 1100-1123.

- Durand, R., Granqvist, N., & Tyllström, A. (2017). From categories to categorization: A social perspective on market categorization. In *From categories to categorization: Studies in sociology, organizations and strategy at the crossroads* (pp. 3-30). Emerald Publishing Limited.
- Durand, R., & Khaire, M. (2017). Where do market categories come from and how? Distinguishing category creation from category emergence. *Journal of Management*, 43(1), 87-110.
- Ellemers, N., Spears, R., & Doosje, B. (1999). *Social identity* (p. 144). Blackwell: Oxford.
- Empson, L., Cleaver, I., & Allen, J. (2013). Managing partners and management professionals: Institutional work dyads in professional partnerships. *Journal of Management Studies*, 50(5), 808-844.
- Garud, R., & Gehman, J. (2012). Metatheoretical perspectives on sustainability journeys: Evolutionary, relational and durational. *Research Policy*, 41(6), 980-995.
- Gawer, A., & Phillips, N. (2013). Institutional work as logics shift: The case of Intel's transformation to platform leader. *Organization Studies*, 34(8), 1035-1071.
- Gehman, J., & Grimes, M. (2017). Hidden badge of honor: How contextual distinctiveness affects category promotion among certified B corporations. *Academy of Management Journal*, 60(6), 2294-2320.
- Gjøølberg, M. (2009). Measuring the immeasurable? Constructing an index of CSR practices and CSR performance in 20 countries. *Scandinavian Journal of Management*, 25(1), 10-22.
- Granqvist, N., Grodal, S., & Woolley, J. L. (2013). Hedging your bets: Explaining executives' market labeling strategies in nanotechnology. *Organization Science*, 24(2), 395-413.
- Grimes, M. G., Gehman, J., & Cao, K. (2018). Positively deviant: Identity work through B Corporation certification. *Journal of Business Venturing*, 33(2), 130-148.
- Hampel, C., Lawrence, T. B., & Tracey, P. (2015). Institutional work: Taking stock and making it matter. In Greenwood et al. (Eds, 2017) *The SAGE Handbook of Organizational Institutionalism* (pp. 558-590). Sage, 2017.
- Hodgson, G. M. (2006). What are Institutions?. *Journal of Economic Issues*, 40(1), 1-25.

- ISO (2019). International Organization for Standardization. Retrieved from: <https://www.iso.org/iso-26000-social-responsibility.html>.
- Jones, T. M. (1980). Corporate social responsibility revisited, redefined. *California Management Review*, 22(3), 59-67.
- Lawrence, T. B., & Suddaby, R. (2006). Institutions and institutional work. In S. R. Clegg, C. Hardy, T. B. Lawrence, & W. R. Nord (Eds.), *Handbook of organization studies* (2nd edition) (pp. 215-254). London: SAGE Publications.
- Lawrence, T. B., Suddaby, R., & Leca, B. (2011). Institutional work: Refocusing institutional studies of organization. *Journal of Management Inquiry*, 20(1), 52-58.
- Lee, B. H., Hiatt, S. R., & Lounsbury, M. (2017). Market mediators and the trade-offs of legitimacy-seeking behaviors in a nascent category. *Organization Science*, 28(3), 447-470.
- Leung, A., Zietsma, C., & Peredo, A. M. (2014). Emergent identity work and institutional change: The 'quiet' revolution of Japanese middle-class housewives. *Organization Studies*, 35(3), 423-450.
- Lock, I., & Seele, P. (2017). Measuring Credibility Perceptions in CSR Communication: A Scale Development to Test Readers' Perceived Credibility of CSR Reports. *Management Communication Quarterly*, 31(4), 584-613.
- Navis, C., & Glynn, M. A. (2010). How new market categories emerge: Temporal dynamics of legitimacy, identity, and entrepreneurship in satellite radio, 1990-2005. *Administrative Science Quarterly*, 55(3), 439-471.
- Negro, G., Koçak, Ö., & Hsu, G. (2010). Research on categories in the sociology of organizations. In *Categories in markets: Origins and evolution* (pp. 3-35). Emerald Group Publishing Limited.
- Orlikowski, W., & Scott, S. V. (2015). The Algorithm and the Crowd: Considering the Materiality of Service Innovation. *MIS Quarterly*, 39(1), 201-216.
- Paolella, L., & Durand, R. (2016). Category spanning, evaluation, and performance: Revised theory and test on the corporate law market. *Academy of Management Journal*, 59(1), 330-351.

