



Embracing corporate social responsibility

**How organizations
can foster sustainable
commitment to
societal impact**

Esmee Veenstra

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Esmee M. Veenstra

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Embracing corporate social responsibility

How organizations can foster sustainable commitment to societal impact

Het omarmen van maatschappelijk verantwoord ondernemen:

Hoe organisaties hun inzet voor maatschappelijke impact kunnen bestendigen

(met een samenvatting in het Nederlands)

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Open mind, open attitude,

Open science

1. Synthesis

Improving *the world sustainably together* — Utrecht University, 2025

Synthesis

Organizations exist within a network of relationships, deeply intertwined with the communities, suppliers, customers, employees, and business partners they interact with. These connections are not mere transactional exchanges; they offer organizations a unique opportunity to do more than drive economic success and technological progress. By aligning their internal values with the needs of their broader environment, organizations can contribute to social cohesion, environmental sustainability, and shared societal progress—principles at the heart of Corporate Social Responsibility (CSR).

However, organizational values may also risk coming across as purely business rhetoric—something that may exist on paper, but not in practice. Mission statements and CSR reports, while useful for communicating organizational priorities, can become seen as superficial commitments rather than true reflections of action. Instead of being seen as guiding principles, these values can be reduced to compliance with external pressures, turning CSR into something organizations are ‘called upon’ to do, driven more by obligation than by intrinsic motivation.

Organizational values may be most visible in mission statements or CSR reports, yet they are deeply embedded in the very fabric of organizations themselves—reflected in day-to-day decisions, workplace practices, and stakeholder relationships. In this way, organizational values play a central role in guiding CSR, serving as a unifying force for action both within the organization and across its network of stakeholders. This embeddedness, however, raises an important question: how can these values be mobilised to shape internal practices, inspire external collaboration, align interests, and create value that resonates beyond the organization’s walls?

This is where the potential of CSR as a collaborative, internalized force comes to the fore. Instead of positioning CSR as a reactive measure to societal demands, this dissertation explores how organizations can actively leverage their internal values to shape CSR as a proactive and transformative tool for societal impact.

This shift is crucial because CSR is not only shaped by external demands, but also actively given shape through the support and interpretations of organizational representatives. These individuals within the organization actively translate CSR principles into practice, ensuring the transformation of organizational values into tangible action and societal contribution. Throughout this dissertation, we aim to better understand organizations’ stances on CSR—not focusing solely on formal, public expressions of commitment but on the practical realities and guiding principles that shape CSR on an operational level. This means exploring not just what organizations say about CSR, but how CSR is actively lived and enacted upon to turn them into concrete practices.

Learning by example

This dissertation is part of the SCOOP research centre, which is dedicated to addressing societal challenges through the potential of cooperation (SCOOP, n.d.). As an inter- and trans-disciplinary initiative, SCOOP exemplifies how organizations can align their values with their actions, fostering resilience and adaptability by uniting individuals, organizations, and institutions around shared goals. Cooperation, in this context, is not merely a tool for resolving conflict, but a catalyst for unlocking collective potential and driving societal progress.

Reflecting the ethos of SCOOP, this work reframes CSR as more than a response to external pressures. It positions CSR as an opportunity for organizations to align their internal values with their societal contributions. By embedding shared values into organizational practices, CSR becomes a transformative force—creating virtuous cycles of engagement that unite diverse stakeholders and generate lasting impact.

In addition, this research took shape through collaboration with MVO Nederland, a national platform connecting organizations with a shared commitment to sustainability (MVO Nederland, n.d.). The partnership with MVO Nederland further enriched the work by providing practical insights into how organizations can navigate CSR challenges while remaining true to their values. Through theoretical exploration, empirical study, and practitioner engagement—particularly facilitated by this partnership—this dissertation illustrates how CSR can evolve into a values-based, proactive practice, responsive to both organizational needs and societal demands.

Towards virtuous cycles of CSR engagement

The central aim of this dissertation is to explore how organizations can better align their values with their CSR practices, fostering virtuous cycles where engagement deepens intrinsic motivation and collective action. These cycles, we posit, strengthen CSR efforts by fostering trust, collaboration, and a shared sense of responsibility across organizational and stakeholder networks. This shift involves aligning the organization's internal values with broader societal needs and embedding CSR within organizational practices, as further discussed in **Chapter 5**, where we explore how internal governance structures can be aligned with CSR to ensure long-term success.

Rather than relying solely on external pressures to drive CSR, this work proposes an approach that starts from within the organization—from the values and motivations already present. This inward focus ensures CSR is anchored in authentic commitment, positioning it as a sustainable, integrated practice rather than an externally imposed obligation. By framing CSR as an invitation to collaborate rather than a demand for compliance, the research contributes to understanding the conditions under which deeper, more sustainable forms of engagement may take shape.

Positioning a collaborative approach to CSR engagement

As outlined thus far, CSR is often seen as something driven by external demands, framed by compliance and moral imperatives. This dissertation proposes a transformative shift—from reactive, compliance-driven CSR to a proactive, values-driven model that leverages organizational strengths. Our research aims to offer a collaborative approach to CSR, one that encourages organizations to not only meet stakeholder expectations but actively create shared, sustainable value.

To make this shift tangible, we focus on three key elements that characterise a more collaborative and transformative approach to CSR engagement: elevating, idealizing, and sparking CSR engagement. These elements, though conceptually distinct, arguably, work in tandem to transform CSR from a compliance-driven activity into a dynamic, adaptive force for change.

Elevating engagement: From grounded values to collective action

Elevating engagement is about uniting efforts around shared values to drive meaningful collective action. This approach calls for organizations to move beyond viewing CSR as a compliance task and instead recognize it as a way to align internal values with external societal needs. It fosters an environment where CSR is not driven by external demands, but by shared internal motivations that can spark collaborative efforts for social impact.

This concept draws on Social Identity Theory (Tajfel & Turner, 1979), which suggests that organizational commitment is stronger when individuals feel aligned with group values, and the Social Connection Model (Young, 2006, 2011), which emphasizes the power of collaborative engagement in creating sustainable networks of change.

Further exploration of this theme can be found in **Chapter 2**, where we examine how various motivational profiles shape CSR engagement. This typology helps clarify how organizations' values directly influence their CSR strategies and their ability to sustain long-term engagement. In this chapter, we investigate different dimensions of organizational motivation and their relationship to CSR outcomes, providing actionable insights for creating a values-driven approach to CSR.

Idealizing engagement: From outcome- to impact-orientation

Idealizing engagement shifts the focus from short-term outcomes to long-term impact, enabling organizations to transform their CSR initiatives into sustainable strategies that create meaningful change. This approach recognizes that CSR efforts require more than simply meeting external expectations; they need to be embedded in the organization's core mission, driven by intrinsic motivation and aligned with broader societal goals.

The concept of competence—the sense of mastery and efficacy in achieving CSR goals—plays a pivotal role here (Higgins, 1997, 2012). By fostering a culture of continu-

ous improvement, organizations can drive proactive engagement and achieve the deep, lasting impact necessary for true sustainability.

To fully understand the implications of this shift, **Chapter 3** examines ESG indicators in their role as potential guiding performance goals for organizations. Environmental, Social, and Governance (ESG) indicators are widely used to assess the sustainability performance of organizations, but beyond their function as external accountability tools, they may also influence how organizations prioritize and structure their CSR engagement. This chapter explores whether the design and focus of current ESG indicators encourage organizations to move toward more impact-oriented and holistic CSR strategies.

Sparking engagement: Empowering moral potential

Sparking engagement involves empowering individuals within organizations to take ownership of CSR initiatives, ensuring that responsibility is deeply embedded within organizational practices. This empowerment is crucial for fostering a shared sense of moral purpose, where CSR is seen not just as a task but as a collective responsibility that everyone within the organization shares and contributes to.

Drawing on Self-Determination Theory (Deci et al., 2017; Deci & Ryan, 1980a), the concept of autonomy is essential for engagement. When individuals feel they have control over their actions, their intrinsic motivation to contribute to CSR efforts is enhanced, driving both individual and collective responsibility for societal impact.

In **Chapter 4**, we further explore the role of stakeholder engagement in enhancing CSR commitment. This chapter examines how organizations can involve their stakeholders more proactively in their CSR journey, ensuring that CSR is not just an internalized commitment but one that is supported and enriched by external partners. We also discuss the dynamics of stakeholder collaboration, highlighting the importance of mutual understanding and shared values in fostering impactful CSR initiatives.

Bringing them together: A transformative, collaborative approach to CSR engagement

The three elements—embracing, idealizing, and sparking engagement—form a holistic model for transforming CSR from a reactive compliance task into a proactive, values-driven force for change. These elements build on each other to create a dynamic, ongoing process that not only responds to external pressures but actively shapes CSR strategies to foster virtuous cycles of engagement—enhancing trust, collaboration, and long-term societal impact.

This exploration is further developed in **Chapter 6**, where we test a pilot intervention aimed at reframing CSR engagement from an outcome-focused to a transformation-

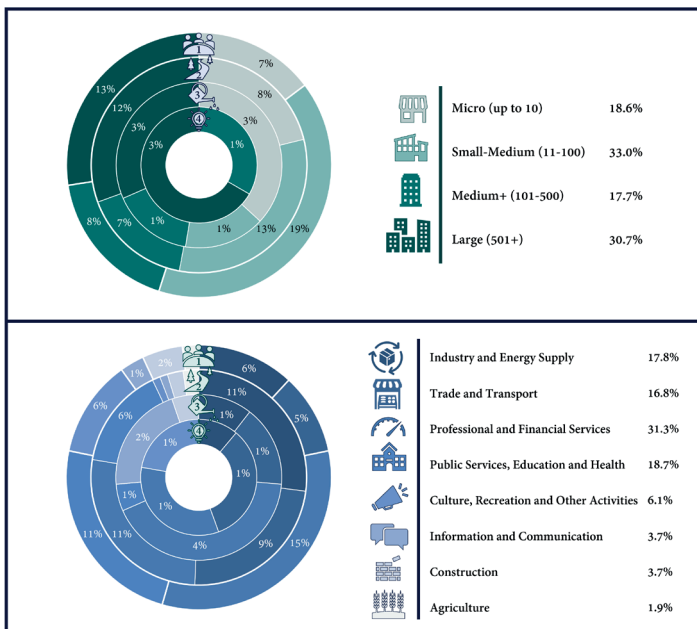
driven approach. This shift, we argue, has the potential to inspire a deeper collective commitment to sustainability, aligning with the moral purpose that guides CSR practices.

Data collection and sample diversity

The total sample comprised 215 organizations, which were diverse in terms of both size and business sector. The sample was intentionally selected to include organizations that are actively engaged in CSR initiatives. Through our collaboration with MVO Nederland, we were able to focus on organizations already involved in CSR-related activities, ensuring the relevance of the target group. This partnership provided access to organizations committed to sustainable business practices, thereby enhancing the applicability and insights derived from the research.

The sample varied significantly across organization size and business sector, ensuring a diverse representation of CSR engagement. The breakdown of the sample across sectors and organization size is summarized in Figure 1. The diversity in the population reached offers a comprehensive perspective on CSR practices, from micro enterprises to large corporations, across industries including professional services, trade, public services, and energy supply.

Figure 1 | Total Distribution of Organizations by Size and Sector.



Note: The outermost circle reflects the sample of Chapter 4, focusing on stakeholder engagement. Moving inward, the subsequent layers represent the sample in Chapter 5, where CSR integration was explored, followed by the pilot study and semi-structured interviews, providing further contextualisation on the role of CSR engagement in organizations.

Triangulation approach: Synthesizing conceptual, empirical and practical insights

This dissertation employs a triangulation approach, integrating conceptual analysis, empirical research, and practical interventions to offer a comprehensive understanding of CSR engagement. The research aims to bridge theoretical frameworks with real-world CSR practices by drawing on multiple data sources and methods, allowing for a nuanced exploration of how organizations can transform their CSR engagement from a compliance-driven task to a proactive, collaborative, and values-driven force.

Conceptual foundation: Mapping motivations for CSR engagement.

Chapter 2 provides the conceptual grounding by developing a typology of organizational CSR motives, distinguishing between instrumental and intrinsic goals, and mapping these motives along two dimensions: the value attributed to CSR and the source of motivation (internal vs. external). This framework highlights how different motivational profiles shape the depth, focus, and sustainability of CSR efforts, offering organizations insights on how to better align their CSR practices with their internal values to achieve long-term impact. The typology helps refine CSR strategies by offering a deeper understanding of how organizational values influence CSR commitment and engagement.

Empirical analysis: Examining CSR goal attainment and achievement processes.

Building on the conceptual framework, Chapters 3 to 5 dive into empirical investigations of CSR practices. **Chapter 3** critiques the current use of ESG indicators, revealing how external benchmarks may shape CSR activities and organizational performance. This analysis points to a potential gap between surface-level CSR compliance and deeper, more impactful strategies. **Chapter 4** examines stakeholder engagement, demonstrating how organizations that embed CSR into their core values achieve deeper alignment and more effective collaborations with stakeholders, fostering sustainable, shared value creation.

Chapter 5 shifts the focus to organizational practices and the challenges organizations face in translating CSR ambitions into action. It particularly explores how circular and inclusive business practices are defined within organizations, as well as the critical gap between CSR intentions and actual outcomes. This chapter underscores the importance of aligning internal governance structures with CSR goals, offering practical recommendations on how organizations can embed CSR more structural into their day-to-day operations.

Practical application: Reframing CSR through an intervention.

Chapter 6 presents a live experiment to test as proof-of-principle that reframing CSR from a compliance task to a transformative, collaborative process can enhance engagement. This intervention study, conducted during the New Economy Festival 2022, uses a triangulated approach combining physiological data, speech analysis, and self-report measures to assess the impact of different CSR frames (compliance vs. transformation) on organizational behaviour. The results show that reframing CSR can inspire greater intrinsic motivation and foster a more collaborative, adaptive approach to CSR engagement.

Integrating findings: A holistic, multi-dimensional understanding of CSR engagement.

By triangulating data from conceptual, empirical, and practical sources, this research provides a well-rounded exploration of CSR engagement. The conceptual analysis offers insights into the motivational forces behind CSR, while the empirical research examines how these motivations take shape in practice—through ESG frameworks, stakeholder relationships, and internal decision-making processes. The practical intervention demonstrates how reframing CSR can facilitate deeper, more sustainable engagement. Together, these complementary approaches provide a comprehensive roadmap for organizations looking to move beyond compliance-driven CSR towards a collaborative, values-driven model that drives lasting societal impact.

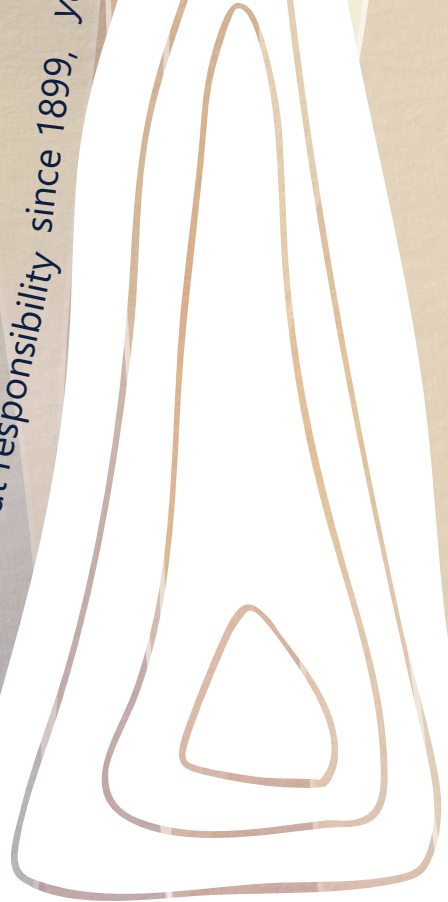


2. From motivation to impact:

A typology of organizational CSR motives and their paths to sustaining impact

"When you've carried that responsibility since 1899, you truly feel it — it's woven into the very

fibre of everyone who works here."



Abstract

Why do some corporate social responsibility (CSR) efforts take root and endure, while others remain superficial or fade away? This conceptual chapter addresses this question by examining CSR engagement not as a set of outcomes or compliance efforts, but as a motivating force—one that energizes, directs, and sustains an organization's commitment to societal and environmental impact.

Drawing on work motivation theory and social identity principles, we develop a typology that distinguishes organizational CSR motives along two key dimensions: (1) the value attributed to CSR engagement, distinguishing between *instrumental* versus *intrinsic* goals, and (2) the source of motivation, whether *externally* or *internally* driven. Combining these dimensions yields four motivational profiles that capture distinct CSR approaches, each of which may be associated with specific vulnerabilities that can undermine the depth, quality, and stability of CSR engagement.

Our framework offers a differentiated understanding of when and why some CSR commitments are more likely to endure or falter, highlighting how the internalization and alignment of CSR motives shape an organization's ability to sustain its commitment over time. In doing so, we foreground the motivational dynamics that underpin resilient and impactful CSR engagement. Beyond its theoretical contribution, our framework provides organizations with a critical lens to assess and strengthen their capacity for realizing lasting societal and environmental impact.

From motivation to impact: A typology of organizational CSR motives and their paths to sustaining impact

In the face of pressing social and environmental challenges, organizations are increasingly recognized for their dual role as economic drivers and societal stewards. They are seen as essential not only to economic prosperity and technological progress, but also in fostering societal values, including social cohesion and ecological sustainability (e.g., European Commission, n.d.-a). Corporate social responsibility (CSR) has emerged in response to this dual responsibility, representing the efforts that organizations make to address broader societal challenges while contributing to the economic backbone of society.

However, organizations' motivations for engaging in CSR can vary widely, which may significantly influence the depth and sustainability of their societal contributions. While for some organizations CSR may primarily function as a strategic tool to enhance profitability and reputation, others may view it as reflecting their identity and moral responsibility (Aguinis & Glavas, 2012; Basu & Palazzo, 2008; van Marrewijk, 2003). Whether this diversity in motivations influences organizational CSR approaches and outcomes served as the starting point for our research. Throughout this contribution, we illustrate how these motivational differences are likely to translate into the prioritization of CSR efforts and the long-term impact of their contributions.

In the current landscape, where CSR reporting tends to emphasize measurable and quantifiable outcomes, our focus on the underlying motivations that drive CSR engagement provides a valuable counterbalance. From a transparency and accountability perspective, standardized reporting frameworks are important, as they enable continuity and comparability across organizations. In this light, it is commendable how prominent policy bodies, think tanks, and advisory groups (e.g., Dinh, Husmann, & Melloni, 2021; Driver, ElAlfy, & Weber, 2023; World Economic Forum, 2020) are pushing toward streamlining CSR reporting and outcome-based metrics, fostering a baseline for good governance. Nonetheless, beyond its feasibility, we caution that the emphasis on capturing organizational performance by monitoring adherence to specific indicators may inadvertently channel focus and resources away from deeper transformation and change toward more responsible business practices, taking precedence over more ambitious goals that are within organizations' reach.

With increasing regulatory pressure, as seen in mandates such as the European Union's Corporate Sustainability Reporting Directive (CSRD, 2022), the risk may arise that CSR becomes reduced to a compliance task. In this respect, an overly strong focus on external regulatory pressures can invite CSR to devolve into a list of decoupled practices reflecting minimal compliance (see also Bromley & Powell, 2012; Ellemers & de Gilder,

2024; Westerman, 2018). To move beyond surface-level adherence, as well as to mitigate associated risks of symbolic or misleading practices such as virtue signalling and window-dressing (e.g., Delmas & Burbano, 2011; Sikka, 2010), we advocate for a focus on the motivational drivers energizing CSR commitment. We propose to assess CSR efforts through an interpretive lens, that is, not only by their immediate outputs, but also by the motivations that guide and sustain their long-term impact.

In this paper, we explore the motivations driving organizations to pursue CSR, examining the foundations of their commitment and the intended direction. We argue that these underlying motivations offer unique, predictive insight into CSR dynamics, revealing how different types of motivation may shape long-term impact and resilience, and enable organizations to uphold their CSR commitments over time. Rather than merely assessing outputs, our approach considers the guiding principles and ‘lenses’ through which CSR is interpreted—offering a perspective on whether initiatives are likely to be structured to foster sustainable, meaningful impact over the long term. Importantly, starting from organizations’ motivation to engage in CSR, does not exempt organizations from their share of responsibility and accountability for their impact. Instead, it enables holding them accountable to their own standards, which may prove both more constructive and impactful.

This paper introduces a typology that categorizes CSR motivation into four distinct profiles, grounded in two key dimensions: *the value* attributed to CSR (whether viewed as an instrumental or intrinsic goal) and *the source* of an organization’s motivation (whether stemming from an external or internal orientation). First, by disentangling these dimensions, we can identify four unique motivational profiles that would otherwise be conflated. By mapping these profiles, our framework not only enables to differentiate distinct motivational positions in the CSR landscape but secondly, also to explore how an organization’s motivation likely manifests in its practices and strategies. Third, our conceptual framework reveals how each motivational profile presents its own challenges to sustaining commitment, highlighting risks that may compromise the quality and stability of CSR impact realization.

Mapping the motivational landscape of CSR represents our primary theoretical contribution, introducing a lens to differentiate between organizations and an interpretive tool for understanding and predicting CSR dynamics. In addition to enriching the current CSR discourse, our approach may further set out a practical roadmap for organizations on how organizations can strengthen the lasting impact of their CSR initiatives. By pinpointing specific vulnerabilities to dominant motivational positions, we offer practical insights into how organizations can anticipate challenges and better align their CSR efforts with long-term societal and environmental impact goals.

Through our typological framework, we examine CSR as motivated, collective action at the organizational level, structured along three critical parameters of engagement:

energizing, directing, and sustaining individual and organizational efforts. Derived from Pinder's (2008) theoretical account of work motivation and enriched with insights from social identity theory (Tajfel & Turner, 1979), our framework introduces a novel perspective on how organizational motives drive, guide, and sustain CSR efforts over time. By examining CSR engagement as a shared, organizational force that energizes, directs, and sustains effort, we consider (1) the initial drive to engage in CSR, (2) the strategic focus of CSR efforts, and (3) the resilience required to sustain commitment over time.

Our approach examines CSR engagement within the broader context of social identity theory, bridging individual motivations with organizational-level actions and commitments. This combined perspective enables an analysis of CSR motivation as reflecting a shared sense of meaning within organizations that drives, guides, and sustains collective engagement, reflecting the ways in which organizational identity shapes individual behaviour, values, and motivation (Ashforth et al., 2020; Haslam, 2004). Our framework thus deepens the exploration of how distinct organizational motives shape CSR outcomes, setting the stage for practical applications and future research to sustain long-lasting, organization-wide impact.

CSR engagement as a collective force that drives, guides and sustains effort

In this contribution, we adopt a novel approach to understanding CSR engagement by applying motivational dynamics traditionally used to explain individual behaviour to organizational action. Through this lens, we present a framework to explore why organizations commit to CSR, the goals their commitment serves, and what is required to remain committed over time. Our approach builds on Pinder's (2008) conceptualization of work motivation as a set of energetic forces that direct effort and sustain commitment, thereby shaping engagement and persistence in organizational activities.

Our framework also draws from earlier applications of social identity principles, recognizing that workplace motivation is not solely driven by individual needs or goals, but also by collective identity, as set forth in Ellemers, de Gilder, and Haslam (2004). This social identity perspective helps explain how a shared group identity inspires individual commitment toward organizational goals. When extended to CSR, this perspective enhances our understanding of CSR engagement as a dynamic, collective force that drives, guides, and sustains commitment within organizations.

Thus, our framework examines CSR engagement as a collective motivating force within organizations, offering insight into how the strength, focus, and alignment of organizational motives contribute to the sustainability of CSR efforts. In the following sections, we elaborate on three key parameters: (1) the forces that energize initial CSR engagement, (2) the direction that shapes their efforts, and (3) the persistence required to sustain these initiatives over time. Together, these parameters form a foundational

framework for analysing CSR as an organizational phenomenon, illuminating why organizations may vary in their commitment levels and how different motives influence CSR outcomes.

Energizing initial CSR engagement: Organizational motives and identity

Organizations can pursue CSR for various motives: some may view it as a strategic tool for competitive advantage, others as a response to external pressures, and still others as a reflection of intrinsic values, whether inspired by societal needs or embedded in the organization's culture. Recognizing these motivational differences is important, as they influence how consistently and effectively CSR is embraced within organizations. Social identity theory and related research provide insights into this, particularly into how alignment with an organization's identity can serve as a catalyst in deepening CSR engagement.

According to social identity theory, as developed by Tajfel and Turner (1979) and initially applied to the organizational context by Ashforth and Mael (1989), individuals derive part of their self-concept from the groups they identify with, including organizations. Later applications, particularly by Ellemers, de Gilder and Haslam (de Gilder & Ellemers, 2017; Ellemers et al., 2004), have expanded on these foundational ideas to offer a more comprehensive understanding of how social identity principles influence identity and behaviour within organizations. Embedding CSR as a core organizational value fosters a shared moral purpose, inspiring those affiliated to internalize organizational goals and values. Research by Ellemers, Chopova, and colleagues (e.g., Chopova, Ellemers, & Sinelnikova, 2024; Ellemers & Chopova, 2021; Ellemers, Kingma, van de Burgt, & Barreto, 2011) reinforces this by demonstrating that CSR, when perceived as reflecting an organization's ethical standards, strengthens employees' and stakeholders' identification with the organization, fostering loyalty and commitment.

Thus, when CSR serves as a source of organizational morality, it becomes more than a series of initiatives; it transforms into a unifying force that connects individual values with the organization's broader mission. In this way, CSR not only reinforces shared values within organizations, but also responds to broader calls for bridging the gap between individual fulfilment and collective well-being—such as those raised by Ryan and Deci (2001)—offering a pathway through which personal and societal goals converge.

Directing CSR efforts: Organizational focus and strategic prioritization

The diverse motivations driving CSR engagement also offer insight into how organizations mobilize their collective efforts. Here, the value attributed to CSR can act as both a catalyst for engagement and a directional force, guiding organizational resources toward specific objectives. These objectives may reflect either an intrinsic commitment to core values or an instrumental approach to other organizational goals. Whether CSR

is valued as an end, or a means likely shapes the prioritization, structure, and integration of CSR initiatives into organizational planning.

Building on insights from the group engagement model (Tyler & Blader, 2000, 2003), our framework suggests that an organization's intrinsic or instrumental CSR approach has distinct effects on alignment and cohesion in collective efforts. According to this model, intrinsic motivation, rooted in shared values and a strong sense of group identity, directly enhances individual engagement. By calling on intrinsic motivation, which taps into identity-based judgments, CSR that reflects the organization's core values can inspire deeper identification, encouraging individuals to engage with CSR as an expression of their shared identity.

In contrast, an instrumental approach to CSR—focused on strategic advantages or compliance requirements—may primarily operate through resource judgments, where decisions are based on anticipated benefits or returns of CSR relative to other organizational outcomes. This instrumental framing can lead to a more transactional view of CSR, where engagement becomes driven by material rewards, strategic gains, or obligation. As a result, engagement becomes more about fulfilling duties or achieving measurable outcomes than aligning with shared values. Such a transactional focus can, as Deci and Ryan (Deci & Ryan, 2000) note, sometimes undermine intrinsic motivation, shifting engagement from value-driven to compliance-driven or reward-based behaviours.

Sustaining CSR commitment: Resilience and long-term engagement

The enduring impact of CSR efforts hinges on the resilience embedded in an organization's commitment, which enables it to withstand both internal and external pressures over time. Understanding the quality and stability of CSR commitments—factors that enable organizations to maintain impactful CSR despite challenges—can support the creation of sustained, impactful contributions. In this light, organizations that adopt an active, value-driven responsibility for their societal role are likely better equipped to embed CSR into their core processes, practices, and mission, thereby enhancing resilience when disruptions arise. As research by Glavas and Kelley (2014) emphasizes, embedding CSR into core organizational processes and routines helps cultivate a culture of sustained commitment, reinforcing the organization's resilience in the face of shifting landscapes.

When CSR is woven into daily operations, it becomes a stable and essential part of the organizational foundation—a grounding force that aligns employee roles with a broader mission (Aguinis & Glavas, 2012). This integration, driven by shared responsibility and moral purpose, likely nurtures deeper engagement among employees and other stakeholders, supporting a collective mission and belonging. Conversely, when CSR remains peripheral or is seen as disconnected from core organizational values, it may diminish engagement, reducing both employee involvement and stakeholder support (de Vries et al., 2015).

Following self-determination theory (Ryan & Deci, 2001), aligning CSR with core organizational values fosters intrinsic motivation, as a shared sense of purpose strengthens both individual and organizational commitment. This alignment not only enhances individual well-being, but also contributes to broader societal and environmental goals. By embedding CSR within an organization's values, it becomes an integral part of the mission, supporting long-term persistence and resilience amid disruptions. When personal values align with CSR objectives, individuals pursue meaningful aims that support collective outcomes, making CSR not just a strategic practice but a reflection of the organization's ethical commitment and ability to adapt to evolving pressures without compromising its foundational values.

Disentangling motivational dimensions: A typology of CSR motives

To deepen our understanding of organizational motives for CSR, we introduce a typology that distinguishes these motives along two dimensions: the value attributed to CSR (instrumental vs. intrinsic) and the source of motivation (external vs. internal). Through this typology, we can not only clarify how motivations manifest in CSR strategies, but also identify the potential challenges organizations face in sustaining their commitments over time. This framework enables us to systematically analyse how different motivational profiles uniquely affect the quality and stability of CSR impact realization, highlighting specific risks that organizations may face in structurally embedding and sustaining their CSR commitment.

The typology builds on our proposal that understanding CSR motives requires a dual lens: one that considers the purpose CSR serves within an organization (its instrumental or intrinsic value) and one that examines the source of CSR motivation (externally or internally driven). Each of these dimensions offers a unique way to analyse CSR, and in combining them, we can distinguish four CSR types that clarify organizational attitudes and approaches to CSR. We argue that this typology provides an insightful foundation for interpreting the diverse motivations that drive CSR and can enrich the dialogue on the ethical and practical dimensions of CSR.

The following sections will delve into these dimensions in greater detail, providing a comprehensive framework for analysing how organizations approach CSR.

Energizing CSR engagement: A multifaceted understanding of organizational motives

This section explores what energizes organizations to pursue CSR by examining their motivation across two key dimensions: value and source. These dimensions help explain the nature and origin of organizational CSR motivation, which can serve as a basis for understanding the strength of commitment to CSR.

Why does an organization engage in corporate social responsibility? Organizations justify their CSR engagement in diverse ways; to make sense of these differences we identify two key dimensions that shape their motivations: a value dimension and a source dimension. These two aspects help explain both *why* and *from where* an organization's CSR motivation arises, providing a framework for distinguishing between different CSR approaches.

The value dimension: Instrumental vs. intrinsic goal.

The value dimension reflects the purpose or importance attributed to CSR engagement within an organization. It addresses the nature of the motivation for whether CSR engagement is considered a means to an end (*instrumental goal*) or an end in itself (*intrinsic goal*).

When CSR is of instrumental importance, it is seen as a tool to achieve other organizational goals, such as competitive advantage, profit maximization, or risk mitigation. For instance, if an organization pursues CSR to enhance its reputation or secure tenders, it attributes instrumental value to CSR, viewing it as a strategy that helps advance its goals. CSR may also serve broader organizational aims, such as strengthening employee engagement or fostering internal cohesion, highlighting that instrumental value is not limited to purely financial or strategic objectives. While instrumental value can take many forms, in this paper we focus on two common drivers: strategic business interests and external stakeholder expectations.

When CSR is of intrinsic importance, it is seen as an inherently valuable practice. It is important, independent of any instrumental gains, as a manifestation of the societal and environmental pillars around which the CSR programme is built. When an organization practices CSR out of a desire to contribute to, for example, the United Nations' *Sustainable Development Goals* (SDGs, United Nations, n.d.), or because it believes it is the right thing to do, CSR is given intrinsic value.

The value dimension thus distinguishes whether CSR is pursued for instrumental benefits or is driven by a moral commitment to realize societal and environmental impact. In this paper, we adopt this distinction not only to classify types of value, but also to explore different organizational aims, strategies, and rationales for CSR. By applying this lens more broadly, we aim to capture how organizations assign purpose and priority to CSR within their internal reasoning and decision-making.

The source dimension: External vs. internal orientation.

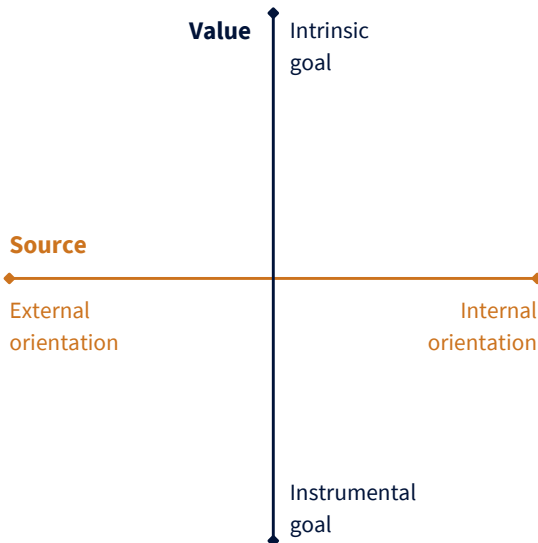
The source dimension reflects the source that gave rise to CSR engagement. It captures the origin of motivation for whether CSR engagement is prompted by external forces outside the organization (*external orientation*) or driven by internal forces within the organization (*internal orientation*).

When CSR has arisen externally, it emerged in response to external forces, such as customer demands, regulatory pressures, or societal expectations. For example, if an organization implements CSR to adapt to changing regulations or because its clients demand sustainable products, the source of motivation is external. In these cases, the CSR practices are driven by the need to align with external rules, societal norms, or market conditions.

When CSR has arisen internally, it initiated from within the organization, rooted in the organization's internal identity, inspired by core values, or strategic goals. For example, when CSR is driven by a strong company ethos or embedded in the organization's mission, it reflects an internal orientation. Here, CSR arises from the organization's internal culture and leadership, without the need for external pressure.

The source dimension thus captures whether CSR is pursued in response to external demands or is initiated from within the organization itself.

Figure 1 | *Dimensions of Motivation to CSR Engagement*



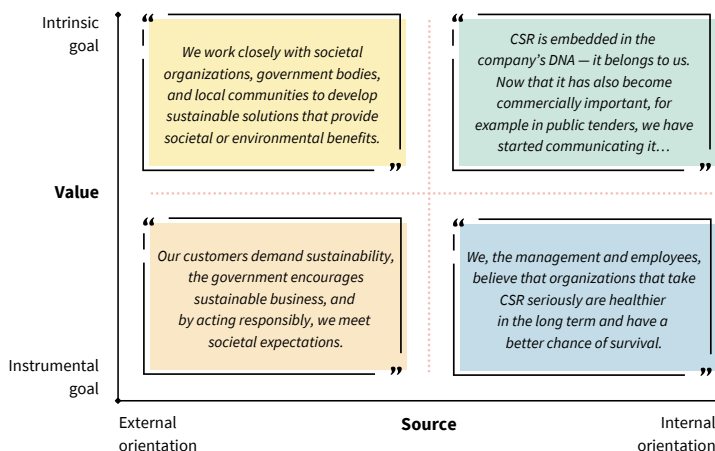
Four prototypical CSR approaches: Combining value and source dimensions

By combining the value and source dimensions, we identify four distinct motivational types that capture unique organizational attitudes toward CSR:

1. **Instrumental and internal motivation:** CSR is pursued for *instrumental reasons* and is driven by *internal factors*, such as improving efficiency, productivity, or competitive positioning as part of the organization's strategy.
2. **Instrumental and external motivation:** CSR is adopted primarily to meet *external pressures* and achieve *instrumental benefits*, such as complying with regulations or meeting clients demands for sustainability.
3. **Intrinsic and external motivation:** CSR is initiated by an *intrinsic interest* to contribute to societal and environmental goals with its engagement informed by *external forces*, for example, via partnerships with civil society organizations or in response to community needs.
4. **Intrinsic and internal motivation:** CSR is embedded in the core values and mission of the organization, is *intrinsically valued*, and emerged from *internal beliefs and culture*, which are rooted in the foundation of the organization.

This foundation allows us to understand not only why organizations engage in CSR, but also the specific ways they act on these motivations, as explored in the following section. The four resulting motivational profiles and their prototypical characteristics are illustrated in Figure 2.

Figure 2 | Four Prototypical CSR Orientations¹



1 These quote summaries are based on open-ended survey responses from organizational representatives, who were asked about their organization's reasons and objectives for engaging in CSR. While not verbatim, they preserve the phrasing and core themes that recurred across responses. The original survey and its methodological details are described further in Chapter 5, which focuses on a different theme but draws from the same organizational sample.

Directing CSR efforts: Strategic focus emerging from each motivational profile

Building on the typology, this section elaborates on each of the four CSR orientations, highlighting the specific efforts and strategic focus that organizations are likely to adopt in their CSR initiatives. Analysing the likely focus of each CSR approach as motivated action allows us to understand how motivations shape the scope and character of CSR efforts.

Instrumental and internal motivation: CSR as a strategic instrument

“We, the management and employees, believe that organizations that are serious about CSR are healthier in the long term and have a better chance of survival.”

Organizations driven by instrumental reasons and with an internal orientation tend to approach CSR through a strategic lens. The motivation typically stems from the belief that doing well by doing good supports long-term financial performance, operational success, and resilience. In this view, CSR becomes a way to positively differentiate the organization in the (labour) market, tap into emerging market opportunities, and anticipate future challenges such as resource scarcity or shifting market dynamics.

Organizations with this orientation typically prioritize CSR initiatives that align closely with strategic goals—those that enhance efficiency, profitability, or adaptability. From an operational perspective, this may involve investing in sustainable alternatives or innovative solutions that reduce waste and energy use, thereby generating cost savings. Organizations might also diversify their products or services to attract new customer segments, for instance, by addressing the needs of underrepresented groups or developing sustainable product lines. Beyond market-facing strategies, CSR can strengthen employer branding by enhancing employee engagement and helping the organization stand out in the “war for talent.” This approach ultimately positions CSR as a tool for internal objectives, reinforcing the organization’s position as a leader in its industry and ensuring a long-term competitive advantage.

Notably, this strategic rationale is not limited to the private sector. For example, arguments in favour of workplace diversity to enhance team creativity and productivity are adopted in public organizations as well (Jansen et al., 2021). Similarly, these organizations may pursue the efficient use of both material and human resources to meet broader targets, such as cost reduction or operational resilience. In this way, organizations across sectors may recognize the instrumental value of CSR in efforts that improve internal operations, foster employee engagement, and strengthen long-term positioning.

