

Strategic divergence: How NGOs navigate Human Rights Due Diligence in France and Norway

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Abstract

This thesis examines how non-governmental organizations (NGOs) strategically engage with Human Rights Due Diligence (HRDD) laws in France and Norway. Through a comparative qualitative design, the study explores how institutional contexts shape NGO behavior in response to the French duty of Vigilance Law and the Norwegian Transparency act. Drawing on document analysis and expert interviews, the study shows that NGOs in France tend to adopt adversarial strategies such as legal recourse and public advocacy, reflecting the country's legalistic and corporatist regime. In contrast, Norwegian NGOs rely more on collaborative and trust-based strategies, consistent with a consensus-oriented welfare state. These findings are analyzed through the lens of institutional theory, particularly mechanisms of coercive, normative, and mimetic isomorphism. The study contributes to existing literature by highlighting how civil society actors don't merely respond to regulation but actively shape its implementation in institutional context-specific ways. Ultimately, this thesis enhances our understanding of how national institutional environments influence NGO strategies and the broader governance of corporate accountability.

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1. Introduction

In recent years, the global business landscape has witnessed a significant shift in how corporations are held accountable for both their social and environmental impacts. The main reason behind this transformation is the rise of mandatory Human Rights due Diligence (HRDD) laws. These laws are designed to make sure that corporations proactively prevent and address human rights and environmental risks across their value chains (Knudsen & Moon, 2017). While voluntary Corporate Social Responsibility (CSR) frameworks were previously dominant, the growing recognition of their insufficiency made governments realize that more robust and enforceable mechanisms were needed (Vogel, 2005; Blowfield, 2007). Central actors in this new CSR Framework are Non-Governmental Organizations (NGOs), which developed from campaigning for ethical business practices into active participants in the enforcement of these new mandatory HRDD laws (Fransen, 2021; Dupuy, 2021).

NGOs employ a variety of strategies in their engagement with multinational corporations towards CSR. This diversity of strategies reflects not only ideological differences within civil society but also tactical adaptations to distinct institutional contexts (Bair & Palpacuer, 2012). As Bair & Palpacuer (2012) argue, NGOs are embedded actors within a certain institutional context, which is reflected upon their behavior. Zooming in on France and Norway, these two countries have different legal traditions and political economies (Krajewski et al., 2021; OECD, 2024). France, as a conservative corporatist state, follows a more legalistic approach, while Norway, as an advanced welfare state, is more collaborative. These differences can be seen in both HRDD laws, where the French Duty of Vigilance Law is more legalistic and The Norwegian Transparency Act is more consensus-based (Delalieux et al., 2017; Krajewski et al., 2021). These two distinct regimes create different institutional contexts in which both national and international civil society operate. As Bair & Palpacuer (2012) highlight, national institutions and political cultures shape how actors like NGOs behave within a given context. Different institutional environments present different opportunities and constraints for civil society to effect meaningful change. For instance, the strategic leeway available in a conservative corporatist regime may differ significantly from that in an advanced welfare state. This creates a strategic puzzle whether NGOs should adapt to the institutional logic of their context or maintain strategic autonomy (Henry et al., 2019). For international NGOs, this puzzle is even more complex, as they must navigate both national institutional arrangements and their own universal missions (Ossewaarde et al., 2008). Understanding how civil society actors respond to these divergent contexts is essential to understanding not only how existing NGOs operate, but also how new civil society actors might position themselves within these institutional contexts.

This study is motivated by this question in combination with a key gap in existing academic literature. While prior research has shown how national institutional contexts influence CSR development, few comparative studies explore how NGOs implement HRDD in different country contexts. Avetisyan & Ferrary (2013) compared France and the US, finding that differences in

government involvement in CSR created different ways of holding businesses accountable. Bair & Palpacuer (2012) also made a cross-national comparison on how the institutional context influences civil society activism. However, both studies focused on voluntary CSR frameworks. Bruijn et al. (2024) examined how NGOs act through different types of strategic engagement with corporations within a national regulatory context. Yet their analysis didn't provide systematic cross-national comparisons of these strategies and also not for Norway and France. Some studies have already revealed how NGOs were involved in a single case of HRDD, namely in France (Delalieux et al., 2024). However, a cross-national comparison remains limited.

To address this gap, this thesis draws on institutional theory to examine how NGOs engage in the implementation of HRDD across two different national settings. Institutional theory emphasizes the role of formal rules, norms, and cognitive frameworks in shaping organizational behavior (Scott, 2008). This theory suggests that actors seek legitimacy by aligning their actions with their institutional logics (Suchman, 1995; DiMaggio & Powell, 1983). This theory offers insight into how NGOs may align with, imitate, or shape HRDD implementation strategies within France and Norway. The differences between the states in government involvement, HRDD design and civil society infrastructure provide a good ground to discover how NGOs implement strategies for HRDD enforcement.

In order to examine this, this thesis investigates the following research question:
“How are NGOs involved in the implementation of HRDD in Norway and France, and how do their strategies vary between them?”

To answer this question five NGOs, Amnesty International, Future in Our Hands, Etisk Handel Norge, Sherpa & CCFD-Terre Solidaire, that are involved in the national HRDD laws were examined. This examination revealed how NGOs in France and Norway adopt markedly different strategies in implementing HRDD. France NGOs employ more adversarial and legalistic strategies, reflecting a conservative corporatist regime. While Norwegian NGOs adapt collaborative, dialogue-based approaches coming from an advanced welfare state's context. These strategic differences are explained through the lens of institutional theory, particularly the types of isomorphism. These findings contribute to the literature by bridging a gap between different national environments influences on NGO strategic behavior in the HRDD era (Avetisyan & Ferrary, 2013; Bair & Palpacuer, 2012). Furthermore, it enriches our understanding of how civil society actors navigate and shape binding legislation (Edwards, 2014).

The remainder of the thesis will be structured as followed. First an in-depth review of the relevant academic literature will be provided. This literature will cover the evolution of CSR, the emergence of HRDD and the theoretical underpinnings of institutional theory and civil society. This will be followed by a sector in which the methodological approach of this thesis will be explained. This involves the methodological framework and the limitations of the research. After this a section will follow, which will include the results of this methodology. This will be followed by a discussion and the conclusion based on these results. These sections will answer the research question and identify theoretical and practical implications of the findings as well as summarize the contributions, limitations and possible openings for future research.

2. Theoretical framework

Civil society engagement in CSR

Non-governmental organizations (NGOs) are a critical part of civil society engagement. Civil society engagement refers to the proactive and multifaceted participation of non-state actors in shaping the regulatory landscape, monitoring corporate behavior, and advocating for accountability (Edwards, 2014; Keane, 2009; Putnam 1995). NGOs primarily play a big role in promoting corporate sustainability and ensuring the effective enforcement of the HRDD. As key actors in civil society engagement, NGOs operate independently from the government. Furthermore, they are dedicated to pursuing a range of social, environmental, and human rights objectives (Anheier, 2014).

Since the late 1980s, NGOs have played a key role in advancing CSR, often filling gaps where national or international governmental institutions failed to regulate corporate behavior (Bartley, 2003; Egels-Zanden & Lindholm, 2015). NGOs initially focused on voluntary mechanisms, such as corporate certification programs and multi-stakeholder initiatives (Bruijn et al., 2024).. These were aimed at ensuring that businesses adhered to ethical labor, environmental and human rights standards. Within these voluntary mechanisms, NGOs have acted based on different types of strategic engagement with corporations. Some NGOs acted more confrontational, while others used a more collaborative approach (Prakash & Gugerty, 2010). While voluntary mechanisms, including the involvement of NGOs in these, played an important role in establishing early CSR standards, they failed to provide enforcement power. This eventually led to the emergence of mandatory CSR laws.

This shift in CSR policy has been occurring over the past couple of years, going from voluntary frameworks to legally mandated CSR obligations (Knudsen & Moon, 2017). The rise of Human Right Due Diligence (HRDD) laws, particularly in Europe, reflects growing legal and institutional support for mandatory CSR compliance (Cossart et al., 2017). Within this new age of mandatory HRDD, NGOs have taken different roles upon them. They have become more engaged in legislative advocacy, through lobbying for the creation of HRDD laws (Palombo, 2019). Also, NGOs have taken it upon them to initiate lawsuits against corporations that fail to comply (Dupuy, 2021). Furthermore, NGOs monitor corporate due diligence disclosures and publish compliance reports (Fransen, 2021). On the other hand, NGOs have also been facing legal trouble through governments setting up legal frameworks against them (Fransen, 2021).

