

Vocabularies of Motive for Corporate Social Responsibility: The Emergence of the Business Case in Germany, 1970–2014

Nora Lohmeyer

Radboud University, The Netherlands

Gregory Jackson

Freie Universität Berlin, Germany

The business case constitutes an important instrumental motive for corporate social responsibility (CSR), but its relationship with other moral and relational motives remains controversial. In this article, we examine the articulation of motives for CSR among different stakeholders in Germany historically. On the basis of reports of German business associations, state agencies, unions, and nongovernmental organizations from 1970 to 2014, we show how the business case came to be a dominant motive for CSR by acting as a coalition magnet: the vocabulary was used strategically by key policy entrepreneurs, while being ambiguous for flexible interpretations by different stakeholders, and thereby growing in attractiveness. As a resulting discourse coalition emerged among business, state, and civil society actors, the moral and relational motives for CSR became increasingly marginalized. The article offers a new approach to studying motives and contributes to understanding the complementary or competing nature of different motives for CSR.

Key Words: corporate social responsibility (CSR), business case for CSR, motives, coalition magnet, discourse coalitions, Germany

Corporate social responsibility (CSR) may reflect a variety of moral, relational, and instrumental motives (Aguilera, Rupp, Williams, & Ganapathi, 2007). The *R* in CSR highlights the inherently ethical aspects of responsibility, such as individual managers or employees being motivated by particular moral ideas (e.g., Gao & Bansal, 2013). The *S* underscores the social engagement of firms to meet legitimate societal expectations and maintain relations with stakeholders (Bansal & Roth, 2000). The *C* stresses instrumental motives for corporations to adopt CSR as a means to shape business performance related to stock price (e.g., Flammer, 2013), employee identification (e.g., Farooq, Rupp, & Farooq, 2017), or firm reputation (e.g., Miller, Eden, & Li, 2020).

Different stakeholders often pursue different motives for CSR, and a debate remains about whether these motives complement or compete with one another.

Business Ethics Quarterly 34:2 (April 2024), pp. 231–270. DOI:10.1017/beq.2022.45

Published by Cambridge University Press on behalf of the Society for Business Ethics.

© The Author(s), 2023.

Scholars have focused much attention on the motives of the business case for CSR, where doing good is driven by instrumental concerns for better business performance (e.g., Carroll & Shabana, 2010), such as reducing costs and risks, strengthening reputation, building competitive advantage, or creating win-win situations (Kurucz, Colbert, & Wheeler, 2009). The business case also gained influence among practitioners as a “primary motivation fueling the recognition of societal responsibilities” (O’Dwyer, 2003: 532; cf. Hafenbrädl & Waeger, 2017). Meanwhile, critics argue that the business case has a limited capability to address complex social and environmental problems (Crane, Palazzo, Spence, & Matten, 2014; Kaplan, 2020) or adequately represent stakeholder concerns (Barnett, 2019). Others cite its problematic ideological character—a “smokescreen” for business as usual (e.g., Gond, Palazzo, & Basu, 2009) and lever for deregulation (Banerjee, 2008; Vallentin & Murillo, 2012). Yet both critics and supporters tend to agree that the business case is a ubiquitous or even dominant motive for CSR. Indeed, Brammer, Jackson, and Matten (2012: 4) argue that “the strong fascination with the business case for CSR is a noteworthy phenomenon in itself.” Thus a puzzle remains as to how the business case relates to other moral and relational motives for CSR. At stake is whether a focus on business outcomes either strengthens responsibility by giving greater salience to win-win solutions to social problems or crowds out the role of other motives and leads CSR to develop in a narrow way that is limited to particular kinds of niche markets.

To address this puzzle, this article examines the use of moral, relational, and instrumental motives by different stakeholder groups within the national-level discourse on CSR in Germany. We adopt a historical perspective to trace how the articulation of motives changed over time. Empirically, we examine the historical period from 1970 to 2014 through policy documents of German business associations, state agencies, unions, and nongovernmental organizations (NGOs). This period spans the emergence of national-level CSR discourse to the culmination of this discourse within the National CSR Forum and subsequent agreement on a national CSR strategy. The case of Germany is an empirically rich context for studying how stakeholder groups articulate different motives for CSR, given its distinctly corporatist tradition (e.g., Fiss & Zajac, 2006; Sanders & Tuschke, 2007) and high degree of stakeholder coordination (Hall & Soskice, 2001). We ask two interrelated questions: How have the motives for CSR articulated by business, state, and civil society groups changed over time? and Why did the business case become a dominant vocabulary of motive for CSR?

We address these questions drawing insights from sociological literature on “vocabularies of motive” (Mills, 1940) and political science literature on discourse coalitions and coalition magnets (Béland & Cox, 2016; Hajer, 1995). First, we understand motives for CSR as *vocabularies* used in discourse to justify CSR vis-à-vis other stakeholder groups. Second, we explain changes in motives and, in particular, the unexpected rise of the business case in Germany in terms of it being a coalition magnet, which facilitated a new coalition between business and state actors, later extended to civil society groups. Here the vocabulary of the business case offered a new language for justifying CSR that was ambiguous enough to allow

the scope for different interpretations by different stakeholder groups, thereby appealing to multiple stakeholders and facilitating its rise to dominance.

Our study makes two key contributions. First, we add to the literature on CSR by examining the complementary or competing role of motives used by multiple stakeholder groups. Against the notion of complementary relationship, we show that as the business case grew in attractiveness and ambiguity, it eventually *displaced* moral and relational motives. Consequently, the motives for CSR in Germany became largely detached from its moral and relational origins. By pointing to this impoverished vocabulary, our findings have implications for the critical literature on CSR (Banerjee, 2008; Schneider, 2020), showing the sociopolitical limits under which CSR is currently practiced and offering a historical repertoire of alternative motives to the business case for which scholars have recently called (Kaplan, 2020).

Second, our study addresses why the business case emerged as a *dominant* vocabulary of motive. Many scholars understand the business case in terms of its self-evident efficiency (Bode, Singh, & Rogan, 2015; Carnahan, Kryscynski, & Olson, 2017), whereas others have criticized it for its limiting character (Crane et al., 2014; Gond et al., 2009). Our findings demonstrate that motives of the business case rose to dominance as an outcome of a political process: a powerful coalition of business and state actors capitalized on the ambiguity of the business case to promote their own interests, making it increasingly difficult for civil society actors to stick to moral or relational justifications for CSR. Thus we highlight how motives are relational and dynamic in ways insufficiently addressed in extant literature focused on either the motives of individuals (e.g., Hafenbrädl & Waeger, 2017) or how motives are embedded in largely static national varieties of capitalism (e.g., Matten & Moon, 2008). By contrast, our analysis of wider discourse coalitions sheds new light on how motives for CSR are not static preferences of isolated individuals (or organizations) but historical settlements among diverse groups embedded within specific sociopolitical contexts, highlighting the political nature of motives for CSR and the business case in particular.

VOCABULARIES OF MOTIVES AND DISCOURSE COALITIONS

Problematizing Motives for CSR

Scholars agree that CSR has many possible motives (Bansal & Roth, 2000), including moral (concerned with ethical standards and moral principles), relational (concerned with relationships among stakeholders), and instrumental (concerned with self-interest) ones (Aguilera et al., 2007). Although instrumental motives related to the business case retain the most influence among practitioners and scholars, a controversy remains as to how these different motives relate to one another.