Instrumental and external motivation: CSR as external compliance

“Our customers request sustainability, the government focuses on sustainable organizations, and by acting responsibly we meet societal expectations.”

Organizations with an instrumental motivation and an external orientation primarily engage in CSR to meet the wishes and expectations of external stakeholders. By aligning with these expectations, organizations aim to secure their license to operate and avoid legal, financial, or reputational risks. In this, CSR engagement is not merely a choice, but often a necessity to comply with regulations, societal norms, and stakeholder expectations.

This reasoning thus reflects a more reactive approach to CSR, whereby organizations adapt their behaviour to maintain legitimacy and prevent legal consequences. Organizations may adapt their activities to meet forthcoming regulatory requirements, such as the Corporate Sustainability Reporting Directive (CSRD, 2022). Beyond regulations, organizations may face pressures from societal stakeholders such as consumers, NGOs, and activist groups. Societal pressures, manifested through public campaigns, petitions, and protests, add to the array of forces that propel more environmentally and socially friendly policies. Together, these external demands may increasingly push organizations to adopt responsible business practices, as failure to do so could lead to public protests, boycotts, or legal actions (e.g., the Climate Case of *Milieudefensie et al. v. Royal Dutch Shell*, n.d.; the palm financing complaint of *Milieudefensie et al v. ING Group*, OECD Watch, n.d.; and the misleading advertising complaint of *FossielVrij NL v. KLM*, 2022).

Whereas these are all examples of stakeholder demands calling for greater CSR ambition, organizations can naturally also face pressures which point the other way, for example to focus more strictly on shareholder value creation and less on a societal mission and the interests of a wider group of stakeholders (e.g., Fernandez et al., 2022; Marquis, 2021). While the external pressures that organizations face can be diverse, they collectively underscore the necessity for organizations to respond and adapt. Ultimately, organizations with such a vision may see CSR primarily as a tool to navigate a complex landscape of stakeholder expectations and regulatory demands, thereby ensuring their long-term viability and societal relevance.

Intrinsic and external motivation: CSR as a societal mandate

“We work closely with societal organizations, the government and communities to develop sustainable solutions that provide a social or environmentally friendly benefit.”

Organizations that engage in CSR practices for intrinsic reasons and with an external orientation are typically driven by a sense of responsibility to contribute to the common good and strive for societal value. This type of organization expresses a commitment to make a positive societal and environmental impact, regardless of whether it directly improves their internal operations or financial performance. In these cases, CSR is not seen as a strategy for immediate organizational benefit, but as a way to serve the public interest, address societal challenges, and take responsibility for what is passed on to future generations.

The aim of serving the common good and striving for societal value revolves around the promise and desire to contribute to a more sustainable environment. This societal awareness is likely to direct CSR engagement to make explicit the organization's relation to social and environmental affairs. The resulting motivated action this inspires may involve proactively signing declarations or pledges, such as the Dutch Diversity Charter or the UN Global Compact (SER Diversiteit in Bedrijf, n.d.; UN Global Compact, n.d.-a), through which organizations can demonstrate their support to contribute to a more just and sustainable world. Organizations may further express their CSR commitment by investing in community-based environmental initiatives or donating time and skills through an employee volunteering programme. External partnerships can also play a crucial role in these efforts, as collaborations with civil society organizations and government bodies can enable solutions to be developed that benefit the public.

In this sense, CSR for these organizations is less about improving internal metrics or gaining a competitive edge, and more about an ethical duty to give back to society. Such an external perspective motivates organizations to invest in community and environmental initiatives purely for their societal value, even when these efforts extend beyond the organization's core purpose and primary activities.

Intrinsic and internal motivation: CSR as organizational identity

"CSR is in the company's DNA and belongs to us. Now that it has become commercially important, in tenders for example, we also started communicating it..."

Organizations that engage in CSR practices for intrinsic reasons and with an internal orientation tend to view CSR as deeply embedded in the organizational identity. It is considered a natural extension of what the organization stands for, closely tied to its mission and values. Rather than responding to external imperatives, CSR is often reflected directly in the products and services the organization offers—seen as expressions of a commitment to creating positive societal value.

In this context, CSR becomes part of the organization's DNA: an internal philosophy that aligns its core activities with a sense of social responsibility. These organizations

typically see no contradiction or trade-off between societal goals and organizational purpose (e.g., Huysentruyt et al., 2016; Stephan & Huysentruyt, 2016). On the contrary, the two are viewed as fully compatible. As such, CSR is not treated as a side project or strategic add-on, but as something woven into internal processes and day-to-day operations. CSR efforts are likely to align with internal culture, embedded in product design or service delivery, and long-term mission. Examples of ways of working in this light include hybrid business models such as steward-ownership or practices seen in B Corporations and social enterprises, which seek to integrate social and environmental missions into core operations (Battilana & Lee, 2014; Hai & Daft, 2016). Employee engagement programmes may further reflect this orientation, ensuring that recruitment, team culture, and professional development processes are consistent with broader ethical and CSR commitments, and helping the organization act on its values at every level (Lysova et al., 2019; Shen & Benson, 2016).

This internal commitment to CSR is thus not dependent on external validation. Instead, it reflects a coherent way of working that connects the organization's purpose, values, and operations. While these efforts may also contribute to the organization's reputation or competitiveness, such outcomes are not the main driver. CSR is inherently part of how the organization understands its role in society and how it translates that understanding into everyday practice.

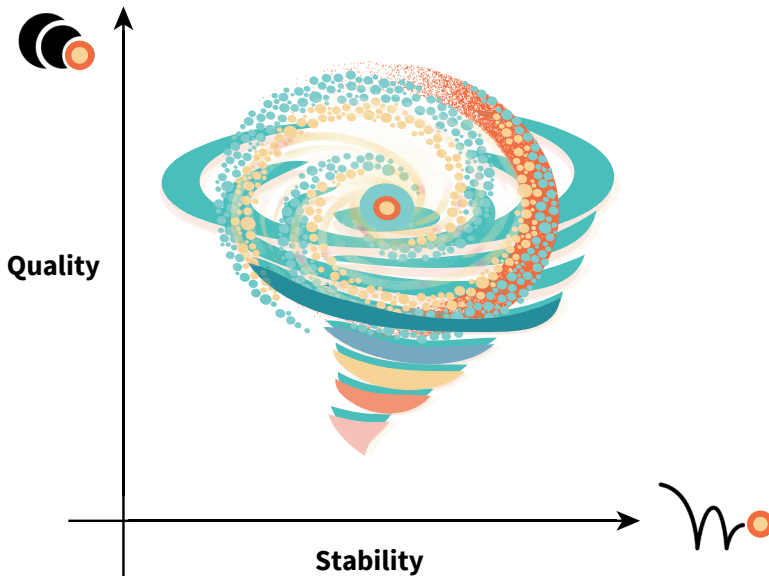
Sustaining CSR commitment: Anticipating risks to impact realization

Finally, we consider how different CSR motives influence the resilience and sustainability of CSR engagement, particularly in the face of evolving challenges. Each CSR approach—whether instrumental-internal, instrumental-external, intrinsic-external, and intrinsic-internal—presents distinct challenges for the *quality and stability* of commitment that can impede an organizations' ability to maintain long-term societal and environmental goals. Recognizing these dynamics and potential risks is essential to ensuring that CSR initiatives remain impactful and resilient amidst evolving internal priorities and external pressures.

The sustainability of CSR commitments in organizations hinges on assessing the quality and stability of impact realization. The *quality of impact realization* concerns the extent and effectiveness of an organization's CSR efforts in achieving and maintaining its intended societal and environmental goals. This includes the capacity to realize a significant and long-term contribution rather than merely pursuing surface-level or short-term achievements. The *stability of impact realization* refers to the persistence of CSR efforts over time, despite internal or external pressures such as shifts in organizational priorities, changes in leadership, or fluctuations in market or regulatory conditions.

When both the quality and stability of impact realization are safeguarded, CSR initiatives are more likely to yield sustainable, lasting societal outcomes, reflecting a resilient commitment (as visualized in Figure 3). Clearly distinguishing between these two dimensions allows us to identify specific risks to effective and sustained impact realization. In the next section, we will systematically explore how distinct challenges manifest across the four motivational profiles.

Figure 3 | Sustaining CSR commitment: Safeguarding the Quality and Stability of Impact Realization



Mapping risks to impact realization across CSR motivation profiles

1. **Instrumental and internal motivation: Dependence on strategic alignment**
 - i. **Quality risk:** Sensitive to *internal* value trade-offs, particularly when CSR goals conflict with organizational objectives.
 - ii. **Stability risk:** Vulnerable to changes in *internal* leadership or organizational priorities.
2. **Instrumental and external motivation: Dependence on stakeholder alignment**
 - i. **Quality risk:** Sensitive to *external* value trade-offs, particularly when stakeholder interests conflict.
 - ii. **Stability risk:** Vulnerable to shifting *external* stakeholder expectations and unpredictable regulatory environments.
3. **Intrinsic and external motivation: Dependence on structural alignment**
 - i. **Quality risk:** Sensitive to insufficient *internal* buy-in for externally driven ambitions.
 - ii. **Stability risk:** Vulnerable to evolving *external* societal challenges complicating consistent commitment.
4. **Intrinsic and internal motivation: Dependence on recognition and reinforcement**
 - i. **Quality risk:** Sensitive to insufficient *external* validation or recognition of intrinsic CSR efforts.
 - ii. **Stability risk:** Vulnerable to dilution of core values or *internal* shifts in strategic direction.

By systematically mapping the risks associated with each CSR motivation profile, we highlight the key challenges organizations may face in sustaining their commitment. Ensuring long-term engagement requires balancing strategic, stakeholder, and structural alignment, while continuously reinforcing the CSR commitment to safeguard its depth, resilience, and credibility.

Instrumental and internal motivation: Dependence on strategic alignment

Organizations that approach CSR with an instrumental and internal motive primarily view CSR as a tool for achieving internal objectives. The alignment between CSR initiatives and organizational objectives makes the sustainability of CSR efforts vulnerable to shifts in organizational priorities. The likelihood of CSR realization becomes conditional on the alignment of societal and environmental goals with organizational objectives.

When social and environmental goals are pursued to serve internal objectives—such as operational efficiency, profitability, and resilience—they may be deprioritized once

alignment weakens or competing objectives arise, and clear win-win scenarios cease to exist (Berchicci & King, 2022; Karnani, 2007; Lee et al., 2018). As a result, organizations risk scaling back their CSR commitments, abandoning impactful programmes altogether when anticipated benefits prove disappointing, or being too quick to mark societal and environmental targets as accomplished, when, in fact, they require continued effort and dedication. Such reprioritization can occur not only in response to the (lack of) effectiveness and return on CSR investments, but also due to internal shifts in leadership.

Moreover, consistently framing CSR through an instrumental lens can undermine its deeper moral and social foundations. Overreliance on its instrumental value has been shown to promote a transactional, quid pro quo approach (Ruttan & Nordgren, 2021), encouraging selective engagement in CSR initiatives that promise quick or visible returns rather than addressing complex societal or environmental issues. This cherry-picking can be exacerbated by a focus on performing well in certain rankings, such as ESG ratings or sustainability benchmarks, which may narrow CSR efforts to easily measurable goals (Veenstra & Ellemers, 2020). While such metrics can enhance transparency, they also risk becoming ends in themselves, limiting CSR to surface-level objectives, and leaving broader societal needs unaddressed.

Organizations are likely to reduce their CSR efforts when these no longer serve internal organizational objectives. Therefore, CSR commitment is vulnerable to shifts in leadership, organizational priorities, and economic pressures. Ultimately, this approach risks failing to realize significant social or environmental potential, as the priority for organizational gains may overshadow opportunities for broader public welfare.

Instrumental and external motivation: Dependence on stakeholder alignment

Organizations that engage in CSR for instrumental reasons and with an external orientation here do so in response to societal demands, regulatory requirements, or stakeholder expectations. This makes the realization of CSR impact dependent on clear, consistent signals from society and regulators. While some organizations may anticipate evolving trends and plan accordingly, they remain vulnerable to external changes that distract from or further complicate long-term planning.

For CSR implementation to thrive from this perspective, organizations rely on predictable and stable regulatory conditions that provide clear external expectations. When policy landscapes shift unpredictably—such as changes in government regulations, fluctuating subsidies, or inconsistent enforcement—organizations may hesitate to commit to long-term CSR strategies. Without a coherent regulatory framework, organizations risk engaging in reactive CSR initiatives, adjusting efforts to temporary external pressures rather than adhering to a stable, long-term plan. Particularly when

organizations face conflicting stakeholder demands or ambiguous regulatory environments, this can hinder the stability of their CSR commitment.

A compliance-driven approach may also narrow the scope of CSR to minimalistic efforts that primarily focus on meeting the letter of the law rather than embracing the spirit of sustainability and responsibility. This narrow focus risks producing superficial or tokenistic initiatives that fail to address deeper societal and environmental needs. In this context, a lack of robust regulatory frameworks may incentivize organizations to exploit loopholes, diverting resources from impactful CSR actions.

The sustainability of CSR commitment is fragile due to its reliance on external pressures. By adopting a reactive approach—where CSR efforts are adjusted based on shifting demands rather than a steadfast commitment—engagement becomes vulnerable to societal or regulatory changes. Such a ‘stop and go’ approach, driven more by fluctuating external factors than by a sustained effort, risks making CSR initiatives shallow, short-lived, and focused on minimal compliance rather than meaningful, lasting change.

Intrinsic and external motivation: Dependence on structural alignment

Organizations that engage in CSR for intrinsic reasons and with an external orientation often seek to positively impact societal welfare and address environmental challenges. However, even when this commitment is genuine, the sustainability of their CSR efforts relies on strong internal alignment with these external ambitions. Without robust internal governance structures, employee engagement, and accountability mechanisms, CSR initiatives, however well-intentioned, risk remaining aspirational rather than actionable.

The outward focus of CSR in such organizations poses a challenge if societal goals and the organization’s core tasks are viewed separately, leading to CSR efforts that appear disconnected from operational realities. This internal detachment may result in limited organizational buy-in or a failure to prioritize CSR across departments, weakening the capacity to deliver on promises (see also Collier & Esteban, 2007; Kalev et al., 2006). Consequently, the responsibility for CSR implementation may fall on limited shoulders, meeting resistance from others who do not see it as a core task. Fragmented implementation and difficulties in sustaining efforts may prove hard to break as long as CSR is seen as peripheral or secondary to the organization’s main objectives.

Additionally, organizations driven by strong societal awareness are likely sensitive to shifts in societal and environmental challenges. Disruptions or transitions in societal needs may complicate efforts to maintain a clear CSR course. This dual risk of external societal changes and internal disconnection can hinder the organization’s ability to deliver sustained CSR impact, making their efforts vulnerable to fragmentation.

The sustainability of CSR commitment becomes vulnerable without a strong internal structure and alignment. Internal detachment may hinder the organization’s ability to

deliver on its promises, while the pressure to respond to societal developments can further challenge a systematic, targeted long-term approach.

Intrinsic and internal motivation: Dependence on recognition and reinforcement

Organizations that engage in CSR for intrinsic reasons and with an internal orientation consider CSR as an integral part of their mission, woven into their core identity and values. While this approach likely fosters authenticity and long-term commitment, CSR efforts do not exist in a vacuum and depend on the broader external environment in which organizations operate.

In markets or industries where CSR is not yet standard practice, organizations risk isolation. If societal expectations evolve at a slower pace than their ambitious CSR agendas, organizations may fall out of sync with prevailing norms. External stakeholders—such as customers, investors, or industry peers—may challenge the financial or practical rationale behind demanding CSR commitments, thereby enforcing limits set by traditional market dynamics (Dahan & Leca, 2024). The credibility of CSR commitment could also be called into question. This may occur, for instance, when instrumental goals appear to coexist with intrinsic ones and stakeholders assume the former to take precedence, leading them to suspect ulterior motives, which might overshadow the organization's commitment to its intrinsic value (Pache & Santos, 2013). Such a lack of external recognition, along with the mistrust in CSR efforts it signals, can demoralize employees and threaten the distinctiveness and pride they derive from their identification with the organization's values. Consequently, the organization's core identity may be at stake, undermining its potential for impact and making it increasingly difficult to sustain its ambition.

Internally, organizations must have provisions in place to safeguard lasting commitment and ensure that their moral compass continues to serve as a guide (cf. Ebrahim et al., 2014, on the importance of governance to protect hybrid missions). Leadership changes or shifts in strategy can jeopardize the sustainability of impact, especially when other priorities compete for attention. Additionally, the goal of embedding CSR across multiple operational domains may lead organizations to overcommit as they strive to address a wide spectrum of societal and environmental challenges. This can dilute impact, particularly if the organization lacks the internal bandwidth to prioritize effectively.

The sustainability of CSR commitment in organizations with an intrinsic and internal motivation relies on a supportive ecosystem that includes safeguarding both internal anchoring and external validation. This involves anticipating and preparing for internal shifts—such as changes in leadership or competing priorities—to ensure they do not undermine CSR initiatives. Upholding long-term CSR engagement is not without chal-

enges and may require building a network of support, fostering external collaborations, and engaging stakeholders to create a shared commitment to CSR goals.

Closing reflections

As societal and environmental challenges intensify, organizations are increasingly called upon to embrace corporate social responsibility (CSR) as more than a peripheral activity. Herein lies the value of understanding the underlying motives that drive CSR efforts—offering not just a critical counterbalance to outcome-based assessments, but also a pathway to more embedded engagement. Recognizing the motives that energize, direct, and sustain engagement enables organizations to transcend surface-level compliance and foster a more impactful and enduring commitment to CSR. Mapping how intrinsic and instrumental motivations, paired with internal and external orientations, shape CSR's character and focus provides a predictive lens to evaluate both the quality and stability of its long-term impact. With our novel motivational typology, we offer a roadmap for organizations to embrace CSR as a transformative and enduring force for societal and environmental impact.

This chapter has examined the motivational dynamics driving CSR engagement, introducing a typology to understand how different organizational motives shape the depth, direction, and sustainability of CSR efforts. By disentangling the intrinsic and instrumental value attributed to CSR, alongside the internal and external sources of motivation, our typology helps explain the variety of CSR approaches that emerge and the mechanisms by which commitment is sustained. We argue that each motivational profile brings unique strengths and risks, influencing both the quality and stability of CSR efforts. For example, while an instrumental-internal approach likely focuses on aligning CSR with strategic goals, it may falter when competing organizational priorities arise. Conversely, an intrinsic-internal approach is likely tuned into fostering broad support across the organization, yet risks losing traction without sufficient external validation or alignment with prevailing norms. This nuanced understanding enables organizations to tailor strategies that enhance the depth and resilience of their CSR initiatives.

Grounded in established motivational theories and enriched by social identity principles, our framework highlights the critical role of shared values and collective identity in embedding CSR as a core organizational commitment. This perspective reinforces the idea, introduced earlier, that CSR is most impactful when treated not as a reaction to external pressures, but as an integrated and purpose-driven force within organizational operations. By bridging individual motivations with collective goals, organizations can inspire deeper, more authentic engagement and ensure their CSR efforts are both impactful and resilient. In this way, CSR transcends instrumental objectives, fostering a unifying sense of purpose that energizes, directs, and sustains commitment.

In presenting this typology, we provide a roadmap for organizations to navigate the complex interplay of internal drivers and external demands, including increasing regulatory pressures such as those mandated by the EU's Corporate Sustainability Reporting Directive (CSRD, 2022). By identifying vulnerabilities associated with distinct motivational profiles—such as the instability of purely instrumental approaches or the challenges of sustaining intrinsic commitments under external scrutiny—enables organizations to better evaluate and align their CSR strategies with sustainable impact goals. This approach mitigates the risk of CSR devolving into symbolic compliance, offering a counterbalance to the pitfalls of virtue signalling and ensuring meaningful contributions to societal and environmental challenges.

Ultimately, our typological framework enriches the discourse on CSR motivation by positioning it as a collective, identity-driven endeavour rather than a set of isolated initiatives. By prioritizing motivational depth over outcome-based adherence, our interpretive lens provides actionable insights for organizations striving to maintain relevance and integrity in a rapidly evolving landscape, ensuring that CSR remains embedded as a stable and essential part of organizational strategy. Future research can build on these foundations to further refine strategies for fostering the sustainability and resilience of CSR efforts.

In conclusion, this chapter highlights how organizational motivations can significantly shape both the strategic orientation and long-term resilience of CSR engagement. Organizations may best achieve impactful and lasting societal contributions by embedding CSR firmly into their identity, strategy, and everyday operations. This involves proactively addressing vulnerabilities related to quality and stability of impact realization, through robust governance, structural integration, and stakeholder collaboration. By anticipating risks and fostering a unified and resilient CSR approach, organizations become better equipped to fulfil their dual role as economic drivers and societal stewards, creating societal value that extends well beyond short-term objectives and regulatory requirements.

Key recommendations and guidance for follow-up

The typology of CSR motivations presented in this chapter emphasizes a shift from outcome-based assessments to a deeper exploration of organizational motives, providing both theoretical insights and practical strategies for fostering impactful, sustainable CSR engagement. Practitioners and scholars alike can use this framework to address key challenges in aligning motivations, strategies, and organizational practices. Practitioners can also leverage this framework to anticipate risks, adapt strategies, and build resilience in their CSR initiatives. For further exploration, the following chapters provide actionable insights tied to specific recommendations:

◆ **Adopt a balanced and multi-dimensional strategic focus**

Rather than overcommitting to narrow, quantifiable outcomes, ensure CSR initiatives address the complex societal and environmental challenges at hand. Chapter three explores how organizations can integrate diverse objectives, and critically examines how ESG rating agencies may currently influence organizational focus through their performance indicators.

See Chapter 3: ESG indicators as organizational performance goals

◆ **Build resilience through proactive stakeholder engagement**

Establish collaborative networks grounded in shared values to navigate emerging challenges with flexibility. Chapter four investigates how stakeholder interests are presumed to influence CSR engagement, emphasizing the role of CSR centrality within the organization in fostering stakeholder support and sustaining commitment.

See Chapter 4: Expanding the horizons of stakeholder engagement

◆ **Strengthen internal governance structures**

Integrate CSR throughout operations by establishing clear accountability mechanisms. Chapter five outlines how organizations can translate ambitious CSR goals into actionable practices, minimizing risks of misalignment and enhancing organizational coherence.

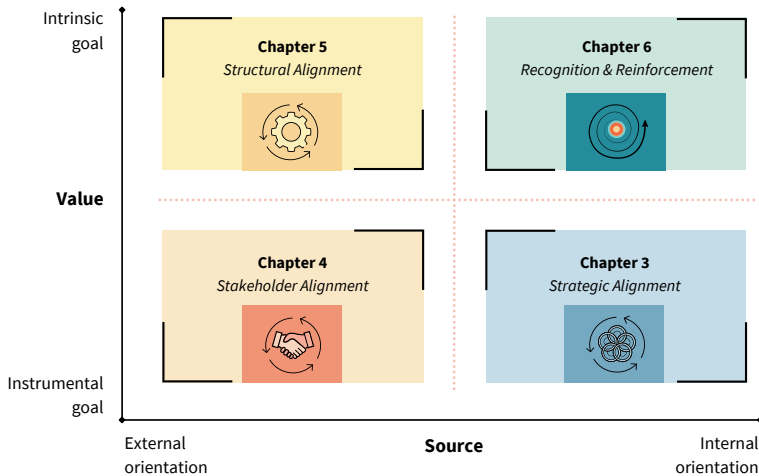
See Chapter 5: Organized for transformational change

◆ **Foster CSR as a collective, moral force**

Align CSR with the organization's core values to strengthen collective identity and commitment. Chapter six tests a pilot intervention aimed at shifting mindsets from an outcome-focused to a transformation-driven approach, exploring its potential to motivate CSR engagement and inspire collective commitment to organizational change.

See Chapter 6: Reframing CSR engagement

Figure 4 | Key Themes for Sustaining CSR Commitment as Further Addressed in the Empirical Chapters



Looking ahead, continued exploration of CSR motives will be essential in adapting to the evolving landscape of corporate responsibility. The typology introduced in this chapter offers a valuable framework for understanding how organizational motives shape CSR engagement. Future research can build on these insights to refine strategies that enhance the sustainability and resilience of CSR efforts, ensuring that organizations can effectively navigate evolving pressures while maintaining long-term impact. By anchoring CSR within a deeper understanding of motivation and collective identity, organizations will be better equipped to navigate these complexities, ensuring their contributions to societal and environmental well-being remain meaningful, stable, and impactful. In this light, our typological framework serves as both a roadmap for embedding CSR as a central element of organizational strategy and a call to action for further development to ensure CSR initiatives are resilient, sustainable, and aligned with long-term societal and environmental goals.

Author contributions:

EMV: Conceptualization; Writing – original draft, review & editing.

NE: Conceptualization; Writing – review & editing.

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3. ESG indicators as organizational performance goals:

Do rating agencies encourage a holistic approach?

"We always say: 'We measure a lot, so we

know a lot,' but

— the figures

capture

societal impact is hard to

mainly help us

internally."

Abstract

The current way of monitoring and assessing organizations' performance in integrating environmental, social and governance (ESG) concerns into corporate strategy and operations is subject to much criticism. Most of this criticism points to shortcomings in ESG performance benchmarks and ratings to accurately and transparently reflect organizational performance. In this chapter, we move beyond concerns about validity and consistency to explore the role that ESG indicators may play in steering organizations toward a sustainable future.

We approach ESG indicators as organizational performance goals, building on insights from Goal-Setting Theory, to consider their guiding role. Theoretically, we argue that ESG indicators—including the way underlying objectives are defined and specified—can set out the general parameters to which organizations tailor their CSR programmes. To examine whether current ESG performance reporting incentivizes a holistic approach to corporate social responsibility, we consulted data from the Reporting Exchange Platform, covering ESG ratings, rankings, and indices from 130 rating agencies. We identified and categorized 237 unique indicators from over 600 corporate ESG measures.

Our analysis shows a wide variation across indicators, both in their thematic coverage—from single-issue to composite ESG measures—and in the specificity of their underlying objectives. Within domains, we find a sharp contrast between generally concrete environmental targets, more ambiguous social targets, and abstract governance themes. Furthermore, the emphasis across domains appears shaped by the intended audience: environmental concerns are prioritized for investors, social aspects are emphasized in consumer-focused rankings, and governance issues gain more attention among business-to-business assessments.

Overall, the current array of voluntary ESG certifications may dovetail with market preferences—not only providing investors and consumers with ample scope for selective engagement, but also allowing organizations to navigate among guidelines without necessarily reinforcing their commitment to deepen societal engagement. To maximize their steering role, ESG indicators must shift from static snapshots to dynamic guides for sustainable progress.

ESG indicators as organizational performance goals: Do rating agencies encourage a holistic approach?

There is general awareness among businesses that they are responsible for their impact on society. This is also reflected in the increasing priority that companies give to contributing to the United Nations' *Sustainable Development Goals* (SDGs, n.d.). Although the SDGs provide a clear roadmap for sustainability efforts, successfully achieving these objectives requires additional effort and commitment beyond current trajectories. Integrating environmental, social and governance (ESG) activities into the core business often proves to be a bridge too far (EY, n.d.; PwC, 2019)

Whether or not businesses succeed at putting their intentions into action seems difficult to evaluate (e.g., Berg et al., 2022; Chatterji et al., 2016; Windolph, 2013). The ways in which organizations contribute to reaching the SDGs is inferred from organizational activities that allegedly express their engagement in corporate social responsibility (CSR). Practical efforts to assess the true commitment of businesses to the achievement of sustainability ambitions, thus focus primarily on measuring outcomes related to an organization's engagement in CSR—using so-called ESG criteria. Scientists and practitioners have questioned the added value of these measurements, as we will elaborate below. In particular, the abundance and complexity of indicators used makes it difficult to unambiguously evaluate the progress businesses make (Windolph, 2011). This stands in the way of consistent interpretation and comparability of these indicators as well as the organizational rankings and ratings resulting from them (Berg et al., 2022; Chatterji et al., 2016; Escrig-Olmedo et al., 2019; EY, n.d.; Mooij, 2017; Windolph, 2011).

The abundance of criteria thus may reduce rather than enhance clarity for the outside world on how businesses are doing in terms of their sustainability efforts. In fact, they offer little insight (Cho et al., 2012) into what businesses actually do, or how corporate social responsibility is implemented in the organization. This makes it difficult to judge what makes an organization's engagement in CSR successful, or how it can be improved. Consequently, despite all the measures and indicators available, it remains unclear to what extent CSR initiatives are integrated in business strategies, what organizational priorities might impede this, or how to make progress in achieving further integration.

Yet such insight is indispensable because the extent to which an organization incorporates CSR in its core activities explains the diverging effects an organization's CSR engagement can have on key outcomes such as employee engagement (Glavas, 2016; Glavas & Godwin, 2013; Glavas & Kelley, 2014; Scheidler et al., 2019) and customer support (Becker-Olsen et al., 2006; Ellen et al., 2006). The accumulation of uncertainties about an organization's true engagement in CSR activities can also backfire (Ellemers et al., 2011; van Marrewijk, 2003). Without any means to reliably evaluate whether stated

CSR engagement reflects organizational reality, even legitimate efforts may seem strategic attempts at ‘image laundering’, a.k.a. greenwashing (Chopova, 2020; Laufer, 2003).

The purpose of this contribution is to examine the likely impact of ESG indicators on organizational sustainability goals. This can help make clear whether the nature and content of the ESG indicators currently used by rating agencies encourage organizations to adopt a holistic approach in achieving the SDGs through their CSR activities—or work against this. In examining the implications ESG rankings and ratings have for organizational objectives, we build on insights from psychology into organizational behaviour, specifically goal-setting theory (Latham & Locke, 1991). Below, we first consider prior research which focuses on the nature, assessment, and predictive value of ESG indicators as these are relevant for investors and other external stakeholders. We then explain how we complement current insights. Based on goal setting theory, we argue that the nature and content of ESG indicators might also impact on the definition and priorities set within the organization to specify its CSR strategy. Identifying how the range of domains and elaborateness of indicators considered relates to the target audience addressed with these ratings, clarifies that organizational sustainability goals may suffer when ESG indicators are unbalanced.

Monitoring organization’s impact on society

Based on the definition set by the European Commission corporate social responsibility (CSR) concerns the responsibility of organizations for their impact on society. Going beyond relevant mandatory requirements and collective agreements, businesses should aim to “have in place a process to integrate social, environmental, ethical, consumer, and human rights concerns into their business operations and core strategy in close collaboration with their stakeholders” (European Commission, 2011). In monitoring the extent to which businesses embrace their responsibility for their impact, increasing attention is paid to map not just the economic impact of businesses, but rather their environmental and social impact and their way of doing business in terms of their governance and general business conduct.

The need to monitor an organization’s impact and capture the progress of organizations in reaching the sustainability goals has resulted in a broad range of initiatives. There are several initiatives to stimulate the integration of sustainability goals into corporate reporting. These include the SDG Compass initiated by the GRI, UN Global Impact and WBCSD, the GRI Sustainability Reporting Standards, the International Integrated Reporting Framework, among others (Global Reporting Initiative, n.d.; Integrated Reporting, n.d.; UN Global Compact, n.d.-b). Likewise, disclosure standards have been initiated to ensure that organizations manage adverse impacts following law and collective agreements. Examples are the Carbon Disclosure Standards, ISO International Standards related to the SDGs; the Ten Principles of the UN Global Compact, and the Greenhouse

Gas Protocol (CDP, n.d.; Greenhouse Gas Protocol, n.d.; International Organization for Standardization, n.d.; UN Global Compact, n.d.-c). Finally, there are multiple ratings and benchmarks aiming to assess and capture the performance of businesses on environmental, social and governance (ESG) criteria. These include REFINITIV's ESG indices and Diversity and Inclusion Index, Dow Jones Sustainability Indices, MSCI ESG Indexes, Vigeo Eiris ESG indices and ranking, and Bloomberg's Gender-Equality Index (Bloomberg, n.d.; FTSE Russel, n.d.; FTSE Russell, n.d.; MSCI, n.d.; S&P Global, n.d.; Vigeo Eiris, n.d.).

The shift toward a greater understanding of the social impact of organizations was clearly necessary and has encouraged organizations to attend more to such outcomes. However, the proliferation of criteria, standards and indices has also placed increasingly heavy demands on organizations aiming to demonstrate their concern with these issues. As ESG ratings and benchmarks typically rely on information from organizations, this has been found to result in reporting fatigue among organizations (Mooij, 2017). The lack of convergence between indicators further contributes to disproportionate demands on the documentation and reporting of organizations about their ESG performance.

ESG indicators as diagnostic tools

Prior research has addressed how different disclosure strategies relate to organizational sustainability performance (Hummel & Schlick, 2016). This has revealed that whilst high performing organizations are motivated to give a clear and comprehensive disclosure, low performing organizations tend to tailor disclosures to mask their true performance and protect their legitimacy. In demonstrating that both voluntary disclosure and legitimacy concerns may drive reports provided, this research illustrates that different organizational motives are relevant to corporate reporting. Separating the wheat from chaff remains a challenge though, as other research suggests that central CSR reporting practices are mainly used as symbolic pledges expressing non-committal support for sustainability goals (Michelon et al., 2015). More specifically, they found that the practice of releasing stand-alone CSR reports, using reporting guidance, and assuring information disclosed were not associated with higher disclosure quality.

Accordingly, other research efforts have tried to disentangle organizational motives from a proper assessment of CSR activities. These studies have identified reporting standards that offer objective and reliable evidence of actual organizational sustainability performance and predict organizational value (e.g. in terms of stock returns). Information that is relevant for investors. This work highlights the added value of the Sustainability Accounting Standards Board (SASB) which provides industry-specific guidance on materiality. Using such standards to distinguish between material vs immaterial sustainability issues has been put forward as a viable way to understand organizations actual performance (Khan et al., 2016). As material issues are more important for safeguarding stock returns than non-material issues, the use of the SASB seems helpful

especially from the viewpoint of investors. Yet, other researchers have noted that more objectively verifiable indicators following the SASB or Global Reporting Initiative (GRI) standards are only used by a small proportion of all businesses (Busco et al., 2020; Miller et al., 2017).

In this research we complement these prior findings—which mainly assess the value of ESG indicators for investors and other external stakeholders. We take a different perspective, as we address the role of ESG indicators as externally imposed performance targets that may influence strategic priorities and goals set within organizations. We argue that the degree to which the indicators used specify ESG outcomes is not only relevant for external parties to assess progress made in achieving ESG goals. Based on organizational goal setting theory we posit that this also influences the clarity vs ambiguity of these outcomes as desirable performance goals for organizations—and the likelihood that such goals are prioritized by organizational decision makers.

Goal-setting theory

Goal-setting theory is an elaborate theory on human motivation and achievement (e.g., Latham & Locke, 1991). This theory specifies the impact of what is being pursued (i.e., goal orientation) as well as why this is being pursued (i.e., behavioural regulation) on the priorities people set and the efforts they invest in achieving set goals. The theory—and 35 years of research supporting it—highlights that goals serve multiple functions. First, goals have a selective function as they direct people's attention towards activities relevant to pursuing it at the expense of alternative options. Second, goals have an energizing function, as they regulate effort and promote that enough energy is put into reaching set goals. Third, goals motivate people to persist on a task over time, and to overcome difficulties in achieving progress (Locke & Latham, 2002). Further, a meta-analysis of multiple studies revealed that more abstract and vague goals have less of an impact on everyday behavioural choices that determine group performance than more specific goals (Kleingeld et al., 2011). Presumably, this is the case because abstract goals make it less clear which activities contribute to the achievement of these goals, how progress can be monitored, or when further persistence is needed (Locke & Latham, 2002). In setting out the roadmap to a sustainable future, organizational activities should be identified and undertaken that are relevant to pursuing SDGs. Assessing how businesses are managing their impact, is meant to evaluate how organizations are contributing to a sustainable future. However, the set of ESG ratings and benchmarks currently available not only provide a standard by which the performance of businesses can be monitored and compared. They also define a set of goals that can guide the priorities businesses set and the actions they should take to achieve these goals.

As ESG indicators inform businesses on the outcomes that are considered important and specify what is expected from them by external stakeholders, they can provide

businesses with tools and inspiration highlighting specific topics and targets to focus on. This way, they can shape the goals of businesses in providing a direction towards the activities they invest in and focus their attention on strategic decision making (Tenbrunsel et al., 2000). Thus, the nature and content of ESG ratings and benchmarks have the potential to serve as a compass, showing businesses not only where they stand, but also where they are expected to be heading and what they should not let out of sight.

In sum, based on theory and research on goal setting and motivation in organizations, we argue that the indicators that are assessed by ESG rating agencies—including the way these objectives are defined and specified—have implications for which CSR activities organizations attend to and prioritize. Prior studies offer preliminary support for the validity of our reasoning. For instance, companies that reported on specific goals they had set for minority and female leadership were found to outperform other companies in increasing minority and female representation among their leaders (Motel, 2016). Further, experimental research conducted in a diversity training context has shown that setting specific goals to support gay and lesbian individuals led participants to report more supportive behaviours and, over time, more positive attitudes toward sexual orientation diversity (Madera et al., 2013). While this evidence was collected in the social domain, it does illustrate how the definition of specific performance goals may support organizations and the people in them to prioritize and work towards achievement of these goals.

What are ESG indicators supposed to capture?

According to Aguinis and Glavas it is important to assess the extent to which CSR activities are embedded in the business structure and processes, to understand an organization's actual involvement in CSR (Aguinis & Glavas, 2013). This makes it possible to differentiate between organizations that are truly involved with embedding SDGs into their core strategy, daily practices and routines versus organizations that treat CSR in isolation, as something separate from their core business operations (Aguinis & Glavas, 2013). If this is the aim, this implies that rating agencies should examine whether CSR activities are addressed in isolation (separate from the other business activities) or whether these activities form an integral part of the core strategy, daily practices, and business routines. Research aiming to examine this, calls into question whether CSR embeddedness can be derived from corporate reporting (Kujala et al., 2013). By examining the differences between strategic (i.e., what organizations say) and operational (i.e., what organizations do) levels of corporate responsibility, they found clear differences in levels of engagement—despite similar accounts in corporate reports. The reporting on the CSR initiatives of a notoriously known sustainable organization seemed to imply innovative and integrated CSR engagement, yet on the operational level it was found to be far less embedded and more elementary than was suggested.

What are drawbacks of ESG indicators?