Cross-country civil society involvement in CSR

The introduction of HRDD represents a significant shift in public regulation (Knudsen & Moon, 2017). It answers a call for public regulation that's aimed at reducing the negative social and environmental impacts of corporate operations (Vogel, 2005). The broader landscape of public regulation is about governmental interventions designed to steer market behavior and protect public interests (Baldwin et al, 2012). Within this broader landscape, HRDD shows a shift towards mandatory

and preventative due diligence obligations for large companies operating in the states of the regulation (Knudsen & Moon, 2017). This shift shows the recognition that voluntary CSR initiatives have often been insufficient to address bigger issues (Vogel, 2005; Blowfield, 2007). Furthermore, it reflects that stronger public oversight is needed to ensure corporate accountability (Blowfield, 2007). These HRDD rules have effect within different states. Each state has their own rules. Differences in CSR between states is not something that only has been occurring since the introduction of public regulation (Bartley, 2003; Vasi, 2009; Avetisyan & Ferrary, 2013). Previous studies suggest that differences in national context and government involvement can influence the evolution of CSR within a state (Avetisyan & Ferrary, 2013). For example, before public regulation a comparison between France, a state with strong government involvement in CSR, and the US, a state with weak government involvement in CSR, showed how these differences in involvement created different ways of holding corporations accountable (Avetisyan & Ferrary, 2013).

Besides government involvement in CSR, civil society involvement also played different roles in affecting cross-country differences in the regulatory context of a firm (Bartley, 2003; Vasi, 2009). Before public regulation, studies have already examined how civil society and corporations needed to work together to co-develop legitimacy (Rana & Sørensen, 2021). By collaborating with civil society organizations, corporations can receive the information that is needed to enter a new market in a successful and responsible way (Schuster & Holtbrügge, 2014; Tasavori et al., 2016). However, not only do the corporations need to work together with civil society to gain legitimacy, it works the other way around too. Civil society organizations need to work together with big corporations to have funding (Bouchard & Raufflet, 2019). Next to funding, the civil society organizations also need to gain legitimacy through collaborations. By collaborating with corporations, civil society shows the environment that it isn't just attacking corporations on their behavior, but that it can also work together with these corporations and help them become more responsible (Burchell & Cook, 2013). Like the evolution of private regulation of CSR, do country contexts also matter for the collaborations between civil society and corporations (Pope & Lim, 2020). Corporations within states that often collaborate with international civil society namely often score better on business participation in certification and reporting on their behavior.

Yet, there's still a lot to discover on how prominence of civil society groups or a country's civil society base shape the interactions of civil society with corporations (Durand & Georgallis, 2018; Kourula, 2010). Few studies have shown how variation between country contexts affects the attributes of civil society and their interactions with corporations (Bruijn et al., 2024). There are studies that in some way show how country context affects the evolution of CSR (Avetisyan & Ferrary, 2013). However, it doesn't solely focus on how civil society is affected by the country's context. Furthermore, these studies only examined the effects of country context before the introduction of HRDD. There has been a study on the involvement of civil society in the implementation of HRDD (Delalieux et al., 2024).

However, this study only looks at the involvement of civil society within a single country. Thus, this leaves room to investigate how involvement of NGOs differs within different country contexts.

The investigation of how NGO involvement differs across country contexts represents a critical gap in our understanding of civil society's role in HRDD. While the absence of comparative studies on this topic is evident, the theoretical and practical importance extends beyond filling an empirical void. First, the increasing globalization of civil society organizations creates tensions between universal missions and local institutional realities (Ossewaarde et al., 2008). NGOs operating across different political economies must navigate varying institutional environments that shape their strategic choices, legitimacy claims, and operational effectiveness. This involves how different institutional contexts constrain or enable different forms of NGO engagement. Second, despite global networks and transnational advocacy networks, civil society still maintains national characteristics shaped by their institutional context (Bair & Palpacuer, 2012). This shows that even with globalization NGOs still need to be compatible with diversity among political economies. Third, the assumption that native NGOs inherently understand their domestic political contexts oversimplifies the complex dynamics of institutional embeddedness. Institutional embeddedness can both enable and constrain organizational action, as it enables the chance to work with state actors, but limits strategic autonomy (Henry et al., 2019). This creates a complex dynamic, whether to follow the institutional context or have strategic autonomy. Thus, NGOs can still face institutional pressures that possibly shape their behavior in ways that may not align with their stated missions or optimal strategies. The puzzle therefore doesn't lie in whether the NGOs understand their contexts, but in how different institutional arrangements systematically influence NGO positioning, strategy selection, and legitimacy-seeking behavior across political regimes (Lister, 2003). Understanding the distinct opportunities that lie within the different regimes and how civil society leverages these, while also trying to maintain strategic autonomy within their institutional environment is what makes this study relevant. Not only for existing civil society, but also for new civil society in these contexts, when they want to take possibilities or strategically position themselves within these regimes.

Institutional theory

In order to analyze these cross-country differences, the institutional theory provides a powerful analytical framework for understanding how organizations are shaped by their social, political and cultural environments. This theory emphasizes the forces that drive organizations towards conformity with prevailing norms, values and regulations within their institutional fields. This theory emphasizes the forces that drive organizations towards conformity with the norms, values and regulations within their institutional fields (DiMaggio & Powell, 1983; Scott, 2008). Instead of assuming that organizations operate solely based on rational calculations of efficiency, institutional theory believes that significant influence of external pressures force organizations to adopt practices and structures. Organizations do this in order to be perceived as legitimate within their institutional context.

Institutions, within this theory, are understood as the formal and informal rules, norms, values, and belief systems that structure social and organizational behavior (Scott, 2008). These institutions provide the rules of the game within which organizations operate, make their decisions, create their structures and implement their practices. There are three pillars of institutions within this theoretical framework: regulative (formal rules and laws), normative (social norms and values), and cultural-cognitive (shared conceptions and frames of meanings) (Scott, 2008).

The institutional field, another key concept in institutional theory, refers to the network of organizations that interact within a common institutional environment and are subject to similar institutional pressures (DiMaggio & Powell, 1983). This field encompasses various actors such as corporations, government agencies, industry associations, and other relevant organizations that collectively shape the institutional landscape.

As institutional theory is a broad theory, this study will focus on the concept of isomorphism within this theory to answer the research question. This concept posits that organizations within the same institutional field become increasingly similar to one another over time (DiMaggio & Powell, 1983). This process of homogenization occurs through three primary mechanisms: Coercive isomorphism (1) is the result from both formal and informal pressures applied on organizations by other organizations upon which they are dependent and by cultural expectations in the society within which organizations function; Mimetic isomorphism (2) is when in conditions of uncertainty organizations tend to model themselves after similar organizations in their field that they perceive to be more legitimate or successful. This imitation serves as a response to uncertainty and a way to gain legitimacy with minimal effort; Normative isomorphism (3) stems primarily from professionalization. When members of an organization struggle to define the conditions and methods of their work, they create legitimation for their occupational autonomy. This process leads to the development of organizational norms through professional networks and formal education.

The application of institutional theory, and more specifically isomorphism, can help explain how NGOs within an institutional context have similar strategies towards HRDD. Possible through coercive, mimetic and normative isomorphism, organizations might have similar strategies within a national context. Furthermore, it can also clarify why NGOs from different countries practice different strategies from one another.

3. Methodological approach

Research design

This study employs a qualitative, inductive research design to capture the perspectives and strategies of NGOs in the making of HRDD enforcement in France and Norway. Given the exploratory nature of the research, a Gioia-inspired inductive approach is adopted to systematically identify emerging themes and theoretical constructs. This research wants to explore the different strategies NGOs use in relation to their institutional fields, which calls for allowing themes to emerge from the data rather than being defined beforehand. A qualitative design is appropriate because in this research a deeper insight into the perspectives of NGO's is needed. An inductive approach can give these deeper insights (Flick, 2007). NGOs' roles vary by national context. This asks for an in-depth comparative analysis. The Gioia methodology is particularly suitable because it bridges empirical findings with theory development through systematic coding and category identification (Gioia et al., 2013). This way it can capture complex organizational processes such as NGO influence on HRDD.

Furthermore, this research aligns itself with an interpretive paradigm. In this paradigm, the study acknowledges that organizations are not passive responders to regulations but actively shape their understanding of these regulatory frameworks. Interpretative research, namely, emphasizes the development of emergent theory by embodying the interpretations of those involved in an experience (Corley & Gioia, 2004)

Within these different country contexts, this research will focus on the Norwegian HRDD and the French HRDD. This comparison can provide a puzzle for international NGOs, since they have different types of political economies (Bair & Palpacuer, 2012).

The Norwegian state can be classified as an advanced welfare state (Midttun et al., 2012). An advanced welfare state is well known for strong government engagement on social and environmental issues. It can be recognized in its traditions of simultaneously growing the economy whilst growing the social and environmental of the world (Midttun et al., 2024). Advanced welfare states achieve this combination through collective bargaining with different stakeholders supported by the state (Joly & Olsen, 2011; Whitley, 1999). Within this collaborative framework, corporations have the ability to maximize profits as long as they maintain high universal environmental standards. This collaborative approach can also be found within the Norwegian HRDD. The Norwegian Transparency Act relies a lot on corporate partnerships and government collaboration. It is focused on institutionalized cooperation to shape HRDD enforcement (Krajewski et al., 2021).

In contrast to the advanced welfare state, France is typically described as a conservative corporatist regime (OECD, 2024). This regime is characterized by a strong role for traditional family structures and social insurance based on contributions. These roles are reflected in strong roles for traditional institutions (OECD, 2024). The reflection of this conservative corporatist regime can be discovered within the French Duty of Vigilance Law. It relies more on a legalistic approach and on

litigation and judicial action (Delalieux et al., 2020). As mentioned earlier, do these different types of institutional contexts provide different possibilities for NGOs. Therefore, it's interesting to compare the possibilities within different contexts and the strategies enacted based upon them.