- Resnik, D. B. (2011). What is ethics in research & why is it important. *National Institute of Environmental Health Sciences, 1*(10), 1-10.
- SAI (2019). Social Accountability International. Retrieved from: <http://www.saintl.org/index.cfm?fuseaction=Page.ViewPage&PageID=1689>.
- Singh, J., & Jayanti, R. K. (2013). When institutional work backfires: Organizational control of professional work in the pharmaceutical industry. *Journal of Management Studies, 50*(5), 900-929.
- Slager, R., Gond, J. P., & Moon, J. (2012). Standardization as institutional work: The regulatory power of a responsible investment standard. *Organization Studies, 33*(5-6), 763-790.
- Taylor, F.W. (1911). *The Principles of Scientific Management*. New York, London: Harper & brothers.
- Vergne, J. P., & Wry, T. (2014). Categorizing categorization research: Review, integration, and future directions. *Journal of Management Studies, 51*(1), 56-94.
- Yin, R.K. (2009). *Case Study Research: Design and Methods*. Thousand Oaks, CA: Sage.
- Zhao, E. Y., Fisher, G., Lounsbury, M., & Miller, D. (2017). Optimal distinctiveness: Broadening the interface between institutional theory and strategic management. *Strategic Management Journal, 38*(1), 93-113.
- Zhao, E. Y., Ishihara, M., Jennings, P. D., & Lounsbury, M. (2018). Optimal distinctiveness in the console video game industry: An exemplar-based model of proto-category evolution. *Organization Science, 29*(4), 588-611.
- Zilber, T. B. (2009). Institutional maintenance as narrative acts. In T. B. Lawrence, R. Suddaby, & B. Leca (Eds.), *Institutional work: Actors and agency in institutional studies of Organizations* (pp. 205-235). Cambridge: University of Cambridge Press.
- Zuckerman, E.W. (1999). The categorical imperative: Securities analysts and the illegitimacy discount. *American Journal of Sociology, 104*(5), 1398-1397.

8. Appendices

Appendix A. Interview Questions

The following interview questions were used during the interviews.

Domains	Constructs	Interview questions
<i>Introduction</i>		
		- What is your function and history within the organization?
		- How did you/the organization find out about the B-Corp movement and why did you apply for the certification?
		- How did the process (in terms of activities) of implementing the B-Corp standard into the organization look like? And when did this process start?
<i>Core</i>		
Symbolic institutional work	Narratives	<ul style="list-style-type: none"> - Do you explain the idea of what a B-Corp actually is and does towards relevant stakeholders of the organization? <i>(if yes: How do you explain this idea of what a B-Corp actually is and does?)</i> - Are there any narratives or practical stories you tell to stakeholders in order to clarify the idea behind the B-Corp movement? <i>(if yes: What kind of narratives or practical stories do you tell stakeholders?)</i>
	Identity	- Does your organization explicitly want to involve itself in defining what the B-Corp movement is? <i>(if yes: Are you already involved in defining the B-Corp movement and if so how does this involvement look like)</i>
	Visuals	- Does your organization make use of the symbol that belongs to the B-Corp Certification? <i>(if yes: How and where do you use the B-Corp Certification symbol, and what are the expected benefits of using this symbol?)</i>
Material institutional work	Material tools	- Does the organization use any type of services (like money, expertise or in kind services) to further develop

		the B-Corp category as a whole? <i>(if yes: can you give a concrete example together with a motivation why this specific type of service is used to further develop the B-Corp category?)</i>
Relational institutional work	Arousing interest	- Is your organization actively talking with other organizations (that do not have the B-Corp Certification) to arouse interest for the B-Corp movement in order to collaborate? <i>(if yes: How are you trying to arouse this interest?)</i>
	Collaborating actors	- Do you, on organizational level, collaborate with other B-Corps in order to further develop the B-Corp movement? *this collaboration can both be within or outside the organization's industry. <i>(if yes: What are the goals of this collaboration and how does it practically look like?)</i> - Do you expect your suppliers or supporting parties to have the likeminded B-Corp ideology, or is this not a selection criterion?
Closing questions		
		- Are there any aspects of the B-Corp standard that you want to change/improve? <i>(if yes: Which aspects and why?)</i>
		- How do you think the B-Corp movement will develop in the future/coming years?
		- Are there any other ways (that have not yet been discussed) in which you try to further develop the B-Corp movement?

