Master's thesis

Discursive construction of Corporate Social Responsibility (CSR) strategy by management and employees

A case of HQ imposed CSR strategy

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Abstract

The interest in Corporate Social Responsibility (CSR) discourse in organizations continues to rise. Within literature, the discursive construction of strategy as well as CSR discourse has been explored. Still, a more critical perspective is necessary as there is a lack of research that has combined these two literature streams. Moreover, there has been extensive research into the discourse in MNC HQ-subsidiary relationships and research about HQ-subsidiary CSR strategy alignment. However, research on the relationship between HQ and subsidiaries regarding the combination of discourse and CSR strategy is lacking. The objective of this study is to address the above-mentioned gaps, by looking at how organizational actors, specifically management and employees discursively construct CSR strategy in a specific context of HQ imposed CSR strategy. Through qualitative research methods, including interviews, document analysis and participatory observation, managers were seen to construct the HQ imposed CSR strategy through alignment discourse, discourse of centralized control and engagement discourse, whereas employees used discourse of detachment, discursive struggle and participation discourse. The findings advance theoretical understanding of discursive construction of an HQ imposed CSR strategy. They also have several practical implications for managers and employees as well as MNC HQs. This study also recommends several directions for future research into CSR strategy discourse.

Keywords: *Corporate Social Responsibility (CSR), discursive construction by organizational actors, CSR strategy discourse, HQ imposed CSR strategy, HQ-subsidiary relationship, Multi-National Corporations (MNCs)*

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1. Introduction

1.1. Background

An increasing number of academic studies indicate that humanity is exploiting planet earth to such an extent that it is no longer bearable. It is often argued that firms are the main cause of these environmental problems (Casey & Sieber, 2016). Hence, it is becoming increasingly vital for organizations to envisage ways of producing and distributing their products as well as delivering their services in a more sustainable manner. In this respect, Corporate Social Responsibility (CSR) is seen as a necessity for companies for their long-term survival (Stojanovic et al., 2020), as it meets the needs of current generations without compromising the needs of future ones (Cachón-Rodríguez et al., 2021). CSR concerns organizations' voluntary actions that "appear to further some social good, beyond the interests of the firm and that which is required by law" (Opoku-Dakwa et al., 2018, p. 1). These CSR activities should not be part of a one-off campaign but, instead, should be incorporated into organizational strategies (Miller, 2022; Scheyvens et al., 2016).

This research focusses specifically on CSR strategy. A CSR strategy is a strategy that integrates social and environmental concerns in organizational operations and in its interaction with its stakeholders (Dahlsrud, 2008). In organizational strategizing activities, discourse plays an important role and is essential for understanding how organizational actors make sense of and give sense to strategy and strategizing (Balogun et al., 2014; Mantere & Vaara, 2008). Mantere and Vaara (2008, p. 342) regard discourse as "linguistically mediated constructions of social reality that (re)construct concepts" taking on a constructivist approach (Joutsenvirta, 2009). This approach even sees discourse as the principle means by which organizational members construct their coherent social reality producing definitions and attaching meanings to it (Grant et al., 2004; Joutsenvirta, 2009). So, discourse does not simply mean 'talking about' reality, but it also constitutes this reality. Hence, CSR strategy, through a constructivist approach, can be seen as something that can be discursively constructed by an organization or its members (Kowszyk, 2022; Rambaree & Serpa, 2020). Accordingly, CSR strategy is a discursive construction that is created through language to determine and give meaning to organizational actions (Vaara et al., 2004).

Attention for CSR discourse within organizations has clearly grown in academic research (Bizjak, 2020; Burchell & Cook, 2006; Siltaoja, 2009). Over time various approaches to the discursive dimension have been adopted (Herzig & Moon, 2013) such as organizational discursive CSR construction through CSR self-reporting (Rambaree & Serpa, 2020), how

organizations talk about CSR in their CSR reports and if this discourse is consistent (Nielsen et al., 2007) and how an organization is discursively legitimized by its employees as a socially responsible organization (Siltaoja, 2009). Despite the previous literature, Grant et al. (2004) and Vaara et al. (2004) argue that more studies of organizational discourse are needed that focus on the discursive processes in strategizing. Research that critically examine practices of language through which organizational actors come to describe, explain or account for CSR strategy is needed, too (Joutsenvirta, 2009; Siltaoja, 2009). That is why this study combines CSR discourse research and strategy discourse research.

Further knowledge of social construction of CSR in a specific context is needed (Dahlsrud, 2008). This research particularly looks at the context of a subsidiary of a Multinational Corporation (MNC). MNCs operating in the global marketplace are confronted with the need for global CSR strategy alignment between their local subsidiaries overseas and MNC's headquarters (HQ) (Filatotchev & Stahl, 2015). This can be done through imposing the CSR strategy on their subsidiaries (Damert & Baumgartner, 2018). CSR strategic alignment within an MNC's HQ-subsidiary relationship has been examined by Ertuna et al. (2022), as well as the potential challenges MNCs might face within the HQ-subsidiary relationship (Barin Cruz et al., 2009). Furthermore, the discursive dimension within the HQ-subsidiary relationship has been investigated looking at it as a discursive struggle between key managers in an MNC, for instance (Koveshnikov et al., 2017). However, research combining these two, CSR strategy and discourse within the HQ-subsidiarity relationship, has not yet been conducted. Hence, this research not only considers CSR strategy discourse, but it also involves the HQ-subsidiary relationship in a CSR strategy context.

1.2. Theoretical and practical relevance

The theoretical relevance of this study is twofold. First, this study contributes to discourse literature. Existing literature has looked at the discursive construction of strategies (Vaara et al., 2004). Others have focused on how CSR discourse has been used to legitimize and construct organizations and/or their behaviours as socially responsible (Joutsenvirta, 2009; Siltaoja, 2009), or, for example, how company activities are discursively constructed in CSR (self-)reporting (Coupland, 2005; Nielsen et al., 2007; Rambaree & Serpa, 2020). Nevertheless, the combination of the two streams of research, discourse and CSR strategy has, according to the researcher's knowledge not been carried out before. To continue, Joutsenvirta (2009) and Siltaoja (2009) point out that research analysing the practices of language through which other organizational actors describe, explain or construct environmental and social problems is

lacking, and a more critical analysis is needed. In this study examining discourse types of different organizational actors, such as management and employees, in relation to CSR strategy bridges this gap (Kowszyk, 2022).

Second, this study relates to MNC literature by showcasing the discursive construction of HQ imposed CSR strategies. The MNC HQ-subsidiary relationship in terms of CSR strategic alignment has already been researched (Barin Cruz et al., 2009; Barin Cruz et al., 2010; Ertuna et al., 2022). In addition, the discursive dimension within the HQ-subsidiary relationship has been investigated as well (Balogun et al., 2011; Koveshnikov et al., 2017). However, Dahlsrud (2008) insists that further knowledge must be obtained of how CSR strategy is socially constructed in a specific context. Research which combines these aspects, imposed CSR strategy and discourse within the specific context of an HQ-subsidiary relationship, has not yet been carried out. This study contributes to Barin Cruz et al. (2009) who suggest to further research the relationship between HQ and the subsidiary regarding CSR strategies. Consequently, this study is bridging this gap by analyzing how CSR strategy is discursively constructed in a case of HQ imposed CSR strategy.

Lastly, this study also demonstrates its practical relevance. Due to pressures on organizations to become more socially responsible, an increasing number of organizations have to incorporate CSR strategy into their core business (Silva, 2021). Performing a detailed analysis of discursive CSR strategy construction in a social context of HQ imposed CSR strategy, highlights core discourses by organizational actors that are central when constructing CSR strategy within an organization (Kwon et al., 2014). This will allow managers and employees in similar social contexts to become more aware of how they can shape the imposed CSR strategy with their discourse within the HQ-subsidiary relationship.

1.3. Research aim and Research question

The objective of this research is to investigate how organizational actors, specifically management and employees, construct CSR strategy through discourse in a context in which the CSR strategy has been imposed from a higher organizational level, namely an MNC's HQ. Thus, the following research question has been framed:

How is CSR strategy discursively constructed by management and employees in a case of HQ imposed CSR strategy?

1.4. Outline

In the next chapters of this thesis, a literature overview will be given of research relevant to this study. The literature encompasses CSR strategy, CSR strategy discourse and HQ imposed CSR strategy. Chapter three will elaborate on the case study research methodology, including research method and design, selection criteria for the empirical material, material collection, empirical material analysis, quality of the research and research ethics. Chapter four will present the research findings. These findings will be discussed in chapter five in terms of theoretical, practical and managerial implications as well as research limitations and recommendations for future research. The conclusion will be presented in chapter six.