The appeal of the business case lies in its potential to *complement* moral and relational motives for CSR. The business case frames CSR as having self-evident efficiency (Bode et al., 2015; Carnahan et al., 2017) because the business case frames “doing good” by corporations as being in their own self-interest. Here the instrumental motives in pursuing profit are framed as supporting moral and

relational motives, as in theories of “enlightened shareholder value” (Jensen, 2002) or “creating shared value” (Porter & Kramer, 2011). Even while CSR has an instrumental motive as a source of tangible benefits for the business itself (Berger, Cunningham, & Drumwright, 2007; Kaplan, 2020), advocates argue that it indirectly incorporates and serves the moral concerns or relational obligations surrounding other stakeholders.

A more critical view argues that instrumental motives more often *compete* with or even crowd out other motives. Critics stress that instrumental motives for CSR differ fundamentally from noneconomic rationales, including ethical principles, religious convictions, or moral values (e.g., Crane et al., 2014; Garriga & Melé, 2004; Kaplan, 2020; Vogel, 2008). For example, the instrumental pursuit of CSR makes business culpable for irresponsible actions, because the business case alone cannot act as a moral compass in situations where doing good does not actually bring self-interested benefits to the firm (Gond et al., 2009). Similarly, the business case is often seen to be at odds with relational motives for CSR related to the rights of stakeholder groups (Barnett, 2019). For example, a business case might support responsibility to primary stakeholders, such as employees or shareholders, but frame secondary stakeholders’ concerns as detrimental to firm financial performance (Hillman & Keim, 2001). The business case for CSR remains limited by its purely instrumental logic, “because although they posit a win-win, the first win (financial performance) always trumps the second win (social good)” (Kaplan, 2020: 3).

While CSR “involves coordination among multiple interest groups that have multi-faceted motives” (Crilly, Hansen, & Zollo, 2016: 725), a puzzle remains to examine how different stakeholder groups shape motives for CSR over time and whether complementary or competing relations exist between them. Extant literature tends to treat motives as either “under- or oversocialized” and, therefore, as relatively static. In this section, we introduce a sociological understanding of motives to better conceptualize the relational and dynamic aspects involved in order to explain the unexpected dominance of a single type of motive related to the business case.

One strand of literature focuses on the motives of individuals. This approach tends to reduce questions of motives for CSR to individual-level psychology. A large number of empirical studies focus on the single group of executives and CSR managers, analyzing how managers’ individual interpretations (Sharma, 2000), self-evaluations (Petrenko, Aime, Ridge, & Hill, 2016; Sonenshein, DeCelles, & Dutton, 2014), values (Maak, Pless, & Voegtlin, 2016; Shepherd, Patzelt, & Baron, 2013), or ideologies (Hafenbrädl & Waeger, 2017) influence their tendency to engage in CSR. Here the concept of motive often remains “undersocialized,” meaning that motives are statically linked to assumed economic interests (e.g., Carnahan et al., 2017) or “needs” of individuals (Aguilera et al., 2007). Motives are seen as coming from “inside” individuals or organizations while being relatively decontextualized from the wider organizational environment (Jackson, Helfen, Kaplan, Kirsch, & Lohmeyer, 2019).

Meanwhile, a second stream focuses on how motives are articulated in different ways across different macro-level contexts. Maignan and Ralston (2002), for instance, show that businesses justify CSR differently across countries. Likewise,

Witt and Redding (2012) compare how the different values of top executives in different countries lead to different motives for their CSR activities. For example, strong cultural beliefs about the virtues of competition are associated with higher levels of greenwashing or purely symbolic commitments to CSR rather than deeper substantive changes in business practices (Roulet & Touboul, 2015). In more general terms, macro-level comparative studies contrast explicit forms of CSR in more liberal market economies, presumably relying more on instrumental motives around the business case and more implicit forms of CSR in coordinated market economies, where CSR would be expected to be motivated by relational obligations or strong consensus around moral standards (Matten & Moon, 2008; see also Höllerer, 2013). However, motives tend to be treated in a static and “oversocialized” fashion, meaning that motives are assumed to be largely agreed upon consensually and remain fairly homogeneous within a particular context (e.g., Iatridis, Kuznetsov, & Whyman, 2016; Scott, Garza, Conlon, & Kim, 2014). Meanwhile, Hiss (2009) shows that struggles over the meaning of CSR between different groups of actors led to a shift from more “implicit” to “explicit” understandings over time (see also Matten & Moon, 2020). Others have stressed how business actors have promoted instrumental interpretations of CSR as an alternative to state regulation (Kinderman, 2012; see also Marens, 2012) and a response to the rise of neoliberal governance (Brandtner & Bromley, 2022). These studies, however, do not focus on motives for CSR or the emergence of the business case in particular.

To better understand how stakeholder groups shape the motives for CSR, we study the national-level discourse on CSR in Germany. In particular, we ask two interrelated questions: How have the motives for CSR articulated by business, state, and civil society actors changed over time? and Why did the business case become a dominant vocabulary of motive for CSR? We propose a framework to answer these questions by drawing on Mill’s concept of “vocabularies of motive” and the literature on discourse coalitions and coalition magnets in political science.

Vocabularies of Motive

Motives for CSR are often conceptualized as psychological-cognitive impulses or inherent organizational goals (e.g., Hafenbrädl & Waeger, 2017; Hahn, Preuss, Pinkse, & Figge, 2014; Petrenko et al., 2016; Scott et al., 2014). By contrast, we base our understanding of motives on the sociological work of C. Wright Mills (1940), who conceives of motives as intrinsically social rather than fixed elements “in” an individual, highlighting their relational and historically situated character conducive to studying how motives are shaped by different actors and might change over time. Mills defines motives as “vocabularies” that constitute “accepted justifications for present, future, or past programs or acts” (907). Motives are accepted answers to the question “why” with regard to certain conduct or a certain act (Tilly, 2008; cf. Boltanski & Thévenot, 1999, 2006; van Aaken, Splitter, & Seidl, 2013). Thus motives constitute a socially accepted vocabulary to justify certain conduct in a certain group of actors at a certain time. Conceiving of motives as accepted vocabularies highlights their relational and dialogical character, where actors verbalize motives that anticipate and respond to motives articulated by others, that is, to what

is accepted as a typical motive (Mills, 1940). The accepted vocabulary of motive includes *historical constructions* or *settlements* (Boltanski & Thévenot, 1999: 369; Mills, 1940: 913).

Drawing on this sociological insight, we follow recent literatures in political science as seeing motives for CSR as part of a wider discourse, in which accepted vocabularies are negotiated and subject to change over time. Discourse suggests that motives have a relational character, not arising “within” actors but emerging through a process in which actors communicate and engage with other stakeholders. Motives not only drive such interactions but are an outcome of deliberations between different groups of actors (Schmidt, 2008: 306; 2011). An accepted vocabulary of motive thus reflects both a shared understanding within a group and also a more strategic engagement with or even struggle between different justifications articulated across a variety of stakeholder groups (Schmidt, 2008).

To explore how motives for CSR are shaped by different stakeholder groups over time and why certain motives get accepted while others do not, we introduce the concepts of discourse coalitions and coalition magnets from political science, which so far have remained largely unexplored in CSR research.