More specifically, the focus of this research will be on five NGO's, namely Amnesty international, Future in Our Hands, Etisk Handel Norge, Sherpa and CCFD-Terre Solidaire. These are NGOs that have been most vocal about national HRDD and have all been active in the introduction and implementation of the national HRDD law. Therefore, these can show best how they've positioned themselves towards HRDD in the national context. Furthermore, Amnesty international is an NGO that's active in both national contexts. This provides a good example, to compare how it differs its cross-national strategies.

Data collection

This research relies on several sources of data to secure a comprehensive analysis. The primary data source consists of document analyses on NGO articles, NGO reports, NGO conferences & governmental reports. NGO reports & statements are the most important data sources. These give direct insight into how the NGOs publicly interpret, respond to and enforce the national HRDD. Prior to studying these sources, the institutional characteristics of both countries have been profiled. This creates a framework for institutional variables that should influence NGO behavior. These variables include regulatory approach, political culture, stakeholder engagement and government relations. These serve as the analytical foundation for identifying how national context should influence NGO behavior. The variables served as references for subsequent document analyses.

To complement these data analysis, 5 semi-structured interviews with NGOs & government officials involved in HRDD implementation in France and Norway have been conducted. A purposive sampling approach has been used to select participants with direct involvement in HRDD enforcement. Purposive sampling is particularly appropriate for this study because it allows for the identification and selection of information-rich cases that can provide the most effective use of limited research resources (Palinkas et al., 2015). It ensures that participants possess the experience and knowledge needed to provide meaningful insights. Interviews with these representatives gave additional insights and further enhanced the depth of the analysis as it provided direct insight into the reasoning behind certain strategies of the NGOs. The goal was to capture multiple perspectives on NGO involvement. This will ensure triangulation across different groups. Semi-structured interviews are a good fit for this study as they allow for a structured interview with room and flexibility for follow up questions (Gioia et al., 2013). Not all desired participants were willing to partake in an interview. Therefore, the main focus lied on document analyses. Table 1 in the appendix provides a clear oversight on all the data that has been collected in this study.

Data analysis

The data analysis followed a systematic three-phase Gioia methodology (Gioia et al., 2012). During this methodology Atlas.ti was used to analyze documents and interview transcripts from French and Norwegian NGO contexts. Drawing on the approach outlined by Williams and Moser (2019), thematic analysis was conducted in an iterative and inductive manner. It adopts a grounded theory-informed perspective, allowing themes to emerge organically from the data rather than imposing pre-existing theoretical frameworks (Gioia et al., 2012).

The first step of data analysis involved a close reading of all the collected documents and interview transcripts. During this initial coding phase, line-by-line analysis of all the collected materials was performed. In this analysis first-order codes were generated. These first-order codes captured participants' own language and terminology regarding NGO strategies in HRDD implementation. These codes were applied to text segments that reflected the key message. This was done with emphasis on staying true to the terminology and phrasing to avoid early theoretical interpretation.

An important initial insight emerged during this phase, showing that NGOs in France and Norway had different approaches to HRDD implementation. French organizations demonstrated more confrontational strategies, while Norwegian organizations emphasized collaborative engagement. This gave more reason to understand these differences in terms of different institutional pressures, focusing on how the national contexts shape NGO strategic behavior through isomorphic mechanisms.

The open coding process revealed recurring patterns in how NGOs described their strategies, relationships with authorities, and approaches to corporate accountability. French NGOs used more adversarial language to describe their relationships, while Norwegian NGOs talked more about partnerships. These distinct patterns suggested institutional differences that would guide the following phase.

Based on this initial understanding, the codes were analyzed repeatedly and similar codes were grouped into first-order concepts that captured the essential characteristics of NGO behavior. The axial coding phase involved grouping these first-order concepts into second-order themes that revealed patterns and relationships between NGO behavior across different institutional contexts. The second-order themes described how NGOs strategically positioned themselves within their institutional contexts and what activities they engaged in. This stage helped uncover interdependencies between themes, showing how NGOs respond to regulatory frameworks within different national contexts. The analysis revealed three distinct strategic approaches: adversarial engagement characterized by confrontational advocacy and legal enforcement; collaborative engagement emphasizing consensus-building and partner development; and institutional leverage involving strategic use of legal and regulatory mechanisms across both contexts.

The final phase involved integrating these themes into aggregate dimensions. The themes were grouped into three aggregate dimensions representing how NGOs adapt their strategies based on different institutional pressures: *adversarial strategies* reflecting coercive isomorphism through formal

resistance; *collaborative strategies* demonstrating normative isomorphism through alignment with professional values; and institutional leverage strategies showing multiple isomorphic mechanisms depending on the implementation approach. The full data structure can be found in the appendix in Figure 1.

The systematic steps from raw data to aggregate dimensions demonstrate how NGOs have different strategic approaches based on their institutional contexts. The coding process provided empirical grounding for understanding how the different types of isomorphism shape NGO strategies in HRDD implementation across different national environments.

Limitations

Several research limitations need to be considered. Some key informants, particularly corporate representatives, have been reluctant to participate. To address this, multiple recruitment channels, including NGO referrals and professional networks, have been utilized. Since qualitative research is inherently interpretive, there is a risk of researcher bias. As a researcher with interest in NGO advocacy, my own beliefs and expectations could shape both the questions that were asked and how the responses were interpreted. To counteract this, a reflexive journal was kept throughout the process. In this journal moments where my own assumptions might've shaped interpretations were reflected upon. To further mitigate this risk, reflexivity was used by trying to keep interpretations close to the respondents' words, instead of imposing their own interpretations (Guba & Lincoln, 1994).

Research ethics

This research adheres to the ethical principles established by the American Psychological Association (Smith, 2003), ensuring that ethical standards are upheld throughout all stages of data collection and analysis.

A central ethical consideration in this study, particularly in relation to interviews, is the protection of participants' confidentiality, privacy and informed consent. Interviewees will receive detailed information regarding the purpose of the study, the nature of their involvement, and what is expected of them. They will be informed of their right to withdraw at any time without consequence. Participants will also be provided with contact details should they have any further questions or concerns. Furthermore, interviews will be anonymised if requested to protect the identity and perspectives of the participants.

In the case of document analysis, ethical considerations focus on the responsible use of publicly available information. NGO reports, HRDD disclosures, and media content will be analysed while maintaining accuracy, fairness and the context. Although these documents are publicly accessible, care will be taken to avoid misrepresentation or selective quoting that could misrepresent the intended corporate messaging.

4. Results

Adversarial Strategies: Revolutionary Confrontation and Institutional Resistance

In the French institutional context, NGOs have mostly employed *adversarial strategies* characterized by direct confrontation with state and businesses, systematic public pressure campaigns, and strategic litigation. This approach has been a direct response to institutional resistance. The development of adversarial strategies can namely directly be traced to the resistance shown during the legislative process of the Duty of Vigilance Law. One French NGO representative described the experience as "a big battle with the French government until the very end" (int_5). This confrontational advocacy in response to state resistance became a defining characteristic of the French approach to HRDD implementation. It illustrates how coercive isomorphism operates through formal political resistance. The resistance compelled NGOs to generate counter-pressure through public mobilization and legal action.

The state resistance was strong and came from the highest levels of government, with one activist noting that "Macron was so against that he was blocking the final adoption" of the law (int_5). This level of *state resistance created confrontational advocacy in response* that would shape NGO strategies for years to come. It demonstrated how coercive pressures from formal opposition create specific organizational responses that become regular strategy. The French government's initial reluctance derived from their belief that existing mechanisms were sufficient, as one interviewee explained: "The government was not very keen to do something about it. They were mostly convinced that with the national OECD contact points and the other thing we had already all in place to deal with this issue" (int_5). This institutional lack of awareness required NGOs to demonstrate through confrontational means that existing voluntary mechanisms were inadequate.

The *business community's opposition* further intensified the adversarial dynamic through additional coercive pressures. As documented in the interviews, "the French big business association were very against the proposal," creating a two-front battle where NGOs had to confront both governmental reluctance and corporate resistance simultaneously (int_5). This dual opposition created what one parliamentary advocate described as "an extremely exhausting epic" (int_4). The public pressure from the government in combination with the *business community's opposition* gave the French NGOs reason to create adversarial counterpressure, which created a "big big battle for the adoption of the law" (int_4).

Mimetic isomorphism played a crucial role in shaping these adversarial tactics, as French NGOs actively copied each other's behavior and started working together. First there were only the three big NGOs, Amnesty, Sherpa & CCFD, who were involved. However, later other NGOs also saw this battle against the government and the big business community and decided that they should also join the cause and fight against them for the adoption of the law. Even trade unions joined after a while, as was

described in one of the interviews: “two big confederations of trade unions later were represented too” (int_5).