2. Theoretical Framework

2.1. Defining CSR and CSR strategies

Over the last decades, the popularity of the concept of Corporate Social Responsibility (CSR) in management and research has risen and the amount of literature written about CSR has been expanding, as well as the heterogeneity of its definitions (Crane et al., 2013). Some definitions refer to CSR as "actions that a firm engages in that appear to further some social good, beyond the interest of the firm and what is required by law" (McWilliams & Siegel, 2001, p. 117). Matten and Moon (2004, p. 4) include a different view on CSR that emphasizes its contextual aspect: "CSR is a cluster concept which overlaps with such concepts as business ethics, corporate philanthropy, corporate citizenship, sustainability, and environmental responsibility. It is a dynamic and contestable concept that is embedded in each social, political, economic, and institutional context". Within the multitude of definitions given to CSR (Dahlsrud, 2008; Zhao et al., 2022), this research defines CSR as " a way for a corporation to acknowledge and take responsibility for its actions that affect the market, its employees (workplace), society and the natural environment" (Księżak & Fischbach, 2018, p. 96).

The integration of CSR activities by large companies, but also smaller firms, into their business strategy, is referred to as CSR strategy. "Companies with a CSR strategy integrate social and environmental concerns in their business operations and in their interaction with their stakeholders" (Dahlsrud, 2008, p. 11). Most large companies, and even smaller firms, are reporting on CSR and it is repeatedly promoted as a core area of management, next to finance, marketing and HR (Crane et al., 2013). Strategizing CSR arose in the late 1990s, as firms began intentionally leveraging sustainability to gain possible competitive advantages while simultaneously addressing stakeholder interests (Arena et al., 2018; Drucker, 1984). Consequently, CSR has become an important strategic tool (Nave & Ferreira, 2019), and it is predominant for organizations to gain credibility, reputation and trust (Pérez et al., 2020). According to Arena et al. (2018), there are several organizational categories that characterize a CSR strategy: balancing the relationships between CSR objectives, system boundaries, stakeholder engagement, collaborations and alliances, accountability and reporting. A CSR strategy is thus different from CSR, as it concerns the implementation and integration of the overall CSR vision by the organization into their activities. Gotsch et al. (2022) give examples of CSR strategy activities that can include protection of the environment, a fair treatment of employees or community support. Hejjas et al. (2019) and Turker (2009) mention that the activities can vary from industry to industry and can take several forms ranging from carbon

footprint reducing measures, voluntary activities to codes of conducts for employees to regulate behavior or promote CSR awareness (Gotsch et al., 2022). Finally, the right CSR strategy achieves convergence between social, economic and ecological goals and embeds these into an organization's core business (Arjaliès & Mundy, 2013; Lindgreen & Swaen, 2010).

2.2. CSR strategy and discourse

When it comes to constructing and shaping organizational phenomena, such as CSR strategizing, discourse is central (Fairclough, 2003; Mantere & Vaara, 2008). There are several definitions of discourse. It is defined by Lawrence and Phillips (2019, p. 31) as "a system of statements which constructs an object". From a language perspective, discourses are "linguistically mediated constructions of social reality" (Mantere & Vaara, 2008, p. 342), that (re)construct concepts, like strategy, and subjects by which specific social actors have to live (Vaara et al., 2004). Discourses are not just representations of social reality but important means through which beliefs, values, and norms are reproduced and at times transformed in social life (Phillips & Hardy, 2002). Discourses are also seen as a principle means by which organizations create their own social reality (Bizjak, 2020). Burchell and Cook (2006) argue that they are shaped in the context in which they take place, but also by the actors that influence them. In other words, meaning is thus created through interpretations of organizational members' perception of the world which are in turn conditioned by their social surroundings (Roseberry, 2007). In this study, discourses are seen "as specific ways of speaking of and constructing social reality" (Vaara et al., 2004, p. 4).

To continue, discourse analysis has frequently been adopted by management and organizational scholars interested in the social construction of organizational practices, such as strategy (Vaara et al., 2004). Balogun et al. (2014) mention that scholars have taken several discursive approaches to studying strategy in context and analysing how discourses play an essential part in understanding how organizational actors make sense of and give sense to strategy and strategizing. For example, Vaara et al. (2004) look at the discursive construction of strategies within an airline company. Furthermore, research by Tavella (2021) looks at the discursive construction of participation in top-down strategizing in a Scandinavian University. Managers were found using discursive mechanisms to construct participation by assigning responsibility for projects to different actors (Tavella, 2021). Additionally, Mantere and Vaara (2008), look at what kind of discourses impede or promote participation. Participation could be impeded by discourses of mystification, such as a strategy metaphor like 'vision', whereas

concretization discourse promoted participation (Mantere & Vaara, 2008). Hence they show that strategy can involve alternating and sometimes conflicting discourses (Mantere & Vaara, 2008).

Within CSR research, various approaches to the discursive dimension have been adopted as well (Herzig & Moon, 2013). Rambaree and Serpa (2020), for instance, investigated how CSR is discursively constructed in CSR self-reporting and argue that the discourses contained in CSR self-reporting contribute to producing what a company is, what CSR is, and what type of social issues companies can be expected to engage in. Nielsen et al. (2007, p. 26) also looked at CSR reporting and investigated "what organizations say and how they say it when reporting CSR". Their research highlights discourse types that are adopted in CSR reports such as globalisation discourse, risk and compliance discourse and societal driven discourse (Nielsen et al., 2007). These discourses can also be seen on corporate websites in which the discourse used by organizations constructs their CSR activities and simultaneously legitimizes them (Coupland, 2005). Likewise, Siltaoja (2009) has explored the discursive construction of a socially responsible organization, showing, for example, how a Finnish newspaper company is discursively legitimized as a socially responsible organization by its employees that led to five types of discourse strategies: '(1) authorization, (2) moralization, (3) rationalization, (4) narrativization and (5) normalization' (Siltaoja, 2009, p. 195). In other research, some scholars view discourses of CSR as an ideological movement that is intended to legitimize and consolidate power of large organizations (Banerjee, 2008). Similarly, discourse is used as a strategic resource in order for organizations to construct itself as a supportive caretaker of stakeholders (Li, 2022), although Burchell and Cook (2006) emphasize that organizations using language referring to being a good corporate citizen, lays them open to be scrutinized by social actors, as they might change the discourse.

Finally, even though CSR strategy is considered a social construction (Kowszyk, 2022), some discourse scholars find that strategy can also be seen as constructed by discourses (Vaara et al., 2004). Adding a language perspective to CSR strategy opens up new understandings of how certain ways of talking about CSR may hinder or facilitate the direction of organizations employing their CSR strategy (Joutsenvirta, 2009).

2.3. HQ imposed CSR strategy

MNCs operate in globally dispersed units (Ghoshal & Bartlett, 1988), where different demands arise from diverse stakeholder environments, resulting in differing CSR practices and

stakeholder expectations (Maignan et al., 2005). Nowadays, MNCs are required to have explicit CSR strategies, not only at HQ, but also at subsidiary level (Barin Cruz et al., 2010). To align HQ CSR strategy with subsidiaries, a CSR strategy can be imposed, which refers to instances where a subsidiary experiences external pressures such as institutional or stakeholder pressure (Damert & Baumgartner, 2018), but also pressure by MNCs' HQ to align with their CSR strategy. Recent research has been conducted into global CSR strategy alignment between HQ and subsidiaries in different countries (Ertuna et al., 2022), uncovering mechanisms of implementation, such as bridging individual social responsibility, for alignment between MNCs' HQ and affiliated hotels in host countries. Multiple logics, deeply held assumptions and values that provide a framework for reasoning, were found that interact and collide with the global CSR logic from HQ (Ertuna et al., 2022). Additionally, Barin Cruz et al. (2010) argue that the effect of a transverse CSR structure, having a CSR directory at HQ and CSR representatives at subsidiary level, encourages consideration and integration of global and local CSR requirements by HQ and subsidiaries. Yet, when managing CSR strategies in the HQ-subsidiary relationship, several challenges for MNCs managing CSR strategies can arise that relate to governance structure, corporate ethics, and organizational learning (Barin Cruz et al., 2009).

Within discourse literature, pioneering work from Balogun et al. (2011) provided valuable insights into the sociopolitical nature of the subsidiary role evolution in MNCs (Koveshnikov et al., 2017). The research focusses on a case where HQ initiated a change in one of its subsidiaries and shows that HQ-subsidiary relations and the associated subsidiary role were (re)constructed through discursive negotiations among senior managers (Balogun et al., 2011). Additionally, research from Koveshnikov et al. (2017), further examines the HQ-subsidiary relationship from a critical discourse perspective. They highlight the linguistic and discursive nature of micro-political interactions between actors in an MNC, but they extend the discursive perspective by conceptualizing the HQ-subsidiary relationship as a discursive struggle between key managers within the MNC (Koveshnikov et al., 2017). Here, subsidiary initiatives are framed and debated by MNC managers resulting in three levels of discursive struggles within HQ-subsidiary relationships: "struggle over worldview, struggle over decisions and actions and struggle over power relations" (Koveshnikov et al., 2017, p. 260).