Discourse Coalitions and Coalition Magnets

Although multiple motives can exist as accepted vocabularies, we propose that certain motives may become dominant as the result of a discourse coalition. Discourse coalitions are defined as ensembles of actors that jointly articulate and rearticulate a certain set of ideas or “story lines” (e.g., Hajer, 1995; Meyer & Höllerer, 2010). These groups do not necessarily share common interests but do share an “affinity” to and joint use of a certain idea or vocabulary where something important is at stake. For example, groups may refer to the same motive or to a common set of motives, such as the business case. A discourse coalition generally comprises actors from across different sectors, such as business and the state, the state and civil society, or all three together.

Not every idea or motive will attract a coalition of supporters. Béland and Cox (2016: 431) suggest, however, that certain ideas have the potential to function as *coalition magnets*, which are defined as “the capacity of an idea to appeal to a diversity of individuals and groups, and to be used strategically by policy entrepreneurs (i.e., individual or collective actors who promote certain policy solutions) to frame interests, mobilize supporters and build coalitions.” Coalition magnets have three specific features. First, the idea must be *ambiguous* or *polysemic*; that is, it must allow for different interpretations, to appeal to an otherwise diverse group of actors. Underlying here is the assumption that “broader—and vaguer—ideas are more likely to appeal to a greater number of constituencies that have heterogeneous preferences” (Béland & Cox, 2016: 432). Notions of “interpretative viability” (Benders & van Bijsterveld, 2000; Benders & van Veen, 2001) or “interpretative flexibility” (Abrahamson, 1996) have been identified as crucial for the diffusion of ideas, including management ideas or fashions. Second, the idea must have strong *valence* or *attractiveness* to appeal to and mobilize actors (Béland & Cox, 2016: 432). An idea appears attractive to actors if they see the potential to realize their own

interests via a certain idea, for example, actors are more likely to support an idea if it is framed in a way that seems consistent with their own values or goals (Giroux, 2006). Importantly, because the ambiguity of an idea allows different actors to see different things in the idea and “‘recognize’ their own version of the concept” (Benders & van Veen, 2001: 38), polysemy often helps reinforce the valence of an idea, helping it appeal to a wide variety of actors with potentially diverse interests (Kieser, 1997). Finally, coalition magnets must receive support from *policy entrepreneurs*—individual (e.g., consultants, journalists, politicians) or collective actors (e.g., industry associations, NGOs, or political parties) that actively promote ideas as a policy solution—to spread (Béland & Cox, 2016), meaning that ambiguous and attractive ideas need to be actively framed and communicated by actors with dedicated resources.

In the remainder of this article, we draw on these concepts to explain shifts in vocabularies of motive around CSR over time, as well as why the business case for CSR became dominant.

CASE STUDY AND METHODS

This study presents a historical analysis of national-level CSR discourse in Germany from 1970 to 2014. We are concerned with changes in the articulation of motives among collective actors of the business sector, the state, and civil society groups, such as trade unions and NGOs. We focus on how motives for CSR are shaped by different stakeholder groups and how actors became drawn to the business case as a coalition magnet.

The Case of Germany

The national-level discourse on CSR in Germany is a theoretically interesting and empirically rich case through which to examine the changing vocabularies of motives different groups of stakeholders use to justify CSR. Germany has historically entrenched corporatist institutions in which coordination is strong between business and other stakeholders (Hall & Soskice, 2001). In the realm of CSR, institutional coordination has meant that government agencies, employer and industry associations, unions, and NGOs play an active role (Hiss, 2009; Kinderman, 2008). Unlike in Anglo-American countries, CSR in Germany is argued to take the form of “institutionalized solidarity” (Höllner, 2013; Kinderman, 2008) or “implicit CSR,” being inscribed in formal and informal institutions involving mandatory obligations for corporations as well as religious norms (Brammer et al., 2012; Hiss, 2009; Matten & Moon, 2008). Hence the strongly institutionalized involvement of stakeholders in Germany offers an excellent setting to examine how potentially different understandings of and motives for CSR are shaped by different groups of actors. Unlike the more business-led discourse in liberal economies like the United States (Kaplan, 2015; Marens, 2012) or the United Kingdom (Kinderman, 2012), we would not expect the business sector to strongly dominate the discourse over CSR in Germany.

Previous studies show that Germany experienced a long and rich debate on CSR and the role of corporations in society more generally (Antal, Oppen, & Sobczak,

2010; Hiss, 2009). But some studies also suggest that CSR gained a more “libertarian” (Kinderman, 2008) and “explicit” meaning (Matten & Moon, 2008), with an increase in “German corporations’ voluntary CSR activities” becoming observable (Hiss, 2009: 438). How the motives for CSR developed within these broader historical developments remains to be understood. The extended history of the discourse on CSR in Germany also allows us to analyze how the business case emerged and grew in influence, as well as whether it was complementing or competing with other moral and relational motives.

Data Collection

Our data consist of CSR-related documents published by key actors in the German discourse on CSR. We focus on the institutionalized corporatist actors, which have been shown to actively take part in discussions around CSR (e.g., Hiss, 2009). We examine national-level actors categorized as business (companies, employer and industry associations, business-driven CSR associations), state (the federal government and ministries), and civil society actors (trade unions; the Confederation of German Trade Unions; and NGOs, as well as networks of NGOs, engaged in CSR). Although Germany has a complex web of sectoral business associations and state-level political actors, we focus only on peak associations with wide national representation to allow comparability of data across stakeholder groups and capture the evolution of mainstream political discourse in Germany, because peak associations tend to aggregate organized interests from their members.

We collected publicly available documents published by these actors that referred to CSR or its alternative signifiers. Historically, CSR has been discussed under different signifiers in Germany, including terms such as the social responsibilities of corporations (*gesellschaftliche Verantwortung des Unternehmens*), sustainability (*Nachhaltigkeit*), and—more recently—CSR (*unternehmerische Verantwortung*). While these terms entered the discourse at different points in time, today actors use them interchangeably. We therefore used all these terms as search terms when collecting data, but we refer to “CSR” in the text as the broad term established in literature. Using these search terms, we engaged in a systematic collection of publicly available documents via the actors’ websites; public libraries; and the EBSCO database, an online research archive allowing keyword-based searches for a wide range of documents. This search was complemented by examining additional documents cited in the reference lists of our initial documents.

We collected CSR-related documents published between 1970 and 2014. Although social engagement of business reaches back to German industrialization (e.g., Hiss, 2009), we start our analysis in the 1970s because this decade marks the emergence of a more pronounced discourse on the social responsibilities of corporations. This time was marked by, inter alia, the introduction of new social and environmental acts, revolving around issues like wastewater regulation and code-termination; the foundation of various bodies dealing with CSR, such as the Foundation for Business and Society (*Stiftung Gesellschaft und Unternehmen*) and a group of entrepreneurs engaging in the development of social and environmental accounting and reporting practices (*Arbeitskreis Sozialpraxis*); and the heightened

engagement of leading German businesses with CSR (see also Antal et al., 2010). We complete our empirical analysis in 2014, which includes the founding of the National CSR Forum in 2009, the publication of the National CSR Action Plan in 2010, and the initial years of its implementation. These events represent a historical culmination of the national-level CSR discourse in Germany, because they both resulted in a common definition of CSR and outlined a strategy for developing CSR that was agreed upon by the stakeholder groups this study examined. This consensus suggested a temporary closure of the debate around CSR, justifying it as a cutoff point for our data collection.