The *mobilization of public opinion* became a central component of the adversarial strategy, reflecting normative isomorphism as NGOs aligned with democratic traditions of citizen participation. NGOs recognized that governmental and corporate resistance could only be overcome through sustained citizen pressure and media attention. As one participant explained: "So it took us a lot of work to create citizen pressure and media attention about this topic and to go for this proposal" (int_5). This approach required engagement in mass mobilization tactics designed to generate political pressure from below. The media strategy was particularly sophisticated, leveraging different organizational strengths within coalitions, with the French Clean Clothes Campaign using its position with the media, as described by an interviewee: "such as the French Clean Clothes Campaign, which was really after the Rana Plaza drama in the front line in the media, so able to bring the topic to the media" (int_5).

The *use of public accountability mechanisms* was equally prominent in the French context, demonstrating how coercive isomorphism operates through *legal enforcement*. NGOs systematically employed "naming and shaming and sometimes legal recourse" as core tactics (int_4). This *legal enforcement against companies* represented both a direct challenge to corporate behavior and an attempt to create precedent through judicial action. French NGOs rallied together to file lawsuits against big companies, like TotalEnergies (art_20). The strategic approach involved systematic documentation and research to support advocacy claims, with the NGOs bringing concrete cases in reports like “le radar du devoir de vigilance” or “Loi sur le devoir de vigilance des sociétés mères et entreprises donneuses d’ordre”(Rep_2, Rep_6). Furthermore, The Coalition of ActionAid France, Friends of the Earth France, Amnesty International France, CCFD-Terre Solidaire, Ethique sur l'étiquette, and Sherpa published joint studies that "delivered a worrying verdict" about company compliance, noting that "the first vigilance plans that companies were required to present in 2018 are often incomplete and sometimes even non-existent" (Art_4).

The revolutionary tradition provides additional context for understanding how normative isomorphism operates in the French context. One parliamentary advocate explicitly connected the NGO approach to France's "revolutionary tradition that wants to do trial, in order to create a balance of power with the great capital" (int_4). This revolutionary tradition provides both legitimacy and tactical guidance for confrontational approaches to corporate accountability, demonstrating how deeply embedded cultural norms shape organizational behavior even within institutional fields.

CCFD-Terre Solidaire's report "Vigilance on the Menu" gives an example of the adversarial approach through systematic documentation of corporate failures. The report demonstrates how NGOs use research as a confrontational tool, documenting how "companies in the agro-food sector cannot be allowed to publish such brief vigilance plans" and demanding that "the giants of the agro-food industry exercise their duty of vigilance in a spirit of transparency, comprehensiveness and sincerity" (Rep_5).

The post-adoption period revealed both the persistence and evolution of adversarial strategies. After the law's passage, "the dynamic at collective level in the French forum, the French platform of civil society was a bit less strong because every organization started to have its own priorities" (int_4). However, NGOs maintained their adversarial orientation, with many organizations having "quite quickly been in the naming and shaming and sometimes in legal recourse" (int_4). This persistence reflects both the institutionalization of confrontational approaches and continued skepticism about voluntary compliance mechanisms.

The creation of monitoring and accountability mechanisms exemplifies the institutional entrepreneurship dimension of *adversarial strategies*. NGOs established observatories and tracking systems, with one advocate noting that "they have created an observatory that has allowed, from the first year, to say what are the number of companies that have been put to work seriously, not seriously, etc" (int_4). This shows how the NGOs showed entrepreneurship and used the law to create an accountability mechanism, called le radar du devoir de vigilance, through which everyone can follow what businesses are complying or disobeying the law (rep_6).

Trade unions played a crucial amplifying role in the adversarial campaign, as one interviewee noted: "the trade unions were very, very pushy with the governments because they had better access than the NGOs to direct access to the ministers" (int_4). This partnership between NGOs and labor organizations created multiple pressure points and ensured that the adversarial campaign could reach different levels of government and business leadership simultaneously, demonstrating how mimetic isomorphism operates through the adoption of successful coalition models from other social movements.

The *adversarial strategies* employed by French NGOs thus represent a culturally grounded approach to HRDD implementation. The approach follows confrontation over collaboration, legal pressure over voluntary compliance, and public mobilization over private negotiation. The persistence and evolution of these strategies demonstrate how institutional context shapes organizational behavior while also showing how organizational activism can reshape institutional context through confrontational action.

Collaborative Strategies: Consensus-Building and Tripartite Dialogue

In stark contrast to the French experience, Norwegian NGOs have operated within an institutional environment that favors *collaborative strategies* through "traditions of tripartite dialogue between employers, between trade unions, and the government" (Int_2). The collaborative repertoire reflects Norway's institutional logic where civil society, business, and government are expected to "have a pretty good basic trust in each other and the system", creating fundamentally different organizational responses than those observed in France (Int_1). The Norwegian model embodies what one participant described as "the Norwegian tradition of tripartite cooperation... Norwegian enterprises have experience with tripartite cooperation at the local level, including social dialogue with trade unions, and the

Transparency Act carries an expectation that enterprises extend these principles to the global level" (Rep_4).

The emphasis on *multi-NGO collaboration* is evident throughout the data and illustrates how normative pressures shape organizational behavior. One Norwegian participant described the process as a "very good alliance with the NGOs and partly also with the trade union, and we've been giving feedback on proposals, developing talking points together" (int_3). This partnership and alliance building was not only a pragmatic response to the regulatory environment but also a reflection of deep-seated societal norms coming from traditions of tripartite dialogue as mentioned earlier. The *collaborative approach* therefore demonstrates normative isomorphism as NGOs align their strategies with prevailing professional and societal expectations about consensus-based governance.

The tradition of working collectively extends beyond mere tactical coordination to encompass shared identity formation among Norwegian NGOs solely. As one coalition organizer explained, "We managed to include trade unions, the church, academia... a coalition between NGOs, trade unions, the business society, companies" (int_3). This *multi-stakeholder collaboration* reflects a fundamental understanding that effective HRDD implementation requires broad-based legitimacy that can only be achieved through inclusive participation. The Norwegian approach contrasts sharply with the French tendency toward more fragmented advocacy, where "every organization started to have its own priorities" following legislative adoption (int_5).

Future in Our Hands emerged as the primary initiator of the transparency law, as one representative noted: "Future in our Hands was the initiator of the birth of the law, you could say, yeah? Yeah, the predecessor of the law that we see today" (int_3). However, others were also interested in joining their cause, explaining that "after some time, there were more and more organizations interested, and especially many organizations and also trade unions became very interested" (int_3). This evolution demonstrates how mimetic isomorphism operates as others believe in your mission.

The creation of broad coalitions further exemplifies how mimetic isomorphism operates within collaborative frameworks. The "Coalition for Responsible Business, a platform where anyone, including business, could sign up to that." demonstrates this *multi-stakeholder collaboration* (int_2). This inclusive approach represents both normative and mimetic isomorphism in action, as Norwegian NGOs aligned their strategies with prevailing societal expectations while also drawing on successful models from other NGO's while working together with them.

Trust-based relationship development with different stakeholders has also been central to the Norwegian model, reflecting how normative isomorphism operates through professional networks and shared values. NGOs have invested considerable effort in "putting them in the same room" through workshops and dialogue sessions. This *facilitating of dialogue and learning* reflects a fundamentally different understanding of the NGO role compared to the French context, where coercive pressures created adversarial relationships. Rather than adversaries to be overcome, businesses and government actors are viewed as partners in a collective endeavor. As one Norwegian participant noted, there was

"good dialogue with them... they knew I never had a hidden agenda" (int_2). This building of trust with business partners represents a strategic choice made possible by the Norwegian institutional context where normative pressures prefer cooperation over confrontation.

The *trust-building process* involves systematic efforts to create shared understanding and mutual respect among stakeholders. In the Norwegian context a lot of work goes into organizing "workshops for enterprises... putting them in the same room so that they can exchange experiences and help each other" (int_1). This doesn't only help the businesses with direct problems but also builds trust so that "they can come together when there's challenges or things they need to approach" (int_1). These facilitated dialogue sessions serve multiple functions: they build personal relationships between individual representatives, create opportunities for learning and knowledge transfer, and establish ongoing communication channels that can be activated when problems arise.

A key aspect of the collaborative approach has been the recognition that business engagement requires long-term relationship building (int_2). As one NGO representative explained, "I've been working with companies for many, many years, established, you know, a good dialogue with them... they always knew they could rely on what actually came out from my mouth" (int_2). This trust-based approach enabled NGOs to convince companies that "it is actually in the best interest of the companies themselves to do proper human rights due diligence" (int_2). The collaborative strategy thus relies on demonstrated expertise and credibility rather than confrontational pressure.

Coercive isomorphism operates differently in the Norwegian context, working through institutional expectations of cooperation rather than opposition. The Transparency Act's design and implementation reflect these collaborative expectations, creating regulatory frameworks that encourage dialogue and partnership rather than confrontation. The director of the consumer authority, namely, labels giving guidance to businesses as their "primary goal" (int_1). This demonstrates how the same isomorphic mechanism can produce entirely different organizational responses depending on the specific institutional context and the nature of the pressures applied. The law itself was designed through collaborative processes, with government officials emphasizing that "we had very good collaboration with the NGOs and trade unions throughout the process" (Art_18).