Considering the dependency of ESG ratings and benchmarks on corporate reporting (Diez-Cañamero et al., 2020), we cannot simply assume that this reporting reflects the actual performance of organizations. As ESG rating agencies rely heavily on information made available by organizations, the resulting ESG ratings and benchmarks can be subject to bias. A study of six major rating agencies (KLD, Sustainalytics, Moodys, RobecoSAM, MSCI, REFINITIV) revealed such bias as some agencies offer more positive ratings on all indicators than others (Berg et al., 2022). Further, Cho and colleagues have shown for instance, that the Dow Jones Sustainability Index (DJSI), is much more susceptible to what organizations say (i.e., their voluntary environmental disclosure) than to what they do (i.e., their environmental performance) (Cho et al., 2012). They showed that the more extensive the environmental disclosure they provide, the more likely an organization is to be included in the DJSI, and the more favourable their environmental reputation scores are. However, at the same time they found that organizations that voluntarily disclose more environmental information, perform worse, as captured by Trucost, an organization specialized in quantifying environmental performance (Cho et al., 2012). Thus, organizations appear to be praised for something they do not actually do. Other research by Cho and colleagues offers additional evidence for this conclusion (Cho et al., 2018). This research revealed that the visible and voluntary environmental disclosure of U.S. oil and gas industry organizations stood in sharp contrast to their less visible but related and proactive political activities.

Additional problems that have been noted include lack of standardization, credibility, transparency, and independence of these ratings (Windolph, 2011). Some have argued that ESG rating agencies should account for the discrepancy between corporate reporting and actual practices by refining assessment criteria or incorporating independent validation methods (Fassin & Buelens, 2011). While different factors have been identified as causing reporting problems and different solutions have been proposed, reflections on why this is problematic have mainly addressed the perspective of investors. Here, we note that in view of the questions raised about the accuracy of ESG ratings as actual performance indicators, it is worthwhile to consider them from the perspective of the organization and how these impacts on goal setting in organizations. Here, we examine ESG indicators as motivational targets that can encourage organizations to invest in the achievement of sustainability goals.

How complete and balanced are ESG indicators?

Going beyond the accuracy of ESG reporting and whether the provided information is true introduces another concern. If we consider ESG indicators as organizational goals that direct the investment of efforts and resources, it is important to assess how complete and balanced ESG reporting is. It is a challenge to develop a set of indicators that

can capture the entire range of sustainability efforts balancing environmental, social and governance concerns in their assessment.

A systematic comparison of the assessment criteria used by several representative ESG rating agencies revealed that not all rating agencies assess the ESG dimensions in a balanced way (Escrig-Olmedo et al., 2019). In fact, some of the prominent rating agencies (among which REFINITIV, RobecoSAM and Sustainalytics) assign different weights to these indicators to obtain an overall score. This indicates that these agencies do not consider the different environmental, social and governance criteria to be equally important—however it is not self-evident that there is consensus about the weights assigned. In addition, as these agencies are not being transparent about how these weights are defined, it is exceedingly difficult if not impossible to properly compare the resulting ESG ratings (Escrig-Olmedo et al., 2019). In fact, an examination of 709 indicators used by six major rating agencies to cover 65 categories revealed that these are very difficult to compare due to fundamental differences in what they measure and how they assess this (Berg et al., 2022).

This limitation further complicates the use of such indicators as motivational goals to achieve. Another study comes to similar conclusions (Lozano & Huisingh, 2011). Although there are sustainable reporting guidelines that cover multiple dimensions (e.g. the GRI guidelines), these do not recognize potential integration and synergies, positive or negative, across the dimensions. From a goal-setting perspective, this lack of clarity about what requires attention to be able to improve, and lack of insight into important outcomes to achieve is problematic

In sum, the abundance of ESG ratings and benchmarks may make it challenging for businesses to maintain a clear focus on their core sustainability priorities. There is only limited transparency on how these indicators come into being and how CSR dimensions are weighed in the assessment (Escrig-Olmedo et al., 2019). This offers quite some leeway in how the performance of businesses is being measured and introduces lack of clarity on how organizations can show their commitment in working towards sustainability goals. Add to this the variety of subjects that can exist in the separate ESG dimensions aggregated under the umbrella of corporate social responsibility, and the question arises whether and how the ESG ratings and benchmarks really contribute to focusing and prioritizing an organization's engagement in CSR.

We will complement the existing research on CSR reporting by analysing the nature and focus of ESG ratings and benchmarks. Our research questions examine the adequacy of indicators used as externally imposed organizational performance targets. We address the following issues: First, we examine whether indicators address environmental, social as well as governance aspects of organizational performance. Second, we compare the abstractness versus concreteness of these three types of indicators and the underlying themes they represent. Third, we examine whether the issues and indicators

that are highlighted offer a unified view of which goals are important or depend on the stakeholder group targeted by the ESG indicators.

Materials and methods

The primary data source for the present study was an online database on ESG ratings, rankings, and indexes that we accessed via the Reporting Exchange platform. Initiated by the World Business Council for Sustainable Development (WBCSD) the Reporting Exchange was developed as a collaborative platform to help businesses and academics understand the reporting landscape. Their open database on ESG ratings, rankings and indexes contains descriptive profiles of over 600 corporate ESG indicators from 130 rating agencies worldwide. It gives insight into the different strategies and tools rating agencies, such as FTSE Russell, Great Place to Work Institute, MSCI, RobecoSAM, and Sustainalytics, have for evaluating a company's ESG performance. The clustering of ESG indicators into rating, rankings and indexes corresponds with previous research (Diez-Cañamero et al., 2020; Windolph, 2011). Detailed information on the Ratings, Rankings and Indexes database can be found on The Reporting Exchange website under following link: <https://www.esgbook.com/reporting-exchange/>.

In consulting the database not only information on the type of indicator (i.e., rating, ranking or index) could be retrieved, but also information on which dimensions (environmental, social and/or governance) are assessed, what underlying themes are considered within these dimensions and what the main target group (i.e., investors, consumers, or companies) of the different indicators is. The Reporting Exchange platform was consulted for this purpose throughout the summer of 2020. We first removed overlapping entries. Criteria for overlap were the use of the same indicator in a different country context and indicators with identical assessment criteria originating from the same rating agency (e.g. part of the same index family). This procedure allowed us to identify 237 unique ESG indicators in this database that were retained for further analysis. To examine how elaborate the diverse range of ESG ratings, rankings and indexes are, we created an overview of the domains that are addressed by ESG indicators, investigated what kind of themes are covered within these different domains and which target audience are generally considered. Frequently occurring themes per dimension were explored and visualized in the NVivo software program.

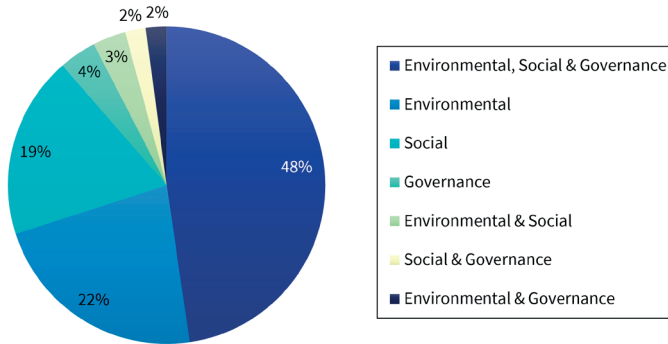
Results

Consideration of the different domains

Some of the ESG ratings, rankings and indexes are based on a particular environmental, social or governance concern, such as energy management, human rights, or board structures, while others reflect a combination of multiple ESG concerns. Examples of specific ratings are the ranking of Best Companies to Work for by the Great Place to Work Institute, that exclusively focuses on the social domain by assessing employee's view of a great workplace. In a similar vein, BBGI Group's Clean Energy 100 benchmark index only offers investors insight in companies specialized in alternative energy. Examples of broader indexes are the Dow Jones Sustainability Indices by RobecoSAM or FTSE Russell's ESG Ratings that capture overall organizational performance on environmental, social as well as governance concerns.

About half of the indicators (48%) consider all three dimensions conjointly, as these include environmental, social and governance criteria (e.g. the Dow Jones Sustainability Index, Corporate Knights' Best Corporate Citizen Ranking and Sustainalytics Company ESG Reports). A few ratings (7%) combine two types of indicators. The remaining assessments focus exclusively on one of the dimensions. The first thing to notice here, is that most of the agencies that focus on a specific indicator pay attention to the environmental performance of businesses (22%, for instance Bloomberg's Clean Energy Indices and CDP's Climate Performance Score Ranking), see Figure 1. Next, specific indicators attend to the social performance of businesses (19%), for instance the prominent Best Companies to Work for Ranking by the Great Place to Work Institute. The least frequent are assessments specifically addressing the governance dimension (4%). There are just a few examples of indicators that focus exclusively on how businesses are governed (e.g. the Transparency in Corporate Reporting Ranking by Transparency International and Institutional Shareholder Services' QuickScore Rating). Thus, our first conclusion is that not all aspects of corporate social responsibility receive an equal amount of attention, with governance being addressed least frequently.

Figure 1 | Overview of the Domains (Environmental, Social, Governance) Covered by ESG Indicators.



Recurring themes within the ESG domains

In managing their environmental impact, businesses are assessed on the overall life cycle and sustainability of their products and services; the efficient use and protection of (natural) resources; and the prevention and control of pollution and emissions (including climate change and GHG emissions). The evaluation of social responsibilities of businesses comprises employee working conditions (e.g. health and safety) and human capital development (e.g. training and education); labour rights, non-discrimination, and equal opportunity; human rights, community involvement and philanthropy; and customer responsibility, product quality and safety. Corporate governance is indicated by considering business conduct, business ethics and governance structures; shareholders' rights, board structure and remuneration; the prevention of controversial practices, bribery, and corruption; and audit, disclosure, and transparency in reporting. For a graphical representation of the underlying themes found within each of these three domains and the relative frequencies of their mention see Figure 2.

Comparing these three sets of indicators reveals that environmental indicators are most specific. Even if different methods may be used to calculate them, these can be compared most unambiguously between businesses and over time (e.g. percentage GHG emissions). In comparison, social indicators partially consist of specific indicators (e.g. accident numbers, absenteeism), and partially capture more abstract notions such as degree of community involvement. Finally, the indicators to assess governance seem least specific. There is no common currency to measure business ethics, or an agreed upon metric to assess efforts made to prevent controversial practices.

Figure 2 | Graphical Representation of the Underlying Themes Within: (a) the Environmental Domain; (b) the Social Domain; (c) the Governance Domain.



Consideration of the different stakeholders

Most rating agencies (72%) address investors as their target audience. Consumers (18%) and companies (10%) are addressed clearly less often (Figure 4). In the current landscape of ESG ratings and benchmarks, our prior analysis (Figure 1) revealed that not all dimensions receive the same amount of attention. Further, this seems to be driven by which target group the ESG ratings and benchmarks provide information to. In the majority of cases, where the primary target audience comprises investors, the predominant focus on the environmental dimension (29%) stands out most clearly (Figure 4). By contrast, the indicators that target other companies, never focus on environmental concerns alone. When comparing this to the ESG indicators that primarily inform consumers, we see a different picture emerging. Here, much more emphasis is placed on the social dimension (60%).

Apparently, rating agencies assume that companies are not specifically interested in the environmental performance of others they do business with. However, this limits opportunities to make supply chain choices favouring companies that prioritize attending to their environmental responsibilities. Likewise, the underlying assumption seems to be that consumers have a particular interest in knowing about the social responsibilities of different companies. This limits opportunities to make consumer choices contingent on the environmental behaviour or the governance of different companies.

Figure 3 | Overview of Which Target Audience (Investors, Consumers, Companies) are Considered by Rating Agencies Broken Down by Indicator Type (Index, Rating, Ranking).

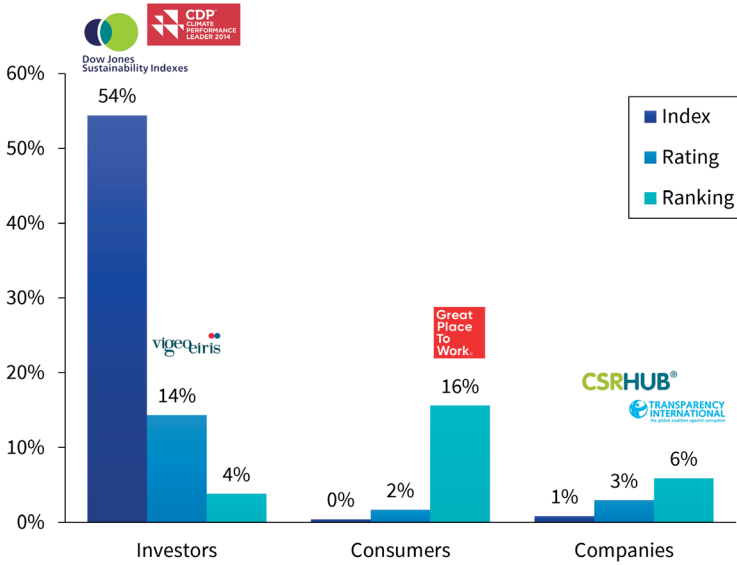
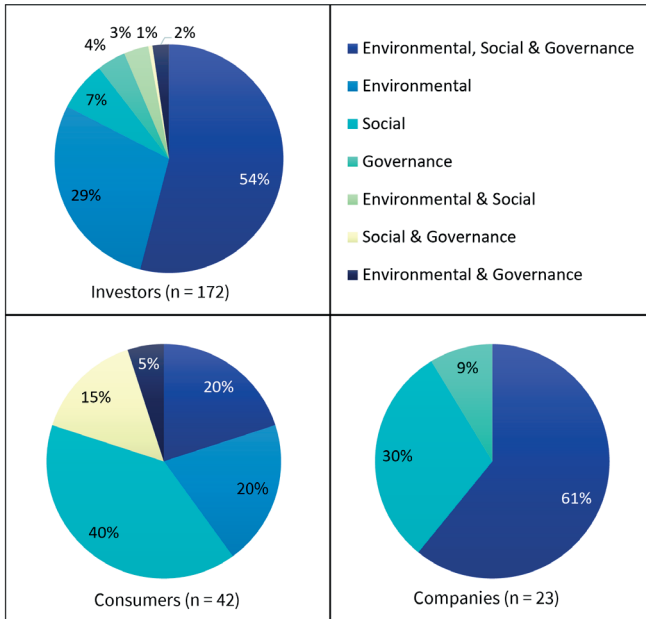


Figure 4 | Overview of Which Domains (Environmental, Social, Governance) Are Covered by the ESG Indicators Broken Down by Target Audience Type (Investors, Consumers, Companies).



Discussion

This chapter covers a comparative descriptive analysis of public information on environmental, social and governance (ESG) rating criteria to examine the nature and focus of ESG ratings and benchmarks. First, our analysis reveals that not all aspects of corporate social responsibility receive an equal amount of attention from rating agencies. Second, the underlying themes within the dimension vary considerably ranging from concrete (environment) to more abstract concerns (governance). Third, the consideration of specific assessments depends on the target audience that is addressed. Together these findings do not indicate a balance of different types of concerns, which limits the influence of rating agencies in fostering the achievement of the *Sustainable Development Goals* (United Nations, n.d.).

We found that half of the indicators assess a combination of environmental, social and governance criteria. As each of the ESG dimensions in themselves already covers a diverse range of concerns, what does this mean for goal setting? It is particularly challenging to draw conclusions about how to improve the organization from a single judgment combining such dissimilar dimensions. This is especially problematic considering that ESG rating agencies are not sufficiently transparent about how ESG assessments come into being and which environmental, social or governance concerns weigh more heavily in establishing a final rating (Escrig-Olmedo et al., 2019). By not revealing the aspects that receive specific attention, what ESG ratings specifically stand for and what it means (not) to meet the criteria that are assessed, businesses are kept in the dark about what needs to be done.

Closer examination of the ESG ratings and benchmarks that focus exclusively on environmental, social or governance concerns in their assessment, highlight clearly that less attention is devoted to corporate governance. This is in line with prior research, revealing that governance ratings showed a quite modest correlation with overall ratings (.30), while this relation was more clearly visible for environmental (.53), and social (.42) ratings (Berg et al., 2022). Although there is less emphasis on governance issues, this does not imply that these are less important. The discrepancy between stated and achieved sustainability goals, noted in the introduction, not only raises questions about the accuracy of corporate ratings provided. It also highlights that the effectiveness of efforts in the environmental or social domain crucially depend on whether the quality of the governance makes it likely that such initiatives are genuine and systematically followed through. For instance, in an organization known for corruption and bribery, corporate information about environmental and social achievements should be treated with more suspicion. If such information on governance is lacking, the value of ratings addressing the environmental or social performance of the organization is much less clear. Indeed prior research has pointed to the importance of considering internal gov-

ernance mechanisms on organizational CSR engagement (Crifo et al., 2019; Godos-Díez et al., 2018; Jizi et al., 2014; Kalev et al., 2006).

Unfortunately, of the three dimensions, the indicators used to assess corporate governance also appear to be the most abstract and vague. In the introduction we noted that this reduces the likelihood that governance goals impact on everyday behavioural choices, because it is not clear which activities contribute to the achievement of these goals or how progress can be monitored. The ambition of rating agencies in striving for accuracy of their judgments implies that the criteria being evaluated need to be specific. However, at the psychological level, an unintended side effect may be that this implicitly prioritizes outcomes that can be measured unambiguously over more abstract and subjective outcomes. The difficulty to objectify and get a grip on governance structures and internal operations might explain why there is less specific attention to governance concerns in the ratings provided. The unfortunate implication of this is that businesses are not stimulated to think about internal procedures and practices in terms of their business conduct, business ethics and governance structures. Although high quality governance would contribute to the likelihood that CSR activities are integrated in strategic decisions as well as day-to-day business structure and processes, the risk of current rating practices is that most attention goes to the activities that can be measured most easily.

Most rating agencies consider investors as their primary target audience. Although this is not altogether surprising, it is worth noting that the nature of the target that rating agencies have in mind appears to shape what is being measured. Supporting previous observations (Windolph, 2011), this communicates implicit assumptions about the interest of different target audiences in specific indicators. It also influences which priorities are highlighted by businesses addressing these audiences. Clearly investors—putting up the funds needed for businesses to operate—are considered as a key target group. However, an unintended side effect is that businesses are invited to assign priority to activities that figure prominently in the information provided to investors. This raises the question of how the composition of such ratings may direct organizational change towards more sustainable business practices. This observation makes it even more pressing to ensure that the information provided to investors by rating agencies accurately reflects the range of activities businesses can undertake to contribute to reaching the SDGs. The current investigation suggests that there is a lack of balance in the extent to which different dimensions are highlighted as relevant performance goals.

Theoretical and practical implications

An underlying problem with the increasingly complex landscape of ESG ratings and benchmarks is that they can shift the locus of control from internal to external. Let us consider again the definition of corporate social responsibility, which implies that businesses should integrate ESG concerns into their business operations and core strategy (European Commission, 2011). Research on behavioural regulation and motivation views integrated actions as fully internalized behaviours that have become a central part of one's identity (Deci & Ryan, 2000; Gagné & Deci, 2005). A supportive context that facilitates internalization consists of a meaningful *rationale* to engage in the behaviours (why is it important?), *acknowledgment* of potential conflicting pressures and tensions (why is it difficult?) and *minimizing pressure and conveying choice* (promoting ownership and control) (Deci et al., 1994). How does this apply to the role that is reserved for ESG rating agencies? Although the proliferation of ESG ratings and benchmarks may have encouraged organizations to pay more attention to CSR issues, they can have unintended consequences on experience of control. Additionally, the broad range of issues to attend to makes it tempting to prioritize outcomes that seem most important for final ratings (e.g. environment) while being less preoccupied by desired outcomes that are emphasized less by rating agencies (e.g., governance). In striving for high ratings, organizations are prompted to do what is needed to 'tick the boxes.' Instead of considering the sustainability goals they want to achieve, rating agencies can thus drive organizations to comply with whatever is being measured. Whereas internally endorsed and emergent goals are associated with task orientation and focus on growth and contribution, externally imposed goals trigger a focus on the achievement of specific outcomes, even regardless of the way this is achieved (Michelon et al., 2015). Given the strong emphasis on assessing how organizations are performing on certain ESG criteria, the resulting ESG indicators can become a dominant driver for an organization's course of action, as an external source of motivation. The strong brand recognition of some of these ratings and benchmarks further steers organizations away from considering how they can make the biggest difference as they are tempted to narrowly focus on the criteria that can earn them external approval. This way the focus on ESG ratings and benchmarks promotes controlled instead of autonomous motivation for engaging in CSR. This type of extrinsic reinforcement undermines intrinsic motivation (Deci, 1972; Deci et al., 1999) and can encourage businesses to implement decoupled organizational programmes as opposed to integrated forms of responsible behaviour (Weaver et al., 1999).

The pressure on organizations to disclose their actual efforts and to accurately assess their true performance also has the drawback that this easily elicits a defensive response where organizations are motivated to document all the things they do well. Research on CSR disclosure already points in this direction as organizations tend to report only about their positive CSR practices and not about potential negative impact (Scalet & Kelly, 2010). Supporting organizations to complete their transformation and to confront remaining challenges requires a different approach where rating agencies help organizations identify specific areas for further improvement without punishing them for lack of progress. Such a different approach would also pre-empt legitimacy concerns and invite organizations to engage in more spontaneous disclosure. When employees perceive their organization strives for a positive impact out of a strong sense of purpose, this positively affects employees' psychological well-being (Parmar et al., 2019) and work engagement (van Tuin et al., 2020). Conversely, when the motivation of an organization to engage in CSR is perceived to be externally regulated, this can also have downstream effects on employee motivation and engagement (Donia et al., 2019; Donia & Sirsly, 2016; Evans et al., 2011; McShane & Cunningham, 2012).

Future research directions

Despite considerable effort to develop ESG indicators it remains difficult to assess whether organizations truly integrate social, environmental and governance concerns into their business strategy and operations. Numerous studies have illustrated that corporate reporting on CSR can be at odds with an organization's actual strategies and practices (Adams, 2004; Cho et al., 2012, 2018; Kujala et al., 2013; Ylönen & Laine, 2015). Hence, our investigation shifted the question to whether and how standards developed to assess these results can function as motivational goals that guide the organization's sustainability efforts. Future research might further examine the extent to which strategic decisions in organizations aim to accommodate external ratings rather than expressing organizational sustainability goals. For instance, sustainability officers may be surveyed about the range of sustainability initiatives their organization is involved in and indicate which of these initiatives is also captured by external ratings. Further, they may report which stakeholder group they aim to target with these initiatives. This is an avenue of research we are currently pursuing.

In hindsight the reporting-performance discrepancy might be explained by assuming that in these cases CSR is not fully embedded in the organization. However, this is usually not self-evident. Research showed that times of crises can reveal an organization's true nature (Fehre & Weber, 2016). During the global financial crisis, in many companies CSR commitment, especially concerning social and governance issues, was found not to hold. Although times of crisis may highlight priorities and hence provide valuable insights, there should also be other ways of assessing whether CSR is fully

embedded into corporate strategy. Without consistency between policies and actions all that remains is “window dressing” that has negligible impact on employees’ attitudes and behaviours—and is unlikely to persist (Chopova, 2020; Ellemers et al., 2011; Treviño et al., 1999). If this is the case, corporate reporting is not very informative and might primarily offer a cloak of invisibility hiding practices that are socially irresponsible. Prior research has demonstrated that such a disguise can cover up unethical behaviours and can systematically mislead the public (Behnam & MacLean, 2011; Loughran et al., 2009; MacLean & Behnam, 2010).

Conclusion

ESG rating agencies play an increasingly influential role in steering businesses forward to a sustainable future. By assessing the nature and focus of ESG ratings and benchmarks we aimed to highlight that in their current state these ratings do not encourage organizations to adopt a holistic approach to the achievement of sustainability goals. To fulfil their promise to serve as a compass, ESG rating agencies must provide businesses a better understanding of where they stand, but also where they are expected to be heading and what they should not let out of sight.

Author contributions:

EMV: Conceptualization; Data validation; Formal analysis; Data curation; Writing – original draft, review & editing.

NE: Conceptualization; Writing – review & editing.

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4. Expanding the horizons of stakeholder engagement:

Involving partners of change

"More and more, we find ourselves asking: what can you contribute to the Netherlands, what can we contribute, and how can we find common ground?"

Abstract

This chapter examines how organizations engage with stakeholders to balance diverse interests in the context of corporate social responsibility (CSR) and sustainable business practices. Stakeholder theory provides a normative lens for understanding these engagements, emphasizing the potential to create value for a broad range of stakeholders through inclusive and ethical decision-making. However, applying these ideals in practice presents significant challenges, particularly in reconciling competing priorities and clarifying stakeholder roles. In this chapter, we focus on how organizations navigate these dynamics and aim to uncover the conditions under which stakeholder engagement fosters alignment and shared value creation within dynamic multi-stakeholder contexts.

Drawing on survey data from 111 participants across Dutch commercial and non-profit organizations, we investigated how stakeholders were perceived to advance or hinder CSR efforts, and whether their perspectives were seen as rooted in economic or societal considerations. Findings revealed that stakeholders were generally seen as instrumental in advancing CSR efforts, particularly in organizations where CSR was perceived as central to their identity. In these organizations, key stakeholders played a distinctly supportive role, contributing to reduced tensions and clearer alignment of interests. By contrast, in organizations where CSR was considered less centrally steering, organizational representatives reported greater difficulty in reconciling divergent priorities.

These insights suggest that embedding CSR into the core of an organization's identity fosters deeper alignment, transforming stakeholder interactions from transactional exchanges to collaborative partnerships. When CSR is positioned as a foundational value, organizations appear better equipped to sustain meaningful stakeholder engagement and drive sustainable, shared value creation.

Expanding the horizons of stakeholder engagement: Involving partners of change

Organizations today operate in an increasingly interconnected world, where reconciling the diverse interests of stakeholders presents both a pressing challenge and a significant opportunity. Corporate social responsibility (CSR) reflects how organizations understand and act on their responsibilities, guiding their engagement with stakeholders and aligning organizational goals with broader societal expectations. Yet, managing stakeholder relations effectively is a nuanced endeavour, as stakeholders—ranging from clients or customers, employees and the local community, to business partners and shareholders, as well as regulators, advocacy groups, and other societal actors—may bring distinct, and sometimes conflicting, priorities to the table (Bridoux & Stoelhorst, 2014). How, then, can organizations engage stakeholders in ways that foster alignment and resilience, achieving both organizational and societal goals?

Stakeholder theory (Freeman et al., 2010) has long provided valuable insights, advocating for a more inclusive account of all those groups and individuals who affect or are affected by organizational decision-making. Central to this framework is the aspiration to create value for a broad range of stakeholders, grounded in ethical and participatory ideals. However, its practical application remains a point of contention. Freeman et al. (2010) acknowledge the need for richer models to manage stakeholder relationships without resorting to zero-sum trade-offs. Critics, such as Jensen (2010), amplify these concerns, arguing that stakeholder theory lacks clear decision criteria for resolving conflicts, leaving organizational leaders to make discretionary decisions that may not serve the organization's long-term interests. Consequently, organizations can face challenges in aligning diverse stakeholder interests and addressing accountability challenges, which can hinder their ability to navigate multi-stakeholder engagement effectively.

In response to these challenges, economic perspectives, such as Jensen's enlightened stakeholder theory, propose addressing stakeholder trade-offs by prioritizing their alignment with long-term organizational financial value. This approach anchors its focus on economic contributions as the primary basis for decision-making, while deferring issues like externalities or monopolistic practices to government regulation. However, such reliance on external rule-setting introduces its own challenges. Externalities—such as societal and environmental costs frequently overlooked in traditional pricing mechanisms—risk escaping direct accountability. Movements like the True Pricing Foundation advocate for internalizing these negative impacts by quantifying and integrating costs, such as pollution, biodiversity loss, and social inequities, into transparent product pricing (True Price Foundation, 2020). Similarly, as a concentration of market power, monopolistic structures present another challenge, undermining the diversity and in-

clusivity of market participation, and thereby exacerbating systemic inequalities. These limitations echo broader concerns of economic reductionism, where an overreliance on financial metrics risks sidelining broader societal and ethical considerations (Ulrich, 2008).

However, while stakeholder theory's practical challenges are significant, its normative emphasis on serving a broad range of stakeholders has laid the groundwork for an enriched approach to organizational engagement—one that integrates broader values and encourages more inclusive decision-making processes. Recent global shifts, including *The Paris Agreement* (n.d.), *Sustainable Development Goals* (United Nations, n.d.), and prominent organizational commitments, such as the Business Roundtable's "*Statement on the purpose of a corporation*" (2019), highlight the growing momentum toward stakeholder-centric practices. These developments further underscore the need for actionable frameworks that align stakeholder interests, preferably through deepening trust, commitment, and shared understanding (Ansell & Gash, 2008). Without such collaborative engagement, organizations may default to fragmented approaches or prioritize financial outcomes, missing opportunities to fully embrace stakeholder synergy and foster alignment.

This chapter explores how organizations navigate stakeholder roles in implementing corporate social responsibility (CSR), focusing on the interplay between stakeholder alignment, organizational identity, and systemic interdependencies. Addressing the complexities of multi-stakeholder engagement, it examines the conditions under which stakeholder interests align to foster shared value creation. Drawing on the normative principles of stakeholder theory (Freeman, 2010; Freeman et al., 2007) and Mitroff's methodological approach to understanding stakeholder roles and assumptions (Mitroff, 1983; Mitroff et al., 1979), we aim to advance a collaborative paradigm of stakeholder engagement that emphasizes alignment, co-creation, and systemic resilience. In this paradigm, stakeholders are not isolated actors with discrete interests, but interconnected partners in a broader constellation, where collaboration is both essential and transformative for organizational and societal resilience.

To better understand how this collaborative approach unfolds in practice, we examine the positioning of stakeholder roles in CSR implementation. Specifically, we analyse the ways organizational representatives interpret stakeholder dynamics—whether stakeholders are seen as advancing or hindering progress, and whether their influence stems from economic or societal considerations. Through an empirical survey-based analysis of Dutch organizations, we aim to shed light on the processes by which organizations foster alignment and sustain meaningful engagement with stakeholders. In particular, this chapter explores CSR centrality as a foundational concept that enables organizations to transcend trade-offs, foster alignment, and create shared value, thereby bridging stakeholder differences and building resilient networks of support.

This dual emphasis on external stakeholder dynamics and internal organizational priorities contributes insights into fostering collaborative stakeholder engagement within multi-stakeholder environments.

CSR centrality: Shifting stakeholder engagement toward synergy

Stakeholder engagement has been framed through various lenses, reflecting different assumptions about the role of stakeholders in organizational success and societal impact. Two dominant paradigms emerge from this discourse: a stakeholder trade-off approach and a stakeholder synergy approach. While the trade-off approach emphasizes balancing competing interests, the synergy approach focuses on shared value creation through collaboration and interdependence. To enable a shift from trade-offs to synergy, this chapter introduces CSR centrality—a concept that embeds corporate social responsibility at the core of an organization's identity and strategic priorities—as a pivotal mechanism for fostering alignment in multi-stakeholder contexts.

Building on the collaborative paradigm, this chapter advances the potential of stakeholder engagement to transcend the management of conflicts or competing interests, evolving toward alignment and shared value creation. Arguably, by embedding CSR into their core identity and decision-making processes, organizations can transition stakeholder relations from transactional interactions to enduring partnerships. This approach broadens accountability, by integrating societal, ethical, and environmental considerations, and elevates stakeholders from instrumental actors to collaborative partners in systemic value creation. This ambition aligns with the broader trajectory of stakeholder theory outlined by Freeman et al. (2010), who argue for reimagining organizational engagement through richer ethical and collaborative practices foundational to value creation.

By positioning organizations as collaborative agents within their stakeholder networks, this chapter expands upon existing models of stakeholder engagement to identify mechanisms that foster stakeholder cohesion. Specifically, we propose CSR centrality as the linchpin for driving alignment and achieving synergy in multi-stakeholder contexts. As CSR centrality reflects the integration of societal responsibility into an organization's strategic priorities, it likely functions as both a moral compass and a practical guide, empowering organizations to prioritize long-term partnerships over short-term conflicts. In this way, CSR centrality shifts organizational focus from merely managing tensions to actively creating shared value.

Table 1 contrasts the trade-off and synergy paradigms, offering a comparative lens to examine the transformative potential of CSR centrality. While the synergy approach positions alignment as an aspirational ideal, we propose CSR centrality grounds its practical realization by embedding shared societal values into organizational identity and

strategy. This chapter examines whether CSR centrality may better equip organizations to align stakeholder interests and drive shared value creation.

Table 1. *Contrasting Paradigms in Stakeholder Engagement: From Trade-off to Synergy*

Aspect	Stakeholder trade-off approach	Stakeholder synergy approach
Primary focus	Resolving competing interests to maximize organizational value	Enhancing shared value creation through stakeholder collaboration
Stakeholder perception	Independent actors with discrete interests	Interdependent partners working toward mutual benefit
Engagement model	Prioritizing interests and managing trade-offs	Building alignment through mutual understanding and common ground
Accountability	Narrow focus on measurable financial outcomes	Broader responsibility through shared moral commitment and alignment
Value framing	Long-term organizational value maximization	Integrative focus on societal, ethical, environmental, and economic value
Human nature assumptions	Self-interested, requiring authority and external controls	Collaborative, driven by shared purpose
Role of CSR	Instrumental for organizational resilience	Embedded in organizational identity, fostering alignment and shared value creation
Representative viewpoint	Jensen (2010): Economic efficiency as a decision-making anchor	Freeman et al. (2010): Shared value creation as a guiding parameter

Current research: Mapping stakeholder roles and alignment in CSR implementation

This research examines how organizations navigate stakeholder complexities in implementing corporate social responsibility (CSR). Specifically, we investigate how organizations perceive stakeholder roles as advancing or hindering CSR implementation and whether these roles are viewed through economic or societal lenses. This dual-line inquiry provides insights into how organizations conceptualize stakeholder roles and develop strategies to foster alignment within multi-stakeholder environments.

Our approach to stakeholder engagement draws from contemporary CSR practices and theoretical frameworks that inform stakeholder analysis. Resonating with Mitroff's foundational work on stakeholder mapping (Mitroff, 1983; Mitroff et al., 1979), this study emphasizes the importance of critically assessing assumptions about stakeholder roles. By extending Mitroff's premise—that understanding stakeholder assumptions is essential for effective organizational decision-making—to CSR contexts, we explore how organizations balance competing priorities and cultivate shared value. This approach offers a deeper understanding of the dynamics of stakeholder influence and alignment,

revealing how organizations navigate tensions inherent in multi-stakeholder engagement.

To operationalize this approach, we developed a survey among a Dutch business community, distributed in conjunction with two events focused on the changing societal role of organizations. The survey was designed to capture the perceived functional significance of stakeholders, as well as their alignment with organizational CSR goals. Respondents were asked to evaluate their most critical stakeholders along two axes: the perceived impact of these stakeholders on CSR implementation (advancing or hindering) and whether their perspectives were likely rooted in economic or societal considerations. By targeting organizations already actively addressing societal and environmental challenges, the survey's context provided a rich foundation for examining alignment in practice, providing insight into how CSR-committed organizations navigate multi-stakeholder collaboration.

By situating this research within such a dynamic context, we aim to uncover the organizational conditions that enable stakeholder alignment and foster resilient engagement. We anticipate that organizations with a strong CSR orientation will demonstrate deeper alignment with key stakeholders, positioning their stakeholder relationships as collaborative partnerships rather than transactional exchanges. Ultimately, this research seeks to illuminate mechanisms through which organizations translate stakeholder engagement into tangible strategies for fostering shared societal and organizational value creation, offering insights into how CSR centrality shapes alignment strategies in diverse organizational settings.

Methods

Sample and Procedure

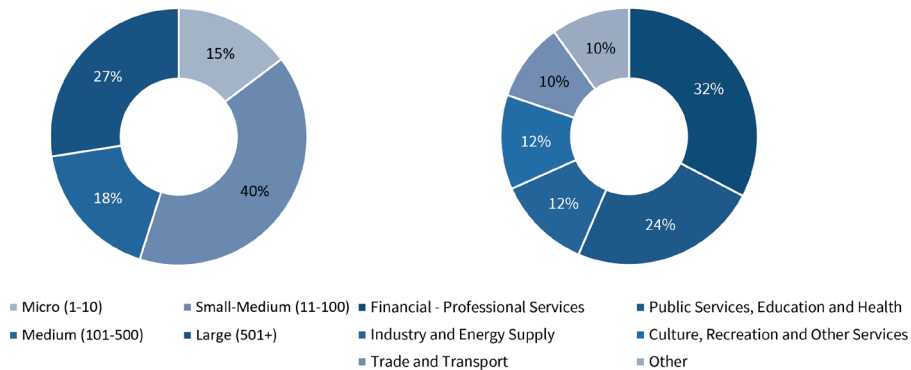
Prior to two lectures on the evolving societal role of organizations, delivered by the second author of this chapter in 2021 and 2022, a Dutch survey was distributed via the online platform Qualtrics among the event participants. The first lecture was organized by *Nyenrode Business University*, employers' association *VNO-NCW*, and *MVO Nederland* (a network organization supporting organizations in the transition to a sustainable economy), as part of a yearly event for the Dutch business community. The second lecture was hosted by *Vereniging van Commissarissen en Toezichthouders Erasmus* (VCTE), the alumni association of the Erasmus Governance Institute's supervisory board education programme, as part of a yearly conference for members active in corporate and civil society governance. Participants were informed upfront of the study's focus on sustainable and socially responsible business practices and the role of stakeholders in shaping organizational engagement. Upon participation, we emphasized our interest

in the organization's daily reality, acknowledging this could differ from the participant's personal preference or official policy goals of the organization.

In total, we received 117 fully completed online responses, of which 103 were eligible for analysis (We excluded responses from self-employed workers). We included another 8 responses from participants who completed the entire survey except for the requested demographic information at the end. Organizations from different company sizes took part in the study (Figure 1). All business sectors were represented, most prominently including financial-professional services (32.7%), public-societal services (23.8%), industry and energy supply (11.9%), and trade and transport (11.9%), see also Figure 1. Except for one organization, all had their principal place of business within the Netherlands. Almost half of the organizations had one establishment (47.1%). Of the organizations with multiple sites, one third operated in several countries.

Approximately one third of the respondents (34.3%) held a board or management position, similarly 31.4% functioned as a supervisory director or supervisory board member, the remaining part mainly had a CSR or (sustainability) advisory related role (21.6%). In addition, more than half of the participants (59.2%) indicated that CSR was part of their job description. Of the participants, 68% indicated being male, 31% female and 1% did not identify oneself as male or female ($M_{\text{age}} = 55.34$ years, $SD = 10.15$, age range = 25-72 years; $M_{\text{tenure}} = 8.11$ years, $SD = 8.66$, tenure range = 0-42 years).