After excluding redundant documents, the resulting collection included 272 documents (see Table 1), providing a comprehensive coverage of these groups' publications. Our application of the coding scheme to these documents also suggests a point of theoretical saturation, that is, where the articulation of motives tends to repeat across documents within the same period.

Our final collection of documents contains different types of material, including discussion papers (e.g., commentaries, standpoints, dialogue papers) and policy reports (e.g., action plans, political programs, practical guidelines) for all actor groups. The documents also include newsletters and press statements for civil society actor groups because especially NGOs used these types of documents to comment on current developments and promote their own standpoints (see Table 1). These documents provide fruitful data for understanding the discourse around CSR motives, because actors often comment on others' proposals or discuss counterparties' positions. Therefore, besides showing the actors' own positions, these documents enable us to grasp how actors discursively refer to and accept certain vocabularies of motives of others. Furthermore, these documents are regularly published, updated, or adapted to suit the latest policy developments and therefore are a valuable source for studying how actors' positions change over time.

The number of documents published per actor group varies over time, reflecting the varying degree of active discourse by different actors, as well as changes in the types of documents published (e.g., newsletters being published more frequently than policy reports and only in later years). Across the three periods (see later), the number of published documents increased for all actor groups, annually averaging 1.3 (business), 0 (state), and 1.3 (civil society) documents in period 1; 1.2 (business), 1.5 (state), and 1.9 (civil society) documents in period 2; and 5.3 (business), 4.0 (state), and 11.7 (civil society) documents in period 3. Actors in our sample sometimes referred to documents published outside Germany, mostly policy papers by the European Commission (EC). In such cases, we looked at these documents as relevant context information to better understand articulations of actors included in our analyses but did not include these documents in our systematic coding.

Data Analysis

Using qualitative data analysis software (MAXQDA), we systematically analyzed all documents in our data set in several stages. First, we organized documents chronologically for each actor group to identify when they "entered" the discourse and "who said what, and when" (Hardy & Maguire, 2010: 1371). On the basis of this

Table 1: Data—Number and Types of Documents of Relevant Actors According to Sector

Sector	Actor	Types of documents	No. of documents
Business	<ul style="list-style-type: none"> • Confederation of German Employers' Associations (BDA) • Federation of German Industries (BDI) • econsense 	Policy reports: 4	86
		Discussion papers: 82	
State	<ul style="list-style-type: none"> • Federal government • Federal Ministry for the Environment (BMU) • Federal Ministry for Labor and Social Affairs (BMAS) 	Policy reports: 30	47
		Discussion papers: 17	
Civil society	Unions <ul style="list-style-type: none"> • German Confederation of Trade Unions (DGB) • Hans Boeckler Foundation 	Policy reports: 4	65
		Discussion papers: 61	
	NGOs <ul style="list-style-type: none"> • Corporate Accountability: Network for Corporate Responsibility (CorA) • German Friends of the Earth (BUND) • Transparency International Germany • World Economy, Ecology, and Development (WEED) 	Policy reports: 6	74
		Discussion papers: 30	
		Press statements: 21	
		Newsletters: 17	

Note. Total no. of documents = 272.

chronology, we built an event history catalog based on a first reading of all documents (van de Ven & Poole, 1990), including, for instance, the establishment of new business associations or major policy initiatives related to CSR. This timeline was used as the basis for understanding overall development and to contextualize important turning points of the discourse. On the basis of this timeline, we structured our analysis using a “temporal bracketing” strategy (Langley, 1999), organizing the data into three periods, where each period begins with relevant events, such as the formation of new organizations and policy initiatives (we describe these periods in the Findings section).

Second, reading through all documents again, we systematically coded the actors' motives for CSR. Here we followed an abductive approach, connecting empirical observations with extant theoretical ideas to generate novel insights (van Maanen, Sørensen, & Mitchell, 2007). Starting from our data, we identified vocabularies of motive for CSR based on those text passages involving justifications, such as reasons *why* businesses should engage in CSR or *why* CSR was important (cf. Bansal & Roth, 2000: 721), for instance, “We engage in CSR practices because we believe this to strengthen our reputation.” Such text passages, ranging from a single sentence to several sentences in length, were given initial codes close to the original text; for the preceding example, “strengthen reputation” was used. Next, similar codes were aggregated into more abstract categories, representing a family of meaningfully similar motives. For this example, the category “reputation insurance” covers a group of codes that express concerns about potentially negative

consequences for the reputation of the firm related to the social consequences of business activities.

Following our abductive approach, we confronted our initial coding with prior theory in an iterative fashion, interpreting the coded categories of motives in relation to previous literature. Although various conceptual frameworks exist for understanding CSR motives (e.g., Garriga & Melé, 2004; Nyberg & Wright, 2012), we found the distinction of Aguilera et al. (2007) between instrumental, relational, and moral motives to most adequately represent our categories. Though Aguilera et al. describe these three motives more broadly, our inductively derived categories of motive could be meaningfully subsumed under these groups and provide nuance to them. The concept of “instrumental motives” subsumes categories that justify CSR as a direct means to corporate financial ends, for example, to justify competitive advantage or risk reduction. Categories that justify CSR as reflecting an essential part of the social contract between the firm and its stakeholders were clustered as “relational motives.”¹ Categories that motivated CSR through a feeling of moral obligation or as part of an intrinsic commitment or value system were assigned to the “moral motives” for CSR. Table 2 summarizes the three groups of instrumental, relational, and moral motives, showing the overall frequency of each of the seventeen categories within these three groups, and provides illustrative codes for each category.

As Table 2 shows, we interpret the business case as a vocabulary of motive synonymous with the seven instrumental motives identified in our coding scheme. All these instrumental motives justify CSR with financial “bottom line reasons” and tangible and direct benefits for the firm (Berger et al., 2007; Carroll & Shabana, 2010). The business case draws on different lines of reasoning: regulation prevention; competitive advantage; corporate reputation and risk management; taking an investment, strategic, or win-win approach to CSR; or making explicit reference to the general term “business case” for CSR. All these categories express a causal belief that CSR is a voluntary strategy for dealing with stakeholder expectations, is compatible with profit and shareholder-value maximization, and can be assessed in market-oriented terms of profitability and efficiency.

Finally, we conducted both a synchronic comparison of the motives articulated by different groups and a diachronic analysis of the respective changes in shared motives over time. Synchronically comparing motives articulated within and across groups allowed us to identify discourse coalitions. We identified discourse coalitions based on whether the motives used to justify CSR overlap among two or more

¹ Different conceptualizations of motives for CSR exist, with one difference being the breadth of the notion of the business case and its differentiation from relational motives. Although most of the relational motives identified in our data were noninstrumental (e.g., “common good/social welfare”), for others, it might be argued that they might indirectly link to firm performance (e.g., “license to operate/societal acceptance”). In differentiating instrumental motives belonging to the business case for CSR and relational motives, we thus follow a “narrow view on the business case” as including only those motives with a direct link to firm performance (Carroll & Shabana, 2010: 93) and that follow purely instrumental reasons (Berger et al., 2007). The group of relational motives, on the other hand, includes motives that are primarily focused on social relations to stakeholders, which can include those with an indirect—and often long-term—effect on firm performance (see also Aguilera et al., 2007; Berger et al., 2007).