2.4. Conceptual framework

This master's thesis conceptual framework is based on the concepts discussed in the research question and theoretical framework. These include CSR, CSR strategy, discursive construction of CSR strategy and HQ imposed CSR strategy. The overriding theoretical construct is discourse analysis (Fairclough, 2003).

3. Methodology

This study qualitatively examines how CSR strategy is discursively constructed by management and employees in case of an HQ imposed CSR strategy. To answer this research question, a qualitative approach using semi-structured interviews, examining documents and participatory observation was considered best as these allow for a deep insight into organizational participants' points of view (Bryman et al., 2016), and their motivations, actions and the context for their beliefs: only by talking to people or reading what they have written, one can find out what they are thinking and understand their thoughts (Myers, 2013). To understand the meaning people have discursively constructed about the world and their experiences Bleijenbergh (2016) and Merriam (2002) prefer qualitative over quantitative research. Firstly, even though it has relatively fewer observation units, it does yield rich information which enables making statements about specific empirical phenomena, like CSR strategizing. Additionally, Lawrence and Phillips (2019) argue that qualitative methods are especially appropriate and almost unavoidable when focusing on the meaning of discourse, also when researchers are aiming for a well-grounded interpretation of the systematic dialogue between the researcher and the empirical material (Joutsenvirta, 2009).

3.1. Case study

In order to try to understand how organizational actors discursively construct CSR strategy, a case study was carried out. Yin (2003) defines a case study as "an empirical inquiry that investigates a contemporary phenomenon in one or more organizations where an attempt is made to study the subject matter in context" (Myers, 2013, p. 77). The central notion of a case study is that it forms a basis to develop theory inductively (Eisenhardt & Graebner, 2007). It also allows for recognizing patterns of relationships and trends among constructs and their underlying arguments (Eisenhardt & Graebner, 2007). Finally, in case study research, it is particularly important to focus on the "why" and "how" questions (Myers, 2013, p. 76), thus making a case study suitable for this thesis to answer the research question.

3.2. Case company

The case study was carried out at a food quality and business assurance consultancy in The Netherlands, named hereafter: consultancy firm. The firm was established in 1996 and now has around 220 employees. Its mission is to "*exceed the expectations of its customers through innovative, risk-limiting and process-optimising services and tools that make the world a little*

more food safe" that meet the growing awareness of their clients' customers. Its core business is consultancy, but also services in labelling, auditing, training, and digital tools are offered. In 2019, the consultancy firm was acquired by a world leader in food safety research, quality, and sustainability, named hereafter: headquarters (HQ). HQ operates in 27 countries and has over 8000 employees and 100 laboratories researching food safety worldwide. Through the acquisition, the consultancy firm benefited from HQ's scale and structure while HQ profited from the consultancy firm's in-house knowledge.

HQ is deeply engaged in sustainability, as their 2021 CSR report shows. They want their CSR strategy to be aligned with all their subsidiaries' strategies worldwide. Consequently, HQ has imposed its CSR strategy on the consultancy firm, as they have done with all their newly acquired companies. For the consultancy firm and its managers, CSR is a relatively new subject. As yet, there has not been much clarity about how the firm's employees talk about CSR strategy internally or about how managers discursively construct CSR strategy. Thus, the case company offers an intresting research setting, characterized by HQ's imposition of the CSR strategy, to analyse discourses by organizational members.

3.3. Empirical material collection and selection

3.3.1. Semi-structured interviews

For this study, semi-structured interviews were conducted (appendix 8.1., 8.2.), enabling consistency as every interviewee got nearly the same type of questions, which increases the reliability of the research (Bleijenbergh, 2016). Furthermore, semi-structured interviews take a "story-telling" approach (Mantere & Vaara, 2008, p. 12), allowing interviewees to talk freely about CSR strategy by adding insights they might find important but the interviewer did not know of previously (Mantere & Vaara, 2008; Myers, 2013). Discourse analysis based on interviews has frequently been done by various researchers and proves to be a useful method to assess dialogue (Mantere & Vaara, 2008; Štumberger & Golob, 2015; Vaara et al., 2004).

In total, 16 interviews were held, with 12 employees representing a cross-section of their consultancy firm's personnel and with four managers involved in developing the consultancy firm's CSR strategy (appendix 8.3.). Three interviews were held on site at the consultancy firm and the remaining interviews were conducted via Teams. The interviews were conducted in Dutch and lasted around 20 to 45 minutes and were recorded and transcribed by the researcher. The categorization of organizational actors into distinct groups of management and employees is due to their roles within the firm and their responsibilities regarding HQ: managers need to

implement the HQ CSR strategy and strategically align it with their own strategy. Employees occupy a more recipient-oriented position in relation to the CSR strategy and they are more distant from HQ.

3.3.2. Documents

Next to holding interviews, documents were collected entailing written CSR reports, web site information from both HQ and the consultancy firm and PowerPoints by the consultancy firm (appendix 8.4.). They show how the consultancy firm and HQ communicate about CSR in writing and help gain relevant, specific and comprehensive information on the case (Yin, 2003). These documents were used to analyse the HQ-subsidiary relationship discourse. They also served to contrast the written HQ CSR report with management and employee discourses. This helped in coding and finding the discourses in this study.

3.3.3. Participatory observation

Participatory observation entails attempting to observe "situations and processes within organizations and the environment of the organization in such a way as you see it for the first time" (Bleijenbergh, 2016, p. 90). At the consultancy firm, one such observation was held during a CSR sponsor group meeting, providing insight into the interaction between group members, their discourses and viewpoint on CSR, without having predefined questions (Yin, 2003). The implementation of CSR sponsor groups was mandated by HQ, hence examining the linguistic interactions in the sponsor group helped reveal discourses that relate to the HQ-subsidiary relationship during coding.

3.4. Empirical material analysis

Apart from following an inductive approach, the qualitative case study method can also be described as a more open-minded and exploratory approach (Mantere & Vaara, 2008; Myers, 2013). This study seeks to analyse the discursive construction of CSR strategy. Examining discourses through discourse analysis investigates how social actors, for instance, people or organizations, shape their social reality by means of text or conversation (Bleijenbergh, 2016). Hence, discourse analysis was carried out of semi-structured interviews, documents, and participatory observation, examining in detail the organizational language and construction of meaning around strategy (Myers, 2013), which is relevant to the analysis to discover emerging discourses (Coupland, 2005).

As mentioned above, the bulk of empirical material comprised interviews, which was the main source of information to help discover and code management and employee discourses. Additionally, the documents served to examine the correspondence between HQ and the consultancy firm's CSR strategy reporting. Finally, the participatory observation was performed to also help code discourses providing an authentic insiders' perspective into better understanding the CSR strategy alignment between HQ and the consultancy firm.

Prior to coding the empirical material, a variety of discourse research was reviewed to establish a foundational understanding of the array of discourse types documented in the literature and in what kind of settings these discourses were identified, especially in relation to CSR strategy. This array of discourse types in the literature did not really guide the researcher to code the material but did allow for a better perception of how to analyze discourses. The empirical material was coded following the Gioia method , which comprises 1st-order concepts, 2nd-order themes, and aggregate dimensions (Gioia et al., 2013). Simultaneously, the ATLAS.ti tool was employed to support the process. The first order concepts are based on the interviewees' terminology, with little attempt to categorise (Gioia et al., 2013), while noting down aspects such as single expressions or phrases that catch attention in the texts (Itänen, 2011). The analysis was continued by closely reading the empirical material, paying particular attention to the vocabulary and arguments deployed. Moreover, linguistic features such as metaphors, normative expressions, and possible contradictions were examined (Itänen, 2011). Then similarities and differences within these concepts were differentiated, grouping together emerging discourse themes that "stood out" as themes (Gioia et al., 2013, p. 20). These themes were clustered into aggregate dimensions. Finally, a coding tree was built (appendix 8.6. and 8.7.) which provides a graphic representation of the material processed from raw data to themes and dimensions (Gioia et al., 2013). It was only after coding the material, that the researcher compared the emerging discourses to existing literature.

Through collecting different empirical material and systematically comparing these materials, triangulation was achieved allowing for a comprehensive understanding of phenomena (Patton, 2000), thus enhancing the quality of the research (Bleijenbergh, 2016). In particular, the researcher was able to compare what was written in documents to what was being said in interviews or during observations and distinguish essential characteristics of the strategy discourses employed by organizational actors in the consultancy firm (Mantere & Vaara, 2008).