The Norwegian approach also emphasizes providing compliance guidance alongside monitoring, reflecting how normative isomorphism shapes understanding of appropriate NGO roles. As one authority representative noted, "Guidance and dialogue is a very important method. We must use the resources as much as possible to get the greatest possible effect, and then advice and guidance is a very important method" (int_1). This dual role of support and oversight reflects the collaborative institutional logic that characterizes Norwegian governance. The normative pressures within the Norwegian context encourage organizations to see themselves as partners in achieving common goals rather than enemies.

The educational dimension of collaborative strategies reflects deep-seated Norwegian values about knowledge sharing and collective learning. NGOs regularly organize "courses for them how to do

it" and other initiatives designed to help companies understand and meet their HRDD obligations (art_17). This educational role goes beyond mere advocacy to create genuine partnership in improving corporate practices.

Importantly, the collaborative approach has not meant abandoning advocacy goals but rather pursuing them through different means that reflect with democratic participation traditions. Instead, Norwegian NGOs have found ways to pursue accountability objectives through partnership and dialogue. The Transparency Act's emphasis on information rights and public accountability has been pursued through cooperative mechanisms rather than confrontational tactics, demonstrating how institutional context shapes not just means but also the understanding of what constitutes effective advocacy (int_1).

The sustainability of collaborative strategies depends partly on their ability to deliver concrete results while maintaining stakeholder engagement. Norwegian NGOs have developed sophisticated approaches to balancing cooperation with accountability, as evidenced by their willingness to escalate non-compliance cases into public campaigns when voluntary approaches prove insufficient. One member of an NGO explained this by saying "we really do take action and make campaigns as well and can be very critical, but that is usually not the first tool that we will use" (Int_2). This shows that even in a collaborative society, NGOs aren't afraid to go public when it's required.

It also should be noted that not all Norwegian NGOs decide to follow the values embedded within the consensus-based society of Norway. One NGO explicitly disagreed with the collaborative approach and said that "it's very seldom that I collaborate with companies" (Int_3). This NGO sends the company information and afterwards asks them for "a comment on the findings" (Int_3). However, it doesn't provide them with the chance to speak. It believes that when there are violations, "they should be public" (Int_3). An example of this can be seen in the report on violations in the jeans production (Rep_3). This shows how within certain institutional logics, there's always an internal battle for NGOs whether to comply with these logics or to follow their own strategic autonomy. In this case, the NGO decides to follow its own strategic autonomy.

The *collaborative strategies* employed by Norwegian NGOs thus represent a coherent and institutionally grounded approach to HRDD implementation that privileges partnership over confrontation, dialogue over litigation, and consensus-building over individual organizational interests. This approach reflects the complex interaction of normative isomorphism through alignment with Norwegian democratic and corporatist traditions, mimetic isomorphism through adoption of successful coalition models, and coercive isomorphism through institutional expectations of cooperation.

Institutional Leverage: Exploiting Legal and Regulatory Mechanisms

Across both national contexts, NGOs have demonstrated abilities to use legal and regulatory tools, though the specific mechanisms and their usage vary significantly between France and Norway. This dimension of *institutional leverage* represents perhaps the clearest example of coercive

isomorphism operating through formal legal requirements, while also demonstrating how mimetic and normative pressures shape the adoption and implementation of legal strategies across different institutional contexts. The institutional leverage strategies employed by NGOs in both countries reflect their ability to navigate complex regulatory frameworks.

In Norway, the Transparency Act's information provisions have become a central tool for NGO advocacy. It demonstrates how coercive isomorphism operates through legal mandates that create new organizational capabilities and expectations. As one Norwegian Consumer Authority representative explained, the Act creates clear obligations where companies must provide "information about how they work with human rights and decent working conditions" (int_1). This *leveraging of legal tools for transparency* represents a distinctly Norwegian approach that emphasizes openness and accountability. The legal framework creates coercive pressures that create room for NGO action to make companies comply.

The Norwegian approach also emphasizes *providing compliance guidance* alongside enforcement, demonstrating how normative isomorphism shapes organizational roles and expectations. As one authority representative noted, "Guidance and dialogue is a very important method. We must use the resources as much as possible to get the greatest possible effect, and then advice and guidance is a very important method" (int_1) This dual role of enforcement and support reflects the collaborative institutional logic that characterizes Norwegian governance.

The guidance dimension of *institutional leverage* in Norway extends beyond mere compliance monitoring to encompass capacity building and knowledge transfer. Norwegian NGOs regularly organize "courses for them how to do it" and other capacity-building initiatives designed to help companies understand and meet their HRDD obligations (art_17). This educational role reflects normative isomorphism with professional standards that emphasize expertise and knowledge sharing as core functions of civil society organizations. The approach demonstrates how legal frameworks can be used not just for enforcement but also for collaborative improvement of corporate practices.

When companies fail to respond adequately to information requests, Norwegian NGOs have developed systematic approaches to escalation. "We remind them they did not respond. And then we filed a complaint to the consumer authorities, which has the mandate to oversee the company's compliance with the law" (int_3). This *escalation to regulatory enforcement* demonstrates how institutional leverage can even be used in a collaborative framework when companies don't comply.

French NGOs have similarly employed legal mechanisms, but within a more adversarial framework that reflects different coercive and normative pressures. The referencing of international standards has been particularly important, with advocates noting that "the law is based on international guidelines and the principles of a responsible business" (int_5). This strategy reflects normative isomorphism as NGOs leverage international frameworks to legitimize domestic advocacy and create pressure for compliance, while also demonstrating mimetic isomorphism through adoption of globally recognized advocacy strategies.

The French approach to institutional leverage involves more confrontational use of legal mechanisms, like the TotalEnergies lawsuit, when it comes to escalation for regulatory enforcement, reflecting the broader adversarial context of HRDD implementation in France (art_7). Also, as documented in a report, French NGOs name and shame the companies that don't oblige in a correct manner to the law: "Two years after the law entered into force, CCFD-Terre Solidaire has noted that the measures detailed in the vigilance plans submitted by certain companies are exceptionally brief.," (Rep_5). NGOs have initiated systematic monitoring and documentation efforts. Above that, they have used legal institutions to hold the businesses accountable. Compared to the Norwegian context, where the NGOs try to collaborate first, the French NGOs are "more quickly in the naming and shaming and sometimes in the legal recourse" (Int_4).

Evidence-based advocacy and investigation has been central to institutional leverage in both contexts. NGOs have systematically conducted research to support their claims, as exemplified by the reports brought out by several NGOs in both Norway and France (Rep_1; Rep_2). This research-driven pressure demonstrates how NGOs combine legal tools with empirical evidence to strengthen their advocacy positions, reflecting normative isomorphism with professional standards that privilege evidence-based claims.

The *research dimension* of institutional leverage serves multiple functions beyond mere documentation. In Norway, research findings are often shared with companies as part of the collaborative dialogue process, helping to strengthen their compliance with the law. As documented in Amnesty Norway's report, through spreading the report they "hope the results of this study will contribute to improving corporate reporting standards and public disclosure under the Transparency Act" (Rep_1). In France, research is more frequently used to expose corporate failures and support enforcement efforts, with CCFD-Terre Solidaire's report documenting how "companies in the agro-food sector cannot be allowed to publish such brief vigilance plans" (Rep_5). This difference reflects the broader institutional contexts, with Norwegian NGOs using research to facilitate cooperation while French NGOs use it to build cases for confrontational and legal action.

The institutional leverage dimension also reveals how NGOs from both countries are *pushing for corrective action in supply chains* beyond mere compliance, demonstrating coercive isomorphism through legal mandates that create new expectations for corporate behavior. As one participant from Norway noted, "If businesses identify risks or challenges, for example, poor working conditions in a factory... companies should make measures to improve the conditions" (int_3). This expectation moves beyond disclosure to actual remediation, showing how NGOs use legal frameworks as platforms for broader accountability objectives.

The *push for corrective action* demonstrates how institutional leverage strategies have evolved beyond traditional monitoring functions to encompass active intervention in corporate supply chain management. As documented in the joint statement on human rights defenders, "For the French Duty of Vigilance Law to develop its full potential as a preventative mechanism, a human-rights based approach

with a gender and intersectional perspective is required. All stakeholders implementing the Duty of Vigilance Law must take into account the reality and concrete needs of the affected people" (Art_19). The deployment of legal tools also reflects coercive isomorphism through the creation of new organizational capabilities and expectations. In both France and Norway, the existence of HRDD laws has created new opportunities to take legal action. In France, the new law "created new opportunity for NGOs to revisit their doctrine and to add this kind of action also as one for them" (Int_5). And in Norway this can be seen more in an indirect manner, where the NGOs report to the consumer authority, which can "then give fines" (Rep_4).

The sustainability of institutional leverage strategies depends partly on their ability to create ongoing accountability mechanisms that persist beyond individual cases or campaigns. Norwegian NGOs have established systematic monitoring processes that use legal information requirements to track corporate compliance over time. An example of this is a joint NGO study over time on the implementation of the law (Rep_1). French NGOs have used systematic documentation and joint advocacy to establish patterns of non-compliance that support broader enforcement efforts (Rep_5). Both approaches demonstrate how NGOs use legal frameworks not just for immediate enforcement but also for long-term institutional change.