Table 2: Coding Scheme—Motives for CSR and Illustrative Quotes

Code	Category	Frequency	Example
Instrumental motives			
1	Voluntarism	262	“Bureaucratic reporting requirements jeopardize and undermine the innovative efforts for voluntary engagement. . . . This is why businesses oppose reporting requirements discussed at the European level” (Deutsche Industrie- und Handelskammertag [DIHK], 2012: 5).
2	Competitive advantage	159	“The visibility of CSR . . . is also important for the positioning of German companies in international competition” (Nationales CSR-Forum, 2010).
3	Win-win	120	“The most important message is: When corporations take up responsibility, it is worthwhile for everyone” (BMAS, 2010: 6).
4	Reputation insurance	85	“Reduction of reputational risks: . . . With CSR management as a ‘safety net’ in place, even in the event of a crisis it can be demonstrated transparently and therefore convincingly that there is a problem-consciousness and that appropriate precautions are implemented” (Bundesministerium für Umwelt [BMU], 2011: 10).
5	Success factor/investment	77	“It makes economic sense if companies can also be measured against the same principles and values that apply to all citizens in a well-balanced democratic society” (DGB, 2005: 7).
6	Strategy	29	“Corporate Social Responsibility (CSR) is no longer an empty slogan, but a strategic concept. . . . This enables them to tap new potentials for the company’s development and for its added value” (BMU, 2009: 3).
7	Explicit mentions of the business case for CSR	16	“The forum advocates an entrepreneurial CSR policy that is characterized by creativity, innovation and regional relevance. It sees CSR as a business case with a close connection to sustainability” (econsense, 2010: 2).
Relational motives			
8	Relationship building and maintenance	78	“CSR is particularly important in financial and economic crises to restore confidence in the economy” (BMAS, 2010: 10).
9	Preserving social order	73	“It is important to strengthen responsible companies in their role as role models, to create further incentives to take on social responsibility, and to provide support for the implementation of CSR in day-to-day business conduct. Thereby, the acceptance of the social market economy in Germany can be strengthened” (BMAS, 2010: 9).
10	License to operate/ societal acceptance	71	“Vis-à-vis the public, customers, business partners, and government agencies, sustainability reports present what companies are doing to meet their social responsibilities. They thus secure the acceptance of

Table 2: continued

Code	Category	Frequency	Example
11	Social contract	44	business action (the 'license to operate')" (BMU, 2007: 5). "It took, among other things, the impetus of the New Left to advance from an often too one-sided, only pragmatic, and success-oriented way of thinking to a more society-oriented view of the enterprise. Today it seems more and more recognized that the company must be seen as a social event in private law in the social-political context in which it operates" (Biedenkopf, 1973).
12	Common good/social welfare	31	"Responsibility is voluntarily assumed by the companies, to support the common good" (Nationales CSR-Forum, 2010).
Moral motives			
13	Rights of third parties	217	"Overall, sustainability is based on an ethical approach. That we take into account the chances of life for children and grandchildren—in addition to the legitimate concerns of the people living today—is the reason why we engage in climate protection, increasing energy efficiency and expanding renewable energies" (BR, 2002b: 6).
14	Altruism	73	"Also today, the dangers for people and the environment cannot be ignored.... It is therefore all the more important that we recognize the value that nature provides for us humans. Of course, we also protect nature for its own sake" (BR, 2002b: 15).
15	Moral obligation	60	"Power, like freedom, carries with it the danger of abuse. According to our moral conviction, power and freedom must therefore be paired with responsibility" (Abs, 1974: 8).
16	Tradition/culture/values	26	"The overwhelming majority of companies are socially and environmentally committed. Corporate Social Responsibility is a self-evident part of their corporate culture" (DIHK, 2011: 3).
17	Ethos	17	"Managers have to be role models: The social market economy needs not only competitive rules but also an ethics of responsibility as a barrier against loss of control and excessiveness.... The economy and its representatives have to be a role model for our society and have to fulfill the standards in their conduct" (BDA, 2008: 1).
18	Personal conviction	5	"The protection of human rights is an important concern for the German economy. In addition to the self-evident commitment of each individual company to humanity and ethics, there are also economic motives that speak for the respect of human rights" (BDA, 2008: 13).

stakeholder groups. To constitute a discourse coalition, we applied the following conditions: 1) a clear majority for one motive exists *within* a group of actors (e.g., instrumental motives accounting for more than 50 percent of the motives articulated by the group of state actors) and 2) the same motive was dominant *across* groups of actors (e.g., instrumental motives accounting for more than 50 percent of the motives articulated by groups of state and business actors). Thus discourse coalitions capture a threshold of overlaps between dominant motives *across* the groups of business, state, and civil society, not among particular members within these groups (e.g., business associations and businesses).

We then analyzed the formation of discourse coalitions around shared motives diachronically, that is, over time. To examine the emergence of these discourse coalitions, we drew on the concept of coalition magnet. We analyzed this process based on three steps. First, we identified the role of *policy entrepreneurs* by examining which stakeholder groups initially took up the business case vocabulary and actively promoted it in the context of new policy initiatives, such as those of the National CSR Forum or *econsense*. Second, we identified the growing *valence* of the business case by showing the growing quantity of engagement of actors within a group as well as across groups with this particular vocabulary and declining engagement with alternative vocabularies and by qualitatively analyzing the ways that stakeholder groups align the business case with their own interests and goals. Third, we explored the *polysemy* of the business case as a vocabulary, analyzing how it allows actors to thematize a wide range of otherwise ethical and relational issues while embedding these topics in a vocabulary with strong valence within the business community and active support by key policy entrepreneurs.

FINDINGS

Shifting Motives in the German Discourse on CSR, 1970–2014

Figure 1 depicts the overall trajectory of CSR motives articulated by business, state, and civil society groups over the period 1970 to 2014. The figure contains the average number of documents coded per year to indicate the intensity of discourse (gray line) as well as the relative use of moral, relational, and instrumental motives by each group (bars). On the basis of external events in our timeline, we divided the discourse into three time periods.

The first period, 1970–94, starts with the earliest discussion papers on CSR (back then, variously referred to in Germany) and is characterized by a relatively low intensity of discourse. In this first period, the vocabulary of motive was predominantly moral and consisted of relational motives only to a lesser extent. Notably, instrumental motives were far less prevalent, even among business groups. Most discourse on CSR took place within established corporatist channels, such as between employer associations and trade unions, and was related to issues of social peace in Germany. The state was markedly absent from this early discourse.