3.5. Quality of the research

To assess the quality of qualitative research, internal and external validity, reliability, and reflexivity must be assured. Firstly, internal validity implies that the researcher measures what he or she wants to measure (Bleijenbergh, 2016). To seek internal validity, the research is going back and forth between theory and empirical material. Secondly, external validity concerns whether the results are generalizable to a bigger population (Bleijenbergh, 2016; Patino & Ferreira, 2018), which, in case study research, is difficult to determine and nearly impossible due to the single object that is being studied. However, Bleijenbergh (2016) suggests that, even though the literal outcomes of a case study might not be generalizable, the possible patterns or types discovered might be.

Thirdly, reliability refers to the replicability of the analysis and results, but this definition is challenging in qualitative research, so relating reliability to consistency is more useful (Leung, 2015). To enhance the consistency of this research, the researcher ascertains that the methodology chapter is carefully thought out and that choices made within the research process are accurately justified and presented (Bleijenbergh, 2016).

Finally, reflexivity acknowledges one's role as a researcher, thus taking responsibility for how they might affect the research setting, the way people were being studied, questions that were asked, how empirical material collection was done and how this material was analyzed and interpreted (Dodgson, 2019). Reflexivity also addresses the researcher's past experiences, prior knowledge, assumptions, and beliefs in relation to the research topic. In this respect, some knowledge regarding CSR strategy implementation was already gained during previous bachelor internships. However, extra care was given to not letting it influence during the interviews and direction of the research process.

A limitation can be that interviewees might give "socially accepted answers" to interview questions (Bleijenbergh, 2016, p. 119). This would interfere with the research quality as these answers might not contribute to answering the research question. A way to curb this is by asking the interviewee explicitly to be open and honest. Additionally, within interviews, the researcher might actively take part in asking questions which might deviate from the discourse in its 'purest form', however "it is the analysis of text and the transcribed interview that gains attention, and not how the performance of the interview itself can enrich and affect the analysis" (Cruickshank, 2012, p. 43)

3.6. Research ethics

In research, adhering to particular research ethics is crucial. Brinkmann and Kvale (2017) consider ethical guidelines to be informed consent, confidentiality, and the researchers' role. Myers (2013, p. 49), defines research ethics in qualitative studies as the "moral stance that involves respect for and protection of the people actively consenting to be studied". Additionally, in qualitative studies, while conducting semi-structured interviews, performing document analysis, doing participatory observations and analyzing empirical data, four ethical principles are at stake: truthfulness, thoroughness, objectivity and relevance (Myers, 2013). Firstly, truthfulness means that if researchers purposefully lie, it is unethical. Secondly, thoroughness entails researchers having to be methodologically thorough and not be cutting corners. Thirdly, objectivity aims for researchers to not allow their own values or biases affect their study. Finally, relevance encompasses research never to be conducted for pointless, wasteful purposes. For this study the ethical principles stated by Brinkmann and Kvale (2017) and (Myers, 2013) were adhered to. Firstly, all interviewees were asked for their consent to participate in this research in the first place and to be recorded during the interview. Secondly, they were carefully informed about the research topic, its purpose, and the goal of the interviews before the interviews started. To continue, they were made aware that their answers would be processed anonymously replacing their names with 'manager' or 'employee', followed by a number: *manager 3.* Moreover, they were assured that at any moment they could withdraw from the interview process. Finally, the researcher's role is considered by taking into account the ethical judgements and making sure that the findings presented are accurate and are free of plagiarism and complies with scientific integrity (Brinkmann & Kvale, 2017).

4. Findings

This chapter presents this study's research findings based on the inductive analysis of the discourses that emerged from semi-structured interviews, document analysis and participatory observation (appendix 8.6. and 8.7.). The findings show that management as well as employees have their own discourses that construct the consultancy firm's CSR strategy within the context of it being imposed by HQ. At both management and employee level, three discourses were established. Managers construct the imposed CSR strategy through alignment discourse, discourse of centralized control and engagement discourse. Employees construct it through discourse of detachment, discursive struggle, and participation discourse. The discourses will be further elaborated on and supported by quotations in the corresponding sections in this chapter.

4.1. Management perspective

In this section, the three management discourses constructing the HQ imposed CSR strategy are presented (appendix 8.6.).

4.1.1. Alignment discourse

First, managers discursively construct the CSR strategy through a discourse of alignment. They try to balance the divergent viewpoints that exist within the management team and the discrepancy between HQ and subsidiary managers' drivers to adopt CSR strategy.

4.1.1.1. Balancing divergent views on CSR strategy

The interviews clearly revealed an interplay of divergent viewpoints within management's discursive construction of the CSR strategy. One of the views concerns financial considerations. There is tension between sticking to the budget and allocating resources to execute the CSR strategy, as one manager describes: "I am very sceptical about the CSR strategy, it all costs money" (man. 3) and when asked if the manager would suggest any CSR strategy improvements his answer was "I do not have any, it is all expensive anyway" (man. 3). From another angle, managers find the CSR strategy to be ambiguous or even hypocritical: "we are all highly educated people and value sustainability, but there is this hypocrisy because we drive electric but then we throw trash on a heap" (man. 2). This also relates to questions about what the CSR strategy benchmark might be: "we do not use gas, but are we then 'cleaner' than other offices that do use gas?" (man. 1). The alignment discourse also addressed the trade-

off managers feel they have to make to invest in the CSR strategy - not only financially, but also when it comes to allocating time to other managers or personnel to develop the CSR strategy at the consultancy firm: “there is always a trade-off I have to make to invest energy in the CSR strategy. I can check 80 small suppliers’ code of conduct to see if they align with our strategy but then, what do I have accomplished? It takes more time than it yields anything” (man. 1). However, he does think “CSR is a commendable endeavour” (man. 1) while another manager says: “I think that for our management team CSR is an important point on the strategic agenda” (man. 2).

4.1.1.2. Discrepancy between HQ and subsidiaries managers’ drivers to adopt CSR strategy

HQ is motivated to adopt a CSR strategy because they want to “address climate change and diversity and inclusion” (CSR report 2021 p.4). However, the consultancy firm’s managers may have other drivers to adopt the CSR strategy. Some managers believe that the organization “will have a disadvantage if CSR is not integrated in the firm’s overall strategy” (man. 3). This motivation does not seem to be intrinsically driven but is perhaps more driven by competition or the need to stay relevant. Moreover, manager 2 mentioned that managers also use the CSR strategy to appeal and attract younger generations to come and work for them, positioning the CSR strategy as a branding tool. This shows a utilitarian motivation rather than an intrinsic one. Others indicate that “I do not care at all about the CSR strategy, really” (man. 3) or “I could better have put my time somewhere else than checking suppliers. Maybe… like… every afternoon walking around with a stick to pick up plastic” (man. 1). This narrative demonstrates that CSR strategy is being slightly ridiculed and displays a sense of frustration of simply covering administrative CSR strategy aspects.

4.1.2. Discourse of centralized control

Managers also discursively construct the CSR strategy through discourse of centralized control, which revolves around a narrative of HQ ‘must-do’s’: it is dominated by managers who construct the HQ imposed CSR strategy as if they are ticking off a ‘must-do’ checklist. This is evident in management’s decision making and their implementation of the CSR strategy within the consultancy firm.

4.1.2.1. Narrative of 'must-do's'

Within HQ's CSR report, they insist on "engaging the entire organization (with all geographies and functions) to address our material topics with concrete projects and actions. We will keep deploying these projects and tracking their positive impact" (CSR report 2021). This quote emphasizes the comprehensive engagement HQ wants from their subsidiaries. The projects that HQ is referring to are recognized by one consultancy firm manager as "the CSR sponsor groups. HQ told us there needed to be a CSR sponsor group, so we created one" (man. 2). Also, "HQ explicitly communicates about the establishment of a CSR sponsor group, so I got the task to form the group and get other people to join in" (man. 1). These quotes show that the directive to create sponsor groups came from HQ and managers deploy a discourse that underscores HQ's imposition. HQ's CSR report also demonstrates that the recreation of the corporate sustainability organization was under the sponsorship of HQ's CEO (CSR report 2021 p. 13). The strong emphasis on the CEOs vision is also noticeable in one consultancy firm's manager's centralized control discourse: "I know that HQ's CEO really wants CSR to be on the strategic agenda, so he will 'hunt you down' to make it happen" (man. 2). Clearly, HQ's CEO wants their subsidiary's own strategy to be in line with their CSR strategy. Additionally, managers' centralized control discourse displays a narrative of 'must-do's': "CSR strategy is important for us but mostly from the perspective that HQ considers it to be important. We must implement the CSR strategy and it must be in line with HQs vision" (man. 1). This also became apparent while observing the CSR sponsor group meeting. The goal of that meeting was to align the subsidiary's strategy with HQ in terms of CSR. The main discourse expressed at the meeting was that HQ has a CSR policy: "better food, better health, better world" (CSR report 2021 p. 3) and that the consultancy firm "is obliged to execute that policy" (observation 1). During the meeting, manager 1 came across as stressed because the manager needed to communicate to HQ what was being discussed during this meeting: "we are obliged to report back to HQ, and they have to give approval, but we find it difficult to align their focal points with our norms and values" (man. 1). This emphasizes the accountability and oversight HQ tries to maintain over the subsidiary's CSR strategy execution, thus affecting managers' discourse. To continue, certain business decisions, such as the acquisition of a new agri-food sustainability consultancy firm, were directed from higher HQ levels and were displayed in managers' discourse: "the acquisition of that firm was attributed to the wishes of HQ" (man. 14), further illustrating the significant role HQ plays in driving strategic decisions to be aligned with their CSR strategy. Finally, a sponsor group member mentioned that during

a CSR sponsor group meeting a manager said, “we can always fall back on HQs CSR strategy vision” (int. 13). This reliance shows that the consultancy firm’s strategic direction of CSR is determined by adhering to HQ directories rather than their own.