The institutional leverage strategies employed by NGOs in France and Norway thus represent sophisticated approaches to using legal and regulatory mechanisms for corporate accountability that reflect the complex interaction of coercive isomorphism through formal legal requirements, mimetic isomorphism through adoption of successful international advocacy models, and normative isomorphism through alignment with professional standards and institutional. The variation between collaborative and adversarial approaches demonstrates how the same legal tools can be deployed in fundamentally different ways depending on broader institutional contexts, while the common emphasis on evidence-based advocacy and corrective action shows how global norms and practices shape local implementation. These strategies illustrate how NGOs are not passive recipients of legal frameworks but active agents who strategically exploit institutional mechanisms to advance accountability objectives while adapting to the specific opportunities and constraints of their national contexts.

Cross-national comparison

The findings combined reveal three distinct strategic dimensions through which NGOs implement HRDD across France and Norway. Each dimension reflects different types of institutional isomorphism shaped by the institutional context. These influences of institutional context and isomorphism are conceptualized in figure 2.

Coercive isomorphism takes different forms across contexts. French NGOs respond to formal governmental and corporate resistance through adversarial strategies, while Norwegian NGOs adapt to institutional expectations of cooperation through collaborative approaches. Mimetic isomorphism is shown in both contexts through NGOs replicating each other's successful strategies. French NGOs

imitate confrontational strategies, while Norwegian mostly replicate collaborative approaches. Normative isomorphism shows professional and cultural alignment within each national context. French NGOs align with revolutionary traditions, while Norwegian NGOs do the same with tripartite expectations.

The model in figure 2 captures this and shows how institutional context creates different possibilities for NGO strategies within each country's institutional context. These contexts create similar combinations of isomorphic pressures that produce different strategic actions.

5. Discussion

Interpretation of Results

The findings of this study show different patterns in how NGOs adapt their implementation strategies for HRDD across different national institutional contexts. The results demonstrate that NGOs operating in France and Norway use noticeably different approaches, reflecting the contrasting institutional environments in these countries.

In France, under the Duty of Vigilance Law, NGOs have adopted more legalistic and confrontational strategies, aligning with the country's formal regulatory approach. This finding substantiates previous research by Delalieux et al. (2024), who highlighted civil society involvement in the implementation of French HRDD. The data shows that French NGOs leverage the law's enforcement mechanisms more actively, pursuing legal recourse and adversarial compliance tactics. This pattern reflects coercive isomorphism from DiMaggio & Powell's theory on institutional isomorphism (1983), where NGOs adapt their strategies in response to institutional regulatory pressures and legal requirements.

Conversely, in Norway, NGOs demonstrate greater emphasis on collaborative engagement and consensus-building approaches under the Transparency Act. This pattern reflects Norway's traditional consensus-based model and aligns with institutional theory's predictions about organizational behavior adapting to institutional logics. The findings support Scott's (2008) framework on how formal rules and cognitive frameworks shape organizational behavior, as NGOs in Norway seek legitimacy through collaborative rather than adversarial means. This collaborative approach exemplifies normative isomorphism from DiMaggio & Powell's (1983) theory, where NGOs use mostly collaborative approaches to gain legitimacy within their professional community.

Additionally, the study reveals evidence of mimetic isomorphism in both contexts, where NGOs imitate successful practices from other organizations they perceive as legitimate or effective. In uncertain regulatory environments, NGOs engage in mimetic processes to reduce risk and establish legitimacy by following the lead of others. This is particularly evident in how NGOs in both countries have copied their strategies based on successful models from other NGOs within the same national context.

Contributions to Theory

This study contributes to institutional theory by demonstrating how NGOs, as civil society actors, not only respond to institutional pressures but actively shape HRDD implementation within different regulatory frameworks through multiple isomorphic mechanisms. This builds on DiMaggio and Powell's (1983) work on institutional isomorphism, which identified three distinct mechanisms through which organizations become similar: coercive, mimetic, and normative isomorphism.

Coercive isomorphism happens when NGOs adapt their strategies in response to formal regulatory pressures and legal requirements (DiMaggio & Powell, 1983). The study shows how French NGOs have adopted more legalistic approaches under the Duty of Vigilance Law, confirming how regulatory frameworks create coercive pressures that force organizational adaptation. This extends understanding of how civil society organizations respond to binding legal mechanisms in CSR governance.

Mimetic isomorphism occurs when NGOs imitate successful practices from other organizations they perceive as legitimate or effective, particularly in uncertain environments (DiMaggio & Powell, 1983). The research reveals how NGOs in both countries have adapted strategies based on successful models from other NGOs, showing how uncertainty about regulatory effectiveness encourages imitation of perceived best practices. Thereby, extending the existing literature on mimetic isomorphism, by adding the mimetic HRDD implementation strategies of civil society in Norway and France.

The study also demonstrates how Norwegian NGOs' collaborative approaches reflect normative pressures brought about by professionalization and consensus-building traditions, showing how professional values shape organizational behavior. Thus, it also extends the theory on normative isomorphism from DiMaggio & Powell (1983), through adding theory on Norwegian NGOs showing normative isomorphism in relation to national HRDD.

The research contributes to understanding civil society engagement in CSR by providing empirical evidence of how national institutional contexts influence NGO strategic behavior through different isomorphic mechanisms. This extends the theoretical work of Edwards (2014), Keane (2009), and Putnam (1995) on civil society's role in regulatory landscapes. The findings show that civil society engagement is not uniform but varies significantly based on institutional environments, with different types of isomorphic pressures creating distinct strategic responses. This also confirms earlier studies stating that strategies for activism & NGOs differ depending on the national contexts (Bair & Palpacuer, 2012). It extends this study by comparing the French & Norwegian institutional context and proving that there's also a contrast in type of activism due to a different political economy in these states. It also extends previous work comparing how institutional contexts influence CSR development, since this study is about binding CSR instead of voluntary CSR (Avetisyan & Ferrary, 2013). It confirms the theory of Avetisyan & Ferrary (2013), stating how institutional contexts explain cross-national differences in NGO strategies, but it extends it through confirming these cross-national differences in the legal binding CSR era.

Furthermore, the study contributes to the literature on the different types of regimes existing in France and Norway (Bair & Palpacuer, 2012; OECD, 2024; Krajewski et al., 2021). It namely confirms that Norwegian context still operates within a collaborative framework, including collective bargaining with all stakeholders. Norwegian NGOs showed this collaborative approach through bargaining a lot with both state and businesses about HRDD implementation. This provides an extension to the already existing theory on the Norwegian advanced welfare state (Middtun et al., 2024). It demonstrates that

this institutional context also shows up in civil society. The same goes for the French conservative corporatist regime (OECD, 2024). French NGOs rely more on a legalistic approach with a strong role for traditional institutions. Thus, confirming previous studies on the French institutional context (OECD, 2024), but also expanding it through adding the civil society engagement in this institutional context.

Practical and Managerial Implications

The findings offer several important implications for various stakeholders involved in HRDD implementation in Norway and France. For NGOs operating across multiple jurisdictions, the results suggest the need for context-specific strategic approaches that account for different isomorphic pressures in various institutional environments.

NGOs should recognize that coercive isomorphism in regulatory contexts requires developing legal expertise and formal compliance capabilities. In mimetic contexts, organizations should focus on identifying and adapting successful practices from legitimate role models. For normative isomorphism, NGOs should invest in professional networks and consensus-building capabilities. More specifically, NGOs wishing to enter the French institutional context should be aware of a highly legalistic institutional context, with adversarial relationships between stakeholders. On the contrary, NGOs wishing to enter the Norwegian institutional context should keep the collaborative approach in mind. This doesn't mean that NGOs must comply with these national contexts. They can also choose to have their own strategic autonomy. However, if an NGO wants to obtain fast legitimacy within these two national contexts, they should keep the two different approaches in mind.

Corporate sustainability managers in multinational companies should recognize that NGO engagement strategies will vary significantly across jurisdictions due to different isomorphic pressures. In France, companies should anticipate more legalistic and formal monitoring approaches from NGOs responding to coercive pressures. This requires compliance documentation and legal preparedness for the adversarial strategies of the French NGOs. In Norway, companies should expect collaborative engagement opportunities driven by normative isomorphism and should invest in building constructive relationships with civil society organizations to avoid public advocacy.

International organizations and donors supporting civil society engagement in CSR should tailor their help to reflect the specific isomorphic pressures operating in different national institutional contexts. Supporting NGOs in developing context-appropriate strategies that account for coercive, mimetic, and normative pressures may be more effective than promoting standardized approaches across different countries. If international organizations and donors want to support French NGOs, they should support them in more legalistic ways or public campaigns. Whereas international organizations and donors wishing to support Norwegian NGOs should provide support in having dialogue, providing education and/or public advocacy.

Critical Reflection on Limitations

This study presents several limitations that should be acknowledged. First, the comparative design focuses on only two countries and five NGOs, which limits the generalizability of findings to other national contexts or civil society organizations. The design of this study follows an interpretative approach, which relies heavily on subjective interpretation of the data. Given this heavily contextualized nature of the interpretative research, results may not transfer well to other settings. Furthermore, the selection of France and Norway, while providing interesting contrasts in isomorphic pressures, represents a relatively narrow range of institutional variations within the European context. This limits the generalizability to other non-European contexts.