Appendix B. Coding Scheme

The table below displays the coding scheme of the transcribed interviews. Also, example quotes are shown to provide a further clarification on the codes.

Themes	Constructs	Codes	Example quotes
<i>Symbolic work</i>	Narratives	Explaining	<i>There are many companies in the world who want to do business, and not just because they want to earn money but also because they want to do something good for society. For us society means both the social side, as the environmental side. Because climate change is happening... Everybody in here agreed on that. And being B-Corp means being part of...a movement that pro-actively carries out this message... [etc.] (Zelfstroom)</i>
		Clarifying stories	<i>Yes look... it is all still relatively unknown, right? So I often use the bigger certified organizations as an example to show people 'hey look they are B-Corp as well' ... And I think the examples of Ben and Jerrys and Dopper reinforce my story... and also by using them you can show that you are talking about a real movement, and not just a simple individual story... [etc.] (Reestlandhoeve)</i>
	Identity	Defining B-Corp	<i>Well... I don't think we are very involved in shaping this movement as you call it. And I also don't really know whether this is something the companies themselves should do, I would say that B Lab Europe or B Lab Holland should care about this. Because this actually is the overarching firm driving all this... And of course the affiliated B-Corps have to support this, but without B Lab taking the lead, I don't think companies [B-Corps] would move on their own... [etc.] (Solarus Sunpower)</i>
	Visuals	Symbol	<i>Yes absolutely, we use this symbol and also</i>

			<p>believe that we have to do so. Because we have earned the certificate! And that wasn't so easy... So we as Solarus decided to use it, and now we are using it in almost all of our communications. We show it on our website, it is prominently shown in our brochures, and we also use it in sales. (Solarus Sunpower)</p>
Material work	Material tools	Use of services	<p>Of course we are always open to others [B-Corps] to share our expertise and know-how with, and we certainly are willing to improve B-Corp as much as we can...So if they [B Lab] want to talk to us, we are more than happy. But we will most likely not voluntarily initiate our money or expertise or something, they [B Lab] must take the lead in this. (Solarus Sunpower)</p>
Relational work	Arousing interest	Arousing interest	<p>A while ago a client visited my office, from a production firm, who was interested in B-Corp. So I gave them an extensive briefing about what it [B-Corp] is and how it works. They were very excited! So they are also considering now to become a B-Corp.</p> <p>K: Okay, so based on this I could conclude that you are willing to arouse interest for the certification?</p> <p>Yes, yes definitely... [etc.] (Royal van Wijhe Verf B.V.)</p>
	Collaborating actors	Organizational collaborations	<p>It is pretty hard for us to find partners to work with that benefit our core business... So we had to broaden our scope and ended up with a company called Moyee Coffee, that now supplies us with good and fair coffee.</p> <p>K: And does this company also have the B-Corp certificate?</p> <p>Yes! Yes they have.</p> <p>... and another company [B-Corp] that we work with that manages our administration, is Alfa Accountants... [etc.] (WA Verlichting B.V.)</p>
		Like-minded	<p>Yes for sure! That [like-minded ideology] is of</p>

		ideology	<i>course the most important aspect that ensures that all ingredients in our food box are organic... We depend on our suppliers for this. So, yes that definitely is a selection criterion, and also the most important one, I think! (De Krat)</i>
Other	Language	Language	<i>It might also be true... because the questionnaire that comes with the assessment is in English, and even the set of norms and values is often pretty American based... that this [foreign language] could be an obstacle. Let me say that if we have had a questionnaire in Dutch, that this would have lowered the threshold... [etc.] (Royal van Wijhe Verf B.V.)</i>
	Context	Context	<i>But I have to say that not all aspects of B-Corp are equally relevant for us, some aspects have a lack of context and could be more context-specific in my opinion... and yes sometimes I don't even know what to do with that... [etc.] (Nextview)</i>