4.1.3. Engagement discourse

This final discourse type shows the discursive construction of CSR strategy by managers engaging employees to become more involved in the strategy. This division from other aggregated dimensions is made because this discourse emphasizes the employee aspect of strategy.

4.1.3.1. Employee involvement by management

Management really wants to involve their employees in the CSR strategy implementation but is also struggling to achieve their engagement. First, “employees are encouraged to come up with sustainable ideas and submit them to us” (man. 2). In this way, management demonstrates a collaborative narrative by highlighting their active role in CSR strategy employee involvement. Managers who are a member of the CSR sponsor group emphasize that “we want to disclose more to other people what we are doing in the sponsor group because I think that they [our employees] are not really aware of it” (man. 14). At the same time, manager 1 mentions: “I don’t want to dictate the CSR strategy and say what others should do”. This is quite remarkable coming from a manager as it indicates a shift in discourse from a more directive approach towards facilitating employee-driven initiatives. This may be related to management struggling to achieve employee engagement, as another manager outlines that: “many employees do not take any initiative to become more involved” and that this “depends on their personal interests and sometimes it is just not there, which makes it harder to involve employees” (man. 2). According to manager 1, some employees also feel that the CSR strategy is a marketing stunt, which might hinder employee engagement.

4.2. Employee perspective

This section shows three discourse types that employees use to construct the imposed CSR strategy by HQ (appendix 8.7.).

4.2.1. Discourse of detachment

This first employee discourse type is discourse of detachment. This type was aggregated based on the various interview extracts relating to some form of employee disconnection from the consultancy firm's CSR strategy.

4.2.1.1. Perceived disconnection

To start with, quite some employees revealed they did not know the term Corporate Social Responsibility at all. Neither was it meaningful to them. "I am not familiar with the term CSR, to me it doesn't really say much" (int. 5). When asked if they could describe the CSR strategy or were aware of it, employees had some difficulties. "Am I aware of the CSR strategy? Barely, barely…" (int. 10). Apart from not knowing the CSR strategy, employees sometimes chose to distance themselves when it was discussed: "when people talk about CSR strategy during lunch or whatever, I tend to leave and go for a walk because I am not really interested in hearing that" (int. 15). Also, "if a company does not have a CSR strategy, then I do not think that that organization is immediately written off" (int. 16). This discourse suggests that the CSR strategy is not perceived as a necessity. Moreover, some interviewees convey a sense of detachment from the CSR strategy, too, as they identify the strategy as solely determined by higher management: "management and the CEO determine the CSR strategy and we just follow it" (int. 4). This is also expressed by employees saying that the distance between their work and HQ's strategy has become bigger ever since the consultancy firm's takeover. "It continues to become more difficult to talk to HQ; I think that there are other people above me that can do that" (int. 8). Another recurring sentiment is that employees feel that the CSR strategy is totally disconnected from their day-to-day work activities. No aspect of the CSR strategy is integrated within their responsibilities, and their work actually does not involve CSR. For employees this results in a perceived lack of relevance of the CSR strategy: "I do not really see the connection between my work and CSR strategy" (int. 6) and the CSR strategy "is not interesting for our team from a professional point of view" (int. 15). This could be due to the CSR strategy "rarely being placed on the agenda of organizational meetings" (int. 4) or because some employees are not a sponsor group member: "I am not a CSR sponsor group member thus I am also not involved at all with the CSR strategy" (int. 16). Furthermore, because of the size of the consultancy firm and HQ's international operations, some employees experience that: "it is difficult to involve everyone because we also are a very large organization, and the CSR strategy comes from HQ, which stands even further away from us" (int. 5).

4.2.2. Discursive struggle

The second employee discourse type constructs the CSR strategy expressing employees' struggle due to their critical evaluations of and doubts about the practical feasibility of the CSR strategy.

4.2.2.1. Critical evaluation of CSR strategy

A prevailing sentiment among employees is the vagueness and ambiguity associated with the term CSR: "I think CSR is a term that is quite vague and unusable. I have my remarks about it" (int. 12). Additionally, the theme of ambiguity continued to resonate among employees, as interviewee 7 states: "the CSR strategy is very unclear to me, there are so many aspects that you must consider. HQ wants to change the environment, basically the world, and minimize their footprint. But at the same time, they also want to grow and become more profitable. I do not see those things together, that is what makes the CSR strategy ambiguous". Contrastively, many employees stated that they think organizations need a CSR strategy to contribute to a better world, but that, according to them, it is difficult how to contribute correctly. Likewise, the vagueness of the term CSR seems to make the CSR strategy sound insignificant to employees due to its decrease in importance: "I know somewhat what it means, but I do not find it that interesting" (int. 12). Moreover, even though employees do not immediately say 'no' to sustainability, they do have their doubts whether the CSR strategy is sincere: "I sometimes find it difficult to believe whether CSR really comes from the heart, or whether the organization does it because it is 'expected' by society" (int. 5). According to them, CSR strategy should not be a one-off initiative; instead "it must really be in an organization's DNA." (Int. 8). This also relates to the authenticity of the CSR strategy that is being questioned by the employees, linking it to greenwashing practices: "I do feel that the CSR strategy might start to feel like greenwashing if we do not watch out, by only saying 'look how well we act" (int. 6). Here, the consultancy firm's intentions adopting HQ's CSR strategy are assessed by employees through a critical discursive lens. Clearly, HQ wants to "drive the necessary changes" (CSR report 1), while employees still express a CSR strategy discourse of struggle.

4.2.2.2. Doubts about feasibility of practical CSR strategy goals

The feasibility of the consultancy firm's practical CSR strategy goals is part of frequent employee conversation topics. Even though some employees are quite disconnected from the CSR strategy, they are aware of its practical implications: "I do not really talk about CSR strategy, but I do know that our office has a green roof or that we need to change our car fleet" (int. 6). Yet, for some employees the concept of CSR strategy seemed to just revolve around acquiring electric cars: "when we talk about CSR strategy, it is usually about getting a new electric car" (int. 7). Also, some employees voiced their reservations regarding the feasibility of the CSR strategy goals, and particularly the adoption of these electric cars. Concerns were raised regarding the limited range of the vehicle and the lack of infrastructure at their homes to charge electric cars: "I do not have space for a charging station in my front yard and I am not sure if the CSR strategy objectives are feasible in practice, because the range of an electric car is quite limited, and we have to go to clients all over The Netherlands" (int. 9). This suggests that employees' construction of the CSR strategy is closely tied to tangible, observable changes that directly impact employees' lives, rather than broader societal issues that HQ wants to tackle such as "how our business activities can support the United Nations' sustainable development goals" (CSR report 2021).

4.2.3. Participation discourse

The third discourse type revolves around the employee discourse of participation: how they would like to participate in CSR strategy, and the consultancy firm's open culture that enables them to participate.

4.2.3.1. Employee involvement

To begin, almost every interviewee stated that there are opportunities in the organization to suggest sustainable ideas to their respective managers: "if you have points, you can just bring them up; I proposed a cycling plan to stimulate me and my colleagues to use the bike more often" (int. 16). This underscores employees' sense of ownership and participation as they have the feeling that they can contribute to the CSR strategy. Some employees did not know a lot about the organizational CSR strategy, but expressed their interest in it: "honestly, I don't know the CSR strategy, but I'm curious what it entails" (int. 4). This employee discourse suggests a willingness to know more about the CSR strategy. To continue, employees can voluntarily sign up for the CSR sponsor group to contribute to the CSR strategy implementation: "people can

be invited for the sponsor group, but you could also indicate yourself that you would like to contribute. I do see that you can influence CSR strategy by being a sponsor group member" (Int. 7). Interviewee 13 explains why they joined the sponsor group: "I thought the sponsor group to be very interesting. It fits in nicely with what I think is important for a company. By participating in the group and thinking along with the strategy and the choices that are made there, I can make a nice contribution." Additionally, some employees are expressing their desire to participate in the CSR strategy implementation. However, this not due to HQ's wish "to onboard all the people, to raise awareness about climate change" (CSR report 2021 p.17). On the contrary, employees hint that the opportunity to take part comes from the consultancy firm's open culture, which allows them to discuss participating in the CSR strategy in the first place as interviewee 8 stresses: "I think that there is a very transparent, involved and open culture here". Some employees highlight that the company culture fosters an environment where there is open informal communication, even up to CEO level: "I can email the CEO if I want to" (int. 4). Another example of the open company culture, judging from the participatory observation, was the informal communication style between managers and employees, which showed characteristics of a flat hierarchy. Members were speaking very informally, were talking over each other, cracking jokes, and sometimes making fun of each other. A manager was struggling to come up with the three sustainability pillars (better food, better health, better world). In reply, another sponsor group member said: "manager X, you still don't know these pillars off the top of your head? Haha" (participatory observation), which made everybody laugh. An environment where employees feel that they can participate, and the informality of conversations, seems to foster an open dialogue that increases employee involvement as can be seen in employees' participation discourse.