Figure 1 | Distribution of Company Size (Left) and Business Sector (Right).



Instructions and Measures

At both time points, the same elements and measures were incorporated into the survey. However, we tailored how participants were addressed in each survey. To clarify, in the first survey, instructions and measures were designed to correspond to an organizational representative's role, while in the second survey, they were adjusted to align with a supervisory role. Unless specified otherwise, all questionnaire scale items were rated on a 7-point Likert scale with 1 indicating no alignment at all and 7 a high degree of alignment.

Stakeholder selection. Participants were asked to indicate the key actors that played an important role in how the organization implemented CSR and sustainable business practices. We indicated that we would also inquire into the specific nature of their role, such as whether they encourage or hinder progress. Participants were given the opportunity to choose from a predefined list of ten potential stakeholders and prioritize them according to their perceived importance. The clarity and extent of this list of stakeholders were validated in collaboration with our partnering organizations. Specifically, the list encompassed (the specific description in the brackets): *Clients / Customers, Suppliers / Upstream Organizations, Employees, Financial Stakeholders* (Investors / Shareholders / Banks), *Regulatory and Oversight Bodies* (Supervisors / Regulatory Authorities and Government), *Advocacy Groups / NGO's, Local Community, Youth / Future Generations, Knowledge and Collaboration Parties* (Knowledge Institutions / Networks, e.g. MVO Nederland), and *Industry and Trade Relations* (Lobby / Trade Associations, e.g. VNO-NCW).

Stakeholder role. For each selected stakeholder group, participants were requested to specify their respective role in or contribution to the implementation of CSR or sustainable business practices. More precisely, participants indicated: (1) *stakeholder support*, i.e., the perceived influence of each stakeholder on CSR implementation, using a 7-point scale from hindering (1) to advancing (7). They also assessed *stakeholder perspective*, i.e., each stakeholder's primary emphasis—whether economic (1) or societal (7) in relation to sustainable development

Stakeholder alignment. In addition to examining the presumed role of each stakeholder individually, we also considered the overall balance in perceived support and perspective, as well as the degree of tension experienced between key stakeholders. For this evaluation, we included only those parties that were ranked in the top 3 and thus considered most important in steering the implementation of CSR and sustainable business practices (also because those outside the top 3 were generally assigned a more constant role in hindering or advancing CSR implementation).

For the assessment of overall stakeholders' support (hindering to advancing), mean scores were calculated for the evaluated parties in the top 3 on a weighted average; with a greater weight for the stakeholders ranked first (three times as many) and second

(twice as many; $M = 5.12$, $SD = 1.05$). For the assessment of overall stakeholder perspective (economic to societal), we used the same weighting procedure ($M = 4.43$, $SD = 1.20$).

Regarding the level tension between key stakeholders, we first calculated the difference scores for perceived support for all evaluated stakeholders within the top 3. Then, the mean score of these difference scores was calculated to quantify the overall level of tension ($M = 1.09$, $SD = 0.86$). Similarly, tension in stakeholder perspective was calculated based on the mean of absolute difference scores among the top 3 stakeholders' perspective ratings ($M = 1.60$, $SD = 0.99$).

Perceived CSR centrality. To assess the centrality of CSR and sustainable development within the organization, we included a series of seven items. Two of these items were adapted from the perceived strategy-CSR fit scale composed by Rodrigo et al. (2019), which questioned the embeddedness of sustainable business practices. As an extension of this, we included two items to measure the general impression and overall evaluation of the organization's CSR engagement. Furthermore, building on the work of Aquino and Reed (2002), which focused on the measurement of the self-importance of moral identity (in this work distinguishing between importance in actions, symbolization, and importance to the self, internalization), we formulated three items to examine the extent to which CSR was perceived as central to the organization and, by extension, to the participant; thereby reflecting a certain degree of CSR internalization.

Results of a Principal Component Analysis (PCA) revealed that all these items loaded onto a single factor (65.63% variance explained), see Table 2 for an overview of the factor loadings for each item. The composite scale ($M = 5.38$, $SD = 1.05$) had a high reliability (Cronbach's $\alpha = .911$).

Table 2. Results from a Principal Component Analysis with the Perceived CSR Centrality Items

	Factor loading	Variance explained	Cronbach's α
Perceived CSR Centrality Items			
1 Social and sustainable activities are important to the organization's strategy.	.817	65.63	.911
2 When important decisions are taken in the organization, the impact they have on the society and environment is considered.	.860		
3 The organization engages in more social and sustainable business practices than other organizations in the Netherlands.	.829		
4 I am satisfied with the organization's involvement in corporate social responsibility and sustainable business practices.	.762		
5 It makes me feel good to <i>be part of / oversee</i> an organization that is working towards the transition to a fair, socially responsible, and sustainable economy.	.661		
6 Corporate social responsibility is a fundamental aspect of what the organization stands for.	.835		
7 The organization is strongly committed to promoting social and sustainable initiatives.	.885		

Table 3. Descriptive Statistics and Correlations for the Measured Variables

Variable	N	M	SD	1	2	3	4	5
1. Stakeholders selected	111	4.16	1.82	–				
2. Stakeholders support	111	5.12	1.05	.10	–			
3. Stakeholders perspective	111	4.43	1.20	.15*	.30**	–		
4. Tension in Support	111	1.09	0.86	.04	-.20**	-.19**	–	
5. Tension in Perspective	111	1.60	0.99	.17*	-.10	-.16*	.32**	–
6. CSR Centrality	111	5.38	1.05	.09	.29**	.17*	-.02	-.11

Note. Stakeholders selected = Number of stakeholders considered; Stakeholders support = Weighted mean score of perceived stakeholder support overall (1 = hindering, 7 = advancing); Stakeholders perspective = Weighted mean score of perceived stakeholder emphasis overall (1 = economic, 7 = societal).

* $p < .05$. ** $p < .01$.

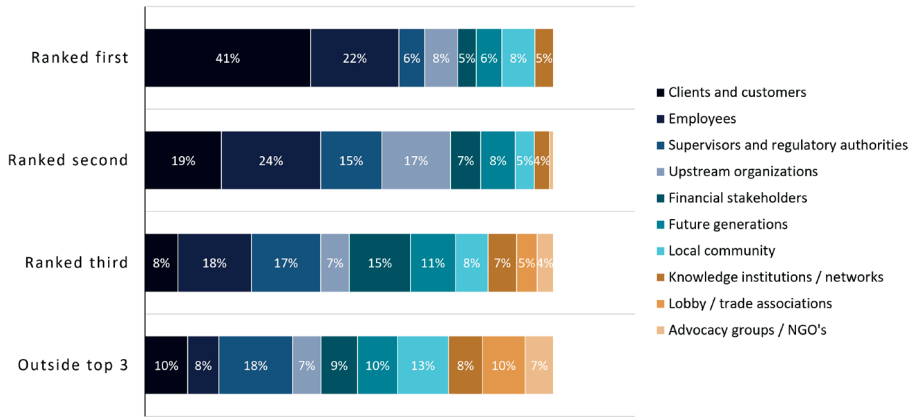
Results

We begin by describing which stakeholders participants deemed important in shaping their organization's engagement in corporate social responsibility and sustainable business practices. We then systematically interpret the perceived role different stakeholders are presumed to play by considering the assessment of the level of support (encouraging to hindering progress) and dominant perspective (economic to societal). We further describe the overall picture that emerges when considering the most influential stakeholders in dialogue. More explanatorily, we investigate what can explain differences in perceived support between organizations by considering the central role ascribed to CSR within organizations.

The field of relevant stakeholders

On average, participants selected four parties to take an important stake in informing the organization's position to sustainable business practices ($M = 4.16$, $SD = 1.82$, range 1 – 10). Clients and customers were most often selected as key actor (by 88 participants, 79.3%), followed by employees (71.2 %), and supervisors and regulatory authorities (59.5%). For the full overview of how stakeholders got prioritized in order of selection frequency and perceived importance see Figure 2.

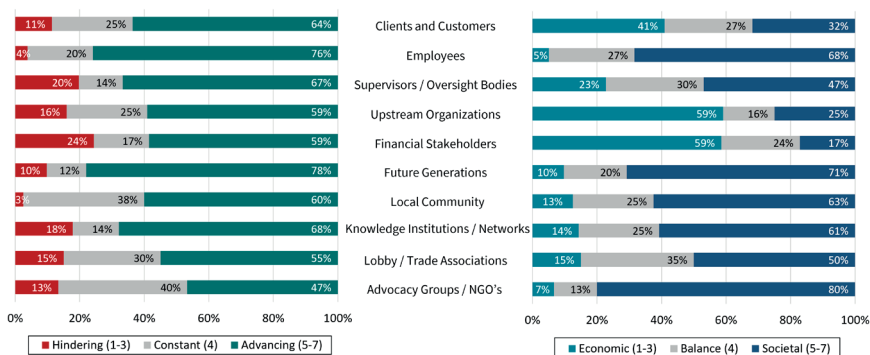
Figure 2 | Stakeholder Selection Prioritized by Perceived Importance



The role of relevant stakeholders

To examine the role the stakeholders were perceived to have played in the implementation of CSR and sustainable business practices, we first performed a three-way loglinear analysis with the ten stakeholder parties, perceived stakeholders' support and perspective. For this, the latter two variables were divided to reflect the three main tendencies; *hindering implementation / economic perspective* (responses below midpoint), *constant / balance* (responses at midpoint), *advancing implementation / societal perspective* (responses above midpoint), see the resulting breakdown in Figure 3. The likelihood ratio of the resulting model was $X^2_{(0)} = 0, p = 1$. The results indicated that removing the three-way interaction (stakeholder x support x perspective) did not significantly affect how well the model fitted the data, $X^2_{(36)} = 42.29, p = .218$, but removing the two-way interactions (stakeholder x support, stakeholder x perspective, support x perspective) would, $X^2_{(40)} = 229.25, p < .001$. Therefore, we followed up our inventory with chi-square analyses for each of these interactions.

Figure 3 | Perceived Stakeholder Support and Perspective across Selected Parties



Stakeholder support: Hindering vs. advancing

Overall, in the current sample there was a large, reported basis of support for implementing CSR and sustainable business practices among the various stakeholders (65.6%). However, the level of support varied significantly between different stakeholder groups, $X^2_{(18)} = 34.06$, $p = .012$, Cramer's $V = .192$. Local stakeholders, such as employees and local community, were rarely seen as hindering CSR efforts, with employees in particular showing strong support for advancing CSR implementation (75.9%, similar to the pattern among future generations).

While regulatory authorities (66.7%) and financial stakeholders (58.5%) were frequently seen as advancing CSR efforts, the odds of being classified as a hindering factor were significantly higher for these groups compared to employees and the local community (7.87 times higher). This suggests that while they are often viewed as supporting CSR, some organizations also experience them as sources of constraint or pressure.

Stakeholder perspective: Economic vs. societal

Chi-square results indicated that there were significant differences in the perspective that stakeholders take—whether focusing on economic or societal concerns—, $X^2_{(18)} = 105.95$, $p < .001$, Cramer's $V = .339$. As to be expected, external business partners, most notably upstream organizations and financial stakeholders, more often than expected focused on economic concerns. And although the pattern was more balanced among clients and customers, there was an equivalently small chance that a societal perspective was considered for this stakeholder party.

In contract, local stakeholders, like employees and advocacy groups were overwhelmingly seen to prioritize societal concerns. For instance, employees were rarely perceived to advocate an economic perspective, while nearly all participants agreed these stakeholders emphasized a societal approach.

Support x Perspective

The significant interaction between stakeholder support and perspective, $X^2_{(4)} = 90.22$, $p < .001$, Cramer's $V = .312$, revealed an overall upward trend in perceived support, in that support was typically found when stakeholders valued a societal perspective, and less so when they were seen to emphasize an economic point of view or when both perspectives played a role (for details, see Table 4). In comparison, the odds that stakeholders were seen to advance the implementation of CSR were 6.59 times higher when linked to attention for the societal side as opposed to the economic side. Thus, regardless of which stakeholders were selected, their role as partners of change was linked to their emphasis on the societal importance of CSR. However, it is important to note that many participants also recognized a supporting role in stakeholders who focused on CSR implementation from an economic perspective.

Table 4. Percentages and Chi-Square Results for Stakeholder Role (Support x Perspective)

		Stakeholder Perspective			χ^2	ϕ_c
		Economic (Ct. = 122)	Balance (Ct. = 116)	Societal (Ct. = 224)		
		%	%	%		
Stakeholder Support						
1	Hindering	32.0 _a	9.5 _b	3.6 _c	90.22**	.312
2	Constant	25.4 _a	34.5 _a	13.4 _b		
3	Advancing	42.6 _a	56.0 _b	83.0 _c		

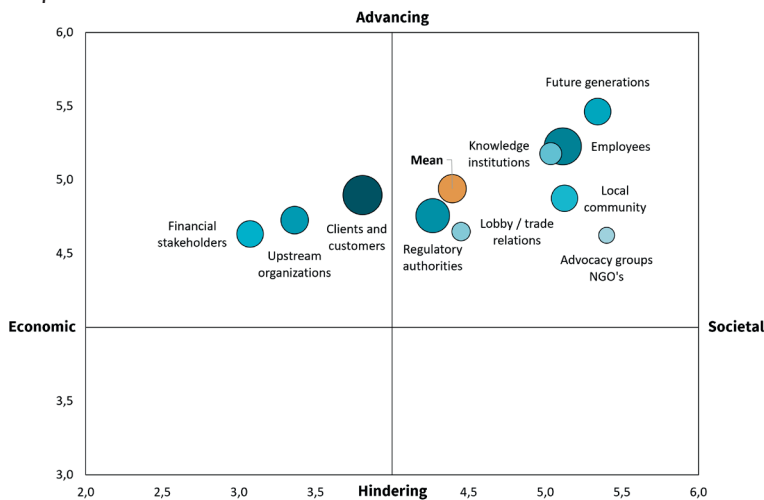
Note. Each subscript letter denotes a subset of perspective categories whose column proportions do not differ significantly from each other at the .05 level.

** $p < .001$ (2-sided).

Stakeholder mapping

Figure 4 presents a two-dimensional mapping of stakeholders, categorized by their perceived support for CSR and their focus on an economic or societal perspective. This mapping summarizes the general patterns previously described: local stakeholders, such as employees and future generations, were seen as advocates for CSR implementation, while external stakeholders, like financial providers and upstream organizations, were less likely to be considered a driver of CSR implementation.

Figure 4 | Grid of Charting Stakeholder Assumptions by Perceived Support and Perspective



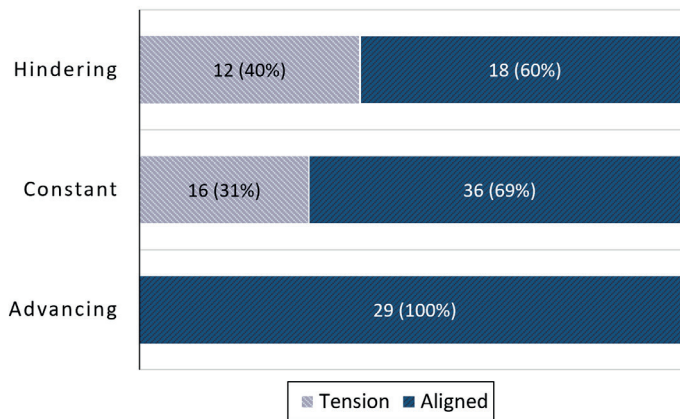
Note. Stakeholders categorized in a two-dimensional space; according to the perceived support (hindering to advancing) and perspective (economic to societal) to societal and sustainable development, bubble size reflects the selection frequency.

The interaction between key stakeholders

To assess whether participants perceived their organization as navigating enabling or opposing forces, we examined how the key stakeholders involved in CSR implementation interacted. Specifically, we combined data on both the average support base and the level of tension in perceived support among the three most important stakeholders. Support was segmented into the lower, (Q1, $n = 30$, $M = 3.81$, $SD = 0.78$), interquartile (Q2, $n = 52$, $M = 5.20$, $SD = 0.35$) and upper quartile (Q3, $n = 29$, $M = 6.33$, $SD = 0.39$). Tension was categorized into two groups, representing the presence or absence of tension in perceived support: in the first category, the level of tension fell into the lower quartile ($n = 28$, $M = 2.29$, $SD = 0.41$). In contrast, the second category reflected no or limited tension, with positions largely aligned ($n = 83$, $M = 0.68$, $SD = 0.52$).

This classification revealed that the majority of participants (74.8%) perceived the three most important stakeholders for their organization as playing comparable roles. Among the group with the most supportive stakeholders, no tension in support between key stakeholders was reported. In contrast, 40% of those facing resistance did experience tension between their stakeholders requiring reconciliation. Still, the other 60%, who experienced no tension, thus faced barriers to implementation from all of their key stakeholders. See Figure 5 for the overall picture.

Figure 5 | The Role of Perceived Distance between Stakeholders in Levels of Support



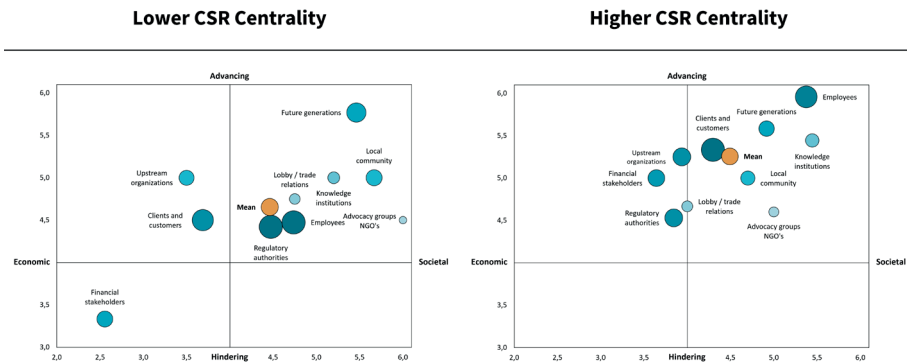
Sources of support and stakeholder alignment

In examining the overall relations to perceived support, in addition to the stakeholder focused measures previously discussed, we also incorporated an assessment of the perceived centrality of CSR within organizations. Interestingly, this broader organizational perspective revealed a positive correlation between CSR centrality and stakeholder support, $\tau = .29$, $p < .001$, 95% CI [.17, .40]. Specifically, participants who perceived CSR as more central to their organization's strategy and identity also reported higher stakeholder support (see Table 3 for the descriptive statistics and Kendall's correlations between all described variables).

To further understand how the embeddedness of CSR relates to stakeholder dynamics, we analysed differences in stakeholder support based on participants' perceptions of CSR centrality. We compared organizations with higher CSR centrality, defined as the upper 25% of the CSR centrality scale ($n = 28$, $M = 6.63$, $SD = 0.21$), to those in which CSR was perceived as less central, situated in the lower 25% ($n = 27$, $M = 4.07$, $SD = 0.49$).

This classification revealed that the role of key stakeholders in advancing CSR implementation varied significantly depending on the level of CSR centrality. For organizations with high CSR centrality, key stakeholders were perceived to be instrumental in advancing CSR implementation ($M = 5.66$, $SD = 1.22$), more so than stakeholders that were ranked outside the top three ($M = 4.61$, $SD = 1.49$), $t_{(39)} = 4.36$, $p < .001$, Hedges $g = 0.79$, 95% CI [0.44, 1.14]. Conversely, organizations with lower CSR centrality did not show a significant difference in the perceived roles of their stakeholders, with both top three ($M = 4.63$, $SD = 1.36$) and those outside ($M = 4.74$, $SD = 1.21$) reporting similar levels of support, $t_{(97)} = -.37$, $p = .712$. The difference in the perceived role of key stakeholders between those organizations for which CSR was seen more ($M = 5.66$, $SD = 1.22$) and less central ($M = 4.63$, $SD = 1.36$) was significant, $t_{(160)} = 5.17$, $p < .001$, Hedges $g = 0.80$, 95% CI [0.48, 1.12].

The observed differences in the role that key stakeholders were presumed to play are also evident when comparing the visual mapping of the two groups. (see Figure 6). In organizations where CSR was viewed as central, key stakeholders were seen as advancing CSR implementation. In contrast, this supportive role was less evident in organizations where CSR was perceived as less central. Additionally, distinct patterns emerged in terms of which stakeholders were considered important to CSR implementation. Notably, 42.9% of those who perceived CSR as less central did not select clients and customers as a relevant stakeholder group, a sharp contrast to the generally high selection of this group in the rest of the sample, $X^2_{(2)} = 11.40$, $p = .004$, Cramer's $V = .320$. Furthermore, financial stakeholders and employees were more often seen as a force of hindrance in these organizations, underscoring the greater challenges they faced in gaining stakeholder support around CSR implementation, respectively $X^2_{(2)} = 7.37$, $p = .022$, Cramer's $V = .424$, $X^2_{(2)} = 15.56$, $p < .001$, Cramer's $V = .444$.

Figure 6 | Stakeholder Assumptions by Lower and Higher CSR Centrality

Discussion

This chapter sought to investigate how organizations navigate stakeholder dynamics in CSR implementation, addressing two main objectives. First, it aimed to identify the key stakeholders involved in CSR implementation and to systematically map their expectations, support, and perspectives along two axes: whether stakeholders were perceived to act as partners of change and the extent to which their focus aligned with societal or economic considerations. Second, it explored how the positioning of CSR within an organization's identity influenced its capacity to manage stakeholder relationships. We posited that organizations with a clear and central CSR vision would likely experience reduced tensions among stakeholder groups and foster alignment around shared goals.

Traditional frameworks in stakeholder theory often emphasize the complexity of balancing divergent interests, portraying stakeholder roles as fixed, with predefined priorities tied to economic or societal concerns. These frameworks risk oversimplifying stakeholder dynamics and may constrain organizations with rigid roles, such as corporations privileging shareholder interests or non-profit organizations emphasizing societal goals. This chapter challenges such preconceived views by demonstrating that stakeholder roles are fluid and context-dependent, acknowledging both the diversity within stakeholder positions as shifting focus to how stakeholder roles are observed within organizations and shaped by internal organizational commitment.

While general patterns of presumed stakeholder roles could confine along expected lines—with local stakeholders, such as employees and local communities, predominantly seen as supporting CSR advancement and emphasizing societal concerns, and external business partners, including financial providers and upstream organizations, more likely perceived as hindering CSR efforts—our findings demonstrated a broad, strong backing towards CSR implementation across all stakeholder groups. Thus, although support was

most commonly associated with stakeholders presumed to value CSR implementation from a societal perspective, stakeholders seen as having an economic focus were also frequently recognized as playing a supportive role rather than hindering CSR efforts. Moreover, instances where traditionally 'economic' stakeholders (such as financial providers and customers) were linked with societal concerns highlight the fluid and hybrid nature of stakeholder roles, potentially enabling a broader and more inclusive common ground.

CSR centrality emerged as a decisive factor in shaping stakeholder dynamics, particularly in colouring how key stakeholders were perceived to contribute to CSR advancement. Organizations with high CSR centrality, consistently identified key stakeholders (e.g., employees, customers) as advancing CSR implementation, more so than the stakeholders that were seen as less influential. By contrast, organizations with lower CSR centrality such a binding and stimulating role among key stakeholders was less present. Instead, in these organizations stakeholder support appeared more fragmented, with financial stakeholders and employees more frequently perceived as barriers to progress, underscoring the greater challenges they faced in gaining stakeholder support. These patterns highlight the potential of CSR centrality to redefine stakeholder roles, fostering a more unified approach.

Toward a collaborative model of stakeholder engagement

Our findings suggest that organizations with high CSR centrality may actively reshape stakeholder roles, fostering alignment and collaboration rather than merely managing opposition. With CSR centrality as a unifying lens, organizations appear to interpret and engage with stakeholder dynamics in ways that reduce perceptions of tension and enable stakeholders to converge around a common vision. These findings support a shift away from static models of stakeholder management, calling for a more dynamic rethinking of stakeholder engagement, emphasizing collaboration and systemic responsibility.

This shift aligns well with theoretical advancements that advocate for a broader, systemic perspective of responsibility, particularly Young's social connection model (Young, 2006, 2011). Unlike traditional models of responsibility, which often focus on liability, blame, or fault—typically raising defensiveness—Young's model emphasizes shared responsibility for addressing structural issues that can only be resolved through collective action. Applied to the context of CSR, this perspective would reposition responsibility as a collaborative and ongoing process, fostering solidarity and coordination across diverse stakeholder groups to collectively advance sustainable development.

Young's model underscores the distributed nature of shared responsibility, where agents not only acknowledge their roles in perpetuating systemic outcomes, but also challenge one another to account for their actions or inactions. Organizations with a

clear CSR vision appear better equipped to embody this principle, creating networks of like-minded partners to engage proactively in shaping a more sustainable future. This dynamic underscores the promise of adopting a systemic perspective on responsibility, moving beyond traditional stakeholder frameworks to reimagine stakeholder relationships as fluid and co-creative.

In reframing stakeholder engagement as a collaborative process rather than a transactional one, our findings contribute to the broader theoretical dialogue on the role of organizations in society, as outlined in the introduction. A key contribution of this study is the identification of CSR centrality as a critical explanatory factor, providing insights into how the positioning of CSR within an organization shapes stakeholder dynamics and the perceived role of stakeholders. While CSR centrality in the current study helped illuminate distinctions in stakeholder engagement, future research is needed to investigate causal pathways through which it might drive collaborative efforts and systemic outcomes. By embedding CSR into their core purpose, organizations likely become better equipped to reposition themselves as agents of systemic change, fostering resilience and driving sustainable value creation.

Another avenue for future research is exploring co-creation models of stakeholder engagement, which can foster long-term alignment and address the complexities of divergent stakeholder interests. Future studies could examine how CSR centrality facilitates the creation of more inclusive platforms for co-creation, where stakeholders are actively involved in shaping CSR initiatives. These platforms would likely empower organizations to build shared ownership and responsibility, transforming stakeholder relationships from transactional to collaborative. This approach could offer valuable insights into how organizations can align stakeholder interests, overcome tensions, and drive systemic change through more inclusive, co-created CSR strategies.

Our findings extend the research agenda set out by Freeman et al. (2010), who emphasized the need for richer understandings of how organizations balance stakeholder interests while embedding ethics, corporate responsibility, and sustainability into their operations. By highlighting the potential of CSR centrality to shape stakeholder dynamics and foster alignment around shared values, our study sheds light on the interaction between CSR practices and organizational relationships. This underscores the necessity of embedding responsibility into the theoretical core of stakeholder theory, promoting a forward-looking perspective that integrates shared goals, systematic reforms, and relational accountability.

Practical implications

This study underscores the importance of internal commitment, particularly the centrality of CSR within an organization's identity, in shaping how organizations engage with stakeholders and navigate CSR dynamics. Our findings revealed two distinct patterns of engagement: one characterized by collaborative synergy and alignment, and the other, less common in our research sample, by tension and fragmentation. Stakeholder support was strongly associated with the perceived centrality of CSR within the organization. In organizations where CSR was central to the corporate identity, stakeholders—both internal and external—tended to align around shared goals, resulting in reduced tensions and a more unified approach to CSR. Conversely, organizations with lower CSR centrality experienced greater conflict and irreconcilability among stakeholder groups.

These findings suggest that the central positioning of CSR within an organization not only fosters greater stakeholder alignment, but also empowers organizations to engage in proactive, purposeful strategies. The pursuit of alignment, however, must be understood as a dynamic, iterative process rather than a fixed end goal. While consensus among stakeholders is valuable, an overemphasis on achieving complete alignment may paradoxically hinder action. When organizations prioritize consensus-building, especially in the face of diverging stakeholder interests, they may risk stagnation. Particularly when key stakeholders are perceived as resisting further CSR initiatives, prioritizing alignment may lead to inaction. This dynamic points to the necessity of embracing CSR as a core organizational value that continuously evolves, with stakeholder support treated as a flexible, rather than a static, element of CSR strategy.

The challenge, then, is not only to align stakeholders but to engage them in a way that fosters collaboration and shared responsibility. Practical inspiration for achieving this balance can be drawn from initiatives that have successfully navigated stakeholder diversity while advancing systemic change. For example, organizations participating in sustainability movements such as MVO Nederland and the B Corporation network (B Lab Global, n.d.; MVO Nederland, n.d.) illustrate how internal commitment can drive collective action. These initiatives emphasize shared responsibility for addressing structural challenges, underscoring the importance of building coalitions that align diverse stakeholders around common goals. In these contexts, public communication and engagement play a pivotal role, helping organizations reduce tensions while maintaining momentum toward long-term reform.

This approach repositions stakeholder engagement as a collaborative process, not simply a transactional one. By leveraging CSR centrality, organizations can reshape the roles of their stakeholders, aligning them toward a common vision of systemic reform. However, achieving this requires organizations to balance stakeholder interests without overextending efforts toward achieving consensus at the cost of progress. Thus, the value of CSR lies not only in its ability to align stakeholders but also in its potential to

motivate collective action for systemic change, particularly when viewed through a lens of shared responsibility.

Conclusion

In conclusion, our study highlights the dynamic nature of stakeholder engagement and the potential of CSR centrality in fostering systemic reform. By viewing CSR as a core organizational value, organizations appear better equipped to effectively align stakeholders, mitigate tensions, and drive collaborative action toward sustainable goals. This approach not only transforms organizational practices but also challenges traditional stakeholder models, offering a pathway toward a more responsible and resilient future. This research contributes to the growing body of literature on CSR by emphasizing the need for a broader, more fluid understanding of stakeholder roles, shaped by organizational commitment to sustainability. As organizations embed CSR into their identity, they likely become better positioned to act as agents of change, fostering resilience and driving systemic reform. This offers a roadmap for both researchers and practitioners seeking to advance corporate social responsibility in today's dynamic, interconnected world.

Author contributions:

EMV: Conceptualization; Methodology; Project administration; Investigation; Data curation; Writing – original draft, review & editing.

NE: Conceptualization; Methodology; Writing – review & editing.

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5. Organized for transformational change?

Translating CSR ambitions into organizational practices

“Everything is full of jargon and sounds complicated, so it seems hard to make progress.

But if you dive in with enthusiasm and curiosity, you soon realize it’s not that difficult — and you can take quick steps forward.”

Abstract

Many organizations express their commitment to move towards a circular and inclusive economy through their business operations, emphasizing their dedication to corporate social responsibility (CSR). Yet despite these ambitions, a persistent gap remains between intent and action. Why? Prior explanations have pointed to cases of superficial engagement, such as greenwashing, woke-washing or purpose-washing. In this study, we take a different approach: we focus on how organizations with explicit CSR ambitions manage to translate these into organizational structures and practices.

We centred our analysis on two CSR domains: (1) circular business practices, aimed at minimizing resource use and closing material loops, and (2) inclusive business practices, focused on promoting a diverse and supportive working environment. Drawing on insights from goal-setting theory, we examined whether and how organizations formalized ambitions in these areas into specific goals with allocated resources and assigned responsibility.

Survey data from 85 Dutch organizations, varying in sector and size, revealed that just under 60% of those engaged in circular business practices—and just over half of those engaged in inclusive business practices— had formalized these efforts into structured goals with sufficient support. Moreover, circular and inclusive objectives were often approached separately rather than as part of an integrated CSR strategy. Organizations that succeeded in structuring their CSR goals exhibited stronger internal engagement, greater strategic integration, and better alignment with financial priorities. These findings underscore that systematically embedding CSR ambitions into organizational practices is critical for turning intentions into tangible societal and environmental impact.

Organized for transformational change? Translating CSR ambitions into organizational practices

Are we doing all that is possible across our business units to contribute to circularity and the sustainable use of materials? How can we ensure a pleasant and inclusive working environment where everyone, whatever their background may be, can be themselves and feels at home? These are examples of the key challenges that concerned the organization representatives within the present research. They also reflect the complexity and diverging range of environmental and social issues that organizations address when giving structure to their socially responsible business strategy. While there is no shortage in ambition nor necessity, the transition into the United Nations' announced 'Decade of Action' to realize the Sustainable Development Goals (SDGs, n.d.) by 2030 has not followed the intended trajectory, stagnating overall progress (Sachs et al., 2022).

Time and again, in business reports (e.g., Global Compact Network Netherlands, 2018; Global Reporting Initiative & Support the Goals, 2022; World Business Council for Sustainable Development & Radley Yeldar, 2022) and (joint) company statements (e.g., European Commission' Sustainable Consumption Pledge, and Diversity Charter, n.d.-b, n.d.-c; Global Compact Network Netherlands, 2023; The Climate Pledge, n.d.; Transparency Pledge, n.d.), we read the great awareness and increasing priority to contribute to achieving the SDG goals, to operate in harmony with the Paris Climate Accord, and to have a more positive impact. The same or similar reports then show that concrete impact does not automatically follow these noble ambitions, stressing the time is now to realize results (Deloitte, 2022; Global Reporting Initiative & Support the Goals, 2022; Scott & McGill, 2018; United Nations' High-Level Expert Group, 2022). Implementation gaps abound; the distance between the best intentions and their actual application is not easy to bridge.

With these ambitious objectives at the forefront of organizational priorities, our inquiry as social and organizational psychologists centres on how such high ambitions actually are initially established. Subsequently, from a pragmatic perspective, we aim to discern whether these societally ambitious organizations effectively deliver on their self-imposed objectives and successfully initiate transformational change. This contribution focuses on how societally ambitious organizations—often portrayed as frontrunners when it comes to promoting sustainable and responsible business practices—currently take matters into their own hands and organize for responsibility from within. In doing so, we aim to empirically examine how social and environmental organizational objectives get translated into responsible practices and become embedded in the organization. Departing from the subjective experiences of organization representatives themselves, we first examine the strategic and structural weight the objectives are given to then assess whether this is also indicative of change efforts undertaken. For the latter, we

identify multiple ways to assess whether broader societal objectives are embedded in day-to-day practices.

To understand how organizations are engaged in corporate social responsibility and integrate CSR initiatives into their business operations and daily processes, we choose not to rely on the set of performance measures and indicators currently publicly available. This is because we are interested in the underlying thought processes and working methods behind CSR ambitions, rather than conflating output with impact (Pucker, 2021). Therefore, in the current study we put less emphasis on what is potentially easier to measure and compare and is already present in performance indicators such as the Dow Jones Sustainability Index and Sustainalytics Company ESG Reports. Rather than focusing on these kinds of measurable indicators, usually intended to inform investment risks and decisions (Veenstra & Ellemers, 2020), we focus specifically on collecting information about the actual behaviour and motives of businesses.

The purpose of this chapter is to inspire ways to recognize whether organizations succeed to establish transformational change. With a constructive approach in mind, we propose to start from the organization's own position, i.e., its current strategic commitment to specific social and environmental goals, to then examine how these self-imposed objectives are given meaning within the organization. This with the aim to contribute to a constructive and positive approach for achieving behavioural change in the business community. As a form of descriptive research (Robeyns, 2022), we here attempt to carefully describe—through systematic measurement—how representatives experience their organizations engagement with specific social and environmental goals. Second, we aim to interpret these subjective experiences through an organizational psychology lens. This to understand the extent to which these experiences reflect integrated practices and corresponding values and norms.

In our research, we collaborated with MVO Nederland, a network organization (non-profit) that encourages the exchange of experiences and information about corporate social responsibility among the Dutch business community. With their network MVO Nederland connects companies, NGOs, research institutions, education, and other relevant parties to work together towards a sustainable Dutch economy. Organizations that become a partner, join a specific network or project, or participate as a pioneer—a so-called frontrunner in the sustainable movement—typically operate from a similar CSR-ambition (MVO Nederland, n.d.). In the period from early 2020 to mid-2021, we worked with MVO Nederland in support of their mission to help organizational transitions by obtaining and implementing behavioural insights.

Through our collaboration with MVO Nederland, we came to focus on the prioritization of circular and inclusive business practices as relevant points of departure. In their experience these two CSR themes—though both involved considerable interest in recent years—were often approached as two separate domains within organizations, with

diverging priority. And on the face of it, it is also not self-evident how these two aspects of CSR relate to each other thematically. While reducing the use of new raw materials and waste revolves around a different approach of the working process, inclusive business practices focus on improving the working climate and culture of an organization. In what follows, we aim to clarify that exactly such contrasting themes can also come together when approached through the lens of how it gets into circulation.

This chapter begins with introducing the insights from organizational psychology that inform our research. Here, we start close to the current field of corporate social responsibility (CSR) and organizational psychology research and discuss the general agreement on the importance of CSR integration to overcome promise-performance, intention-implementation gaps and the like. Assuming the importance of CSR integration, we then move on to discuss what CSR integration requires. For this, we turn to goal-setting theory, to argue that the likelihood that organizations advance towards the achievement of desired CSR objectives depends on the extent to which these CSR goals are structured as and aligned with strategic business goals.

Features of CSR integration

Organizations are increasingly expected to consider the impact of their business activities on the natural and social environment. The responsibility of organizations for their social impact encompasses the awareness and protection of the interests of multiple stakeholders, such as customers, employees, local communities, and future generations. However, these different concerns and interests are not necessarily aligned with each other—or with core strategic ambitions of the organization (Ellemers & Chopova, 2021). Hence, to realize socially and environmentally beneficial outcomes, the CSR activities of organizations require as much strategic planning and organizational integration as other types of business outcomes.

To the extent that CSR objectives are seen as ‘secondary goals’ or ‘peripheral activities’ that do not benefit the achievement of financial goals (Aguinis & Glavas, 2013), organizations are often said to do only what is necessary to meet explicit requests made by (external) stakeholders. This raises suspicions of greenwashing; the impression that organizations make false or symbolic pledges as a deliberate strategy to mask the environmental and social costs of their core activities rather than actually working towards improving the present situation (Alves, 2009; Torelli et al., 2012). The negative spiral that the relation between organizations and its stakeholders can lapse into when there is no apparent alignment is well-documented (e.g. Becker-Olsen et al., 2006; Glavas, 2016). But the reverse is also true, when there is true alignment between organization’s core business and CSR initiatives – for instance, see the research into perceived CSR-company fit (Aqueveque et al., 2018), CSR-strategy fit (Rodrigo et al., 2019), and cause-company fit (Becker-Olsen et al., 2006; García-Jiménez et al., 2017; Schaefer et al., 2020). This stream

of research highlights the role internal coherence plays in stakeholders' perceptions and how it inspires trust. We also see this reflected in the research of Scheidler et al. (2019); only in examining how employees consider organization's internal and external CSR efforts in relation to each other (and thus considering potential inconsistencies), separately measured beneficial effects on employee attitudes, intentions, and behaviours turned into negative joint effects.