The second period, 1995–2007, marks a major shift, where the use of motives is reversed and instrumental motives were the single most common vocabulary of

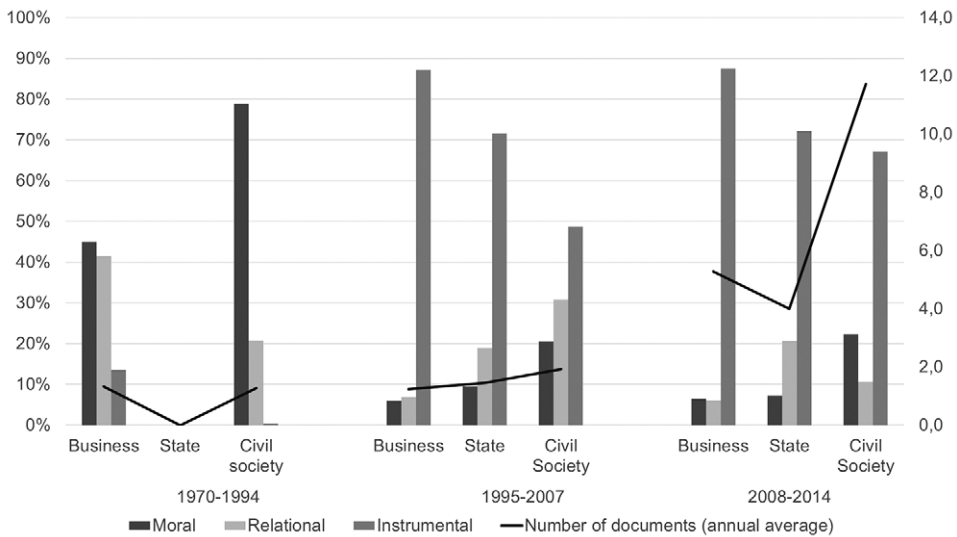


Figure 1: Changes in the Discourse for CSR—Average Number of Documents and Relative Importance of Instrumental, Relational, and Moral Motives across Time and Actor Groups, Germany, 1970–2014

Note. The bar charts show the relative importance of the three motives articulated by the three actor groups across the three time periods, with the percentages depicted on the scale on the left-hand side of the figure. The line represents the average number of documents published per year per actor group, with the numbers depicted on the scale on the right-hand side of the figure.

motive used by business and the state. Meanwhile, significantly fewer relational and even fewer moral motives were put forward to justify CSR, largely by civil society groups that only partially engaged with instrumental motives. This shift coincides with several wider political-economic transformations of the German market economy, such as the erosion of the social market economy and some of its key institutions (Beyer & Hoppner, 2003; Jackson & Sorge, 2012) and the subsequent neoliberalization of the German political economy (Streeck, 2009), which are conducive to a shift in vocabulary toward economic freedom and business performance. In the discourse on CSR itself, this shift reflects the emergence of the English term *CSR* as a key reference point in the German discourse, indicating a wider international orientation of actors, including toward the CSR strategy introduced by the EC. In Germany, a number of new initiatives were introduced more explicitly using the banner of “CSR,” such as the business-led CSR associations *econsense* (short for “economic and ecological in consensus”) and *Freedom and Responsibility* and a civil society initiative called *CorA* (Corporate Accountability: Network for Corporate Responsibility). The federal government also became active, such as by developing internet platforms like “CSR Made in Germany,” commissioning reports, and organizing various events and fora.

Last, the third period, 2008–14, corresponds to the foundation of a national CSR forum, resulting in the definition of a national CSR strategy and a common understanding around CSR. The dominance of instrumental motives vis-à-vis relational

and moral motives became even more pronounced in this third period, with civil society actors also shifting to instrumental motives as their single most dominant set of motives. For all three groups of actors, instrumental motives were the dominant motives in this third period, whereas relational and moral motives lost importance.

Next, we turn to each period in detail and explain the discursive mechanisms behind the rising dominance of the business case, in which this vocabulary acted as a *coalition magnet* for an emerging *discourse coalition* between business and state actors and, later, all three groups of actors, including civil society actors.

First Period: Moral Motives and the Contested Nature of the Business Case, 1970–1994

In this first period, the vocabulary of motives is clearly defined by moral and—to a slightly lesser extent—relational motives among business and civil society groups. Unions especially justify CSR predominantly in moral terms, with only a few relational and no instrumental motives. Moral justifications mostly revolve around ethical principles, such as human dignity—for instance, with regard to demands for “humane working conditions” (Deutscher Gewerkschaftsbund [DGB], 1972, 1979). Such principles imply legal and moral rights, for instance, the moral entitlement of workers to decent working conditions (DGB, 1981) or participation in corporate decisions:

The economy has to serve the free and responsible development of one’s personality within the community.... Every economic conduct is in its nature societal. It cannot solely be determined by profit maximization, but also has to fulfill its societal obligation (DGB, 1981: 8).

With the rising environmental movement toward the late 1970s, NGOs joined the discourse and justified CSR in moral and relational terms. Environmental NGOs, such as German Friends of the Earth (Bund für Umwelt und Naturschutz; BUND), for instance, argued for a representation of the “interests of nature” in the supervisory board of corporations in the same way as unions do for employees, emphasizing the need to integrate the “natural environment as a ‘third factor’ in the management of large companies” (Bund für Umwelt und Naturschutz [BUND], 1981: 327).

Business actors often shared these moral and relational motives to justify CSR, describing it as “morally obligatory behavior” (Weber, 1984: 7) and a question of “complete moral commitment” (Tacke, 1974: 72). They complemented moral motives with an almost equal number of relational motives and, for instance, emphasized the embeddedness of corporations in society and the need to legitimize the existing economic order through active engagement in social and environmental responsibilities. The Confederation of German Employers’ Associations (Bundesvereinigung der Deutschen Arbeitgeberverbände [BDA], 1974: 19), for instance, saw the stability of the social-market economy to be reliant on firms’ “willingness to take responsibility for the common good ... through active participation in the expansion of the free social order ... and restrained short-term success.” Likewise, business discourse around the social market economy was heavily influenced by Catholic social teaching

(Katholische Soziallehre). The Association of Catholic Entrepreneurs (Bund Katholischer Unternehmer [BKU], 1970: 11) argued,

The market economy is built on the acknowledgement of self-interest as a principle. But self-interest never can remain without universal guidelines, which are based on the consideration of the common good and the legitimate interests of others, especially those of dependent workers. No market opportunity, no matter how tempting, can free the entrepreneur from his conscience.

The broader business community used such motives to justify CSR, and—as [Figure 1](#) also shows—they were clearly part of the accepted vocabulary at that time.

Government was not explicitly engaged with the discourse on CSR but addressed such issues implicitly through regulating social and environmental issues. For example, discussions around the quality of life “led to a new understanding of corporate conduct. It is expected from businesses to not only fulfill material objectives but to also satisfy societal demands of a noneconomic nature” (Biedenkopf, 1973: 147–48). However, within the framework of the social market economy, a strong expectation existed for government to articulate the public interest and address such issues through regulation. Business acknowledged that “new value conceptions find increasing resonance among the public.... The economy and its achievements are measured by the responsibility for society” (Abs, 1974: 26; cf. Fertsch-Röver, 1974: 80–81). One entrepreneur stated that “it would be outright arrogance if the industry itself wanted to determine the degree of air pollution that is bearable for the neighbors of a factory or people driving in traffic. The state would thereby delegate the exercise of its duty to protect the general public to an interest group” (Zempelin, 1974: 104–5). CSR retained an implicit aspect, with existing government regulation being largely accepted and sometimes even called for by business actors.

[Figure 1](#) also shows some instrumental motives being articulated among business actors. These motives stressed paternalistic benefits to employers of “humanized” work practices, such as encouraging higher productivity rates through “increased employee motivation” (BKU, 1974: 16–17; cf. BDA, 1973: 8; Mohn, 1974: 94). However, instrumental motives were also strongly contested. Some entrepreneurs regarded it as “outright inappropriate, if not immoral,” to profit from fulfilling their necessary corporate responsibilities (Fritz, 1976: 89) and questioned whether profitable actions could even count as “corporate responsibility.” CSR was often discussed as “noneconomic” (e.g., Biedenkopf, 1973: 147–48), that is, as a new corporate objective that needed to be weighed against profit objectives rather than integrated into “business as usual”—as is the case in today’s “win-win” accounts of corporate responsibility.