Table 1 *Discursive construction of HQ imposed CSR strategy by organizational actors*

Type of discourse	Organizational actor	Key discursive elements that construct CSR strategy
Alignment discourse	Management	Balancing the divergent viewpoints that exist within the management team and the discrepancy between HQ and subsidiary managers' drivers to adopt CSR strategy
Discourse of centralized control	Management	Conforming to HQ demands via a narrative of HQ 'must-do's' evident in management's decision making and implementation of the CSR strategy within the consultancy firm
Engagement discourse	Management	Engaging employees to become more involved in the CSR strategy
Discourse of detachment	Employees	Perceiving disconnection from the CSR strategy because of CSR strategy unawareness and lack of CSR strategy integration in work activities
Discursive struggle	Employees	Critically evaluating CSR strategy and doubting the feasibility of the practical CSR strategy goals
Participation discourse	Employees	Claiming their company's open culture to enable them to be involved in the CSR strategy and propose sustainable ideas

5. Discussion

This discussion provides the theoretical and practical implications of this study, followed by possible limitations and some recommendations for future research.

5.1. Theoretical implications

The findings of this study contribute to CSR strategy discourse literature in various ways. Previous studies, such as Vaara et al. (2004), have focussed on several types of discursive practices that characterize strategizing. This study contributes to these studies by identifying six additional types of discourse that construct strategy, specifically CSR strategy that is imposed by HQ. The following sections will show how some of these discourse types for both management and employees are in line with existing literature and how they extend it.

Firstly, one of the management discourses identified in this study is the discourse of centralized control where managers perceive the CSR strategy as a narrative of HQ 'must-do's'. This narrative seems to be in line with the mystification discourse from Mantere and Vaara (2008), where the strategy is also portrayed as a "direction" set by top management (Mantere & Vaara, 2008, p. 347). Furthermore, this study's employee participation discourse reflects aspects of dialogization and self-actualization discourse, which involves bottom-up teamwork and where genuine participation is called for respectively (Mantere & Vaara, 2008). Next, this study's employees' discursive struggle involving critical evaluation of and doubts about the CSR strategy feasibility resembles the "moralistic discourse of the truth" from Joutsenvirta (2009, p. 247), where organizations' CSR actions were questioned and thought to be hypocritical. This study's critical evaluations and doubts show that employees oppose, question and scrutinize the CSR strategy, which is similar to what Burchell and Cook (2006) claim.

Secondly, this study's findings extend CSR discourse and strategy discourse research by focussing on a combination of these two fields of research, namely CSR strategy discourse. Some scholars within CSR discourse found that discursive construction of a company image is relatively straightforward (Coupland, 2005; Li, 2022). However, when it comes to the discursive construction of an imposed CSR strategy, this research finds that through discourse of detachment, organizational actors, particularly employees, encounter challenges in fully comprehending the contents of the CSR strategy. They sometimes felt disconnected and faced difficulties in grasping the CSR strategy's essence and translating it into concrete mental images or concepts. Additionally, Tavella (2021) found that managers were using discursive

mechanisms to construct participation. This study's management engagement discourse is closely related to this, as managers try to involve employees in the CSR strategy. Moreover, this study adds to this by discovering that also employees construct CSR strategy through participation discourse. Finally, this study's findings contribute to the overview of CSR discourse research from the last decade, made by Kowszyk (2022), in which he identifies a lack of organizational actor perspective in CSR discourse research. This research adds two new organizational actor perspectives to CSR strategy discourse research namely management and employee discourses.

Thirdly, this study also contributes to MNC literature. In this field it combines both the MNC HQ-subsidiary CSR strategy perspective (Barin Cruz et al., 2009; Barin Cruz et al., 2010) and the MNC HQ-subsidiary discourse perspective (Balogun et al., 2011). Next, Koveshnikov et al. (2017) established a discursive struggle over power relations between key managers in an MNC regarding the HQ-subsidiary relationship. This study acknowledges this struggle by identifying a discourse of centralized control where the consultancy firm's managers also discuss the hierarchical lines of reporting to HQ and its control and autonomy over the CSR strategy in relation to HQ (Koveshnikov et al., 2017). Furthermore, Ertuna et al. (2022) look at the strategic alignment between HQ and its subsidiary in terms of global CSR strategy. This study extends this strategic alignment by identifying strategic alignment discourse at the subsidiary's management level when the CSR strategy is imposed by HQ. This discourse perspective shows that managers are discursively constructing the CSR strategy by balancing divergent views on CSR strategy within the consultancy firm. Moreover, the perspective displays that managers' drivers to adopt HQ CSR strategy are different than HQ's.

5.2. Practical and managerial implications

This study's detailed discourse analysis has highlighted discourses from organizational actors that construct the HQ imposed CSR strategy. A commonly held belief is that discourses can be used as a persuasive tool by managers (Bruce et al., 2011). Consequently, if managers working in the consultancy firm or managers working in a similar HQ imposed CSR strategy context as the case organization, continue to construct the CSR strategy as a mere obligation ('must-do'), it might negatively affect their subordinates' perception of the CSR strategy and not persuade them to be involved in it at all.

Secondly, when a CSR strategy is imposed, employees and managers may differ in their levels of involvement and participation which might create alignment problems with HQ. Exploring both management and employee CSR strategy discourses helps enable MNC

organizations to tailor engagement strategies and cultivate a sense of ownership among actors in order to enhance HQ-subsidiary alignment.

Finally, this study has the potential to help practitioners understand not only how their discursive practices have an effect on others, but also how their own influence is in turn conditioned by the situation within which they act. Thus, it is important for both managers and employees to understand that they are influential participants in the CSR strategy discourse. Their discourses are not only effective ways of persuasion, but they also serve as means of conveying information, enlisting actions, or making decisions. It is meaningful for HQ to sit down with the subsidiary managers and see how they can collectively enhance management's grasp of and alignment with the CSR strategy, fostering a more coherent understanding of it that can resonate with employees as well.

5.3. Research limitations and recommendations for future research

While this study has provided various insights into different discourse types that construct CSR strategy in case of an imposed CSR strategy, some research limitations and recommendations for future research will also be considered.

Firstly, a single case study has been conducted at a consultancy firm. Hence, the external validity and thus generalizability of the research may be jeopardized due to the context-specific information (Bleijenbergh, 2016). Therefore, more case studies could be conducted to replicate the current study, as other organizational actors in other organizations operating in other industries might differ in terms of their discursive construction of HQ imposed CSR strategy.

Secondly, in this study some employee discourse types express a feeling of detachment. However, the scope of this research was not to investigate the antecedents of discourse types like these. It would therefore be interesting for future research to combine employee CSR strategy discourse with other theories about sense-making or employee engagement in relation to CSR strategy and examine what the antecedents of employee discourse of detachment are.

Thirdly, the unique context of this case study, a CSR strategy which is imposed by HQ, opens doors for future research to contribute to MNC literature by further exploring the HQ-subsidiary CSR strategy relationship from a discourse perspective. For instance, it would be interesting to examine other international HQ's subsidiaries to find out if there are any cross-cultural differences within these subsidiaries' discourses.

Fourthly, HQ's CSR strategy has just recently been imposed on the consultancy firm. Consequently, the CSR strategy discourses that have emerged now, may just be 'snapshots'.

The discourses may evolve over time as the case organization continues to further integrate CSR strategy into their organization. Therefore, a longitudinal case study would provide even further insight into the discursive CSR strategy construction among organizational members in an HQ imposed CSR strategy context.

Finally, when this study was carried out there was no research to date connecting CSR discourse and strategy discourse within the specific context of imposed CSR strategy in an HQ-subsidiary relationship. Hence, it would be of value to explore CSR strategy discourse in other contexts, for instance, in non-HQ imposed settings or in organizations where bottom-up CSR strategy initiatives are central.