The internal coherence stakeholders perceive arguable extends beyond mere consistency in behaviour—*putting words into action* (Wagner et al., 2009)—as it signals how organizations align and prioritize different values within their decision-making. According to research on organizational morality, the given trust is not only a result of the confidence in the actions taken, but also in the organization's intentions (Ellemers & Chopova, 2021; Terwel et al., 2009). This also explains why inconsistencies and misalignment result in perceived moral hypocrisy (Jung et al., 2020; Zhang et al., 2021). Or again why, when approached in an integral way, CSR engagement has the potential to strengthen stable and sustainable relations with internal and external stakeholders.

The notion that actions cannot be considered independent of intentions nor in a vacuum (i.e., by disregarding the setting in which behaviour comes about) can also be recognized in the normative view of virtue ethics (e.g., as set forth in Aristotle's *Nicomachean Ethics*, ca. 350 B.C.E./1925; and in a contemporary light by MacIntyre, 2013). Internal coherence interpreted in this light is about alignment between values within organization's decision-making (e.g., no experienced conflict of interests); a balanced set of convictions and internal sense of unity can then consistently guide behaviour (Dunn, 2009). This ethical position, thus, also emphasizes the importance of characterizing behaviour holistically and in consequence grasping the point and purpose behind the practices. Following these reflections, the current research aims to examine whether organization's CSR business practices—as derived from how organizations are working on a circular and inclusive business approach—are considered as *means internal to a given end*, or put differently: viewed as integrated actions, expressed by fully internalized behaviours, that have become a central part of an organization's DNA. (N.B. These ethical reflections also find common ground with work on behavioural regulation and motivation, i.e., the *self-determination theory*, Deci & Ryan, 2000; Gagné & Deci, 2005).

Advancing a structure for sustainability

When CSR ambitions are called to action, where is the most to gain to actually make progress in realizing social and environmental objectives? We agree with other researchers (Kalev et al., 2006) that when evaluating implementation plans—whether labelled as change initiatives, best practices, intervention plans, a theory of change—it is counterproductive to approach it as a black-box exercise, focusing solely on what goes in (the input) and what comes out (the intended outputs or outcomes, see also Brown,

2020). Rather, far more relevant insights may arise from approaching how such implementation plans are put into practice and get realized in specific contexts (Gherardi & Laasch, 2022). This is not to say, no generalizable lessons can be drawn when taking such an approach. On the contrary, as we will argue, examining organization's approach to achieving specific social and environmental objectives, can yield concrete leads that can be easily transferred to other domains. In turn, this can immediately provide a better means to advance organizations realize their environmental and social objectives.

For instance, instead of automatically assuming a problem of motivation Kalev and colleagues (2006) have shown that real advantage can often be gained in solving the problem of structure. Through the systematic analysis of the efficacy of corporate diversity approaches, they shed light on structuring and embedding responsibility as most effective means to realize diversity objectives. Similarly, Ha-Brookshire (2017) advocates the importance that organizations have clear goals and well-defined internal structures in fulfilling their ambitions. Thus, addressing whether and how organizations give structure to their socially responsible business strategy and incorporate CSR ambitions, seems a promising research direction to respond to the call for improved CSR evaluation systems and simultaneously account for the promise-performance gap (Fassin & Buelens, 2011).

In this respect, insights from goal-setting theory (Locke & Latham, 2002) in organizational psychology, provide a good foundation to start classifying where organizations currently stand. Following this theory, identifying whether organizations that pledge commitment to specific environmental and social challenges also specify related goals, allocate the necessary resources, and assign clear responsibility are prerequisites to actually realize the desired change.

We theorize that the achievement of organizational CSR goals does not automatically follow from the (stated) motivation to do so. Instead, we draw upon goal-setting theory and research, to argue that the likelihood that organizations advance towards the achievement of desired CSR objectives depends on the extent to which CSR goals are aligned with strategic business goals. We complement prior research by examining differences between organizations in the extent to which they have structured CSR goals—either social or environmental—as relevant business goals. We further assess the organizational relevance of realizing these CSR objectives, by examining indicators of consistency, embeddedness, strategic importance, and alignment in CSR goal structures among organizations that have stated their intentions and motivation to invest in environmental (circular) and social (inclusive) business practices.

Current research

To summarize, this research direction finds connection with the general appeal to evaluate the extent to which CSR concerns are integrated in the business structure and compatible with financial concern (see also Aguinis & Glavas, 2012, 2013). Prior research suggests that progress towards CSR objectives depends on whether and how the responsibility for achieving these goals is *consistently structured* and *embedded* in the organization and *aligned* with its key strategic goals (Donia et al., 2017; Gusmerotti et al., 2020; Kalev et al., 2006). This is also put forward to explain the diverging impact of CSR communication on either signalling superior CSR commitment or greenwashing (Jones et al., 2009; Mahoney et al., 2013).

In the current research, we combine insights from CSR integration and goal-setting theory to assess how business strategies that structure responsibilities for society and the natural environment can be organized in such a way that they substantially increase the likelihood of realizing the desired change. By identifying organizational practices that help to align CSR goals with strategic business goals, we aim to specify the actions that organizations can take to accelerate the achievement of CSR objectives relating to the natural environment (circularity in reducing the use of raw materials and the production of waste), and the social environment (inclusiveness in the employment of a diverse range of employees).

We examine this by asking representatives of 85 Dutch organizations to report on specific features of their circular and inclusive business practices. From these reports, we first investigate differences between organizations in the extent to which CSR activities are *structured as relevant business goals*, for which the organization has specified desired objectives, made available the necessary budget, and assigned someone responsible for achieving these objectives. To further assess the organizational relevance of the environmental and social business practices, we relate the presence vs. absence of a business structure for the achievement of circular and inclusive goals to other relevant organizational characteristics indicative of an integral approach to CSR.

Specifically, in assessing the degree of integration, we focus on the following indicators: (a) the *consistency* in structuring CSR goals across environmental (circularity) and social (inclusiveness) domains, (b) the extent to which circular and inclusive goal achievement is *embedded* in task assignments across different functionaries and departments in the organization, (c) the *importance* of CSR activities for the overall business strategy, and (d), the *compatibility* of CSR goals with organizational financial goals.

Method

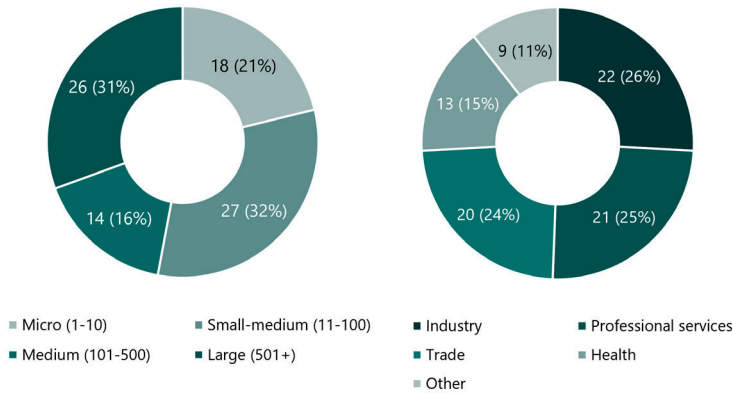
Sample and Procedure

An online Dutch survey was distributed by our cooperating partner MVO Nederland throughout the summer of 2020. In addition, Cedris (a branch organization for social employment and labour integration Cedris, n.d.) and Social Enterprise NL (Social Enterprise NL, n.d.) also shared the invitation to participate with their network. Participants were informed upfront of the study's focus on circular and inclusive business practices. Upon participation, we emphasized our interest in the organization's daily reality, acknowledging this could differ from the participant's personal preference or official policy goals of the organization. Participants were randomly assigned to first report on their organization's circular or inclusive business practices.

Altogether 110 organizations submitted their responses, of which 85 fully completed questionnaires could be used. (We excluded responses from self-employed workers and organizations that did not work on the two themes of interest). The remaining population was involved in circular business practices, inclusive business practices, or both. Specifically, 66 organizations worked on both themes, 10 organizations only on circular business practices and 9 organizations only on inclusive business practices. Organizations from different company sizes took part in the survey (Figure 1). All business sectors were represented in the population, most prominently including professional services, industry, trade, or health sector (Figure 1). Except for two organizations, all had their principal place of business within the Netherlands. Half of the organizations had one establishment (49.4%). Of the organizations with multiple sites, a little more than half (53.5%) operated in several countries.

More than half of the respondents (54.4%) held a board or management position, the remaining part mainly had a CSR/sustainability related background (37.6%). In addition, the majority (85.5%) indicated that CSR was part of their job description. Of the participants, 67% indicated being male, 32% female and 1% did not identify oneself as male or female ($M_{\text{age}} = 50.97$ years, $SD = 11.45$, age range = 25–76 years; $M_{\text{tenure}} = 11.97$ years, $SD = 10.26$, tenure range = 0–38 years).

This research project was approved by the Ethics Committee of the Faculty of Social and Behavioural Sciences of Utrecht University. All participants gave their written informed consent.

Figure 1 | *Distribution of Company Size (Left) and Business Sector (Right).*

Instructions and Measures

Prior to reporting on the organization's circular and inclusive business practices, a general description of both topics was provided. Circular business practices were introduced as a collective term for activities aimed at preventing the use of new (virgin) raw materials and reducing waste—including activities focused on closing material loops and increasing product or material lifespan. Inclusive business practices were described as a term used to indicate how organizations deal with diverse talent and strive to provide a working environment with attention to nurture everyone's talent—covering activities focused on creating an inclusive working environment, and the prevention of employment discrimination. The comprehensibility and scope of these descriptions were verified by our cooperating partner MVO Nederland.

CSR goal structures. We used three characteristics of *CSR goal structures* to indicate the organizational relevance of circular and inclusive ambitions; 1) whether goals were specified for the circular/inclusive domains (yes/no/not yet);—and if so—2) whether sufficient time and budget was made available to do what is necessary to realize the set objectives (yes/no); 3) whether clear responsibility was assigned for achieving stated goals (yes/no). In comparing the circular to the inclusive goal structure among the organizations that indicated to work on both themes ($N = 66$), we could subsequently assess the consistency in structuring CSR goals across environmental (circularity) and social (inclusiveness) domains.

Embeddedness of goal achievement. The organizations that had adopted specific goals (circular business practices, $N = 62$, inclusive business practices, $N = 54$), were asked who was concerned with realizing the goals in practice. The answers provided could be reduced to two categories: In the majority of cases (64.5%, 57.4%, respectively) *isolated positions, teams or departments* were listed (e.g., board; dedicated staff positions as

CSR, Human Resources; staff positions with other responsibilities such as Purchasing, Facility Management; or only board and CSR). The remaining part of the sample either listed that everyone was involved in realizing the goals or provided a combination of positions, teams or departments covering all different levels of the organization (i.e., board and middle management; middle management and dedicated positions and/or staff with other responsibilities), and thus indicated *embedded goal achievement*.

Importance of business strategy. There were two measures included to examine the *strategic importance* of circular/inclusive activities. For the first measure, participants listed up to five activities exemplary for their engagement in the circular/inclusive domain and subsequently indicated for each of these listed activities whether they were part of the business strategy of the organization. This information allowed us to calculate the ratio to which circular and inclusive activities were seen as part of the business strategy. Additionally, four scale items, inspired by the CSR-strategy fit scale composed by Rodrigo et al. (2019), assessed the importance of circular/inclusive practices for the business strategy: "Circular/inclusive activities are important to my organization's strategy," "When important decisions are taken in my organization, the impact they have on circularity/inclusivity is considered," "There is a large basis of support for circular/inclusive activities among employees.," and "Compared to other Dutch organizations, circular/inclusive business practices are more important for the survival of my organization." Both the importance of circular and inclusive practices for business strategy had good internal consistency (Cronbach's alpha was 0.81, 0.85, respectively).

Compatibility with financial goals. The *compatibility* of CSR goals with organizational financial goals was assessed with a single scale item: "The circular/inclusive goals sometimes come at the expense of the financial goals of my organization". Please note, all the questionnaire scale items were rated on a seven-point Likert scale (1 = not at all applicable – 7 = fully applicable).

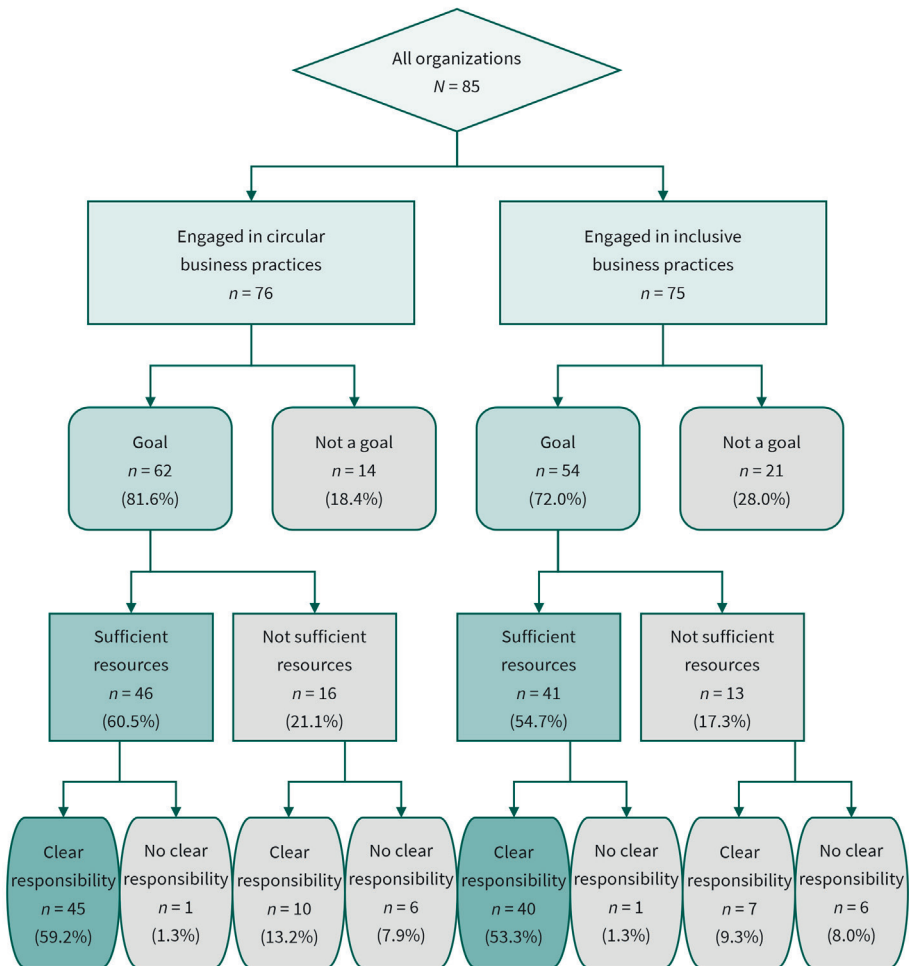
Results

CSR goal structures indicating organizational relevance

First, of the 76 organizations formally pledging engagement in circular business practices, only 81.6% reported having explicit goals for the achievement of more circularity. Likewise, of the organizations formally stating their commitment to inclusive business practices, only 72% reported having explicit goals to increase inclusiveness. Second, among the organizations that had specified these goals, there were clear differences in the resources (i.e., time and budget) available to realize them, as well as the likelihood that someone was assigned responsibility for achieving these goals. Together, these three steps revealed that only 45 out of 76 organizations (59.2%) formally engaged in

circular business practices and 40 out of 75 organizations (53.3%) engaged in inclusive business practices, had specified explicit goals, made available sufficient resources, and assigned clear responsibility for achieving stated goals. With these three steps, we can differentiate organizations with fully structured CSR goals from organizations that do not structure these goals as relevant business activities. This reveals considerable room for improvement both for the structuring of circular and inclusive business practices (40.8%, 46.7%, respectively), see Figure 2.

Figure 2 | Flowchart of Goal Structuring for Circular and Inclusive Business Practices.



Note. Organizational decisions regarding the specification of circular/inclusive goals, the allocation of sufficient resources, and establishment of clear responsibility are shown.

Consistency in structuring different domains

Organizations engaged in both circular and inclusive business practices ($N = 66$) did not always adopt a consistent approach in working on these themes. A quarter of the organizations (27.3%) had fully structured their circular goals, but not their inclusive goals. Similarly, 22.7% of the organizations had fully structured their inclusive goals, but not their circular goals, see Figure 3. In general, circular business practices were often more fully structured within small to medium-sized businesses, while larger organizations were more likely to have fully structured inclusive business practices.

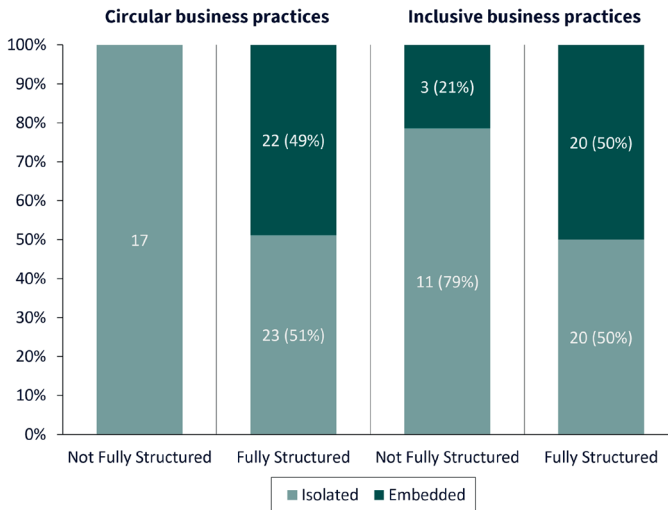
Figure 3 | Visual Representation of How Organizations Engaged in Both Themes Had Structured Their Circular (Vertical Axis) and Inclusive Goals (Horizontal Axis).



Embeddedness of goal achievement

There was a significant association between goal structures and whether realizing the circular goals was embedded in task assignments across the organization, $\chi^2(1) = 12.88$, $p < .001$ (two-tailed), Cramer's $V = 0.456$. For organizations that did not have fully structured circular goals, goal achievement was significantly less likely to be embedded than expected ($z = -2.5$, $p < 0.05$). In other words, there was less involvement of functionaries and departments throughout the organization in realizing the circular goals, when these goals were not fully structured. All the organizations with embedded goal achievement had fully structured their circular goals, see Figure 4. Likewise, organizations with fully structured inclusive goals were more likely to have embedded these in task assignments throughout the organization, although this difference was not statistically significant. Of all the organizations where achieving the inclusive goals was coded as embedded, 87.0% had fully structured goals.

Figure 4 | Percentage of Organizations with Isolated or Embedded Goal Achievement for Circular and Inclusive Business Practices by Goal Structures.



Importance for business strategy

There was a significant association between goal structures and the proportion of circular/inclusive activities that were seen as part of the business strategy, p 's < .001 (two-tailed Fisher's exact test), Cramer's $V = 0.499, 0.496$. Organizations that did not have fully structured CSR goals, were less likely to indicate that their circular and inclusive activities were part of the business strategy ($z = 2.1$; $z = 2.3$, respectively), p 's < 0.05, see Figure 5.

Further, while most organizations acknowledged the importance of circular and inclusive activities for their business strategy on the rating scale, this was particularly true for organizations that had fully structured their circular and inclusive goals, see Figure 6. Specifically, circular activities were evaluated as being of more importance for the business strategy when circular goals were fully structured ($M = 5.73, SD = 0.87$) as opposed to not fully structured ($M = 4.84, SD = 1.31$), $t(48.03) = 3.322, p = .002$ (two-tailed). Similarly, inclusive activities were seen as more important for the business strategy when these goals were fully structured ($M = 5.79, SD = 0.89$) as opposed to not fully structured ($M = 4.30, SD = 1.50$), $t(44.40) = 4.970, p < .001$ (two-tailed).

Compatibility with financial goals

When organizations had fully structured circular and inclusive goals, the achievement of CSR objectives was seen to be more compatible with organizational financial goals, see Figure 6. That is, when circular goals were fully structured, respondents did not indicate that these goals came at the expense of financial goals, with the scale mean ($M = 4.02$,

$SD = 1.83$) almost exactly at scale midpoint (4, $M_{diff} = 0.022$, $t(44) = 0.082$, $p = .935$). When inclusive goals were fully structured, a similar pattern appeared with the scale mean ($M = 3.48$, $SD = 1.81$) being lower than scale midpoint ($M_{diff} = -0.525$, $t(39) = -1.833$, $p = .074$). When circular goals were not fully structured, respondents indicated less compatibility with financial goals, with a higher scale mean ($M = 4.61$, $SD = 1.69$) close to significance compared to the scale midpoint ($M_{diff} = 0.613$, $t(30) = 2.023$, $p = .052$). For inclusive goals, the scale mean ($M = 3.94$, $SD = 1.78$) did centre around scale midpoint ($M_{diff} = -.057$, $t(34) = -.190$, $p = .851$) when these goals were not fully structured.

Figure 5 | Ratio to which Circular and Inclusive Activities Were Seen as Part of the Business Strategy by Goal Structures.

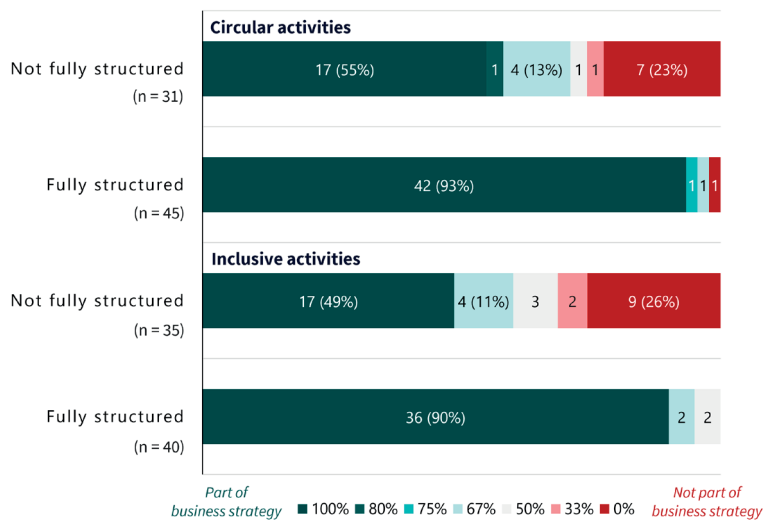
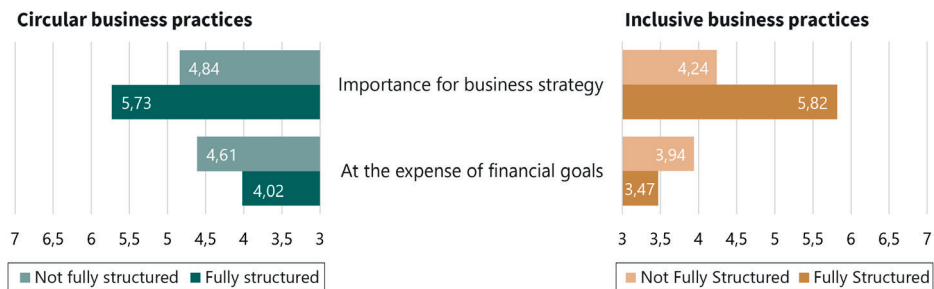


Figure 6 | Mean Scores of the Importance of Circular and Inclusive Activities for Business Strategy and the Compatibility with Financial Goals by Goal Structures.



Discussion

Stakeholders such as governments, regulators, customers, communities, and investors increasingly require organizations to advance the achievement of socially responsible business practices. They do this primarily by requesting transparency in reporting on non-financial outcomes, for instance as mandated by the European Union in the Corporate Sustainability Reporting Directive (CSRD, 2022). The guidelines that are imposed prompt organizations to monitor risks, state ambitions, and report progress in optimizing the broader impact of their activities. This is specified in terms of outcomes relating to the physical environment (global warming, pollution, use of raw materials, biodiversity) as well as the social environment (human rights, equality, inclusion). However, whether such reporting guidelines actually result in more favourable societal outcomes, is not self-evident. There is considerable debate about the accurate assessment of relevant metrics, and the extent to which these capture the intended outcomes

Efforts to accurately capture organization's current CSR performance aim to prompt organizations towards accelerating their CSR activities. Unfortunately, these have primarily increased investments in reporting and certification—which do not necessarily reflect the actual achievement of socially and environmentally beneficial outcomes (Windolph, 2011). Prior work has started to introduce insights from organizational psychology, to better understand these organizational challenges and how to address them. From this perspective, the wide dispersion and broad range of indicators used by different reporting and certification standards is unfortunate (Veenstra & Ellemers, 2020). This makes it less likely that such standards offer a clear set of organizational performance targets that contribute to the focus and effectiveness of CSR efforts (Madera et al., 2013; Motel, 2016).

In the current study, we took inspiration from goal-setting theory (Locke & Latham, 2002) to examine whether and how organizations give structure to realizing their societal ambitions. Following this theory and research, we argue that the likelihood that organizations advance towards the achievement of desired CSR objectives depends on the extent to which CSR goals are aligned with strategic business goals. To examine this, we assessed the extent to which the Dutch business community incorporated circular (reducing the use of raw materials and waste) and inclusive (creating a working climate in which all employees can feel they belong) CSR initiatives in their business strategy and daily operations.

We did this by asking organization representatives to report on specific steps taken to organize their circular and inclusive activities, from which we could draw information indicating whether and how CSR goals were aligned and structured as relevant business goals. We further systematically compared the approach of circular and inclusive goals in terms of consistency, organizational embeddedness, strategic relevance, and compat-

ibility with financial goals. Together, these indicators can inform us whether activities in the circular and inclusive domain relate to an overall CSR goal setting strategy that addresses environmental as well as social objectives. Results suggest that organizations where CSR activities are structured as relevant business goals show more advancement on all these relevant indicators, which are known to increase the likelihood that stated goals and intended ambitions are actually achieved.

First, we observed that a substantial proportion of organizations that pledge commitment to CSR initiatives, can accelerate progress towards socially beneficial outcomes by specifying organizational goals, assigning resources and/or establishing clear responsibility for CSR activities. Results suggest this is independent of the targeted domain, as there was room for improvement both for the structuring of circular and inclusive business practices. As Kalev et al. (2006) have well-argued and demonstrated, organizational structures specifying responsibility are diagnostic for the actual realization of the intended objectives. Upon going through three ostensibly self-evident steps to verify how organizations give structure to their environmental and social objectives, we too reveal a similar problem of structure that needs to be addressed.

Further, in comparing the circular to the inclusive goal structure among the organizations that engage in both themes, we find that organizations are not always consistent in structuring their CSR goals across environmental and social domains. Thus, though organizations commit themselves to both environmental and social themes, they may not always do so with the same strategical focus and sense of urgency. This finding should not be taken lightly, given that both internal and external stakeholders pay close attention to such inconsistencies in evaluating organization's CSR commitment (see also De Roeck et al., 2016; Scheidler et al., 2019). The practical implication of this observed inconsistency is too that organizations sometimes do not have to look outward for so-called "best-practices," but may well start with improving the consistency between domains by lifting their more separated, less structured initiatives to a higher plane. Designing and developing from an overarching CSR perspective, can help in this regard to streamline, bring structure to and further embed existing initiatives.

Upon further examining the other indicators of embeddedness, strategic importance and alignment in CSR goal structures, a clear picture emerged: When organizations fully structured their CSR goals, their way of working was characterized by a more integral approach—as compared to organizations that did not fully structure their goals. Specifically, organization representatives reported that goal achievement was more embedded in task assignments across different functionaries and departments in the organization, the importance of the CSR activities for the overall business strategy was higher, and the CSR goals were more compatible with organizational financial goals. By verifying the degree of integration in a variety of ways—using different topic domains and question types—this research provides tangible ways and concrete starting points

to directly advance socially responsible business strategy internally but may also inspire new ways of measuring organizational performance.

By defining and assessing organizational goal structures that benefit the achievement of CSR objectives, we hope to enrich existing approaches that focus on the development and validation of social outcome metrics. We identified specific characteristics of CSR practices and procedures that are relevant to the achievement of circular and inclusive ambitions, to complement existing insights that emerge from sustainability reports and CSR certificates. Our findings and conclusions also provide direct implications for organizations wanting to enhance their environmental and social objectives and develop a more socially responsible business strategy.

Conclusion

In conclusion, our research joins other work in demonstrating that CSR activities sometimes lack strategic underpinning and stresses the importance of first creating the preconditions that lay the foundation to reach the intended environmental and social objectives. One can be sure that if there is insufficient basis for the CSR activities undertaken, the likely impact and resulting socially and environmentally beneficial outcomes will also be limited. Thus, the key take-away is that both researchers and practitioners should strongly focus on facilitating the advancement of a structure for sustainability. In this respect, scientific progress may lie both in further monitoring, but also promoting such transformational processes. Here, theory and research from social and organizational psychology into behavioural change should not be overlooked and re-appraisal may be necessary (see also Burnes, 2004). For instance, work at the intersection of goal-setting theory and regulatory focus theory can provide valuable input on how to promote long-term positive change (Welsh et al., 2019) and overcome intention-behaviour gaps (for more inspiration, see also Sheeran & Webb, 2016). With this contribution we have set out to offer several leads organizations can easily follow up on to increase their positive societal impact by improving the way intentions are structured. However, this does not mean that—once translated to the specific organizational setting—the resulting roadmap will be easy to act on. In essence, an integral approach calls for organizational transformation and with-it continuous monitoring of progress towards realizing environmental and social objectives.

Author contributions:

EMV: Conceptualization; Funding acquisition; Methodology; Project administration; Investigation; Data curation; Formal analysis; Writing – original draft, review & editing.

NE: Conceptualization; Funding acquisition; Methodology; Writing – review & editing.


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Finally, we sincerely thank all organizational representatives who participated in the survey and related project activities, particularly those who engaged in follow-up conversations, which provided valuable insights that enriched both this chapter and the broader understanding developed throughout this dissertation.

An overview of related public outreach activities and practical outputs can be found at: <https://www.uu.nl/en/research/organisational-behaviour/integrating-circular-and-inclusive-business-practices>.



"It's a long journey of countless small steps — often a solitary walk in the woods,



6. Reframing CSR engagement:

**A proof of
principle**

where you must dance with giants."

Abstract

This chapter presents a novel direction for enhancing corporate social responsibility (CSR) engagement by reframing responsibility from a compliance-driven task to a proactive, transformative process. Moving beyond traditional compliance-oriented perspectives, which often emphasize external regulatory pressures, we conceptualize a process-oriented approach that positions CSR as a shared responsibility. Drawing on psychological theories of motivation, we propose that positioning CSR as an opportunity for continuous improvement and collective action—rather than reducing it to a matter of regulatory compliance—can more effectively activate intrinsic commitment. This approach aims to elevate CSR engagement to a more strategic and integrated level, and better equip organizations to embrace CSR as a proactive and collaborative change pursuit.

As a proof of principle, we conducted a field experiment during a national Dutch sustainability event, the New Economy Festival 2022, involving 19 professionals from diverse industries. Participants were sequentially exposed to two CSR framings: (1) a *compliance-driven* perspective emphasizing external standards, and (2) a *process-oriented* perspective focused on organizational strengths, learning, and shared responsibility. Using a triangulated approach that combined physiological (heart rate and skin conductance), speech, and self-report measures, we assessed both implicit and explicit responses.

Engagement levels, while high throughout the task, became even more pronounced in the second phase, particularly linked to a greater focus on possibilities and increased feelings of stimulation and comfort. Although the small sample size limits generalizability, participants' overall high engagement—consistent with their work in CSR-committed organizations—likely supported a more adaptive and proactive approach to CSR challenges. As a proof of principle, this study lays the groundwork for further research on fostering proactive CSR engagement and advancing sustainable organizational transformation.

Reframing CSR engagement: A proof of principle

Determining how to best contribute to a more sustainable, fair, and inclusive society—and effectively embrace Corporate Social Responsibility (CSR)—is no easy task. For many organizations, engaging with CSR requires a fundamental rethinking in organizational strategies and operational processes, which may be met with resistance, stress, or disengagement. This chapter explores whether actively reframing CSR engagement from a compliance-driven task to a process of continuous improvement can foster greater intrinsic motivation and long-term, sustainable organizational commitment to CSR objectives. By examining how organizational representatives—those tasked with navigating CSR demands—respond to external pressures and internal organizational commitment, we aim to better understand how sustainable organizational change can be achieved.

A common approach for encouraging organizational transitions is by introducing external pressures, such as regulatory frameworks like the European Union's Corporate Sustainability Reporting Directive (CSRD, 2022), which emphasize measurable outcomes. However, research, including work at the intersection of goal-setting theory and regulatory focus theory (Welsh et al., 2019), suggests that an overemphasis on outcome-based goals can lead to unintended consequences. These approaches risk invoking a prevention focus, whereby attention is drawn to avoiding failure or meeting external standards, potentially at the expense of fostering adaptive, long-term engagement.

We propose that reframing CSR engagement to emphasize continuous improvement and organizational learning—rather than merely compliance with external expectations—, can shift focus toward more adaptive, sustainable responses. By applying established theories such as Dweck's growth mindset (2000, 2017) and Higgins' regulatory focus theory (1997, 2012), we hypothesize that organizational representatives will exhibit greater resilience, engagement, and commitment to CSR when they view CSR demands not merely as fixed outcomes to meet, but as opportunities for growth. By extending focus from demonstrating specific goal achievement to encompass the process of continuous goal attainment, this dual approach contributes to recent calls for more integrative approaches to studying transformation processes (Bentz et al., 2022).

Building on established theoretical foundations, this study examines how contrasting different approaches to corporate social responsibility (CSR)—a compliance-driven, outcome-oriented approach versus a process-focused, intrinsic approach—affect organizational engagement. Specifically, following a within-person design, we tested whether explicitly repositioning CSR engagement as a dynamic process of growth and improvement, extending beyond a fixed, outcome-driven task, fosters more adaptive stress responses. These expectations draw on the Biopsychosocial Model of Challenge and Threat (Blascovich & Tomaka, 1996), which posits that individuals appraise

situational demands relative to their perceived resources: manageable demands elicit challenge, thereby enhancing engagement, while overwhelming demands evoke threat and risk disengagement.

To explore these dynamics, we operationalized this framework in a field experiment conducted at the New Economy Festival 2022 (MVO Nederland, 2022), an annual sustainability event organized by network organization MVO Nederland. Fittingly themed “A tribute to discomfort,” the event brought together a diverse group of professionals—including commercial businesses, social enterprises, NGOs, government agencies and research institutions—to engage with the most pressing societal and systemic challenges in accelerating the transition to a sustainable, futureproof economy. This live experiment was made possible because of our earlier-established collaboration with MVO Nederland.

This partnership enabled direct involvement of organizational representatives involved in sustainability transitions, adding real-world relevance to our findings. As part of the experiment, participants were presented with tailored knowledge clips contrasting two CSR approaches, inviting reflection on these perspectives within their organizational context. Specifically, these framings were intended to guide a shift in thinking from a default emphasis on (1) a compliance-driven perspective, emphasizing external regulations such as the Corporate Sustainability Reporting Directive (CSRD, 2022) and meeting predefined standards, to an expansion to (2) a process-oriented perspective, centred around continuous learning, leveraging organizational strengths, and fostering shared responsibility in sustainability efforts. During this guided session of reflection, to better capture the progress of engagement, physiological and psychological responses were measured using a triangulated approach, providing an initial exploration of how reframing CSR engagement can foster intrinsic motivation and sustainable commitment.

The current proof-of-principle experiment aims to investigate the potential of CSR engagement to foster more adaptive stress responses. We hypothesize that prompting to focus on externally guided outcome goals will elicit more negative stress responses, consistent with a fixed mindset and prevention focus (*Hypothesis 1*). In contrast, framing goals as opportunities for intrinsic, organizational improvement, thereby focusing on the process of change, is expected to elicit more adaptive stress responses and foster sustainable engagement (*Hypothesis 2*).

From compliance to continuous improvement

In the context of Corporate Social Responsibility (CSR), organizations are frequently prompted by external calls to action—such as regulatory requirements, societal expectations, and stakeholder demands—to critically reflect on their practices. This chapter contends that these external pressures should not be seen merely as compliance-driven mechanisms. Instead, we take the position that appeals to change can offer organiza-

tions valuable opportunities for deeper reflection and long-term growth, provided that they are framed constructively and align with the organization's intrinsic goals and values. Rather than focusing on obligations and risk minimization, reframing calls to action as invitations for growth likely fosters greater organizational commitment to CSR objectives, advancing sustainable impact progressively.

Limitedly, the discourse on CSR has traditionally been dominated by compliance-focused solutions, introducing a strong emphasis on adhering to regulatory frameworks and enforcement measures. These frameworks, designed to ensure that organizations meet specific standards, often rely on deterrence and risk avoidance, and assume that organizations are self-interested entities motivated primarily by the desire to avoid negative outcomes (Jackson et al., 2020).

Recent advancements in regulatory measures, such as the Corporate Sustainability Reporting Directive (CSRD, 2022) and the Ecodesign for Sustainable Products Regulation (mandating a "Digital Product Passport", 2024), exemplify this compliance-driven approach. Similarly, alongside influential international imperatives like the *Sustainable Development Goals* (SDGs, United Nations, n.d.) and the *Ten Principles of the UN Global Compact* (n.d.), regulatory advancements further prompt organizations to meet external standards. Within organizations, such regulatory developments may evoke a focus on reporting, transparency, and penalty avoidance, reinforcing a narrow focus centred around risk management rather than transformative CSR.

Prominent legal actions, such as the Climate Case of *Milieudefensie et al. v. Royal Dutch Shell plc.* (n.d.), the palm financing complaint of *Milieudefensie et al v. ING* (n.d.), and the misleading advertising complaint of *FossielVrij NL v. KLM* (2022), further underscore the growing pressure on organizations to meet evolving regulatory and societal expectations tied to CSR. While such legal actions can drive incremental progress, particularly when compliance measures fall short, their focus on deterrence also risks diverting attention from transformative CSR goals. Organizations may become more concerned with legal defence than with fostering impactful change, responding reactively to avoid consequences instead of proactively advancing sustainability. Although these legal challenges are crucial for holding organizations accountable, they may not always inspire the necessary internal shifts for long-term progress.

The shift from a compliance-driven mindset to one that embraces continuous improvement is pivotal for advancing CSR practices effectively. Psychological theories, such as Dweck's Mindset Theory (2000, 2017) and Higgins' Regulatory Focus Theory (1997, 2012), suggests that framing CSR effort as opportunities for improvement towards achievement of ideals and growth—rather than primarily as tasks to avoid the risk of failure to meet obligations and negative outcomes—can transform how organizations engage with their responsibilities. This shift allows organizations to view external pres-

asures not as burdens to minimize, but as chances for long-term development aligned with their values.