In sum, the first period is distinguished by the prominence of moral motives, especially among civil society actors. Business actors expressed a wide mix of mostly moral and relational, and some instrumental, motives. Thus, despite the overlapping concern with moral motives, no discourse coalition emerged between

business and civil society actors, because no clear consensus around one motive existed within the business community. The unambiguous separation between economic/instrumental and noneconomic motives for CSR limited the potential to integrate different strands of argumentation into a wider polysemic understanding of CSR.

Second Period: The Increasing Role of the Business Case for CSR, 1995–2007

The second period shows a reversal (see Figure 1): instrumental motives became increasingly frequent for all three groups, whereas relational and moral motives became less important. Instrumental motives are dominant among business actors and, to a slightly lesser extent, the state. Meanwhile, civil society actors show a more heterogeneous set of motives with no clear consensus, whereby relational and moral motives together still outweigh instrumental motives.

We analyzed the stark rise of instrumental motives, arguing that the business case displayed three key characteristics typical of coalition magnets (summarized in Table 3): business and state actor groups became *active policy entrepreneurs*, promoting the instrumental vocabulary of motive for CSR. This intervention increased the *valence* of the business case for all three stakeholder groups, but each group engaged with the business case by emphasizing different aspects thereof, thereby expanding the *polysemic* character of the business case. In short, we show how these actors realigned their discourse around an increasingly salient but also polysemic understanding of the business case, first led by business and state actors and then, in period 3, joined by civil society actors promoting CSR with reference to

Table 3: The Business Case as a Coalition Magnet in Periods 2 and 3

	Business actors	State actors	Civil society actors
Engagement with the business case as <i>policy entrepreneur</i>	Econsense introducing the business case as a solution to promote CSR	Federal government using the National CSR Forum to set business case as part of the German approach to CSR	Unions and established NGOs acting as followers
Attraction to the business case (<i>valence</i>)	Assure others that responsibility is taken care of to persuade them to limit regulation/ further demands for responsibility Promote antiregulation agenda	Promote competitiveness of social market economy Gain social and environmental policy credentials and promote social and environmental engagement, but shift responsibility to businesses	Access and retain power regarding social issues Keep pressure up for businesses to take up responsibility
Interpretation of the business case (<i>polysemy</i>)	Key instrumental motives: voluntarism and win-win	Key instrumental motives: competitive advantage, voluntarism, and insurance	Key instrumental motives: competitive advantage and insurance

instrumental motives, that is, forming a discourse coalition around the business case for CSR.

The introduction of the business case can be traced back to business actors acting as active *policy entrepreneurs*. Beginning in the late 1990s, concerns grew over the weakened competitiveness of the German economy and big business aligned with a growing agenda for market liberalization, especially from the Federation of German Industry (Bund Deutscher Industrie; BDI) and the Confederation of German Employers' Associations (Bund Deutscher Arbeitgeberverbände; BDA). These associations also founded a separate CSR association, *econsense*, which began to emphasize the need to align CSR with the market. Importantly, the new signifier of CSR was introduced from the Anglo-American business discourse. Businesses promoted this new English language signifier CSR to reframe corporate responsibilities almost without regard to the moral history of the concept in Germany. The term CSR gained importance following the EC's multistakeholder dialogue and the publication of several policy papers requiring member countries to develop a national CSR strategy (European Commission [EC], 2001). Some German businesses were directly involved in the European Union Forum and used their influence to reframe the debate in Germany. The EC's central idea was that CSR "should be treated as an investment, not a cost" (EC, 2001: 4), and that solid evidence for a business case would be "the best and most effective argument to encourage the uptake of CSR among enterprises" (EC, 2002: 9).

The business case motive proved highly *attractive* to German business actors in a time when they embarked on an agenda for deregulation and liberalization. The EC's emphasis on voluntarism, in particular, allowed business actors to align their competitive interests to CSR, while avoiding state intervention. CSR based on "voluntarism and avoidance of mandatory rules by lawmakers will set free the innovative and creative powers in business," thus warranting support through "deregulation and flexibilization wherever possible" (*econsense*, 2003: 3–4). In stark contrast to the first period, business actors strongly rejected government regulation:

In contrast to other political strategies, sustainability ... cannot be implemented by regulation. Rather a political framework needs to be created in which all the potential, especially of companies, can be exploited through freedom, competition and self-responsibility (*econsense*, 2003: 3).

Likewise, BDA (2005: 4–5) argued that "the diversity and complexity of CSR preclude the possibility of unified standards." Rather, these actors agreed, voluntarism was needed to support other aspects of the business case—needed was "freedom for competing solutions, so that the best solutions can win" (*econsense*, 2003: 4; cf. Bundesverband der Deutschen Industrie [BDI] & BDA, 2001: 4). The business case framing of CSR was thus highly attractive to businesses, as it allowed for promoting broader shifts toward liberalization and—with reference to CSR—fending off regulation.

The *polysemy* of the business case—its malleability in framing business actors' interests in market liberalization as being aligned with the "common goal" of CSR—

further legitimated CSR within the business community. Expressing the causal belief about a link between both more deregulation and more CSR, the business case discourse reconciled what—for a long time—had been perceived as contradicting goals. Whereas in the first period, moral motives for CSR framed responsibility as external to business objectives, now it is argued that

ethics and business are not opposites.... To consciously assume ethical responsibility has already become a competitive factor for many companies: by securing their ability to innovate, improving their risk management, strengthening their market position, their strategic orientation as well as the motivation of their employees (BDA, 2006: 6–7).

The business case, thus, is ambiguous in that it blurs the contradiction between competitiveness and profitability, on one hand, and responsibility, on the other. This alignment of responsibility and business performance is most acutely expressed in win-win motives to which business actors prominently referred. These motives stress that CSR “is to the benefit of *both* economic and social actors” (econsense, 2003, emphasis added) and often involve moral or relational motives (e.g., stressing a need to serve the common good), which had been articulated as stand-alone motives in the first period but now became included in win-win motives and, thus, dependent on businesses benefiting financially. For instance, “company volunteer programs benefit employees, companies *and* the common good” (Deutscher Industrie- und Handelskammer [DIHK], 2012: 10, emphasis added). Used in such a way, instrumental motives for CSR are compatible with market liberalism and integrate moral and relational responsibility into corporate strategy as a means to financial ends, rather than as something to be weighed against these goals.

State actors followed the lead of business as a *policy entrepreneur* by accepting that only voluntary approaches would “guarantee high acceptance within the business community” (Bundesregierung [BR], 2002a: 2). In a rather stark departure from earlier reliance on state regulation, the government now argued that CSR might “overburden” German businesses with an “additional load” (BR, 2002a: 6, 9). By acknowledging the business case as the accepted vocabulary of motive among business actors, state actors reframed their own role from regulating markets to enabling a market-based self-regulation of business, stressing that the “decision to engage in CSR will be made easier for corporations if, in addition to favorable conditions, strengthened social or environmental policy initiatives ... lead to competitive or other market advantages and positive corporate balance sheets” (BR, 2002a: 3).