6. Conclusion

This qualitative research study has examined the discursive construction of an HQ imposed CSR strategy by organizational actors, specifically management and employees. The following research question was developed: *How is CSR strategy discursively constructed by management and employees in a case of HQ imposed CSR strategy?* Through empirical material analysis, in total six discourses that discursively construct CSR strategy within the provided context of an imposed CSR strategy by HQ have emerged at both management and employee level. First, management discursively constructs the CSR strategy by means of alignment discourse, balancing the divergent viewpoints on CSR strategy within the management team and the discrepancy between HQ and subsidiary managers' drivers to adopt CSR strategy. The second identified management discourse type is discourse of centralized control regarding meeting HQ CSR strategy demands via a narrative of 'must-do's' evident in management's decision making and implementation of the CSR strategy. The final management discourse type is engagement discourse where managers try to engage employees to become more involved in the CSR strategy. The first employee discourse type is discourse of detachment, where employees experience disconnection from the CSR strategy because they lack CSR strategy awareness and CSR strategy integration in their work activities. Secondly, employees express discursive struggle by critically evaluating CSR strategy and doubting the feasibility of the practical CSR strategy goals. The final employee discourse type is participation discourse through which employees express their company's open culture to enable them to be involved in the CSR strategy and propose sustainable ideas. This study advances understanding of discursive construction of an HQ imposed CSR strategy, which aligns with and extends both CSR strategy discourse literature and MNC literature concerning

the HQ-subsidiary relationship. Moreover, this study has practical implications for practitioners to acknowledge the influence discourse has on constructing CSR strategy, while it also emphasizes the need for a collaborative approach between HQ and subsidiary managers fostering a more coherent understanding of CSR strategy that can resonate with employees as well. This study is just a first step in the discursive analysis of CSR strategies in an HQ imposed context. Therefore, future research is needed to facilitate further understanding of the discursive construction of CSR strategy in various contexts.

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8. Appendix

8.1. Managers interview questions (Dutch version)

Mijn naam is Julia van der Meer en ik ben Master student Strategic Management aan de Radboud Universiteit. Een Master scriptie onderzoek behoort tot de eindfase van de studie. Gedurende mijn opleiding International Business aan de HAN en nu aan Universiteit, heb ik mijn focus altijd gericht op aspecten van 'duurzaamheid' en met name de implementatie daarvan in een bedrijf. Ik doe onderzoek naar hoe medewerkers duurzaamheidsstrategieën vormgeven binnen hun bedrijf.

Consultancy firm is een bedrijf dat duurzaamheid van groot belang vindt. Men wil dit verder uitbouwen en concretiseren, **maar daarbij ook graag in kaart brengen hoe die duurzaamheidsstrategie ervaren wordt door de medewerkers**.

Het doel van mijn onderzoek is dus te achterhalen **hoe en op welke manier management en de medewerkers de *Corporate Social Responsibility* (duurzaamheids-) strategie van consultancy firm vormgeven en ervaren.**

CSR = MVO → uitleggen

- Het interview zal rond de 30-45 minuten duren
- Je kan vrijuit spreken, en de resultaten zullen geanonimiseerd worden en niet herleidbaar tot personen zijn.
- Er zijn geen goede of foute antwoorden; het is mij te doen om de **eigen mening** en ervaringen.
- Vind je het goed als ik het gesprek op neem? Zo kan ik het interview makkelijker analyseren.

Laten we beginnen met een paar introductie vragen.

Inleidende vragen:

1. Hoe lang werk je al bij consultancy firm?
2. Kun je iets meer vertellen over je functie bij consultancy firm?

Strategie in het algemeen:

1. Wat versta je onder de term strategie in het algemeen? (Mantere & Vaara, 2008)
2. Heeft de bedrijfsstrategie een een bepaalde naam/titel bij jullie?
3. Wie is verantwoordelijk voor de algemene strategie opzet? *We komen hier later uitgebreider op terug*

Mijn onderzoek gaat over Corporate Social Responsibility.

CSR in het algemeen:

1. Wat vind je van CSR in het algemeen? *Niet specifiek betrokken op consultancy firm maar meer in het bedrijfsleven in het algemeen (is het een goede zaak, is het noodzakelijk, vind je het niet leuk, te veel gedoe enz.)*
2. Vind je dat CSR onderdeel moet zijn van de strategie van een bedrijf? *Nog niet met betrekking op consultancy firm*

CSR en strategy work en shaping (Mantere & Vaara, 2008) *Acquirer heeft consultancy firm overgenomen en Acquirer is veel bezig met duurzaamheid.*

1. Zou je jullie CSR-strategie kunnen omschrijven? Wat houdt het in? Wat zijn de key points van jullie CSR strategie?
2. Is voor het management CSR een belangrijk onderwerp/agenda punt?
3. Wat is jouw rol in het CSR-strategievormingsproces binnen consultancy firm? (Mantere & Vaara, 2008, participation)
4. Hoe wordt CSR in de organisatie geïmplementeerd naar de werkvloer? (top-down/bottom-up)
5. Zijn er mogelijkheden voor medewerkers om mee te denken tijdens de CSR-strategie vorming?
    a. Kunnen zij zelf vormgeven aan CSR strategie / of zelf construeren
6. Hoe denken jullie dat medewerkers de CSR-strategie ervaren? Heb je een duidelijk beeld over de mening van jullie medewerkers over CSR?
7. Wordt er gerapporteerd over CSR binnen ? En/of aan wie?

Communicatie (discourse)

1. Hoe wordt er over CSR gesproken binnen het bedrijf?
    a. Wordt het meegenomen als vergaderpunt in meetings etc.?
2. Heb je het gevoel dat CSR een veel besproken onderwerp is onder collega's? (discourse)

    a. Wordt er veel over gesproken tijdens *informele* gesprekken met collega's?
3. Hoe wordt er over CSR intern gecommuniceerd binnen consultancy firm?
    a. (Hoe wordt er over CSR gecommuniceerd naar buiten toe (extern)?)

Uitdagingen:

4. Zie je zelf verbeterpunten m.b.t. CSR strategie?
5. Hoe zie je CSR binnen consultancy firm in de toekomst? Is er een plan van aanpak?

Outro: Bedankt voor je inhoudelijke antwoorden! Heb je verder nog vragen voor mij?

8.2. Employee interview questions (Dutch version)

Mijn naam is Julia van der Meer en ik ben Master student Strategic Management aan de Radboud Universiteit. Een Master scriptie onderzoek behoort tot de eindfase van de studie. Gedurende mijn opleiding International Business aan de HAN en nu aan Universiteit, heb ik mijn focus altijd gericht op aspecten van 'duurzaamheid' en met name de implementatie daarvan in een bedrijf. Ik doe onderzoek naar hoe medewerkers duurzaamheidsstrategieën vormgeven binnen hun bedrijf.

Consultancy firm is een bedrijf dat duurzaamheid van groot belang vindt. Men wil dit verder uitbouwen en concretiseren, **maar daarbij ook graag in kaart brengen hoe die duurzaamheidsstrategie ervaren wordt door management en medewerkers**.

Het doel van mijn onderzoek is dus te achterhalen **hoe en op welke manier management en medewerkers de *Corporate Social Responsibility* (duurzaamheids-) strategie van consultancy firm vormgeven en ervaren.**

CSR = MVO → uitleggen

- Het interview zal rond de 30-45 minuten duren
- Je kan vrijuit spreken, en de resultaten zullen geanonimiseerd worden en niet herleidbaar tot personen zijn.
- Er zijn geen goede of foute antwoorden; het is mij te doen om de **eigen mening** en ervaringen.
- Vind je het goed als ik het gesprek op neem? Zo kan ik het interview makkelijker analyseren.

Laten we beginnen met een paar introductie vragen.

Inleidende vragen:

1. Hoe lang werk je al bij consultancy firm?
2. Kan je iets meer vertellen over je functie bij consultancy firm?

Strategie in het algemeen:

1. Wat versta je onder de term strategie in het algemeen? (Mantere & Vaara, 2008)

    a. Als je over strategie praat, hoe noem je dit? Hoe benoem je de strategie van consultancy firm? (how do you refer)
2. Wat is jouw of heb je een rol in het algemene strategievormingsproces? (Mantere & Vaara, 2008, participation)

Mijn onderzoek gaat over Corporate Social Responsibility.