The research methodology, while appropriate for exploring complex organizational strategies and isomorphic processes, relies primarily on qualitative data that may not capture the full numbers of the range of strategic variations within each country. The study's cross-sectional design also limits understanding of how NGO strategies and isomorphic pressures evolve over time as institutional contexts change.

The research focuses specifically on HRDD implementation, which represents a relatively new area of mandatory CSR regulation. The findings regarding isomorphic mechanisms may not be applicable to other areas of CSR or to voluntary CSR initiatives, limiting the scope of theoretical contributions.

Additionally, the study examines NGO strategies from the perspective of the organizations themselves, without fully incorporating the perspectives of target corporations or regulatory authorities. Two members of regulatory authorities have been interviewed, which represents a limited amount of data from these authorities. This limitation may affect understanding of how different isomorphic pressures, for example coercive isomorphism, influence the effectiveness of various strategic approaches.

The institutional theory framework, while providing valuable insights into isomorphic processes, may not fully capture the complexity of factors influencing NGO strategic choices, including resource constraints, organizational culture, and leadership preferences that operate independently of institutional pressures.

Directions for Further Research

Several avenues for future research emerge from this study's findings and limitations regarding institutional isomorphism in CSR contexts. First, expanding the comparative analysis to include additional countries with different institutional contexts would enhance understanding of how various regulatory traditions trigger different types of civil society or activism. As mentioned by Bair & Palpacuer (2012), research including countries with different legal systems, such as common law jurisdictions or developing economies, would provide broader theoretical insights into how these institutional contexts shape civil society activism.

Longitudinal studies examining how NGO strategies and isomorphic pressures in France and Norway evolve as HRDD frameworks mature would contribute valuable insights into the dynamic relationship between institutional contexts and organizational adaptation. Further research in how these relationships and power dynamics within CSR evolve over time would be a natural next step of research (Avetisyan, 2013).

Future research could examine the effectiveness of different NGO strategies resulting from various isomorphic pressures in achieving HRDD compliance outcomes. Comparative effectiveness studies would provide important insights for both theory and practice, building on the work of Franssen (2021) and Dupuy (2021) on NGO enforcement activities and extending understanding of how different isomorphic mechanisms translate into organizational performance.

Finally, research exploring the corporate perspective on NGO strategies shaped by different isomorphic pressures across the institutional contexts of France and Norway would provide a more complete understanding of HRDD implementation dynamics. This would extend the collaborative legitimacy framework discussed by Rana and Sørensen (2021) and Burchell and Cook (2013) while providing insights into how organizations respond to different types of institutional pressures.

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7. Appendices

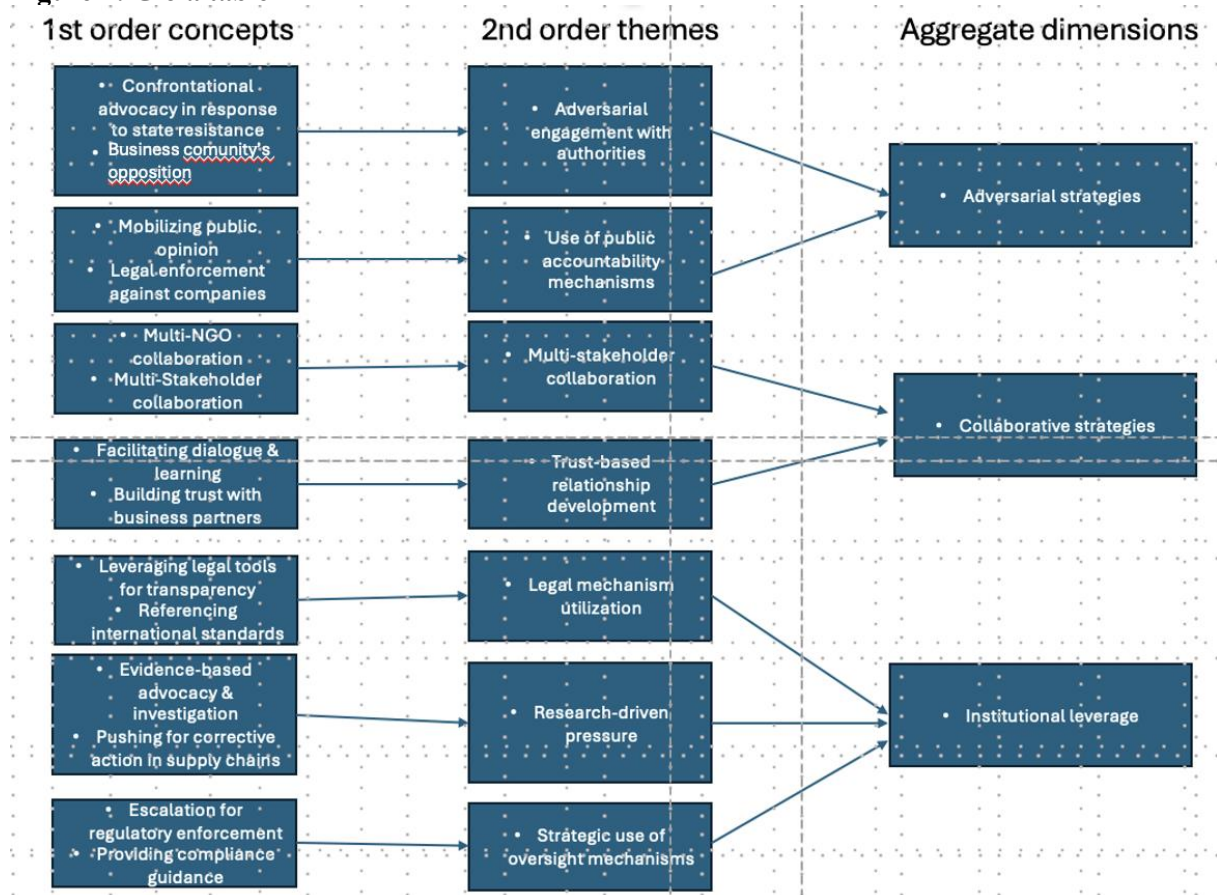
Appendix 1

Table 1

Type of data	France	Norway	Overall
Interviews with NGOs	1	2	50 pages of transcript
Interviews with government officials	1	1	14 pages of transcript
HRDD conferences	6	10	321 pages of transcript
NGO reports	8	7	1.050 pages of transcript
NGO articles	12	19	106 pages
Governmental reports	1	1	83 pages

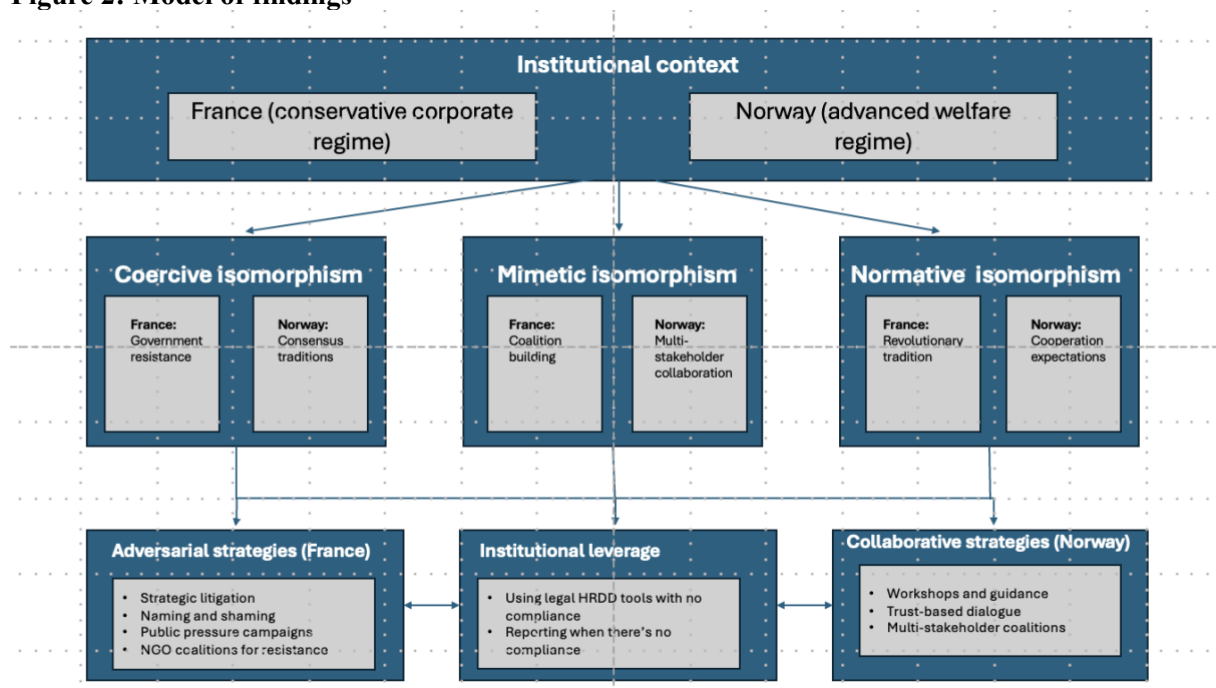
Appendix 2

Figure 1: Gioia table



Appendix 3

Figure 2: Model of findings



Appendix 4

Interview guide interview 1

Background:

- Could you explain what your role has been in both the development and the implementation of the transparency act?
- Could you explain what the role of NGO's has been in the development of the transparency act? How was their collaboration with other parties? How was it with the government, other NGOs and/or businesses?