Organizational responses to external initiatives, such as vocal support for legal enhancements as recognized in the Dutch Initiative for *Sustainable and Responsible Business Conduct* (IDVO, n.d.)—endorsed by over 125 organizations, including companies and organizations of various sizes and sectors, as well as trade unions and civil society groups (MVO Platform, 2021)—and the *Civil society statement on the EU Corporate Sustainability Due Diligence Directive (CSDDD)* by a collective of civil society organizations (2022), highlight the potential for regulatory frameworks to inspire proactive and collaborative strategies. By aligning themselves with these initiatives, organizations shift from reactive compliance to actively participate in shaping sustainable policies. This shift not only demonstrates a commitment to addressing global sustainability challenges, but also positions organizations as active contributors to systemic change.

Such positive engagement can become a catalyst for reinforcing commitment to CSR. Through networks facilitated by *MVO Nederland* (n.d.) and *B Lab Global* (n.d.), organizations can, for instance, contribute to the formation of collective movements that drive sustainability forward. Additionally, policy itself can be repositioned to encourage continuous progress, as seen in customized approaches designed to support industries facing particular challenges (e.g., the advisory report on sustainable supply chains of the Sociaal-Economische Raad, SER, 2020). These examples illustrate how external pressures, when reframed as opportunities for growth and achievement of shared ideals, can inspire organizations to adopt more forward-thinking, impact-driven strategies that transcend minimal compliance and foster transformative change.

Interlocking theories to foster transformative CSR engagement

The overarching objective in this research is to promote sustainable, proactive organizational engagement in corporate social responsibility (CSR). This aim guided our scientific approach, aligning theoretical insights from research with practical considerations for implementation. To pursue this, we synthesized insights from key psychological theories: mindset theory (Dweck, 2000, 2017), achievement motivation and regulatory focus theory (Higgins, 1997, 2012), and related research on facilitating promotion and prevention focuses (van Nunspeet, Veenstra, et al., 2025; Welsh et al., 2019).

While each of these frameworks is theoretically distinct, we see them to interlock in the responses they evoke and how they shape individuals' appraisals of demands and resources. Specifically, we aim to clarify how these psychological constructs are more likely to evoke either a challenge or threat appraisal. This distinction is central to understanding whether individuals will likely engage with CSR tasks through growth-oriented, promotion-focused behaviours (e.g., learning, approach) or risk disengage through fixed, prevention-oriented behaviours (e.g., outcome, avoidance).

Research in these domains demonstrates that organizational environments and explicit framings dynamically influence whether individuals adopt a promotion focus—characterized by growth-oriented, transformative engagement—or a prevention focus, defined by compliance and risk avoidance (Higgins et al., 2001). Similarly, studies on fixed and growth mindsets reveal that situational cues, whether implicit or explicit, play a critical role in shaping whether individuals view challenges as opportunities for learning and improvement or as external demands to be met (Canning et al., 2020; Ishak & Williams, 2018; Murphy & Dweck, 2010). These insights support our hypothesis that the contrasting framings of CSR engagement—emphasizing either compliance-driven outcomes or process-oriented advancements—will effectively activate the corresponding mindsets and regulatory foci. This contextual adaptability is central to our experimental design, which manipulates CSR framing to test whether tasks are appraised as opportunities for growth or as compliance obligations.

Building on regulatory focus theory, we understand that individuals approach CSR challenges through two primary motivational lenses: promotion (process-oriented) and prevention (compliance-driven). This distinction is crucial because individuals motivated by promotion are more likely to view CSR initiatives as opportunities for growth and development, whereas those driven by prevention are inclined to see them as obligations or external pressures. Growth and fixed mindsets further complement this framework by highlighting how individuals' beliefs about their ability to change and improve (growth mindset) versus their perceived limitations (fixed mindset) influence their responses to CSR challenges.

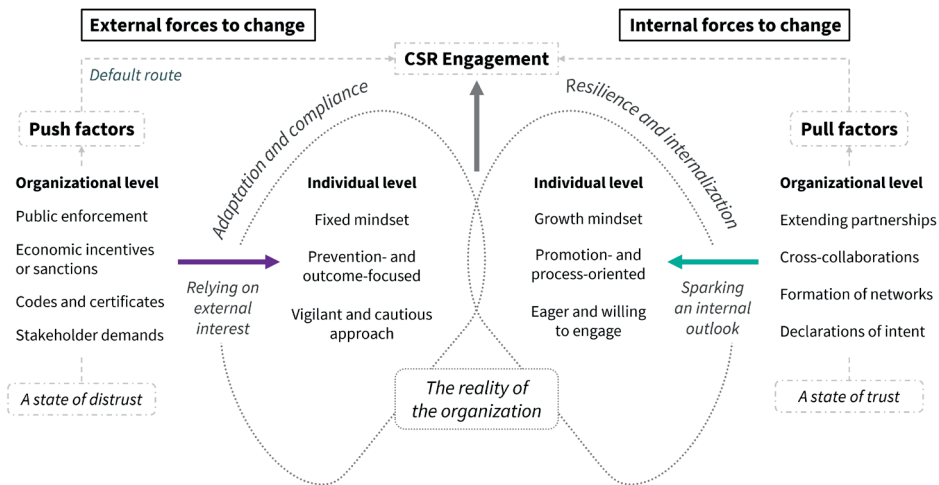
Aligned with the psychological theories of motivation, particularly self-determination theory (Deci & Ryan, 1980b, 2000), we hypothesize that framing CSR tasks as opportunities for personal development and skill enhancement, rather than as compliance requirements, fosters intrinsic motivation and empowerment. When individuals perceive CSR tasks as opportunities for learning, growth, and collaboration, i.e., as avenues for expanding competencies, they are more likely to engage proactively, which in turn supports the internalization of CSR practices within organizational settings. This intrinsic motivation likely encourages a promotion-focused approach, consistent with regulatory focus theory, facilitating the cognitive and physiological responses that drive sustainable, transformative engagement.

Building on the theoretical foundations outlined above, our approach integrates key psychological theories that emphasize both the process of growth and the potential impact of different motivational framings in CSR engagement. The dual framing of CSR tasks—compliance-driven versus process-oriented—serves as the core of our research design. As illustrated in Figure 1, this conceptual framework maps these two strategies onto distinct organizational pathways: one driven by external pressures (e.g., enforcement, sanctions, stakeholder demands) and the other by internal motivations (e.g., partnerships, network-building, internal declarations of intent).

Through this conceptual visualisation, we aim to clearly distinguish between the effects of these two framing approaches—compliance-driven and process-oriented. As a proof of principle, our examination primarily serves as a methodological tool to examine how each framing independently evokes reactions and shapes engagement patterns. This approach is not meant to suggest that these strategies cannot coexist in practice, or that they are mutually exclusive. Rather, by starting from the prevailing focus on compliance- and outcome-driven strategies in practical discourse, and subsequently complementing these with our proposed process-oriented approach, it becomes possible to assess whether and how these two strategies might enrich and interact with one another.

Thus, by sequentially following these approaches in a within-person design, we can explore how integrating compliance and growth framings might foster a more balanced CSR strategy. This methodology offers a structured way to show how combining these perspectives enhances organizational responses, driving both accountability and sustained transformative practices.

Figure 1 | Conceptual Framework Diagram: Reframing CSR engagement



Current research: Examining individual responses

Drawing on the Biopsychosocial Model of Challenge and Threat (Blascovich & Tomaka, 1996), we examine how the reframing of CSR tasks shapes cognitive appraisals and physiological responses. This model posits that when CSR demands fall within an individual's resources, a state of challenge is more likely, characterized by adaptive physiological responses, such as increased cardiovascular activity and enhanced blood flow. These physiological markers signal engagement, readiness, and approach behaviours. Conversely, when demands exceed resources, a state of threat becomes more likely, marked by restrained cardiovascular responses and heightened emotional arousal, more readily associated with disengagement, defensiveness, and avoidance behaviours.

Cognitive appraisals—whether CSR demands exceed or meet resources—precede and shape physiological responses. When demands outweigh resources, a threat motivational state arises, whereas when resources approach or exceed demands, a challenge motivational state arises. While often implicit and involuntary, these appraisals evoke physiological states of threat or challenge, which, in turn, shape how individuals engage with tasks (Blascovich, 2008; Blascovich & Mendes, 2010; Seery, 2011). Physiological challenge responses, for instance, are reflected in increased Blood Volume Pulse (BVP), preparing for proactive engagement and readiness to act. By contrast, threat responses are associated with elevated Electrodermal Activity (EDA), indicating heightened emotional arousal and stress (Tomaka et al., 1993; Wormwood et al., 2019).

Physiological measures such as increased BVP and elevated EDA provide valuable insights into implicit appraisals of task demands, capturing dynamics of engagement that participants may not explicitly express or consciously realize. However, these physiological responses alone are not self-explanatory and require careful contextual interpretation. For example, high BVP paired with sustained, fluent speech confirms an engaged, challenge-oriented response with greater certainty, particularly when coupled with explicit expressions of task interest or positive emotional states. Conversely, elevated EDA combined with hesitant or reduced speech may suggest a threat response, resonating in heightened self-reported experiences of stress or discomfort, and aligning with avoidance tendencies or heightened emotional arousal. In this way, physiological responses gain interpretive specificity when paired with behavioural and self-reported indicators.

Thus, despite their potential in uncovering implicit responses, physiological measures are prone to artifacts and ambiguity without further context (Johnston et al., 2023). To mitigate this, we adopt a triangulated methodology, that integrates physiological, verbal, and self-reported measures (as suggested by Scheepers & Ellemers, 2018, p. 366). This triangulation approach leverages the strengths of each method, allowing for a more nuanced understanding of individual engagement. While physiological measures reveal automatic, subconscious responses, verbal measures provide direct markers of behavioural engagement, such as speech rate and fluency. Self-report measures offer additional depth by capturing participants' subjective emotional experiences and their regulatory focus (e.g., approach vs. avoidance tendencies). Together, these complementary measures work in tandem to construct a fuller picture of how individuals engage with CSR tasks, revealing both implicit and explicit dimensions of challenge and threat appraisals.

This proof-of-principle experiment explores how CSR task framing affects individual engagement using a within-person design. Participants are sequentially exposed to two distinct frames to CSR engagement: first emphasizing compliance with external regulations and fixed outcomes (*compliance-oriented*), and then highlighting growth, continuous learning, and collaboration (*process-oriented*). Participants are guided to reflect on both frames, allowing us to compare their effects on physiological, verbal, and self-reported responses. This experimental structure provides initial insights into how CSR framing influences cognitive appraisals, emotional states, and engagement behaviours.

Method

Participants

19 Conference visitors entered the field experiment, including professionals working in financial and professional services (42%), information and communication (21%), trade (16%), industry (11%), construction (5%) and public services (5%), representing various organization sizes from micro (1-10 employees; 37%), small to medium (11-500 employees; 32%) to large (501 employees and more; 32%).

More than half (58%) of the professionals held a strategic post (related to CSR, general strategy, policy, or communication), another 32% held a board or management position, and the remaining few were either in finance, logistics or in a trainee role. For the majority (74%) CSR was part of their job description. Of the participants, 74% indicated being male and 26% female ($M_{\text{age}} = 44.84$ years, $SD = 13.72$, age range = 24–60 years; $M_{\text{tenure}} = 11.14$ years, $SD = 9.06$, tenure range = 1–25 years at the organization).

Procedure

This entire research project, including the hypotheses, were approved by the local Ethics Committee of the Faculty of Social and Behavioural Sciences of the university. All participants gave their written informed consent.

The field experiment was conducted at the annual national sustainability event of MVO Nederland in 2022 (MVO Nederland, 2022). The event featured an open floor plan, but we were allocated a dedicated corner, allowing us to set up the experiment with necessary materials and privacy safeguards. The research team consisted of four university researchers: two who guided participants during the experiment (one for each experimental setting) and two, including the principal investigator, who provided information to interested participants before and after their involvement.

The study was presented as an invitation to share how organizations address sustainable and social transitions. After providing informed consent, participants provided background information about themselves and their organizations, including their organization's a priori motivations for engaging in corporate social responsibility. Participants were then seated in front of a laptop where they were prepared for the session, including the placement of BioNomadix sensors to measure heart rate and skin conductance and the provision of noise-cancelling headphones.

At the start of the experimental session, participants were briefed on its structure: they would engage in two reflection tasks, each followed by a set of closed questions. To establish a baseline for physiological measures, participants first watched a 3-minute relaxing ocean video. The session then proceeded with a knowledge clip divided into two sections, each presenting a distinct CSR framing. See Figure 2 for an overview of the phases of the experimental session.

In the first part of the knowledge clip, a professor in social and organizational psychology (the second author of this chapter) guided participants through a voice-over presentation, discussing how organizations address external expectations and navigate compliance challenges related to CSR. This section framed sustainability transitions through the lens of meeting mandated standards and responding to external pressures (i.e., an *outcome-oriented frame*). In the second part of the knowledge clip, the professor shifted the focus to an alternative perspective that emphasized pursuing sustainable goals through continuous improvement, leveraging organizational strengths, and fostering collaboration (i.e., a *process-oriented frame*).

After viewing each section of the knowledge clip, participants were asked to verbally reflect on how their organization approached sustainable and social transitions, with cardiovascular responses recorded throughout these reflection tasks. Self-reported measures were collected at the end of each reflection, providing insight into participants' conscious appraisals of engagement, stress, and motivation. Upon concluding, participants were debriefed and thanked for their participation.

Figure 2 | The Phases of the Experimental Session

①	②	③	④	⑤	⑥
Knowledge clip 1	Speech 1	Experience 1	Knowledge clip 2	Speech 2	Experience 2
<i>Instruction on how to demonstrate compliance (outcome-oriented)</i>	<i>What shows that societal concerns are factored in your organization?</i>	<i>Subjective experience with part 1</i>	<i>Instruction on how to proactively initiate change (process-oriented)</i>	<i>What steps to take to give societal concerns a more central role in your organization?</i>	<i>Subjective experience with part 2</i>

Instruments and Measures

Experimental session design. To create a professional and engaging environment aligned with institutional standards, the experimental software was tailored to reflect the university’s corporate identity, incorporating colour schemes, the university logo, and associated pay-offs (Utrecht University, n.d.). Further reinforcing this positioning, upright posters reflecting the university’s brand identity were displayed at the session location (see Figure 3 for an impression).

Figure 3 | Overall Impression of the Experimental Setting



Knowledge clip design and rationale. The knowledge clips, resembling a typical PowerPoint-style format, were designed to visually support and enhance the contrast between compliance-oriented and process-oriented CSR approaches. This design mirrored the way research findings are typically presented in professional settings, using clear visual structures and framing to facilitate understanding. In this light, we drew on

a similar approach used in a previous research study conducted in a more controlled lab environment at the university (van Nunspeet, Veenstra, et al., 2025).

To support the contrast, we employed various visual aids such as relevant news articles, research findings, and textual framing differences (e.g., contrasting titles and guiding reflective questions). These elements were designed to prompt participants to reflect on how each CSR approach could influence their organization's strategy. In doing so, we intentionally mirrored the way research findings are typically presented to encourage critical thinking about how these theoretical contrasts apply to real-world organizational contexts.

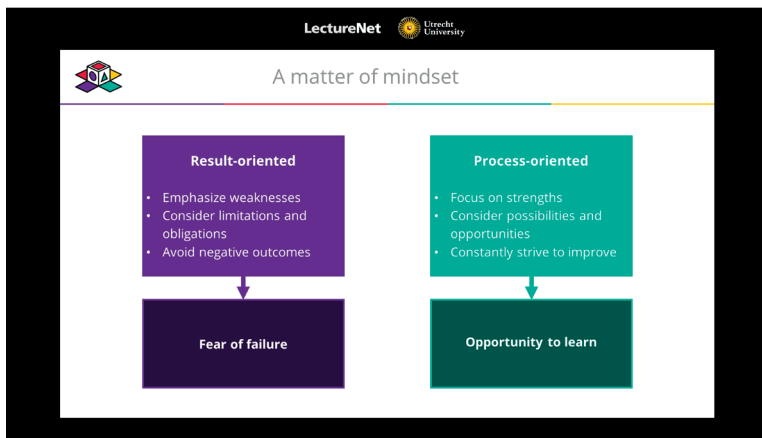
Knowledge clip part 1: Outcome-oriented CSR. The first part of the knowledge clip (03:55 min.), introduced participants to mandatory standards, such as the Corporate Sustainability Reporting Directive (CSRD, 2022), to illustrate the external sustainability expectations that organizations must meet. They were prompted to reflect on how these external expectations influence their organization's long-term sustainability goals. While some of these regulations may currently apply only to larger organizations, it was emphasized that they would likely extend to small to medium-sized organizations in the near future.

The session highlighted the growing complexity in assessing CSR outcomes, noting that despite the increased emphasis on reporting, it often remains unclear whether organizations are achieving tangible results or meeting their sustainability objectives (Veenstra & Ellemers, 2020). Participants were asked to consider the pressures their organizations faced in assessing sustainability performance—how they monitored progress, measured outcomes, and compared their performance against others. They were invited to reflect on how their organizations could demonstrate environmental and social achievements, and in which performance areas they might compare themselves to others. Ultimately, the focus was on how organizations could demonstrate that they met the necessary standards.

Knowledge clip part 2: Process-oriented CSR. The second part of the knowledge clip (03:56 min.) shifted focus from external compliance to the process of embedding societal and sustainable goals into the organization's long-term strategy. At this point, participants were also explicitly introduced to the two distinct approaches: an outcome-oriented approach, emphasizing the need to meet regulations, and a process-oriented approach, focused on continuous learning and continuous improvement (see Figure 4). The session illustrated how the first approach often invites a fixation on weaknesses and avoidance of negative outcomes, such as penalties. In contrast, a focus on the change process helps redirect attention to existing strengths, consider new possibilities, and seize opportunities to improve, step by step (Utrecht University: Organizational behaviour, 2022).

The importance of collaboration was also emphasized, with a call to continue the conversation within the organization, with partners, or with customers. By working together and sharing ideas, participants were encouraged to take actionable steps toward making societal challenges a central part of their organizational strategy, progressively moving toward their sustainability goals. Participants were invited to reflect on identifying actionable steps to help their organizations move forward by setting clear goals, creating conditions for long-term progress, and utilizing available resources.

Figure 4 | Knowledge Clip Slide Part 2. Contrasting an Outcome-orientation with a Process-orientation



Speech instruction. After both video instructions, participants were invited to share their experiences in response to reflective questions that aligned with the themes of the webinar. The intended sequence positioned an outcome-oriented question—“What can your organization show to make clear that social and environmental concerns are factored into its business operations?”—as the focus of the first part, followed by a process-oriented question in the second part—“What steps can your organization take to give social and environmental concerns a more central role in its business operations?” However, a programming error resulted in the questions being presented in reverse order during the reflection phase. Notably, the correct question was displayed when participants began their verbal responses, ensuring that their spoken reflections corresponded to the intended orientation.

The outcome-oriented question, presented first in the sequence, prompted slightly longer reflection times ($M_{\text{part 1}} = 46.64$ sec., $SD = 22.36$), while the process-oriented question resulted in shorter reflection times ($M_{\text{part 2}} = 31.79$ sec., $SD = 24.36$). This pattern may partly reflect the natural tendency to deliberate more on the first question presented, as it requires participants to frame their reflections anew, regardless of its orientation. Ei-

ther way, the reflection times demonstrate that participants were thoughtfully engaged with the questions in both parts of the knowledge clip.

Further, participants' verbal responses closely aligned with the intended focus of each question. In Part 1, participants appeared more outcome-oriented in their initial reflections, emphasizing measurable achievements, reporting mechanisms, and compliance with external standards. For instance, they spoke about setting KPIs, demonstrating tangible outcomes, and ensuring transparency in sustainability metrics to satisfy stakeholder expectations. Many highlighted the necessity of showcasing their organization's progress through formalized structures like annual reports or certifications, underscoring the external accountability central to an outcome-oriented approach.

In contrast, during the process-oriented reflections, the tone shifted to emphasize long-term integration and iterative improvement. Participants delved into ways their organizations could embed social and environmental goals into everyday operations. They considered how internal processes—such as fostering employee engagement, enabling cultural shifts, and creating time for adaptation—could drive sustainability forward. The discussions often revolved around creating collaborative environments and leveraging existing strengths to explore innovative opportunities. This focus on internal transformation, rather than mere external demonstration, mirrored the theoretical distinction emphasized in the second knowledge clip

This alignment in speech content, observed across both reflection and verbal responses, supports the robustness of the framing provided throughout the webinar. Despite the minor programming error, the clarity and priming throughout the session ensured that participants' reflections and speech remained true to the intended distinctions between outcome and process-oriented thinking.

Physiological measures. Throughout the session we continuously measured physiological responses of BVP (Blood Volume Pulse) and EDA (Electrodermal Activity, also known as GSR, Galvanic Skin Response) using a Biopac MP150 system, specifically the BioNomadix Wireless PPG and EDA set (Biopac Systems Inc., n.d.). Physiological responses were examined using AcqKnowledge software. Upon visual inspection, for half of the participants, the EDA signal was of insufficient quality to be included in further data analysis. Similarly, for approximately 30% of participants, the pulse data contained too many artifacts, requiring exclusion from the analysis of this measure.

Pulse and Skin Conductance Level (SCL) mean scores were calculated for the last minute of baseline, and for half a minute of the first and second speech task (seconds 5 through 35, considering the average speech time, $M_{\text{speech } 1} = 35.00 \text{ sec.}$, $SD = 13.80$, $M_{\text{speech } 2} = 48.28 \text{ sec.}$, $SD = 5.83$). In line with common practice, individual reactivity scores were computed for both measures based on changes from baseline (i.e., by taking the speech score and subtracting its baseline score). With this quantified data, we could examine differences within participants between baseline, speech 1 and speech 2 by

means of paired-samples t-test. Specifically, we examined cardiovascular signs of task engagement (increased pulse rate), and stress (increased pulse and SCL mean scores).

Speech measures. The voice recordings of the speech tasks were also coded for behaviour indicative of goal pursuit strategies. To this end, we calculated the ratio variable speech rate by dividing the number of words by speech time ($M_{\text{speech 1}} = 1.90$, $SD = .74$, $M_{\text{speech 2}} = 2.23$ sec., $SD = .30$).

Self-report measures. To further validate the physiological measures (e.g., verify more positive or negative stress experiences) and to examine participant's behavioural task engagement, a series of six items were included following both speeches. All these items (below presented in order) were answered on a 7-point Likert scale, with verbal labels indicating the meaning of each endpoint (see below).

For behavioural engagement, the item included was I experienced the *first / second* part of the knowledge clip about *demonstrating results / step-by-step improvement* as: "not at all engaging" versus "very engaging". For emotional engagement, we incorporated both the dimensions (arousal and pleasure) and design (i.e., including the intensity cue and associated emoticons—i.e., unhappy/happy for pleasure and sleepy/wide-awake for arousal—placed at the two ends of each slider) of the "Affective Slider" (AS) of Betella and Verschure (2016). These dimensions were presented in succession coupled to the statement: I experienced speaking about *demonstrating results / step-by-step improvement* as: "unpleasant" versus "pleasant"; "inhibiting" versus "stimulating".

To assess an overall sense of (dis)comfort we included the following item: While speaking about *demonstrating results / step-by-step improvement*, I felt: "very uncomfortable" versus "very at ease". To validate the effect of the framing manipulation, we took inspiration from the regulatory strategy scale (Sassenberg et al., 2007) on promotion versus prevention strategies and tailored two items as: While speaking about *demonstrating results / step-by-step improvement*, I was focused on: "carrying out responsibilities" versus "outlining possibilities"; "avoiding failure" versus "achieving success".

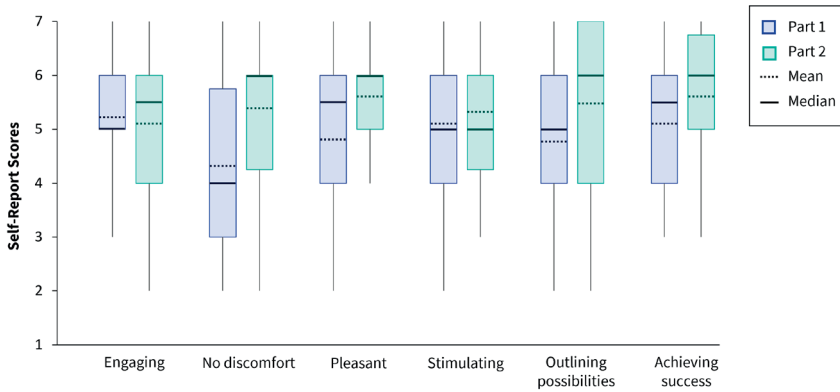
Results

In this study, we examined the effects of two distinct frames to advancing CSR engagement—process-oriented and compliance-oriented—on participants' task engagement and emotional responses. As proof of principle, the current data analysis is based on a small sample, which limits the reliability of the findings. The data are not normally distributed, and some physiological measures were subject to artifacts, resulting in missing values particularly in relation to the participant's physiological baseline. For example, half of the participants exhibited insufficient quality in their Electrodermal Activity (EDA) signals, rendering them unsuitable for analysis. To account for these issues, we employed non-parametric tests for most analyses and focused on interpreting observed patterns rather than relying solely on tests of statistical significance. The focus of this section is on understanding these data as a whole, using a triangulation approach—incorporating physiological, self-reported, and behavioural measures—to construct a more nuanced interpretation of engagement patterns across the two phases of the experiment.

General experience and initial engagement

The results from the pulse rate data indicated significant cardiovascular activation, which is a clear sign of task engagement. During both speeches, pulse rates increased notably when compared to baseline measurements, confirming heightened physiological responses to the task (Pulse $M_{\text{diff.1}} = 8.98$, $SD_1 = 5.05$, $t_{(11)} = 6.16$, $p < .001$, 95% CI [5.77, 12.19], Hedges $g = 1.65$; Pulse $M_{\text{diff.2}} = 10.18$, $SD_2 = 5.68$, $t_{(10)} = 5.95$, $p < .001$, 95% CI [6.37, 14.00], Hedges $g = 1.65$).

As can be observed in Figure 5, most participants reported positive experiences throughout the experiment. Despite some discomfort during the first phase ($M_{\text{diff}} = 0.33$, $SD = 1.53$), all self-reported measures were above the midpoint of the scale, indicating a generally positive emotional response to the task ($M_{\text{diff}} \geq 0.83$, t 's ≥ 1.90 , p 's $\leq .074$). Specifically, pleasure and stimulation during both speeches were positively correlated ($\tau_1 = .45$, $p < .05$; $\tau_2 = .58$, $p < .01$), as were feelings of engagement with the knowledge clip ($\tau_1 = .43$, $p < .05$; $\tau_2 = .56$, $p < .01$). An overview of means, standard deviations, and Kendall's correlations is presented in Table 1 in the Appendix.

Figure 5 | Self-Report Scores for Compliance Frame and Process Frame Conditions

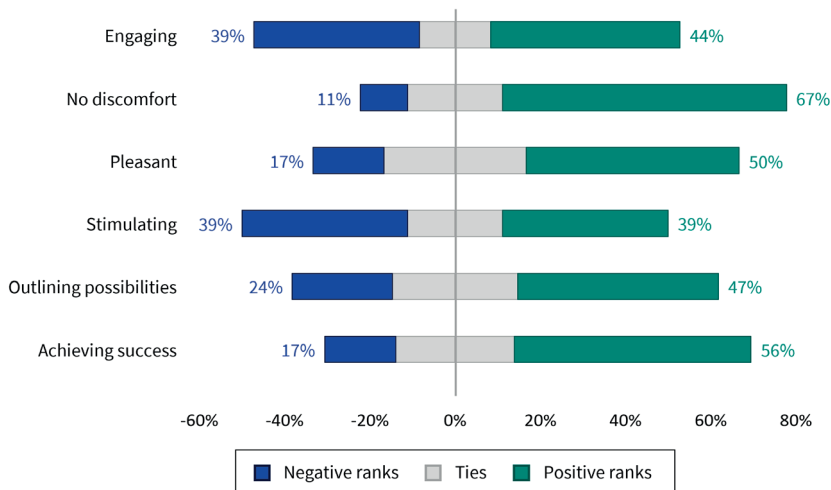
Note. Boxplot centres indicate median scores, dotted line represents mean scores; box edges reflect the values of the upper and lower quartile cut-offs; whiskers show the minimum and maximum values for each condition.

Transition from compliance to process-oriented framing

Reframing the CSR task influenced both the physiological and subjective experiences of participants. The transition from a compliance-focused to a process-oriented framing led participants to report significantly higher comfort levels during the second speech ($z = -2.26, p = .023, r = -.38$). There were also trends towards increased pleasure ($z = -1.91, p = .067, r = -.32$) and heightened focus on achieving success, although this latter change did not reach statistical significance, $z = -1.39, p = .187$. These changes suggest that the process-oriented framing fostered more positive appraisals of the task. Figure 6 illustrates this shift, capturing the data trends and visualising the progression in participant engagement.

Physiological responses aligned with these self-reports. While heart rate (HR) remained elevated in both speeches, reflecting sustained engagement, skin conductance level (SCL) provided more nuanced insights. In the first speech, both HR and SCL were elevated, indicating an initial stress response, although this could also be due to task novelty. However, in the second speech, although HR remained high, SCL stabilised, indicating a shift towards a more positive engagement, more in line with a challenge-oriented response. Speech 2 (SCL $M_{diff.1} = 1.34, SD_1 = 2.10, t_{(8)} = 1.91, p = .092, 95\% CI [-0.28, 2.95], Hedges g = 0.58$; SCL $M_{diff.2} = 1.18, SD_2 = 1.46, t_{(8)} = 2.41, p = .042, 95\% CI [0.05, 2.30], Hedges g = 0.73$). This stabilisation of SCL, combined with sustained HR, suggests that participants' physiological responses had moved toward a more adaptive challenge state, consistent with the subjective effects of reframing the assignment from compliance to process.

Figure 6 | Changes in Experience between the Compliance Frame and Process Frame Conditions



Note. Negative ranks indicate the experience with Part 2 < Part 1, Ties Part 2 = Part 1, Positive ranks Part 2 > Part 1.

Table 1. Results of Wilcoxon Signed-Rank Test Comparing Both Parts of the Experimental Session

	Mdn_1	Mdn_2	N	z	p	r
Engaging	5.00	5.50	18	-0.35	.781	-0.06
No discomfort	4.00	6.00	18	-2.26	.023	-0.38
Pleasant	5.50	6.00	18	-1.91	.067	-0.32
Stimulating	5.00	5.00	18	-0.64	.529	-0.11
Possibilities	5.00	6.00	17	-1.67	.103	-0.29
Achieving success	5.50	6.00	18	-1.39	.187	-0.23

Note. The results indicated a significant increase in a sense of comfort from part 1 to part 2, and a similar pattern though marginally significant for experienced pleasure.

Physiological and behavioural patterns of engagement

To further interpret the physiological patterns, it is important to examine both the physiological markers and behavioural indicators such as speech rate. Elevated HR during both speeches indicated continuous cardiovascular engagement, which is typical of tasks requiring attention and effort. However, the shift in SCL between the two speeches suggests that participants experienced a reduction in negative stress, as evidenced by the lower relative arousal in the second speech.

In addition to the physiological measures, behavioural markers also offered valuable insight. Participants increased their speech rate during the second speech ($M_{\text{diff.2-1}} = 0.33$, $SD = 0.77$, $t_{(16)} = .178$, $p = .093$, 95% CI [-0.06, 0.73], Hedges' $g = 0.57$), which is often associated with heightened arousal and engagement. The speech rate during the second part was positively correlated with both self-reported stimulation ($\tau_2 = .47$, $p < .05$) and focus on possibilities ($\tau_2 = .53$, $p < .01$). These correlations suggest that the reframing not only heightened participants' physiological arousal but also fostered a more engaged, proactive mindset. The increased focus on possibilities and stimulation implies that the process-oriented framing encouraged participants to approach the task with greater enthusiasm and a focus on opportunities for improvement and growth.

In examining the engagement with the CSR knowledge clip, the findings reveal how both parts of the clip fostered reflection and engagement, but with differing emphases. Both parts clearly set an invitational tone, encouraging participants to reflect deeply on their organizational roles within CSR. However, while both parts encouraged collaboration, the second part emphasized shared responsibility more explicitly, promoting a collective approach to sustainability goals.

The first part of the knowledge clip primarily encouraged reflection on external pressures and how these influence long-term sustainability goals. Participants were prompted to think about how their organization could demonstrate its sustainability achievements. This part was designed not to demand immediate action, but rather to stimulate thoughtful engagement. The tone of the video, guided by the speaker's approach, emphasized exploration over prescription, inviting participants to engage with the material without feeling pressure to act immediately.

The second part of the clip, while still reflecting the collaborative nature of the first, placed a stronger emphasis on shared responsibility for sustainability. Here, participants were invited to think critically about how their organizations could integrate sustainability into their goals and practices, setting ambitious targets and allocating resources for continuous improvement. By focusing on clear, actionable steps, this section reinforced the idea that transformation is more effective when it involves collective responsibility—when individuals, teams, and networks share in the accountability for sustainability goals.

In this way, both sections may have supported a process-oriented approach: the first part focused more on reflection, while the second led participants to consider concrete, collaborative steps. This process-oriented framing, particularly with a focus on continuous improvement and collaborative action, may have been crucial in fostering intrinsic motivation. By guiding participants to reflect on their personal and organizational roles, while also promoting shared responsibility, the knowledge clip appears to have cultivated a deeper sense of agency. This collective approach to sustainability may have enhanced participants' commitment, making the CSR task feel more personally meaningful and aligned with their values.

Discussion

This chapter explored how reframing corporate social responsibility (CSR) engagement can foster intrinsic motivation and organizational commitment, moving beyond compliance-driven approaches. Set against the dynamic backdrop of the New Economy Festival 2022, themed “A Tribute to Discomfort” (MVO Nederland, 2022), our live field experiment sought to address the discomfort and resistance organizations often face in sustainability transitions. The festival’s focus on embracing discomfort as a catalyst for transformation provided a fitting context to test innovative strategies for reshaping CSR engagement. By reframing discomfort as an opportunity for growth, we aimed to catalyse a transformation in how CSR was perceived—away from compliance-driven obligations toward a more proactive, growth-oriented approach.

Building on psychological theories of motivation, we proposed a shift from a compliance-focused perspective, emphasizing external regulatory pressures like the Corporate Sustainability Reporting Directive (CSRD, 2022), to a process-oriented perspective. This reframing centred on continuous learning, leveraging organizational strengths, and fostering shared responsibility, which invited participants to view CSR not as a rigid obligation but as an opportunity for proactive, transformative change.

The findings collectively underscore the potential of a process-oriented framing to positively transform task engagement. The combination of physiological data, such as the shift in SCL, and self-reported measures of comfort and stimulation, reveals a transition toward a more challenge-oriented state during the second phase of the intervention. This shift indicates that reframing CSR tasks from a compliance-based to a growth-oriented process encouraged participants to engage in a more proactive, adaptive manner.

Encouraging practical engagement: Reflective and actionable steps

In both parts of the knowledge clip, the transition from reflection to action was key to sustaining engagement. The first part set the stage by focusing on how external expectations shape organizations’ CSR goals, encouraging participants to consider their organizations’ performance and compare it with others. The tone remained reflective and exploratory, reinforcing the notion that reflection is a precursor to action, without demanding immediate steps.

The second part, while still reflective, provided a more direct call to action, encouraging participants to think about integrating sustainability into their organizational practices. This included setting clear goals, allocating resources, and engaging in continuous improvement, all of which align with the notion of CSR as a proactive, growth-oriented endeavour. This shift from conceptual reflection to practical application in both parts

reflects the balance between insight and action, which is key for fostering deeper engagement with CSR initiatives.

Proof of principle: A foundation for future research

As a proof-of-principle study, this research highlights the potential of framing CSR tasks in a process-oriented, growth-driven manner to enhance participant engagement. The findings suggest a promising upward trend in engagement, although they remain exploratory and should be regarded as an initial step toward understanding how framing strategies influence CSR involvement. Given the small sample size and the context-specific nature of the study, the reliability and generalizability of these results are limited. Nevertheless, the findings provide preliminary evidence that reframing CSR tasks can foster sustained engagement, laying the groundwork for future research.

Further, and in alignment with the broader aims of this dissertation, which examines CSR engagement through a social identity lens, this study also ventured into an exploratory analysis of how organizational representatives' perceptions of their organizations' CSR commitments shape their responses to framing interventions. While this additional analysis, presented in the supporting information, extend beyond the primary research aims, it did bring to surface the potential role organizations' a priori commitment presumably plays in shaping individual responses to different framing strategies.

For example, we observed that particularly those representatives from organizations with a strong, identity-driven commitment to CSR appeared less affected by the transition to a process-oriented framing, this was likely because their established practices already aligned with the principles underlying a process-oriented approach (as could also be recognized in the content of their speech). In contrast, representatives from organizations perceived to be committed by stakeholder concerns and legitimacy showed a more pronounced shift in engagement, exhibiting greater responsiveness to process-oriented framing. These observations suggest that tailoring CSR framing strategies to the specific organizational context may be critical for maximizing their impact, rather than adopting a one-size-fits-all approach.

These findings thus offer a valuable nuance to the central inquiry: while enriching interventions along outcome- and process-oriented lines can enhance CSR engagement, their efficacy may depend significantly on organizational context and motivation. Future research could refine and extend this understanding by contrasting how outcome- and process-oriented approaches unfold across diverse organizational profiles. Investigating how organizational characteristics, such as CSR identity centrality and motivational alignment, intersect with framing interventions could pave the way for more customized and impactful strategies. This line of inquiry will be critical in shaping the future of CSR interventions, ensuring they align with organizational realities and motivations.

Synthesis and future direction

Building on the empirical insights presented in this study, this section situates our findings within the broader theoretical framework established in Chapter 2 and further substantiated in subsequent empirical chapters. Whilst acknowledging the limited reliability and generalizability of this proof-of-principle study, we reflect on how CSR engagement may be sustained by aligning actionable goals, adaptive strategies, and shared responsibility—a recurring theme throughout this dissertation. These guiding principles underscore our shift away from conventional compliance-driven CSR models toward an emphasis on proactive, collaborative, and transformative processes. This paradigm shift, as set forth in our proof of principle, demonstrates that by presenting CSR as an opportunity for growth and collaboration, organizations can ignite a deeper, collective commitment to sustainability.