CSR in het algemeen:

1. Ben je bekend met de term Corporate Social Responisbility?
2. Wat vind je van CSR in het algemeen? *Niet specifiek betrokken op consultancy firm maar meer in het bedrijfsleven in het algemeen (is het een goede zaak, is het noodzakelijk, vind je het niet leuk, te veel gedoe enz.)*
3. Vind je dat CSR onderdeel moet zijn van de strategie van een bedrijf? *Nog niet met betrekking op consultancy firm*

CSR en strategy work en shaping: *De perceptie van de geïnterviewde van de organisatorische praktijken bij het implementeren van de strategie en hun effectiviteit (Mantere & Vaara, 2008):*

1. Ben je op de hoogte van de CSR-strategie van consultancy firm?
2. Hoe zou je de CSR-strategie van consultancy firm omschrijven?
3. Ben je in staat om deel te nemen aan de vorming of implementatie van de CSR-strategie van de kwaliteitsadviseur? Op wat voor manier?
    a. Heb je een specifieke rol in de vertaling van de CSR-strategie op de werkvloer? Wat houdt dit in? Hoort het bij je dagelijkse taken?
    b. Kan je mee de richting van de CSR strategie bepalen (gaat ook over participation)?
4. Hoe wordt er over CSR gesproken binnen het bedrijf?
    a. Wordt het meegenomen als vergaderpunt in meetings etc.?
5. Heb je het gevoel dat CSR een veel besproken onderwerp is onder collega's? (discourse)
    a. Wordt er veel over gesproken tijdens informele gesprekken met collega's?
6. Op welke manier word je op de hoogte gehouden van de CSR strategie?
    a. Hoe wordt er over CSR intern gecommuniceerd (vanuit management) binnen consultancy firm?
    b. Zijn deze activiteiten/manieren effectief volgens jou?

7. Voel je je betrokken bij de CSR strategie van consultancy firm?

De werkomgeving *van de geïnterviewde en de* ***impact van de CSR strategie*** *daarin (Mantere & Vaara, 2008):*

1. Zijn er de laatste tijd veranderingen op je werk geweest die verband houden met de CSR strategie? Wat voor veranderingen?

Uitdagingen:

1. Ervaar je uitdagingen met betrekking tot de implementatie van CSR-strategie binnen consultancy firm?
2. Hoe duidelijk is het voor jou wat de strategie inhoudt? Kan je bij iemand terecht voor vragen?

Advies:

1. Heb je suggesties voor consultancy firm om de CSR-strategie naar de medewerkers toe te verbeteren?

Outro: Bedankt voor je inhoudelijke antwoorden! Heb je verder nog vragen voor mij?

8.3. Research participants

Table 2

Overview of research participants interviewed by the researcher

Date interview	Interviewee	Department	CSR strategy involvement
19-04-2023	Manager 1	MT/COO	Directly involved, head of CSR sponsor group, responsibility to report to HQ
19-04-2023	Manager 2	MT/HR manager	Directly involved, active member of CSR sponsor group, no further reporting responsibilities
19-04-2023	Manager 3	MT/CFO	Directly involved, member of MT and involved in strategy meetings, no further reporting responsibilities
21-04-2023	Interviewee 4	Consultancy	No involvement with CSR strategy formulation and/or activities
24-04-2023	Interviewee 5	Consultancy	No involvement with CSR strategy formulation and/or activities
25-04-2023	Interviewee 6	Trainings	No involvement with CSR strategy formulation and/or activities
26-04-2023	Interviewee 7	Sales	No involvement with CSR strategy formulation and/or activities
24-04-2023	Interviewee 8	Consultancy	No involvement with CSR strategy formulation and/or activities
24-04-2023	Interviewee 9	Consultancy	No involvement with CSR strategy formulation and/or activities
25-04-2023	Interviewee 10	Consultancy	No involvement with CSR strategy formulation and/or activities
25-04-2023	Interviewee 11	Label Compliance	No involvement with CSR strategy formulation and/or activities
26-04-2023	Interviewee 12	Regional manager consultancy	No involvement with CSR strategy formulation and/or activities
26-04-2023	Interviewee 13	Consultancy	Directly involved, only consultant who is a member of CSR sponsor group

5-05-2023	Manager 14	MT/Head of consultancy department	Directly involved, member of CSR sponsor group, no further reporting responsibilities.
9-05-2023	Interviewee 15	Finance	No involvement with CSR strategy formulation and/or activities
9-05-2023	Interviewee 16	Digital tools	No involvement with CSR strategy formulation and/or activities

8.4. Overview of documents

Table 3

Overview of documents

Official document name	Referred to in thesis as	Content
Corporate Social Responsibility Report 2021	CSR report 2021	CSR report presented by HQ
20230425 Update CSR HY01 FY23 MHU	Used for background information to see reporting relationship HQ-consultancy firm	Consultancy firm's internal PowerPoint for the presentation to HQ about CSR strategy follow up
Website consultancy firm	Used for background information	Vision, mission, company information
Website HQ	Used for background information	Vision, mission, company information

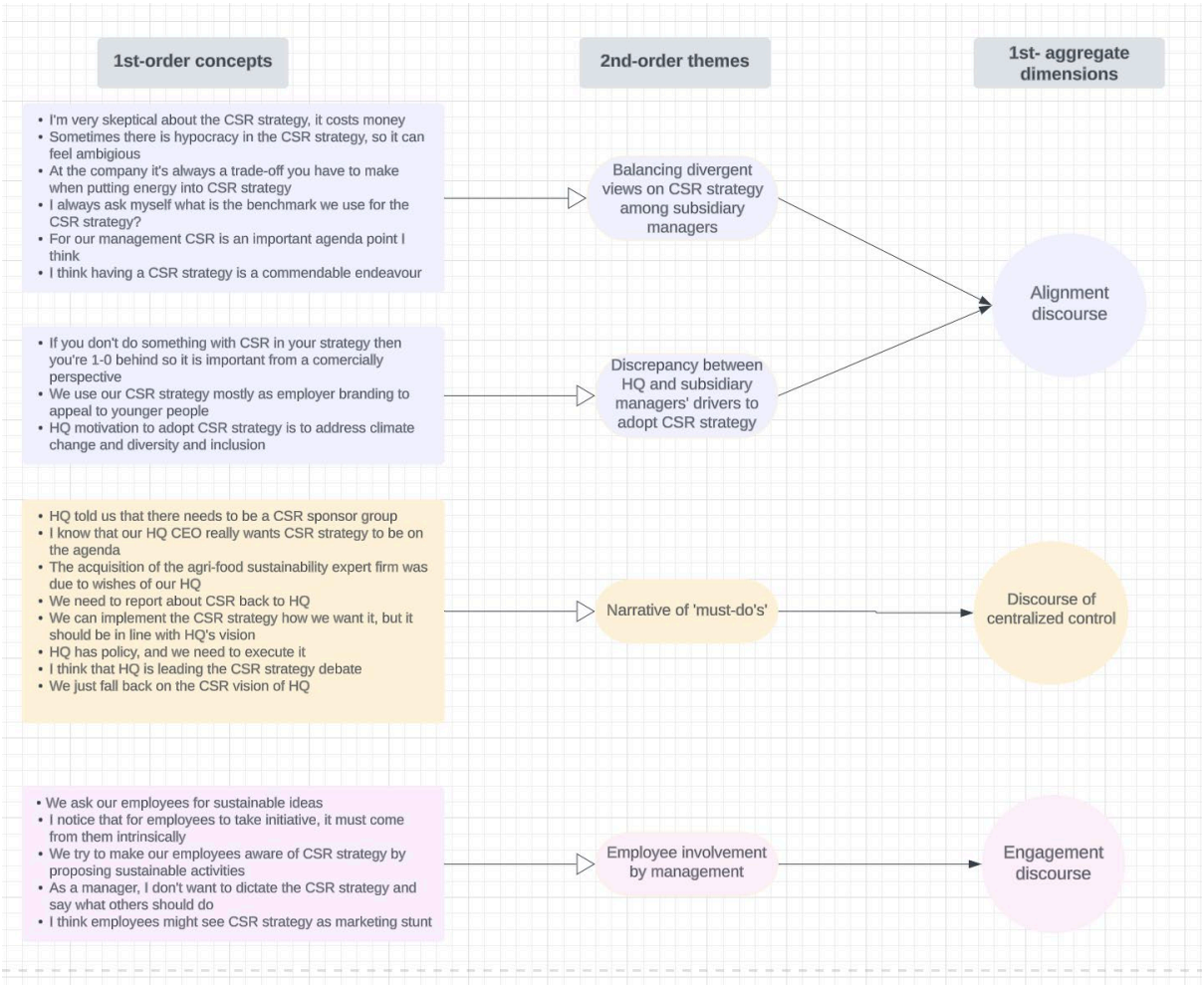
8.5. Participatory observation scheme used

Table 4

Participatory observation scheme

Participatory observation	
3. Date:	19-04-2023
4. Time:	11:00 – 12:30
5. Space:	Meeting room
6. Actors:	Five CSR sponsor group members
7. Activity	Meeting
8. Object	CSR sponsor group meeting update
9. Goal	Update CSR sponsor group members about the current CSR projects and defining CSR strategy for consultancy firm
Observations:	Not disclosed due to privacy case organization
Notes:	Not disclosed due to case organization's privacy

8.6. Coding tree management perspective



8.7. Coding tree employee perspective