Strategies & culture

- Could you describe what the main strategies of NGO have been since the introduction of the law? Is it collaborative with businesses or purely adversarial and use of naming and shaming?
- Do you have an explanation why some NGOs are more collaborative and some more adversarial towards businesses?
- If so, do you believe one strategy works better in Norway? Or is viewed as best from the public?
- How do you think the Norwegian culture plays a role in forming these strategies of NGOs?
- Have you heard about other HRDD laws like the French one? How do you believe their approach is different compared to yours?
- What problems do you believe the transparency act is currently facing?
- A lot has been changing recently, as many governments in the world reject sustainability and seem not to be interested in human rights anymore. We can think of the US of course, but also the change in the EU parliament towards the right and far right, and in member states like the Netherlands. What does this mean for the transparency act? And all the work that has been done towards due diligence for human rights and environmental protection?

Closing

- Thank you for your time and participation
 - o Is it ok if I email you followup questions via email if something is not clear from our interview?
 - o Would you like to receive a copy of my final thesis when it is ready?
 - o **(SHADY) possible collaboration in the future**

Appendix 5

Interview guide interview 2

Start with introduction: Thanking Beate for participating, introducing myself and introducing Shady. Ask for permission to record the interview.

Background:

- Could you describe what your role has been in advocating for responsible business and due diligence (voluntary and mandatory)?
- Could you briefly describe your role within Amnesty Norway regarding the Transparency Act and HRDD?
- Can you tell me about Amnesty Norway's overall involvement in the development and implementation of HRDD?

Institutional context and strategy:

- How would you describe Amnesty Norway's strategy with regards to HRDD?
- What activities is Amnesty Norway involved in the most, regarding to the transparency act?
- What are some obstacles and opportunities for Amnesty Norway with regards to pushing for HRDD in the future?
- What is Amnesty's approach towards corporations? For example, do you try to be collaborative or prefer a harder line? And what does this entail?
- To what extent does Amnesty Norway collaborate with government institutions the enforcement or shaping of HRDD?
- Do you think Amnesty has a unique approach or do you believe it shares its lobbying approach with other NGOs?
- Did Amnesty's position with the government change after the act was approved? For example, did you gain more influence?
- Did Amnesty's position with regards to the public change? How did the public respond to Amnesty's position regarding the Transparency Act?

Comparison

- A lot has been happening beyond Norway since the introduction of the Act, and the EU and its member states have been discussing very actively about due diligence. What do you think of recent legislation at EU level such as the CSDDD and older legislation at national level like the French devoir de vigilance?
 - o What are issues and opportunities of these laws in your opinion?
 - o How do they compare to the Norwegian one?
 - o Does Amnesty act differently in these different countries?
 - o What remains or could remain the same in the approach that Amnesty has?
- A lot has been changing recently, as many governments in the world reject sustainability and seem not to be interested in human rights anymore. We can think of the US of course, but also the change in the EU parliament towards the right and far right, and in member states like the Netherlands.
 - o What does this mean for your work as an NGO?
 - o And more generally, what does this mean for all the work that has been done towards due diligence for human rights and environmental protection?

Closing

- Thank you for your time and participation
 - o Is it ok if I email you followup questions via email if something is not clear from our interview?
 - o Would you like to receive a copy of my final thesis when it is ready?
 - o **(SHADY) possible collaboration in the future**

Appendix 6

Interview guide interview 3

Background:

- Could you describe what your role has been in advocating for responsible business and due diligence (voluntary and mandatory)?
- Could you briefly describe your role within Framtiden regarding the Transparency Act and HRDD?
- Can you tell me about Framtiden's overall involvement in the development and implementation of HRDD?

Institutional context and strategy:

- How would you describe Framtiden's strategy with regards to HRDD?
- What activities is Framtiden involved in the most, regarding to the transparency act?
- What are some obstacles and opportunities for Framtiden with regards to pushing for HRDD in the future?
- What is Framtiden's approach towards corporations? For example, do you try to be collaborative or prefer a harder line? And what does this entail?
- To what extent does Framtiden collaborate with government institutions the enforcement or shaping of HRDD?
- Do you think Framtiden has a unique approach or do you believe it shares its lobbying approach with other NGOs?
- Did Framtiden's position with the government change after the act was approved? For example, did you gain more influence?
- Did Framtiden's position with regards to the public change? How did the public respond to Framtiden's position regarding the Transparency Act?

Comparison

- A lot has been happening beyond Norway since the introduction of the Act, and the EU and its member states have been discussing very actively about due diligence. What do you think of recent legislation at EU level such as the CSDDD and older legislation at national level like the French devoir de vigilance?
 - o What are issues and opportunities of these laws in your opinion?
 - o How do they compare to the Norwegian one?
 - o Does Amnesty act differently in these different countries?
 - o What remains or could remain the same in the approach that Amnesty has?
- A lot has been changing recently, as many governments in the world reject sustainability and seem not to be interested in human rights anymore. We can think of the US of course, but also the change in the EU parliament towards the right and far right, and in member states like the Netherlands.
 - o What does this mean for your work as an NGO?
 - o And more generally, what does this mean for all the work that has been done towards due diligence for human rights and environmental protection?

Appendix 7

Interview guide interview 4

Background:

Could you describe your role in recent years regarding the development and subsequent implementation of the duty of vigilance?

Strategies and culture

Could you describe the role of major NGOs (ONGs) during the development of the duty of vigilance? How was their cooperation with other parties? First with the government, but also with other organizations?

What are the main strategies and approaches of the NGOs (ONGs) since the law was passed? Do they ever work together with large companies? Do they try to help large companies, or is it purely public advocacy and/or naming and shaming and/or legal action?

How do you think French culture plays a role in the strategies of the NGOs (ONGs)?

How do you think the law itself and NGOs (ONGs) are currently being hindered in the implementation of the law?

France was a frontrunner in due diligence, as the duty of vigilance law was very progressive and innovative. Yet, we recently saw that France was one of the member states that most strongly opposed the CSDDD, and even nearly blocked the entire process. What changed? What caused this shift—from one of the most progressive countries to an outspoken opponent of due diligence at the European level? Was this due to lessons learned from the national process, or did it reflect political opposition to the French due diligence law now manifesting at the EU level?

Appendix 8

Interview guide interview 5

Background:

- Could you describe what your role has been in the past several years advocating for responsible business and due diligence (voluntary and mandatory)? And more specifically regarding *devoir de vigilance*?
- Can you tell me about Veblen institute and/or CCFD-Terre Solidaire's overall involvement in the development and implementation of HRDD? What approach did you have?

Institutional context and strategy:

- During your time working on *devoir de vigilance*, what stakeholders did you work with? And how did you collaborate? How did you find opposition from other stakeholders?
- What are some obstacles and opportunities in advocacy with regards to pushing for HRDD in the future?
- What is CCFD-Terre Solidaire's or Veblen institute (whichever is applicable) approach toward corporations? For example, do you try to be collaborative or prefer a harder line? And what does this entail?
- To what extent does CCFD-Terre Solidaire or Veblen institute (whichever is applicable) collaborate with government institutions to influence the development of HRDD?
- Do you think CCFD-Terre Solidaire or Veblen institute (whichever is applicable) has a unique approach or do you believe it share its lobbying approach with other NGOs?
- Did CCFD-Terre Solidaire's or Veblen institute (whichever is applicable) position with regards to the public change? How did the French public respond to its involvement regarding the *devoir de vigilance*?
- France has been very advanced in terms of due diligence, as the due diligence law was very progressive and innovative. However, we saw recently that France was one of the member states that was most opposed to the CSDDD, and even almost managed to stop the process entirely. What has changed? What caused this shift from being one of the most progressive states to being so opposed to due diligence at the European level? Was this the result of something learned in the process, or just the political opposition to the French Due Diligence Law that found expression at EU level?

Comparison

- A lot has been happening beyond France since the introduction of the act, and the EU and its member states have been discussing very actively about due diligence. What do you think of recent legislation at EU level such as the CSDDD and older legislation at national level like the Norwegian Transparency Act?
 - What are issues and opportunities of these laws in your opinion?
 - How do they compare to the French one?
 - Do French organisations act differently compared to Norwegian NGO's?
- Based on your experience at Veblen institute on European level. Do you see differences in approach on different NGO's from different countries? For example, the Norwegian one.

Closing

- Thank you for your time and participation
 - o Is it ok if I email you followup questions via email if something is not clear from our interview?
 - o Would you like to receive a copy of my final thesis when it is ready?
 - o **(SHADY) possible collaboration in the future**