Advancing the CSR agenda: Themes and opportunities

Building on this foundation, we set forth three interconnected themes that serve as pillars for advancing CSR engagement:

1. **Sparkling engagement: Empowering moral potential**

This theme emphasizes the importance of embedding responsibility within organizational structures, ensuring that individuals have the resources and support to fulfil their roles effectively. By speaking to opportunities for growth and continuous learning, this process-oriented perspective sparks initial commitment to take ownership of CSR goals, shifting the focus from external compliance to internal commitment.

Guiding questions for organizations here include: *What steps can your organization take to give social and environmental concerns a more central role in its business operations? Has someone been appointed whose task it is to ensure that goals are realized?*

2. **Idealizing engagement: From outcome to impact**

This theme emphasizes the importance of extending focus from more narrow, short-term outcome-oriented approaches to one that emphasizes advancing long-term impact. By adopting a forward-looking perspective and emphasizing growth and mastery, organizations can frame CSR goals as opportunities for innovation. This proactive approach helps to sustain effort, even in the face of challenges, and transforms discomfort into a springboard for future success.

Guiding questions for organizations here include: *Are all the goals in sight? Are we prioritizing the right ones? What are the key strengths to build upon, and which current guidelines can help us progress?*

3. **Embracing engagement: From grounded values to collective action**

This theme emphasizes the importance for collaboration and the internalization of shared goals, with a focus on uniting diverse stakeholder to build collective commitment around shared ideals. As such, this identity-driven perspective grounds CSR efforts in shared values, creating a collective sense of responsibility and fostering a culture of shared purpose that amplifies collective action. By focusing on internalization, trust, and collaboration, organizations can create a sense of connection that propels them toward sustainable, transformative goals.

Guiding questions for organizations here include: *What motivates your organization to engage in CSR? What are the shared values that guide your organization's commitment to impact? How can collaboration with partners, clients, and within the supply chain help further your CSR objectives?*

These themes are ordered in a way that reflects a natural progression, from sparking initial engagement through empowerment, to idealizing engagement through future-oriented impact, and finally embracing collective action rooted in shared values. While each theme provides a distinct lens, they are interconnected and mutually reinforcing, underscoring the necessity of a cooperative lens towards advancing CSR practices, guided by mutual trust and shared responsibility.

By focusing on these areas, we aim to equip organizations with the tools to transition CSR from a compliance-driven activity to a transformative, collaborative force for sustainable change. Our research suggests that organizations engaging with CSR through this process-oriented framework are better positioned to align their goals with meaningful, long-term impact.

Future research and practical implications

The insights gained from our research pursuit opens new avenues for future research and practical applications within CSR:

- ◆ **Transformative potential of discomfort:** Viewing discomfort not as a hindrance, but as a catalyst for growth could provide new insights into how organizations and individuals can innovate within CSR frameworks. By embracing discomfort as part of the learning process, organizations can remain agile in the face of change.
- ◆ **Overcoming systemic barriers:** Addressing systemic barriers, such as resource limitations and competing priorities, is essential to ensure that CSR efforts are not only sustained but thrive. Research in this area can lead to actionable strategies that help organizations navigate these challenges.
- ◆ **Dynamics of engagement:** Further investigation into the cognitive and emotional mechanisms that drive CSR engagement can help refine approaches for building long-term commitment. A deeper understanding of how discomfort can catalyse innovation will be essential in overcoming resistance and moving CSR practices beyond complacency.
- ◆ **Tailored interventions:** Recognizing the diversity of organizational motivations and constraints, interventions must be crafted to resonate with the unique context of each organization.

A call to action: Sparking collective progress

To close, in the spirit of our proof of principle, from now forth, we call for approaching CSR as a collaborative, evolving, and purposeful journey—one through which organizations, stakeholders, and institutions can unite to live up to their shared responsibility and realize their collective impact. In this light, we position CSR not simply as a set of goals to be achieved, but as a dynamic process of continuous growth, focused action, and transformation that demands ongoing commitment from all parties involved. By embracing in such way, organizations can transcend compliance and transactional efforts, CSR arguably becomes a catalyst for meaningful, systemic change, rooted in shared responsibility and collective progress.

Author contributions:

EMV: Conceptualization; Methodology; Project administration; Programming; Investigation; Data curation; Writing – original draft, review & editing.

NE: Conceptualization; Methodology; Writing – review & editing.

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Appendix. Supplementary material for Chapter 6

B.1. Table 1 | Descriptive Statistics and Correlations for Measured Variables

Variable	N	M	SD	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
1. C11 Engaging	18	5.22	1.06	–																	
2. S1 Comfort	18	4.33	1.53	-.03	–																
3. S1 Pleasant	18	4.83	1.62	.15	.46*	–															
4. S1 Stimulating	18	5.11	1.53	.43*	-.05	.45*	–														
5. S1 Possibilities	18	4.78	1.73	.40*	.03	.15	.26	–													
6. S1 Success	18	5.11	1.32	.08	.27	.29	.12	-.33	–												
7. C12 Engaging	18	5.11	1.53	.34	-.11	.21	.15	.39*	.02	–											
8. S2 Comfort	18	5.39	1.38	.32	.11	.21	.39*	-.03	.51*	.18	–										
9. S2 Pleasant	18	5.61	1.09	.12	-.03	.32	.27	.24	.02	.55**	.04	–									
10. S2 Stimulating	18	5.33	1.24	.16	-.20	.11	.25	.28	-.07	.56**	.19	.58**	–								
11. S2 Possibilities	17	5.47	1.51	.18	.04	.24	.09	.24	.18	.76**	.40	.41	.65**	–							
12. S2 Success	18	5.61	1.24	.48*	-.13	.31	.52**	.01	.32	.29	.53**	.22	.38	.29	–						
13. S1 Speech rate	17	1.90	.74	.19	.25	.39*	.32	.04	.44*	.07	.31	.07	-.21	-.07	.21	–					
14. S2 Speech rate	17	2.23	.30	.21	-.27	.22	.22	.18	.06	.49**	.08	.33	.47*	.53**	.36	.04	–				
15. S1 Pulse	12	8.98	5.05	-.29	.18	.30	-.24	-.07	-.10	.00	-.34	.22	-.03	-.02	-.36	.03	.24	–			
16. S2 Pulse	11	10.18	5.68	-.25	.21	.19	-.34	.00	.19	.26	-.16	.10	-.14	.37	-.38	.13	.35	.56*	–		
17. S1 SCL	9	1.34	2.10	-.09	.00	.00	-.32	-.30	-.03	-.35	-.39	-.16	-.63*	-.75*	-.22	.00	-.72**	.00	-.28	–	
18. S2 SCL	9	1.18	1.46	-.09	.06	.06	.09	-.24	.23	-.41	-.09	-.16	-.32	-.51	-.03	-.17	-.67*	-.17	-.33	.61*	–

B.2. Exploring the role of perceived a priori CSR organizational motivation

CSR Motivation. As part of the intake form, we asked participants to state why, according to them, their organization was engaged in social and sustainable activities. For this, we outlined four distinct reasons: a legitimacy, strategic, public and identity motive (see Table 2 for the descriptions). Participants were first requested to assess each of these motives (using a 7-point Likert scale, with 1 indicating no alignment at all and 7 a high degree of alignment) and subsequently to rank them based on their level of importance.

Table 2. CSR Motivation Descriptions

Motive	Full description	Summarized
Legitimacy	“Our organization engages in social and sustainable activities to meet the wishes and expectations of the outside world; this secures the future of the organization. We acknowledge the role we hold in society and the demands placed upon us.”	We hereby meet the desires and expectations of the outside world; this secures the future of the organization.
Strategic	“Our organization sees opportunities in the market for sustainable and socially responsible business practices. We believe that, in the long run, it makes the organization healthier and yields benefits. It offers the opportunity to position ourselves positively and respond to future changes and shortages.”	We see opportunities in the market and believe this sustains the health of our organization and yields benefits.
Public	“Our organization takes responsibility for its impact on society, even if it does not yield immediate benefits for us. We want to contribute to the development of social and sustainable solutions.”	We are responsible for our impact and want to make a contribution to society.
Identity	“Achieving social and sustainable goals is what we stand for as an organization: it is aligned with the core values of our organization. This, in itself, is important to us, irrespective of the subsequent consequences.”	It is what we stand for and aligned with the core values of our organization.

Note. The summarized statements were included when participants were asked to rank the various reasons in order of significance.

Different starting points

Based on participants' reported alignment and ranking of the four motives concerning their organizations' engagement in social and sustainable activities, we categorized them into four distinct groups, each reflecting their organization's primary focus. The first group primarily emphasized concerns related to legitimacy ($M = 5.75$, $SD = 0.96$) and strategy ($M = 5.50$, $SD = 0.58$), with a comparatively lower emphasis on public or identity concerns ($M = 3.50$, $SD = 0.58$; $M = 4.00$, $SD = 1.41$, respectively). In contrast, in the other groups, the distinctions between motives were less pronounced, but showed a more prominent inclination towards either the strategic motive ($M = 6.20$, $SD = 0.84$), public motive ($M = 6.20$, $SD = 0.45$), or identity motive ($M = 6.60$, $SD = 0.55$). For a detailed breakdown, including all group means, please consult Table 3.

This categorization enabled us to investigate potential differences in experiences among these groups. To provide a richer context, we began by examining how participants approached each speech task, delving into the content of their speeches. Subsequently, we connected these findings with the self-reported experiences and speech-related variables, see Table 4 for an overview of the descriptive statistics. In the following section, we will describe how each group typically experienced the experimental session. For a correct interpretation of both the speeches and participants' experiences throughout the session, it is important to keep in mind that while the first part of the knowledge clip primarily focused on demonstrating results, the subsequent reflective question posed to participants was framed more in terms of step-by-step improvement (with the reverse framing in the second part).

Table 3. | Means and Standard Deviations of Reported Organizational Motivation for the Different Groups

Groups	N	Legitimacy motive			Strategic motive		Public motive		Identity motive	
		M	SD	M	SD	M	SD	M	SD	
1 Legitimacy concerned	4	5.75	0.96	5.50	0.58	3.50	0.58	4.00	1.41	
2 Strategic concerned	5	4.80	1.10	6.20	0.84	5.40	0.89	4.80	1.79	
3 Public concerned	5	4.40	2.07	5.40	1.34	6.20	0.45	6.20	0.84	
4 Identity concerned	5	5.00	2.00	5.20	1.30	6.00	1.22	6.60	0.55	

Table 4. | Means and Standard Deviations of Measured Variables for the Different Groups

		Legitimacy concerned		Strategic concerned		Public concerned		Identity concerned	
		Time 1	Time 2	Time 1	Time 2	Time 1	Time 2	Time 1	Time 2
1 Engaged	M	5.25	5.00	5.00	5.40	5.50	5.75	5.20	4.40
	SD	0.50	1.15	1.87	2.07	0.58	1.26	0.84	1.52
2 No discomfort	M	3.50	5.75	3.40	5.00	5.00	6.00	5.40	5.00
	SD	1.29	1.26	0.55	0.71	1.41	1.41	1.82	2.00
3 Pleasant	M	4.25	5.50	4.00	5.60	6.50	6.25	4.80	5.20
	SD	1.71	1.29	1.22	1.14	0.58	0.50	1.79	1.30
4 Stimulating	M	4.50	5.75	4.40	5.20	6.50	5.75	5.20	4.80
	SD	1.29	1.50	1.82	0.84	0.58	0.96	1.48	1.64
5 Outlining possibilities	M	3.50	5.75	4.00	5.40	5.25	5.75	5.40	5.00
	SD	1.29	1.50	2.59	1.95	0.96	1.50	1.34	1.41
6 Achieving success	M	5.50	6.25	4.00	4.80	5.75	6.75	5.40	5.00
	SD	1.73	0.96	0.71	1.30	0.50	0.50	1.52	1.00
7 Speech rate	M	1.22	2.26	1.64	2.22	2.71	2.42	1.99	2.11
	SD	0.49	0.28	0.43	0.46	0.20	0.09	0.79	0.19

Legitimacy concerned organizations

Among the participants whose organization primarily prioritized legitimacy concerns, the transition from Speech 1 to Speech 2 had the most impact. In part 1, their attention was initially caught by the knowledge clip, which underscored the expected societal role of organizations ($M_1 = 5.25$, $SD_1 = 0.50$). However, they appeared hesitant to immediately discuss how their organization could elevate social and environmental concerns in their business operations. In their first speech, these participants were particularly cautious, adhering closely to the message conveyed in the initial part of the knowledge clip (see also Table 5 for the coded speech). Accordingly, their focus tended to be more directed towards fulfilling responsibilities ($M_1 = 3.50$, $SD_1 = 1.29$). Notably, the transition to outlining possibilities in Speech 2 was more pronounced for this group; as evident in their speeches and acknowledged by the participants themselves ($M_2 = 5.75$, $SD_2 = 1.50$). Furthermore, this group exhibited the most substantial difference in speech rate ($M_1 = 1.22$, $SD_1 = 0.49$; $M_2 = 2.26$, $SD_2 = 0.28$), see Figure 1. Ultimately, in alignment with their organizations' commitment to social and environmental causes, these participants demonstrated a strong motivation to utilize showcasing, as a means to facilitate progress.

Figure 1 | Speech Rate by Compliance Frame and Process Frame Conditions

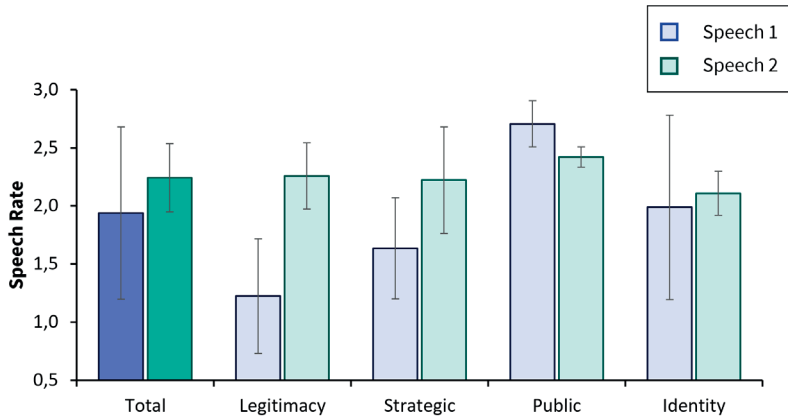
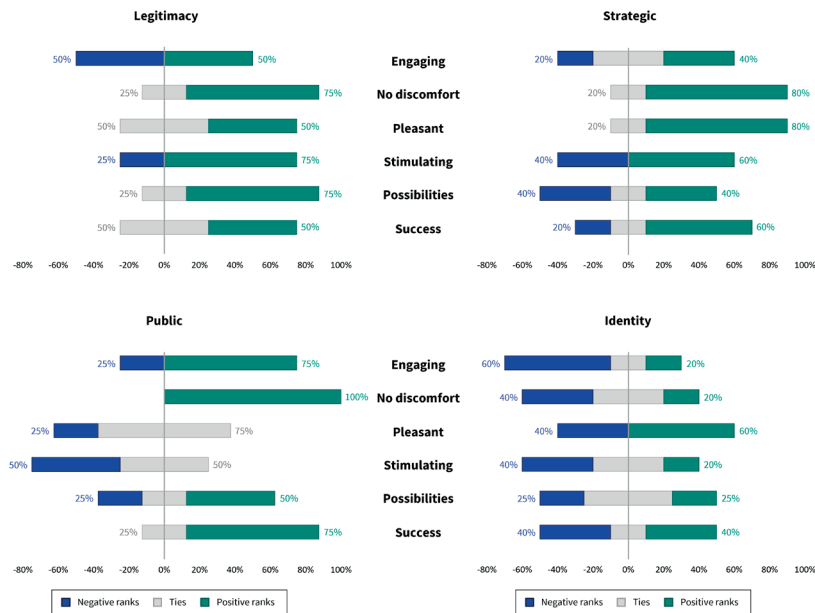


Figure 2 | Changes in Experience between the Compliance Frame and Process Frame Conditions



Note. Negative ranks indicate the experience with Part 2 < Part 1, Ties Part 2 = Part 1, Positive ranks Part 2 > Part 1.

Table 5. | Coded Speeches for Legitimacy Concerned Organizations

Main concern	Process	Speech 1		Speech 2	
		Themes	Content	Themes	Content
Legitimacy	Threat to challenge	Responsibilities, negatives, protection	“We sell impact, but we could engage in further reflection on the negative impact of our own actions, our own business operations. It is not just about considering what our service offers as a socially relevant outcome; we can improve our communication regarding this matter as well.”	Ideals, showcasing impact, opportunities, communication as leverage	“I believe that our core business is fundamentally about making an impact, as we offer sustainable services to our clients. However, we sometimes hesitate to showcase the outcomes of our efforts. So, we also explicitly do not always want to be seen as a purely sustainable company, because we also aim to attract other organizations as potential clients. Nevertheless, I strongly believe that effective communication is crucial. Therefore, I consider communication to be a vital tool for our organization to give CSR a more central role in our business operations. And in addition, alongside the services we provide, we can also focus more on other processes.”
		Vigilance, checking	“I think it can be helpful to not only focus on financial results, but also on the quality and sustainability of projects. May I ask a question about the microphone? Is that alright? Ok, then I understand correctly. Yes, excellent.”	Possibilities, pride, values, progress	“I think we can demonstrate what our company is already doing, in the procurement department, for instance, we have certain standards, and we prioritize sustainability when working with suppliers. Additionally, internally, I think it is important to show that we value sustainability, so we don't only consider the costs in a project but also the sustainability benefits it brings, and we provide a platform for highlighting this. This way, we can show our colleagues and other projects that we consider it important. And, externally, I believe that by genuinely showcasing the steps we are taking and why we deem them important, we can make progress.”

Main concern	Speech 1		Speech 2	
	Process	Themes	Content	Themes
Legitimacy	Threat to challenge	Vigilance, responsibility	"Making the performances where we currently stand transparent, measuring them, and based on that, creating actions and actually implementing them."	Communicating accomplishments, advancement, action
				"Setting clear objectives and showcasing the outcomes we have achieved in the past period, to demonstrate what we have accomplished. And identifying the steps we can take is essentially utilizing the existing knowledge that we already possess in-house. It now comes down to engaging in uncomfortable conversations with the rest of our organization, and thus, creating action."
Legitimacy	Threat to challenge	Introspection, worries, protection	"Genuinely being willing to introspect and also wanting to acknowledge the consequences of what it requires, and not trying to evade or claim to do be doing things while, in reality, not doing them."	Advancement, action, confrontation
				"To begin with, we can support more women to enter and remain in leadership positions, especially when they become parents to young children. It is indeed an area we are actively working on, with room for improvement. Additionally, we should also consider supporting other minorities and marginalized groups who are often excluded. Also, the admission test, which we use to determine whether people get an interview at all, it is crucial to ensure that this is designed in such a way that gives everyone an equal chance to engage in conversation with us at all. The current structure of our admission test actually creates a substantial barrier in terms of who we even converse with for potential employment. Therefore, adopting an open application process where individuals are truly seen is essential!"

Strategic concerned organizations

At first glance, the self-reported experiences of participants whose organization primarily prioritized strategic concerns appeared to coincide with those whose organization were more focused on legitimacy. For instance, this alignment was evident in the increased sense of comfort ($M_1 = 3.40$, $SD_1 = 0.55$; $M_2 = 5.00$, $SD_2 = 0.71$), experienced pleasure ($M_1 = 4.00$, $SD_1 = 1.22$; $M_2 = 5.60$, $SD_2 = 1.14$) and feeling stimulated ($M_1 = 4.40$, $SD_1 = 1.82$; $M_2 = 5.20$, $SD_2 = 0.84$), as detailed in Table 4. Nevertheless, in some respects, participants' response patterns and the content of their speech reflected a more moderate perspective. As acknowledged by the participants themselves, both speeches were not necessarily marked by a focus on achieving success ($M_1 = 4.00$, $SD_1 = 0.71$; $M_2 = 4.80$, $SD_2 = 1.30$). When examining the content of both speeches, see Table 6, participants typically maintained a realistic tone, indicating a more pragmatic attitude to achieving sustainable success.

Table 6. | Coded Speeches for Strategic Concerned Organizations

Main concern	Speech 1		Speech 2	
	Process	Themes	Content	Themes
Strategic	Stable	Guaranteeing, validation	<p>"Internally, we could ensure that we maintain a low carbon footprint by implementing policies regarding secondary employment conditions, cars, and transportation. Additionally, we naturally aim to assist other companies in operating in a socially responsible way through our services, by utilizing our knowledge and experience to achieve a more impactful outcome."</p>	<p>Accomplishments, implementation</p>
				<p>"We are an organization that helps other companies succeed, because we have extensive knowledge in project management and portfolio management. Currently, our primary focus lies on the financial and personnel aspects of business operations. On one hand, we aim to utilize our knowledge and experience to support companies with sustainability objectives, ensuring their success is on par with the assistance we provide in traditional business operations. To accomplish this, we engage in discussions internally, have joined the CSR network to connect with like-minded individuals, and continuously deepen our understanding of the subject matter."</p>
Strategic	Stable	Practice	<p>"To be that," Participant failed to notice that they could speak already.</p>	<p>Realistic outlook on growth, clear targets, systematic.</p>
				<p>"Our organization can demonstrate that we are genuinely working towards transitioning from conventional polyester to recycled polyester textiles. We are engaged in this effort every single day. However, it is an incredibly long journey, already more than four years in the making, and we may still have another four years to go. It's a path of countless small steps, often a solitary walk in the woods, where you must dance with giants, making it a complex process. The steps are small, so I cannot simply list any major milestones here in one go."</p>

Main concern		Process	Speech 1	Speech 2		
			Themes	Content	Themes	Content
Strategic	Stable		Solution-oriented, clarity	<p>"My organization would do well to pause and reflect on the value of this corporate social responsibility, making choices because they are pillars to build upon, hanging them on the wall, striving towards them, and ensuring that you have a clear, distinct understanding.</p> <p>We are a relatively small, young organization, so I think it is difficult to paint everything with the same brush."</p>	Solution-oriented, efficient, reporting	<p>"More transparency and very clever marketing minds that, without twisting it into a profit margin, find a way to effectively convey to the customers what it truly means to implement sustainability, moving away from certifications, yet still somehow managing to communicate that certain goals are achieved. That is the challenge."</p>
Strategic	Stable		Solution-oriented, strategic	<p>"We should better formalize our CSR policy into our policies, attaching KPIs to it, and truly integrate it into strategy."</p>	Systematic progress, better alignment	<p>"We can incorporate all the measures we take into our market communication. Website, newsletters, you name it. That is one and two, we can leverage the knowledge our consultants have in areas such as innovation, energy transition, process improvement, you name it and incorporate it into their interactions with clients. So essentially, we are aligning our core business with sustainability, making it greener and more sustainable, and our consultants then convey this in a tangible manner..."</p>
Strategic	Stable		External positioning, pragmatic	<p>"What can the organization show to make clear that social and environmental concerns are factored in its business operations?" "Yes, that is primarily a marketing department matter, and there, yes, that is where you disseminate it."</p>	Validation, excel in performance.	<p>"Yes, we are an organization that helps other companies get started with CSR, and in that regard, we can indeed serve as a role model for the parties we engage with or potential clients, to demonstrate what we, as an organization, are also doing. I believe we can give that an even more central role because we are a party that provides advisory services. In terms of CSR, it is also crucial that we excel in practicing CSR as an organization, recognizing that there are still steps for us to take in that regard as well, both in terms of implementation and execution, and subsequently to convey that story. I believe there is still significant potential for us to make substantial steps in implementing and carrying out these efforts."</p>

Public concerned organizations

The participants whose organization primarily prioritized public concerns exhibited higher levels of engagement throughout the entire experimental session. This heightened engagement was evident in their increased speech rate during both speeches ($M_1 = 2.71$, $SD_1 = 0.20$; $M_2 = 2.42$, $SD_2 = 0.09$), their self-reported experiences, and the content of their speeches. These participants reported an immediate sense of engagement by the initial part of the knowledge clip ($M_1 = 5.50$, $SD_1 = 0.50$) and did not experience significant discomfort during Speech 1 while discussing the steps their organization could still undertake to further integrate social and environmental concerns into its business operations ($M_1 = 5.00$, $SD_1 = 1.41$), as illustrated in their speeches (see Table 7). While their positive experiences exhibited only a slight decline towards Part 2, these participants generally found the first speech more enjoyable ($M_1 = 6.50$, $SD_1 = 0.58$; $M_2 = 6.25$, $SD_2 = 0.50$) and were stimulated ($M_1 = 6.50$, $SD_1 = 0.58$; $M_2 = 5.75$, $SD_2 = 0.96$) to start by unfolding their ideals.

Identity concerned organizations

Participants whose organizations' engagement with social and sustainable goals was directly aligned with the core values of the organization (i.e., identity-concerned) typically did not exhibit much discomfort in talking about their organization's journey in Speech 1 ($M_1 = 5.40$, $SD_1 = 1.82$). However, unlike the previous discussed cluster (the public-concerned organizations), these participants were much less affected throughout the experimental session: their engagement either slightly declined or appeared unaffected. As was evident in their speeches (see Table 8), the questions posed did not yield many new insights for these participants, as their responses mostly reflected their current ways of working.

Table 7. | Coded Speeches for Public Concerned Organizations

Main concern	Process	Speech 1		Speech 2	
		Themes	Content	Themes	Content
Public	Engaged	Ideal state Barriers to implementation, requires embracing new set of values and principles, mindset change	“When I look at the processes that we can still improve and the new sustainable habits we can adopt, I think about increasing the support base, and that happens especially when leaders show even more involvement and truly become role models for exhibiting sustainable behaviour, because that reflects and has an effect on other employees. That is one aspect, and the second important point for us is truly giving people time to adjust to the new processes, the sustainable way of working. Currently, it is often busy, busy, business as usual, and if you don’t really give people time within a workweek to embrace and adopt a new way of working, a sustainable way of working, then it simply won’t happen.”	Transparent reporting, responsibilities, deliver	“Thinking about the CSRD standards and also what our company is already doing, a few examples are, well, we already provide very transparent reporting on our impact. We look at our CO2 footprint, we look at waste, but we also look at how people contribute as volunteers, as what we call X advisors, for foundations, for example, or how they help people in the neighbourhood, the local community, young people, refugees, and so on. So, that is both on the social side and on the environmental side, and that is truly the broader societal responsibility we take. And we have KPIs for that, we measure it, and in addition to that, we also look at our operations, how can we bring it back to net zero and make it more sustainable...”
Public	Engaged	Hopes, address performance gap, securing more resources	“There is still a lot to gain. Initially, we need to increase our reporting and documentation efforts to effectively present our sustainable activities, demonstrating that we are truly sustainable rather than just claiming to be. Additionally, it is evident that sustainability or CSR receives very little time or budget within the company. Currently, we have approximately 0.1 FTE dedicated to sustainability. However, if we genuinely want to make progress, it may be necessary for someone to work on it full-time, coordinating and navigating the transition as effectively as possible. Currently, it heavily relies on volunteers, but I believe there is significant room for improvement in this regard.”	Demonstrating felt responsibility, purpose infused action, genuine commitment	“Yes, I believe that the organization can showcase a lot. Social issues are already inherent in the company’s vision and mission. We strive to create an environment where all waste materials become inputs for other businesses. Additionally, we aim to develop products and services that enable customers to efficiently utilize all resources. I actually think that is the core of the company, making it already quite evident and demonstrating our genuine commitment to social responsibility. The actual deed or challenge we still face is how to document this in a way that allows us to transparently showcase it to the industry and, essentially, everyone.”

Main concern	Process		Speech 1		Speech 2	
	Engaged	Themes	Content	Themes	Content	
Public	Engaged	Integrating progress, implementation, maintaining course	<p>"We started a CSR policy last year. We gave it a name, this programme called X, and at the moment, we are going through the steps to internalize it within our organization: setting up a plan, which we estimate will take about six months, and then implementing it so that it becomes ingrained in our operations and people truly consider it in their day-to-day work. That will take longer. As we speak, one of the people working for me is attending a course to learn more about CSR and what it entails. Additionally, we aim to set targets and display them on a screen."</p>	Transparent and voluntary reporting, broader responsibility, monitoring	<p>"You can demonstrate to customers and suppliers how we handle our products and how we classify them to indicate which products are more environmentally friendly than others. Additionally, we are working on an annual report, not so much because it is mandatory, but because we want to. We are also collaborating with suppliers to assess their practices within the supply chain, to also determine the extent to which products are made in a sustainable manner and assign them a classification. Furthermore, internally, we aim to show the organization where we stand in relation to the goals, we set for ourselves."</p>	
Public	Engaged	Further integration	<p>"My organization could play a more prominent role by making objectives even more SMART and tightly aligning them with KPIs, and consistently monitoring them. Although this is already happening to some extent, there is certainly room for improvement, and in my opinion, it should be improved as well."</p>	Speed, holistic action and further alignment	<p>"In our company, it primarily lies, I believe, in the execution, in the speed. We have various ways to demonstrate what we do, such as the CSR performance ladder / GRI, which we all comply with, and that is all well and good, and it is also truly embedded, so to speak, in the decision-making and planning. However, it is much more about the speed and the determination, and truly integrating them holistically to achieve those societal goals, and also, in fact, involves aligning your management, your organization, and perhaps even your reward system. That is definitely still a next phase, and there, we could really make significant progress, particularly in addressing more challenging, because ambiguous, issues like inclusion."</p>	
Public	Engaged	Accomplishment, expansion	<p>"Today, it has become clear to me that we have actually come a long way in the steps we have taken, which we now consider as given. The additional steps we can take involve making our suppliers even more aware of the goals we stand for. We are already working on this with our customers, and I believe that we can be a focal point to make that role even more explicit to our suppliers."</p>		Experimental session was stopped after Speech 1.	

Table 8. | Coded Speeches for Identity Concerned Organizations

Main concern	Speech 1		Speech 2		
	Process	Themes	Content	Themes	
Identity	Unaffected	Further profiling and promoting values, expansion, purpose-driven	“We can further enhance our external positioning by incorporating social responsibility into our marketing efforts. We already do this to some extent, but there is room to emphasize it even more. Additionally, we aim to give more meaning to inclusive employment by establishing our own development programme, enabling us to create even greater societal impact. In doing so, we will utilize our current business operations more as a means for human development rather than merely as an end goal in themselves.”	Increase and advance purpose-driven actions, holistic approach	
			“Our organization can, and should, take on even more action, and as I mentioned earlier, by using our work activities as a means to foster human development rather than as an end goal in themselves. Additionally, we need to further enhance a cleaner and more sustainable printing process by consistently considering at each step how we can make it even more environmentally friendly. And how do we manage our raw materials? How can we acquire new machines that produce in a more sustainable manner, but also offer ergonomic benefits, while also taking into account their impact on our people.”		
Identity	Unaffected	Core-business	“We are a consultancy agency specialized in assisting companies that aim to achieve sustainability, and sustainability and CSR are at the core of our business. We are highly active in addressing such issues, and honestly, I don't know what more we can do because it is precisely what we exist for.”	Leading the way, changing the playing field, selective collaboration	
				“As a consultancy agency that helps other businesses in achieving sustainability, sustainability is already at the core of our company. However, we do face a challenge in addressing societal concerns with our clients, especially existing ones. Consequently, we have made the choice to exclusively work with clients who have already expressed an ambition in this regard. We will no longer focus on convincing companies. Instead, we will solely work with companies that have already made that decision. We aim to stimulate and assist these companies in making fundamental choices rather than minor decisions.”	

Main concern	Process		Speech 1		Speech 2	
	Unaffected	Affected	Themes	Content	Themes	Content
Identity	Unaffected	Affected	Foundation, central objective	<p>"Our organization is fundamentally based on the idea of bringing sustainability into society through financial innovation. Sustainability is rooted in the way businesses are financed. Therefore, we do not have our own internal sustainability goals; rather, our activities are aimed at promoting sustainability in society."</p>	Purpose-driven	<p>"We don't have an organization with a clear buying and selling policy where, you know, sustainability issues can be addressed. We are a start-up, and we don't need much more than a computer and a phone, and such things. But what we primarily do is demonstrate that by making businesses independent of credit issues, we can make a societal contribution and provide businesses with a more sustainable position in the economy. So, in essence, again, our central objective is precisely to make the business sector independent of credit issues and thereby sustainably continue within a business network."</p>
Identity	Unaffected	Affected	Lead by example, profiling and promoting values	<p>"Taking the responsibility to take a leading role as a government entity and also making it clear that sustainability, circularity, inclusivity plays a significant role in the organizational structure, conveying this externally, and thereby taking the necessary steps to truly be inclusive and circular as a government entity."</p>	Continuously reflecting upon actions, multiple facets, advisory role, formalizing ambitions.	<p>"So again, a government organization, I believe it is crucial to examine the own business operations and explore how you can be sustainable and inclusive there. I think that, in terms of sustainability, it starts with assessing the own supply chains and considering if they can be adapted. Also actively involved in promoting social return in procurement, also in tendering processes, I believe it is equally important to prioritize these efforts, and establish the expectations; what are the guidelines within which work must take place to ensure sustainability? And inclusivity, I believe, begins with the hiring process and also projecting the image of what you aspire to be as an organization."</p>

Main concern	Speech 1		Speech 2	
	Process	Themes	Content	Themes
Identity	Unaffected	Continuously challenge key focus points in light of its impact, activist	<p>"We could take a more critical look using systems thinking to truly assess whether the things we do are indeed the right ones, ensuring that we are effectively targeting those leverage points. I also think it is important to translate this into KPIs, thereby establishing concrete results and bullet-point formulations. In this case, we often prioritize networking and building conditions. Generating outputs is one thing, but achieving tangible outcomes is another. So, it is crucial to make things more concrete and, third, also be critical about what you want to dismantle. Thus, not just constantly pursuing new endeavours; it is also about genuinely examining the things we should no longer engage in, allowing them to naturally fade away."</p>	<p>Purpose-driven, profiling</p> <p>"I now work for a climate collaboration, which is primarily run by a semi-public institution / organization. Therefore, by definition, everything we do revolves around societal issues, so they inherently take central position. A more central role, honestly, I don't think that is feasible because we all already devote our time to societal challenges. Instead, one could consider how to frame them effectively in terms of making the fewest choices. I don't really see how a more central role would be possible..."</p>

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"It's a long journey of countless small steps — often a solitary walk in the woods,

Summary

where you must dance with giants."

Embracing corporate social responsibility: How organizations can foster sustainable commitment

Organizations are deeply embedded in society: they provide employment, foster innovation, and contribute to economic prosperity. But their influence extends further. Within organizations, people, resources, and ideas come together to pursue shared goals—goals that not only guide day-to-day operations but also shape how we relate to one another and the world around us. In a time of growing societal and ecological challenges, such as climate change and inequality of opportunity, the question of how organizations take responsibility and contribute to sustainable solutions becomes increasingly pressing.

Corporate Social Responsibility (CSR) reflects how organizations interpret and fulfil this broader responsibility in both policy and practice. They do so by formulating sustainability goals, developing responsible policies, and reporting on their societal impact. Yet the extent to which CSR is embedded varies widely. While some organizations fully integrate it into their strategy and culture, in others it remains limited to isolated initiatives or compliance-driven efforts. As a result, societal impact is not always sustained and can become fragmented or inconsistent.

What explains why CSR is sustained in some organizations, while in others it fades or remains dependent on external pressure? This dissertation argues that CSR becomes enduring only when it is deeply integrated into an organization's identity, long-term vision, and decision-making. Building on this premise, it explores how organizations can embed CSR into their culture in a way that provides consistent direction for enabling and strengthening the realization of societal impact. This calls for an intrinsically motivated and structurally embedded approach—one that allows for development and alignment to a changing environment.

A theoretical framework for sustainable CSR commitment

To understand how organizations can sustain their societal engagement over time, it is not only important to examine **what** they do, but also **why** and **how** they integrate CSR into their operations. If, in doing so, CSR becomes aligned with shared values and the organization's identity, it is more likely to develop into a stable and guiding force that supports long-term societal impact.

Two theoretical perspectives help explain why CSR becomes deeply embedded in some organizations, while in others it remains fragmented or reactive:

- ◆ *Social Identity Theory* explains how shared values and group identity reinforce the internalization of CSR commitment. People derive an important part of their self-concept from the groups they identify with. When employees and leaders feel connected to an organization that expresses CSR as a core value, socially responsible

behaviour becomes a natural extension of daily work. This increases the likelihood that CSR will permeate organizational decision-making and operational processes.

- ◆ *Self-Determination Theory* explains why intrinsic motivation is essential to sustaining CSR commitment. When CSR is rooted in shared values and internal conviction, it fosters deeper and more enduring engagement. By contrast, an overemphasis on external incentives—such as regulatory pressure or reputation management—can undermine intrinsic motivation and reduce CSR to a matter of compliance.

Together, these insights show that CSR only becomes sustainably embedded within an organization when it functions both as a shared identity and an intrinsic driver. This not only reinforces internal coherence and consistency in decision-making but also makes CSR commitment less dependent on external pressure.

This theoretical foundation supports the central premise of this dissertation: CSR becomes a stable and driving force for societal impact only when it is intrinsically embedded in an organization's culture and decision-making processes.

From this foundation follows the central research question:

How can organizations embed CSR as a core value in their culture and strategy, so that societal commitment is structurally sustained?

Research context and target group

To address the central research question, this dissertation draws on empirical research among organizations engaged in a wide range of CSR efforts. While their engagement varied in form, intensity, and motivation, they shared a common ambition: the intention to contribute to societal challenges.

This initial intention provided a relevant starting point for examining how CSR takes shape in practice, and under what conditions such efforts become sustainably embedded. Through collaborations with network organizations such as MVO Nederland, industry associations, and thematic events, a diverse group of organizations participated in surveys, interviews, and a small-scale intervention study. The resulting sample included organizations of varied sizes, sectors, and degrees of CSR experience: from “frontrunners” to those seeking to translate their initial societal ambitions into practice.

This variety offered rich insight into the diverse motivations, strategies, and internal dynamics that influence whether CSR engagement is sustained over time. At the same time, it highlights a defining feature of this research: it does not examine a random sample of organizations but focuses specifically on those that deliberately place CSR on the agenda. This focus made it possible to investigate how societal intentions are translated into concrete choices and practices, and which conditions enable a more sustainable commitment.

The conditions for sustainable societal commitment

Sustainable societal commitment is about the ability of organizations to contribute to positive, long-term change that contributes to both society and the environment. This dissertation examines the conditions under which organizations can sustain and deepen their societal engagement, even as external circumstances change or strategic priorities shift.

It focuses on how CSR becomes sustainably embedded in organizational culture, decision-making and strategy, and identifies the internal drivers, organizational structures, and forms of collaboration that support this process. To understand these conditions in a coherent and integrated way, the research is structured around five studies:

- ◆ **Chapter 2** introduces a typology of CSR motivations to provide insight into how the underlying reasons for engaging in CSR may shape the depth, strategic direction, and sustainability of organizational commitment.
- ◆ **Chapter 3** explores the role of external measurement instruments and assesses whether these contribute to intrinsic motivation or instead encourage a more instrumental approach to CSR.
- ◆ **Chapter 4** focuses on stakeholder relationships and demonstrates how CSR can serve as a foundation for sustainable collaboration.
- ◆ **Chapter 5** investigates how CSR ambitions can be structurally embedded in strategic planning and implementation, and how internal alignment and consistency play a role in this process.
- ◆ **Chapter 6** presents a small-scale intervention study, exploring whether a process-oriented framing of CSR can strengthen professionals' engagement with CSR-related challenges.

The following sections elaborates on each of these five studies. Each chapter summary concludes with a set of reflective questions that translate the core insights into practical considerations—offering entry points for recognizing, considering, and applying the identified conditions in organizational practice.

Chapter 2 | From motivation to sustainable commitment: A typology

Organizations engage with CSR for varied reasons. While some consider CSR a core value embedded in their strategy and culture, others primarily view it as a strategic tool or external obligation. This chapter examines how the underlying motivation for engaging in CSR not only shapes the depth and focus of CSR efforts, but also whether the organization's commitment can be upheld over time.

To analyse this dynamic, the chapter introduces a typology of CSR motivations, built on two dimensions:

1. The **value of motivation**: Whether CSR is considered an *instrumental* means to other objectives or an *intrinsically* valuable pursuit in itself?
2. The **source of motivation**: Whether CSR is driven by *internal* convictions and organizational culture or prompted by *external* pressures and expectations?

These dimensions result in four motivational profiles, each with its own strategic orientation and vulnerabilities. Motivations that are primarily instrumental in nature—aimed at external gains or compliance—may cause commitment to fluctuate when strategic priorities shift or external pressure changes. And while motivation grounded in intrinsic values and embedded in the organizational culture may foster more stable societal commitment, this too can come under pressure if societal values are insufficiently secured or misaligned with external developments.

This typology forms a foundational building block of the dissertation, as it reveals how motivational underpinnings shape both the degree to which CSR is embedded and the sustainability of organization's commitment. Motivation plays a threefold role: it *drives* CSR engagement, *guides* strategic direction, and *sustains* long-term involvement. By systematically mapping the specific vulnerabilities of each profile, the chapter sheds light on the critical considerations and risks involved in striving for sustainable societal commitment.

Reflection on motivation and embeddedness

◆ The motivation behind CSR:

What are the main reasons the organization engages in CSR? And what does the organization aim to achieve by doing so?

◆ The embeddedness of CSR within the organization:

To what extent is CSR embedded in the organization's structures and culture?

◆ The stability of CSR commitment:

How well is the CSR approach equipped to withstand changes in strategic priorities, regulation, or leadership?

Chapter 3 | The role of external measurement tools as a steering mechanism

To assess how organizations perform on environmental, social, and governance (ESG) issues, ESG indicators are increasingly used. These indicators are designed to inform stakeholders, such as investors and consumers, about an organization's CSR performance—but they may also steer how organizations prioritize and shape their CSR strategies internally. This chapter explores the extent to which ESG indicators likely support an embedded and structurally anchored CSR approach, when used as organizational performance goals or guiding frameworks.

To examine this potential steering role, the chapter builds on *Goal-Setting Theory*, which explains how specific and measurable goals can shape behaviour by providing direction, mobilizing effort, and promoting persistence. From this perspective, ESG indicators may not merely capture performance; they signal which CSR objectives matter, and what is expected of organizations in terms of action and outcomes. Based on an analysis of 237 ESG indicators from 130 rating agencies, the chapter maps which themes are emphasized and how indicators differ in specificity. This shows that environmental targets, such as carbon emissions and energy consumption, tend to be defined more concretely and receive relatively greater emphasis, while social and governance aspects are often expressed in broader or more ambiguous terms.

While such measurement indicators can support organizations in embedding CSR more systematically, an excessive emphasis on external measurability may lead them to prioritize what is easiest to quantify. In turn, this can cause broader societal objectives—those that are harder to measure—to remain underexposed. This risk brings into question the effectiveness of current ESG metrics in encouraging a holistic CSR approach. A more balanced perspective is needed: one that strengthens internal strategic alignment and stimulates a process of ongoing reflection and improvement. Viewed this way, a future-oriented approach uses ESG indicators not just for accountability, but as tools to guide lasting societal impact.

Reflection on strategic steering and measurability

◆ **Strategic alignment between performance indicators and impact objectives:**

To what extent do the selected performance indicators reflect the organization's broader societal ambitions and goals?

◆ **Tracking progress on societal impact:**

Are indicators being used that capture progress on key CSR themes?

Chapter 4 | Sustainable cooperation with stakeholders

CSR is often presented as a strategy for aligning the interests of various stakeholders, such as customers, employees, suppliers, and regulators. While *Stakeholder Theory* emphasises inclusive, long-term value creation, organizations may encounter tensions in practice—balancing divergent priorities and clarifying stakeholder roles. This chapter explores how organizations structure and experience their collaboration with stakeholders and considers the role of CSR centrality in shaping these dynamics.

Based on a survey of 111 Dutch organizations, the chapter examines how stakeholder relationships are perceived by organizational representatives. Participants generally reported a broad base of support: stakeholders were often seen as contributing to the organization's CSR efforts. However, these experiences did differ across organizations. In organizations where CSR was perceived as more central, key stakeholders were more distinctly regarded as supportive partners, and interests were more closely aligned. Where CSR played a less prominent role, stakeholder interests were more frequently seen as fragmented or conflicting, complicating implementation in multi-stakeholder settings.

These findings suggest that the way CSR is embedded as a core organizational value may shape how organizations interpret and manage stakeholder relationships. When CSR is more deeply anchored, perceptions of stakeholder engagement appear to shift—from balancing trade-offs transactionally, to a partnership-oriented approach rooted in realizing shared societal goals.

Reflection on stakeholder collaboration and common ground

◆ Stakeholder alignment and support:

How much support does the organization experience from its key stakeholders?

◆ Sustainable collaboration around shared societal goals

To what extent is collaboration centred around shared societal objectives?

Chapter 5 | Structurally embedding CSR in organizational strategy

Many organizations articulate ambitions around corporate social responsibility, but translating these ambitions into structured goals and internal practices remains a key challenge. This chapter examines the extent to which CSR objectives are formally defined and integrated into organizational strategy and operations. The analysis focuses on two themes: circular business practices (minimizing resource use and closing material cycles) and inclusive business practices (promoting equal opportunities and fostering a workplace where everyone feels welcome and valued). These themes represent ways in which organizations seek to create and safeguard ecological and social value.

A survey among 85 organizations revealed that not all organizations engaged in circular or inclusive business practices had formalized these efforts into explicit goals, supported by sufficient resources and clear assignment of responsibility. A little under 60% of those with circular ambitions—and just over half with inclusive ambitions—had structured their goals in a systematic way. Moreover, circular and inclusive objectives were often approached separately rather than as part of an integrated CSR strategy, pointing to limited internal consistency in how such ambitions are implemented. Among organizations that did succeed in translating their ambitions into clearly formulated goals with adequate support and accountability, this was often accompanied by stronger internal engagement, greater integration into business strategy, and better alignment with financial priorities.

CSR integration is far from automatic: only a limited number of organizations succeed in structurally embedding their CSR objectives in ways that inform both strategic direction and day-to-day decision-making. This chapter therefore underscores the importance of a systematic approach—one that integrates CSR into the broader organizational fabric, rather than treating it as a stand-alone initiative.

Reflection on structural embedding and internal alignment

◆ **Structural anchoring of CSR goals in strategy and operations:**

To what extent are CSR objectives part of the organizational strategy, and supported by sufficient resources and clear accountability?

◆ **Organizational coherence across CSR themes:**

Are different CSR themes addressed in a consistent and mutually reinforcing way?

◆ **Internal support for CSR implementation:**

How broadly is CSR commitment shared across and supported within the organization?

Chapter 6 | Reframing CSR engagement: A proof of principle

CSR is often framed as a matter of compliance, driven by external reporting and accountability standards. This chapter explores whether a different approach to CSR—one that shifts the emphasis from compliance to continuous development and shared responsibility—can foster stronger engagement with CSR within organizations.

To examine this, a pilot study was conducted during the New Economy Festival 2022, involving 19 professionals from a range of sectors. Participants were exposed to two successive frames of CSR:

1. **A compliance-oriented approach**, which focused on external rules and reporting obligations.
2. **A process-oriented approach**, in which CSR was positioned as an ongoing process of improvement and shared responsibility.

To capture both implicit and explicit responses, the study employed a mixed-methods approach combining physiological measurements (heart rate and skin conductance), speech analysis, and self-reports. Although small in scale and exploratory in nature, this pilot study provided a first indication that a development-oriented approach could foster more active engagement with CSR-related challenges. By presenting CSR not as a fixed set of policy instruments, but as an ongoing process of shared interpretation and learning, this perspective opens room for flexibility—without losing a clear sense of direction.

Reflection on sustainable commitment and shared impact

◆ **Strengthening societal engagement:**

How can the organization ensure that its CSR approach remains relevant and future-proof?

◆ **Shared responsibility and collective impact:**

What steps can the organization take to give societal challenges a more central role—and to advance progress in collaboration with others?

Practical implications: Anchoring CSR for sustainable organizational change

The insights from this dissertation offer practical guidance for organizations seeking to embed CSR more deeply into their culture and strategy:

1. From compliance to sustainable commitment

Sustainable commitment is fostered when CSR is treated, not as an external obligation, but as a shared and intrinsic value within the organizational culture. In this way, CSR becomes a guiding principle that informs decision-making, work processes, and stakeholder relationships. When embedded in the organization's core values, CSR can evolve into a stable and directional force for long-term societal impact.

2. From results-driven to impact-oriented

To support sustainable transitions, organizations need to look beyond short-term results. An impact-oriented approach calls for embedding CSR in long-term strategic thinking, placing ecological and societal challenges at the heart of organizational development. This requires an adaptive mindset—one that allows CSR to evolve with changing circumstances and transform from a collection of disconnected efforts into a coherent and continuous process.

3. From isolated efforts to shared responsibility

CSR can gain lasting traction when organizations work with stakeholders, building partnerships around shared values and collective ambitions. By grounding collaboration in common principles and aligning CSR ambitions across partners, organizations can lay a strong foundation for sustaining and strengthening societal impact over time.

Conclusion: Embracing corporate social responsibility

The central premise of this dissertation is that corporate social responsibility (CSR) can only develop into a stable and guiding force for societal impact when it is deeply embedded in an organization's identity, strategic priorities, and decision-making. When grounded in shared values and supported by internal structures, CSR transcends isolated efforts or external obligations, becoming part of how organizations define their purpose and commit to responsibility—both internally and in collaboration with others.

Yet, in practice, CSR engagement is still often encouraged through stricter regulation, expanded measurement instruments, and growing normative appeals to demonstrate responsibility—as if organizations would not act without external pressures or instrumental gains. Such push strategies, however, can paradoxically undermine the intrinsic motivation that is essential for lasting societal commitment. These may steer organizations primarily toward a compliance or reputational logic, while sustained engagement requires something fundamentally different.

What is needed is a perspective that starts not from compliance, but from within: one that fosters intrinsic motivation, anchors CSR in both strategic direction and everyday practices, and supports partnerships grounded in shared societal ambitions. This dissertation offers practical entry points that support such a shift. It shows how organizations can deepen, embed, and strengthen their societal impact—not out of obligation, but as a conscious and value-driven choice, both now and in the future.



"Het zijn enorm veel kleine stappen, waarbij je vaak alleen in een bos loopt,

Nederlandse Samenvatting

waar je moet dansen met reuzen."

Het omarmen van maatschappelijk verantwoord ondernemen: Hoe organisaties hun inzet voor maatschappelijke impact kunnen bestendigen

Organisaties zijn onlosmakelijk verbonden met de samenleving: ze bieden werkgelegenheid, stimuleren innovatie en dragen bij aan economische welvaart. Maar hun invloed reikt verder. In organisaties komen mensen, middelen en ideeën samen om gezamenlijke doelen te realiseren—doelen die niet alleen het dagelijks werk aansturen, maar ook van invloed zijn op hoe we met elkaar en onze leefomgeving omgaan. In een tijd van toenemende maatschappelijke en ecologische uitdagingen, zoals klimaatverandering en kansengelijkheid, groeit de vraag hoe organisaties hun verantwoordelijkheid hierin nemen en bij kunnen dragen aan duurzame oplossingen.

Maatschappelijk verantwoord ondernemen (MVO) weerspiegelt hoe organisaties deze bredere verantwoordelijkheid invullen en verankeren in beleid en praktijk. Dit doen zij door duurzaamheidsdoelen te formuleren, verantwoord beleid te ontwikkelen en verantwoording af te leggen over de maatschappelijke impact. Maar de manier waarop MVO wordt ingebed, loopt sterk uiteen. Waar sommige organisaties het diep verankerd zien in hun strategie en praktijk, blijft het bij anderen beperkt tot losse initiatieven of externe verplichtingen. Hierdoor is de maatschappelijke impact niet altijd duurzaam geborgd en kan deze versnipperd of inconsistent raken.

Wat maakt dat MVO in sommige organisaties duurzaam standhoudt, terwijl het elders verwatert of afhankelijk blijft van externe druk? Dit proefschrift stelt dat MVO pas bestendig wordt wanneer het diep verweven is met de identiteit, langetermijnvisie en besluitvorming van een organisatie. Vanuit deze centrale stelling onderzoekt dit proefschrift hoe organisaties MVO kunnen verweven in hun organisatiecultuur, zodat het een duurzame koers vormt die maatschappelijke impact mogelijk maakt en versterkt. Dit vraagt om een benadering die zowel intrinsiek gemotiveerd als structureel ingebed is en tegelijkertijd ruimte laat voor ontwikkeling en afstemming op een veranderende omgeving.

Een theoretisch kader voor duurzame betrokkenheid in MVO

Om te begrijpen wat maakt dat de maatschappelijke betrokkenheid van organisaties duurzaam standhoudt, is het niet alleen van belang om te kijken naar **wát** organisaties doen, maar vooral **waarom** en **hoe** zij MVO integreren. Wanneer organisaties MVO hierbij verbinden aan gedeelde waarden en de organisatie-identiteit, groeit de kans dat het een stabiele en richtinggevende kracht wordt binnen de organisatie, met blijvende maatschappelijke impact.

Twee theoretische perspectieven helpen verklaren waarom MVO in sommige organisaties duurzaam verweven raakt, terwijl het elders versnipperd of reactief blijft:

- ◆ *Sociale Identiteitstheorie* (Social Identity Theory) verklaart waarom gedeelde waarden en groepsidentiteit de verankering van MVO versterken. Mensen ontlenen een belangrijk deel van hun zelfbeeld aan de groepen waarmee ze zich identificeren. Wanneer medewerkers en leidinggevendenden zich verbonden voelen met een organisatie die MVO als kernwaarde uitdraagt, wordt maatschappelijk verantwoord handelen een vanzelfsprekend onderdeel van het dagelijkse werk. Dit vergroot de kans dat MVO diep doordringt in de besluitvorming en werkprocessen.
- ◆ *Zelf-Determinatie Theorie* (Self-Determination Theory), verklaart waarom intrinsieke motivatie een cruciale rol speelt in de bestendigheid van MVO. Wanneer MVO voortkomt uit gedeelde waarden en interne overtuiging, leidt dit tot diepere en langdurige betrokkenheid. Daarentegen kan een te sterke nadruk op externe prikkels, zoals regelgevingsdruk of reputatiemanagement, de intrinsieke motivatie ondermijnen en MVO reduceren tot een nalevingskwesitie.

Deze inzichten maken duidelijk dat MVO pas duurzaam verweven raakt binnen een organisatie wanneer het zowel een gedeelde identiteit als een intrinsieke drijfveer wordt. Dit versterkt niet alleen de interne samenhang en consistentie in besluitvorming, maar zorgt er ook voor dat de inzet voor MVO minder afhankelijk is van externe druk.

Deze theoretische basis ondersteunt de centrale stelling van dit proefschrift: MVO wordt pas een stabiele en drijvende kracht voor maatschappelijke impact wanneer het intrinsiek is verweven met de organisatiecultuur en besluitvorming.

Vanuit deze theoretische basis volgt de centrale onderzoeksvraag:

Hoe kunnen organisaties MVO als kernwaarde verweven in hun cultuur en strategie, zodat maatschappelijke betrokkenheid structureel wordt geborgd?

Onderzoekscontext en doelgroep

Om de centrale vraag van dit proefschrift te beantwoorden, is empirisch onderzoek uitgevoerd onder organisaties die zich op uiteenlopende manieren inzetten voor maatschappelijk verantwoord ondernemen. Hoewel hun betrokkenheid varieerde in vorm, intensiteit en motivatie, vertrokken zij vanuit eenzelfde ambitie: de intentie om als organisatie bij te dragen aan maatschappelijke vraagstukken.

Die initiële intentie vormde een relevant vertrekpunt om te onderzoeken hoe MVO in de praktijk gestalte krijgt en onder welke voorwaarden deze inzet duurzaam wordt verankerd. Via samenwerkingen met netwerken als MVO Nederland, brancheorganisaties en thematische bijeenkomsten kwamen we in contact met een diverse groep organisaties. Zij werkten mee aan vragenlijsten, interviews en een kleinschalige interventiestudie.

Zo omvatte het onderzoek organisaties van uiteenlopende omvang, sectorachtergrond én MVO-ervaring: van “koplopers” tot aan organisaties die hun maatschappelijke ambities nog aan het vertalen waren naar concrete praktijk.

Juist die verscheidenheid maakte het mogelijk om inzicht te krijgen in de uiteenlopende motieven, strategieën en interne dynamieken die een rol spelen bij de bestendiging van maatschappelijke betrokkenheid. Tegelijkertijd markeert dit ook een onderscheidend kenmerk van deze studie: het richt zich niet op willekeurig gekozen organisaties, maar op partijen die MVO bewust op de agenda zetten. Deze afbakening bood de ruimte om te onderzoeken hoe maatschappelijke ambities worden omgezet in concrete keuzes en praktijken en welke condities duurzame betrokkenheid mogelijk maken.

De voorwaarden voor duurzame maatschappelijke betrokkenheid

Duurzame maatschappelijke betrokkenheid gaat over het vermogen van organisaties om bij te dragen aan positieve, lange termijn veranderingen die zowel de samenleving als het milieu ten goede komen. Dit proefschrift onderzoekt onder welke voorwaarden organisaties hun maatschappelijke inzet kunnen vasthouden en verdiepen, ook wanneer de omgeving verandert of prioriteiten verschuiven.

Het richt zich daarbij op de wijze waarop MVO duurzaam verweven raakt met organisatiecultuur, besluitvorming en strategie en brengt in kaart welke interne drijfveren, organisatorische structuren en vormen van samenwerking daaraan bijdragen. Om die condities in samenhang te kunnen begrijpen, is het onderzoek opgebouwd rond vijf studies:

- ◆ **Hoofdstuk 2** introduceert een typologie van MVO-motieven en laat zien hoe de motivatie om maatschappelijk verantwoord te ondernemen samenhangt met de diepgang, strategische richting en bestendigheid van betrokkenheid binnen organisaties.
- ◆ **Hoofdstuk 3** verkent de rol van externe meetinstrumenten en in hoeverre deze bijdragen aan intrinsieke motivatie of juist een instrumentele benadering van MVO bevorderen.
- ◆ **Hoofdstuk 4** richt zich op stakeholderrelaties en laat zien hoe MVO kan functioneren als basis voor duurzame samenwerking.
- ◆ **Hoofdstuk 5** onderzoekt hoe organisaties hun MVO-ambities verankeren in strategie en praktijk en welke rol interne afstemming en consistentie daarbij spelen.
- ◆ **Hoofdstuk 6** verkent via een interventiestudie of een ontwikkelingsgerichte benadering van MVO de betrokkenheid van professionals kan versterken.

De volgende secties lichten elk hoofdstuk toe. Elke hoofdstukbeschrijving sluit daarbij af met een set reflectievragen die de centrale inzichten vertalen naar praktische overwegingen. Deze vragen bieden concrete aanknopingspunten om de voorwaarden in de praktijk te herkennen, evalueren en gericht toe te passen.

Hoofdstuk 2 | Van motivatie tot duurzame betrokkenheid: Een typologie

Organisaties benaderen MVO op uiteenlopende manieren. Waar sommige organisaties MVO zien als een kernwaarde binnen hun cultuur en identiteit, beschouwen anderen het vooral als een strategisch middel of externe verplichting. Dit hoofdstuk onderzoekt hoe de onderliggende motivatie van organisaties niet alleen de diepgang en focus van hun MVO-aanpak beïnvloedt, maar ook bepalend is voor de mate waarin maatschappelijke betrokkenheid op lange termijn standhoudt.

Om deze dynamiek te analyseren, introduceert dit hoofdstuk een typologie van MVO-motivaties, opgebouwd uit twee dimensies:

1. De **waarde van motivatie**: Wordt MVO gezien als een *instrumenteel* middel voor andere doelen, of als een *intrinsiek* waardevol streven op zich?
2. De **bron van motivatie**: Komt MVO voort uit *interne* overtuigingen en organisatiecultuur, of wordt het gedreven door *externe* druk en verwachtingen?

Deze dimensies resulteren in vier motivatieprofielen, die elk hun eigen strategische focus en kwetsbaarheden kennen. Motivaties die primair instrumenteel van aard zijn, gericht op externe voordelen of het voldoen aan verwachtingen, brengen het risico met zich mee dat betrokkenheid fluctueert met veranderende strategische prioriteiten of druk van buitenaf. En hoewel motivatie die voortkomt uit intrinsieke overtuiging en interne verankering bijdraagt aan een stabielere MVO-inzet, kan ook deze onder druk komen te staan wanneer maatschappelijke waarden onvoldoende zijn geborgd of niet goed aansluiten op externe ontwikkelingen.

Deze typologie vormt een essentiële bouwsteen van het proefschrift, doordat ze laat zien hoe onderliggende motivatie bepalend is voor zowel de verankering als de duurzaamheid van MVO-betrokkenheid. Motivatie speelt hierbij een drievoudige rol: het zet MVO in gang (*drives*), bepaalt de strategische richting (*guides*) en beïnvloedt mate waarin betrokkenheid duurzaam standhoudt (*sustains*). Door de verschillende kwetsbaarheden per profiel systematisch in kaart te brengen, wordt zichtbaar welke overwegingen en risico's kunnen meespelen in het streven naar duurzame MVO-betrokkenheid.

Reflectie op motivatie en verwevenheid

◆ **De motivatie achter MVO:**

Wat zijn de belangrijkste redenen voor de organisatie om met MVO aan de slag te gaan? En wat wil de organisatie bereiken met MVO?

◆ **De verwevenheid van MVO binnen de organisatie:**

Hoe diep is MVO verweven in de structuur, processen en cultuur van de organisatie?

◆ **De bestendigheid van MVO-betrokkenheid:**

In hoeverre is de MVO-aanpak bestand tegen veranderende omstandigheden, zoals nieuwe strategische prioriteiten, regelgeving of leiderschap?

Hoofdstuk 3 | De rol van externe meetinstrumenten als sturingsmechanisme

Om inzicht te krijgen in hoe organisaties presteren op het gebied van milieu, maatschappij en bestuur, worden steeds vaker ESG-indicatoren (Environmental, Social, Governance) gebruikt. Deze indicatoren zijn primair ontwikkeld om stakeholders, zoals investeerders en consumenten, te informeren over de maatschappelijke prestaties van organisaties, maar kunnen ook richtinggevend zijn voor de manier waarop organisaties hun MVO-strategieën intern prioriteren en vormgeven. Dit hoofdstuk verkent in hoeverre dergelijke meetinstrumenten bijdragen aan het structureel verankeren van MVO, wanneer zij worden ingezet als organisatie prestatiedoel of richtlijn.

Om deze potentiële sturingsrol te begrijpen, bouwt het hoofdstuk voort op inzichten uit *Goal-Setting Theory*. Deze theorie beschrijft hoe specifieke en meetbare doelen gedrag kunnen beïnvloeden: ze geven richting, stimuleren betrokkenheid en ondersteunen blijvende inzet. Vanuit dit perspectief doen ESG-indicatoren meer dan prestaties vastleggen—ze geven ook een signaal af over welke MVO-doelstellingen ertoe doen en wat er van organisaties wordt verwacht in termen van actie en resultaat. Op basis van een analyse van 237 ESG-indicatoren van 130 ratingbureaus laat het hoofdstuk zien welke thema's centraal staan en hoe indicatoren variëren in specificiteit. Hieruit blijkt dat milieudoelen, zoals CO₂-uitstoot en energieverbruik, doorgaans concreter zijn geformuleerd en relatief meer aandacht krijgen. Daarentegen zijn sociale en bestuurlijke aspecten vaak breder of minder eenduidig omschreven.

Hoewel dergelijke meetinstrumenten organisaties kunnen helpen MVO systematischer te verankeren, kan een te sterke nadruk op externe meetbaarheid ertoe leiden dat vooral datgene prioriteit krijgt wat zich gemakkelijk laat kwantificeren. Hierdoor dreigt het risico dat bredere maatschappelijke doelstellingen—die moeilijker meetbaar zijn—onderbelicht raken. Dit werpt de vraag op in hoeverre bestaande ESG-indicatoren bijdragen aan een integrale MVO-aanpak. Een evenwichtiger benadering is nodig: één

die strategische afstemming versterkt en een proces van voortdurende reflectie en verbetering ondersteunt. Zo beschouwd benut een toekomstgerichte benadering ESG-indicatoren niet alleen om prestaties te verantwoorden, maar ook om richting te geven aan duurzame maatschappelijke impact.

Reflectie op strategische sturing en meetbaarheid

◆ **Strategische afstemming tussen prestatie-indicatoren en impactdoelstellingen:**

In hoeverre zijn de geselecteerde prestatie-indicatoren een goede afspiegeling van de maatschappelijke ambities en doelen van de organisatie?

◆ **Het meten van voortgang op maatschappelijke impact:**

Worden prestatie-indicatoren gebruikt die zicht geven op voortgang binnen MVO-thema's?

Hoofdstuk 4 | Duurzame samenwerking met stakeholders

MVO wordt vaak gepresenteerd als een strategie om de belangen van verschillende stakeholders met elkaar in balans te brengen, zoals klanten, medewerkers, leveranciers en toezichthouders. Hoewel *Stakeholder Theory* inzet op inclusieve, lange termijn waarde creatie, kunnen organisaties in de praktijk spanningen ervaren bij het afwegen van uiteenlopende prioriteiten en het verduidelijken van stakeholder rollen. Dit hoofdstuk onderzoekt hoe organisaties hun samenwerking met stakeholders vormgeven en ervaren en brengt in kaart welke rol de verwevenheid van MVO daarbij speelt.

Op basis van een enquête onder 111 Nederlandse organisaties is onderzocht hoe stakeholderrelaties worden waargenomen door organisatievertegenwoordigers. In het algemeen ervaren deelnemers een breed draagvlak: stakeholders werden veelal als steunend gezien voor de MVO-inspanningen van de organisatie. Tegelijkertijd verschilden deze ervaringen tussen organisaties. In organisaties waar MVO duidelijk centraal stond, werden belangrijke stakeholders vaker ervaren als ondersteunende krachten en waren belangen nauw op elkaar afgestemd. Waar MVO een minder prominente rol speelde, trad meer spanning op tussen stakeholders, wat de implementatie bemoeilijkte.

Deze bevindingen suggereren dat de manier waarop MVO als kernwaarde is verankerd, bepalend is voor de mate waarin organisaties in staat zijn om duurzame relaties met stakeholders te onderhouden. Wanneer MVO sterker is verweven, lijkt de kijk op stakeholderrelaties te verschuiven: niet langer als een transactionele belangenafweging, maar als een partnerschap gericht op gezamenlijke waarde creatie.

Reflectie op samenwerking en stakeholder draagvlak

◆ **Afstemming en draagvlak bij stakeholders:**

Hoeveel steun ervaart de organisatie van haar belangrijkste stakeholders?

◆ **Duurzame samenwerking rond gedeelde maatschappelijke doelen:**

In hoeverre wordt er samengewerkt rond gedeelde maatschappelijke doelen?

Hoofdstuk 5 | Structurele MVO-verankering in organisatiestrategie

Veel organisaties formuleren ambities op het gebied van maatschappelijk verantwoord ondernemen, maar de vertaling daarvan naar expliciete doelstellingen en interne werkwijzen blijft een uitdaging. Dit hoofdstuk onderzoekt in hoeverre MVO-doelen expliciet worden geformuleerd en structureel zijn ingebed in strategie en uitvoering. De analyse richt zich op circulair ondernemen (het verminderen van grondstoffengebruik en verspilling) en inclusief ondernemen (het bevorderen van gelijke kansen en een werkomgeving waarin iedereen zich welkom en gewaardeerd voelt). Deze thema's staan voor manieren waarop organisaties proberen ecologische en sociale waarde te behouden of versterken.

Uit een enquête onder 85 organisaties blijkt dat niet alle organisaties die zich bezighielden met circulair of inclusief ondernemen, hieraan expliciete doelen hadden verbonden, ondersteund door voldoende middelen en heldere verantwoordelijkheid. Een kleine 60 procent van de organisaties met circulaire ambities, en iets meer dan de helft met inclusieve ambities, had deze doelen systematisch gestructureerd. Daarnaast blijkt dat organisaties hun MVO-beleid niet altijd consequent doorvoeren: circulaire en inclusieve doelstellingen werden vaak los van elkaar benaderd. Onder de organisaties die er wel in slaagden om hun ambities om te zetten in concrete doelen met de nodige middelen en toegewezen verantwoordelijkheid, ging dit vaak gepaard met bredere interne betrokkenheid, sterkere strategische inbedding en betere afstemming met financiële doelen.

MVO-integratie is geen vanzelfsprekendheid: slechts een beperkt aantal organisaties weet MVO-ambities zodanig te verankeren dat ze richting geven aan zowel strategische koers als dagelijkse besluitvorming. Dit hoofdstuk benadrukt daarmee het belang van een systematische aanpak, waarin MVO niet een losstaand initiatief blijft, maar ingebed raakt in de bredere organisatiepraktijk.

Reflectie op structurele borging en interne afstemming

◆ **Structurele inbedding van MVO in strategie en praktijk:**

In hoeverre zijn MVO-doelstellingen onderdeel van de organisatiestrategie, met voldoende middelen en duidelijke verantwoordelijkheid?

◆ **Interne consistentie in aanpak van MVO-thema's:**

Worden verschillende MVO-thema's op een samenhangende manier aangepakt?

◆ **Intern draagvlak en betrokkenheid bij MVO-implementatie:**

Hoe breed wordt MVO binnen de organisatie gedragen en ondersteund?

Hoofdstuk 6 | Het uitnodigen van verantwoordelijkheid: Kan het werken?

MVO wordt vaak gepositioneerd als een nalevingsvraagstuk, waarbij organisaties zich richten op externe rapportageverplichtingen. Dit hoofdstuk verkent hoe een andere benadering van MVO—waarbij de nadruk verschuift van naleving naar een proces van continue ontwikkeling en gedeelde verantwoordelijkheid—de betrokkenheid binnen organisaties kan versterken.

Tijdens het Nieuwe Economie Festival 2022 werd een pilotstudie uitgevoerd met 19 professionals uit diverse sectoren. Deelnemers werden blootgesteld aan twee opeenvolgende MVO-benaderingen:

1. **Een nalevingsgerichte benadering**, waarin de nadruk lag op externe regelgeving en verantwoordingsdruk.
2. **Een ontwikkelingsgerichte benadering**, waarin MVO werd gepositioneerd als een proces van continue verbetering en gedeelde verantwoordelijkheid.

Om zowel impliciete als expliciete reacties te meten, combineerde de studie fysiologische metingen (hartslag en huidgeleiding), spraakanalyse en zelfrapportages. Hoewel kleinschalig en verkennend van aard, geeft deze pilotstudie een eerste indicatie dat een ontwikkelingsgerichte benadering professionals actiever kan betrekken bij MVO-vraagstukken. Door MVO niet als een vaststaand beleidsinstrument te benaderen, maar als een continu proces van gezamenlijke betekenisgeving, ontstaat ruimte voor flexibiliteit, zonder verlies van richting.

Reflectie op duurzame betrokkenheid en gezamenlijke impact

◆ **Versterking van maatschappelijke betrokkenheid:**

Hoe zorgt de organisatie ervoor dat haar MVO-aanpak relevant en toekomstbestendig blijft?

◆ **Gedeelde verantwoordelijkheid en gezamenlijke impact:**

Welke stappen kan de organisatie zetten om maatschappelijke vraagstukken meer centraal te stellen en daar samen met anderen vooruitgang in te realiseren?

Praktische implicaties: Handvatten voor duurzame organisatieverandering

De inzichten uit dit proefschrift bieden organisaties handvatten om MVO als een integraal onderdeel van de organisatiecultuur te verankeren:

1. **Van naleving naar duurzame betrokkenheid**

Duurzame betrokkenheid ontstaat wanneer MVO niet wordt benaderd als een externe verplichting, maar als een intrinsiek gedeelde waarde binnen de organisatiecultuur. Dit maakt MVO een leidend principe, dat doorklinkt in besluitvorming, werkprocessen en stakeholderrelaties. Wanneer MVO verweven raakt met de normen en waarden van de organisatie, wordt het een richtinggevende kracht voor duurzame maatschappelijke impact.

2. **Van resultaat- naar impactgerichtheid**

Om duurzame transities te realiseren, is het belangrijk dat organisaties verder kijken dan meetbare, korte-termijn resultaten. Een impactgerichte benadering betekent dat MVO structureel wordt ingebed in de langetermijnstrategie, waarbij maatschappelijke en ecologische uitdagingen centraal staan. Dit vraagt om een benadering die mee kan bewegen met veranderende omstandigheden en zich blijft ontwikkelen, zodat MVO geen optelsom blijft van losse initiatieven, maar uitgroeit tot een geïntegreerd proces.

3. **Van geïsoleerde acties naar gedeelde verantwoordelijkheid**

MVO krijgt pas echte draagkracht wanneer organisaties samenwerken met stakeholders en partnerschappen bouwen rond gedeelde waarden en gezamenlijke ambities. Door samenwerking te verankeren in gedeelde principes en MVO-ambities onderling af te stemmen, ontstaat een solide basis voor het bestendigen van maatschappelijke impact.

Conclusie: Het omarmen van maatschappelijk verantwoord ondernemen

De centrale stelling van dit proefschrift is dat maatschappelijk verantwoord ondernemen (MVO) pas uitgroeit tot een stabiele en richtinggevende kracht voor maatschappelijke impact wanneer het diep is verweven met de identiteit, strategische koers en besluitvorming van een organisatie. Wanneer MVO voortkomt uit gedeelde waarden en wordt ondersteund door interne structuren, overstijgt het losse initiatieven of externe verplichtingen. Het wordt dan onderdeel van wat organisaties zichzelf ten doel stellen en waarvoor zij verantwoordelijkheid willen nemen—zowel intern als in samenwerking met anderen.

Toch worden MVO-inspanningen in de praktijk nog vaak benaderd via het aanscherpen van regelgeving, het verfijnen van meetinstrumenten of het opvoeren van de verantwoordingsdruk—alsof organisaties zonder externe druk of instrumentele prikkels niet in beweging zouden komen. Maar juist zulke aanjaagstrategieën kunnen de intrinsieke motivatie ondergraven die nodig is voor duurzame maatschappelijke betrokkenheid. Ze sturen organisaties richting een nalevings- of reputatielogica, terwijl duurzame betrokkenheid vraagt om een fundamenteel andere benadering.

Wat nodig is, is een benadering die niet vertrekt vanuit naleving, maar inzet op het aanwakkeren van intrinsieke motivatie, het structureel verankeren van MVO in strategie en praktijk en het bouwen van partnerschappen rond gedeelde ambities. Dit proefschrift biedt concrete aanknopingspunten die kunnen helpen deze omslag te realiseren. Het laat zien hoe organisaties hun maatschappelijke impact kunnen verdiepen, verankeren en versterken—niet als plicht, maar als een bewuste, waarde-gedreven keuze, voor nu én in de toekomst.

The background features a series of vertical, wavy stripes in various colors including shades of green, blue, brown, and yellow. A horizontal band of a photo collage is overlaid across the middle, showing numerous small images of people in various settings.

Acknowledgments

Dankwoord



Dankwoord

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About the author

Esmee Veenstra is a social and organizational psychologist whose work focuses on how people and organizations engage with societal goals in an impactful and sustainable way. She studied Psychology at Leiden University, where she completed her master's degree in Social and Organizational Psychology cum laude. During her studies, she participated in the Leiden Leadership Programme, spent a semester abroad at Lund University, and interned as an HR generalist at DanTrade B.V.

After gaining experience in applied behavioural roles and organizational change projects, Esmee joined the Organizational Behaviour research group at Utrecht University. In 2019, she started her PhD under the supervision of Prof. Naomi Ellemers and Prof. Martin van Hees, within the interdisciplinary research consortium SCOOP, which brings together scholars across disciplines to study sustainable cooperation and the conditions for a resilient society. Her dissertation—*Embracing corporate social responsibility: How organizations can foster sustainable commitment to societal impact*—examined the motivational and structural conditions under which organizations' engagement in corporate social responsibility (CSR) becomes embedded in identity, decision-making, and daily routines. In collaboration with MVO Nederland, she worked on translating these insights into practical strategies for strengthening circular and inclusive business practices.

During her PhD, Esmee presented her work at national academic conferences, including the 2022 Kurt Lewin Institute Conference, where she received a poster award for most promising to achieve societal impact. She co-chaired research group meetings, supervised undergraduate students with their theses, gave guest lectures, and served as a PhD representative in the Utrecht PhD network Prout. In addition, she moderated the website of Athena's Angels, a platform committed to promoting equal opportunities for women in academia.

Esmee currently works as a postdoctoral researcher within the same research group and consortium. Her present work examines how moral appeals to responsibility can foster—or inhibit—intrinsic motivation and shared ownership in light of complex societal challenges. Drawing on psychological insights into group identity, trust, and internalized norms, her research aims to inform the development of behavioural interventions that support inclusive, empowering, and sustainable forms of collective engagement.



"Research that produces nothing but books will not suffice." (Lewin, 1946)



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