The business case was especially *attractive* for the red-green government under social democratic chancellor Gerhard Schröder, who, in an attempt to revive the German economy’s competitiveness, followed an agenda of liberalization but needed to keep this agenda at least rhetorically aligned with social democratic values around the social market economy. Within this broader agenda, the creation of a “German CSR profile” was seen as an important aspect, with the Council for Sustainable Development (Rat für Nachhaltige Entwicklung, 2006: 7), which advises the federal government, arguing that “advantages in location competition

will not be realized as long as the German CSR profile remains vague and unclear.” Following “nation as brand” arguments, the government linked the idea of market-compatible CSR to the international promotion of the social market economy as a framework reconciling economic prosperity with societal concerns, arguing that CSR policy could play an “increasingly important role in the competitive advantage of Germany as a business location” (BR, 2007: 10).

The business case furthermore opened up opportunities for the government to depict corporations as the “key actors” of CSR (BR, 2002b: 1), serving government’s interest in promoting CSR while at the same time staying away from regulation. The role of the government was thereby reframed to “encourage” corporations to assume more social and environmental responsibility (BR, 2002b: 8–9), rather than to regulate by law. Promoting CSR “should not be about establishing a minimum level, but about promoting a competitive framework that rewards CSR with market advantages” (Bundesministerium für Arbeit und Soziales [BMAS], 2008: 6). This voluntarist, market-driven understanding was later taken over by the Christian Democratic Party without any significant changes.

In line with the preceding developments, state actors mostly referred to motives for CSR around competitive advantage, win-win, and the voluntarism of CSR, capitalizing on the *polysemy* of the business case. Promoting these and other instrumental motives around the business case, state actors formed a coalition with business, with the business case serving as a coalition magnet binding various instrumental motives into a common discourse on CSR.

Instrumental motives were, however, not universally accepted. Though active in the first period, in the second period, civil society actors remained largely silent until 2005, reflecting skepticism toward this new discourse on “CSR” (e.g., World Economy, Ecology and Development [WEED], 2003). However, seeing the government embrace the concept and realizing that “the discussion around the social responsibilities of corporations (CSR) is increasingly gaining ground in the public debate” (DGB, 2005: 3), both NGOs and unions explicitly decided to become once again more actively engaged in the discourse. During a conference in 2005—joined by fifty representatives of unions, NGOs, academia, and media, discussing recent developments in the debate on CSR in Germany and developing strategies for their future engagement with the topic—unions and NGOs decided to build a “strategic alliance” (WEED, Terres des Hommes, Global Policy Forum, & DGB Bildungswerk, 2006: 4) with the intention of defeating its instrumental justifications:

We need a common medium- and long-term strategy for shifting the discourse away from the “ideology of voluntarism” in the realm of CSR and towards a new political agenda with binding corporate accountability measures (WEED et al., 2006: 58).

By forming an oppositional voice, NGOs and unions argued for a mandatory and less market-oriented approach. For example, CorA was founded in 2006 as a network of several NGOs and unions. CorA’s aim is to “influence and strengthen the debate on corporate responsibilities” and foster “binding instruments which oblige these companies to respect human rights as well as internationally recognized

social and environmental standards and norms” (Corporate Accountability: Network for Corporate Responsibility [CorA], 2006: 2). Civil society actors continued to articulate moral and relational motives for CSR that departed significantly from the emphasis on voluntarism and economic benefits stressed by the business case.

While the *attractiveness* of the business case remained limited to civil society actors, given their pro-regulatory stance and continued emphasis on moral and relational motives, unions especially began to oscillate between their critical standpoint and the instrumental vocabulary promoted by the business–state discourse coalition and to engage with instrumental motives alongside moral and relational ones. For instance, while unions continued to emphasize the need for binding regulation, they began to integrate voluntarism into their vocabulary, framing it as a “first step” toward more binding regulation as well as being “additional” to it. Although they continued to emphasize that “voluntary action is not enough” (WEED et al., 2006: 19), they also now argued that “*as long as* these ‘demands for binding regulation’ face political resistance,” more “pragmatic solutions and approaches to conduct” might be necessary (DGB, 2007: 4, emphasis added). Hence, although they tapped into some instrumental motives, they continued to articulate a sharp line in that CSR must not risk substituting for traditional forms of regulation.

In sum, the second period is distinguished by the promotion of the business case by policy entrepreneurs from the business sector and acted as a coalition magnet for business and state actors. The business case was yet to become dominant across all stakeholder groups.

Third Period: The Business Case for CSR as Dominant Vocabulary of Motive, 2008–2014

The third period was characterized by the expansion of the discourse coalition around the business case for CSR also to include civil society actors. **Figure 1** shows the existence of this coalition, in which instrumental motives constituted the absolute majority *within* all three stakeholder groups as well as *across* all three groups for the first time. The discourse coalition, thus, now spanned all three sectors, involving also civil society actors articulating CSR in primarily instrumental terms. The business case thereby became the dominant vocabulary of motive. This dominance also involved marginalizing other types of motives, which lost acceptance in their own right and almost disappeared in the discourse.

Civil society actors’ growing use of the business case is remarkable, given their earlier opposition. Their shift toward the instrumental vocabulary reflects the increasing power of the business case as a coalition magnet and the accordant coalition of business and state actors. Given the stability of motives of business and state actors during the third period, we highlight here the changing motives among civil society actors.

The business case became particularly valent for civil society in response to the *policy entrepreneurship* of the federal government with the foundation of the National CSR Forum. This multistakeholder forum was initiated to develop a German CSR action plan and decide on a “common understanding of CSR in

Germany” (BMAS, 2010), thus representing an important act of policy entrepreneurship by state actors. Here important aspects of the future CSR discourse—for instance, the renunciation of binding regulation and reliance on the market—were predetermined by the federal government. Given this predetermination, civil society actors were pushed to decide whether to join the forum and, therewith, consent to voluntarism or hold on to their earlier opposition to these elements of the business case and have a say in the development of a national CSR strategy.

The *attractiveness* of the forum for the unions and major NGOs deciding to take part reflected how the discussion around CSR “had gained remarkably in intensity in the last five years ... and is likely to further increase in the future” (DGB, 2009a: 3, 6). These groups therefore feared being marginalized in case of nonparticipation.² Despite the nonmandatory, market-oriented approach of the forum, union representatives especially saw participation as crucial, because they were also confronted with CSR directly in firms and felt that engaging in this discourse might alter power relations to their advantage, that is, in attaining “increasing involvement of employee representatives on the supervisory board, including in questions of strategic management” (DGB, 2009a: 5). Not least were issues traditionally negotiated by unions, such as working conditions, increasingly discussed under the signifier of “CSR.” Reference to the established vocabulary provided the opportunity for continued influence on such matters and put “union topics such as decent work and employee participation center stage of voluntary [CSR] commitments” (Hans Boeckler Foundation [HBS], 2009: 2). Engaging with the instrumental vocabulary was thus an *attractive* way to stabilize unions’ influence and expert role with regard to such issues.

This rather drastic discursive shift was possible because of the *polysemy* of the business case, which allowed civil society actors to retain some of their own interests while referring to the accepted vocabulary around the business case. On one hand, they began articulating particularly those instrumental motives that were conducive to being aligned with their own ideas. For example, business case motives related to reputational insurance and businesses’ “need for credibility and a good image” were interpreted as offering civil society a potential means to sanction businesses in cases of irresponsible behavior or violation of standards (HBS, 2008: 1; also BUND, 2008). “As a sanction for noncompliance, there is a risk of loss of reputation. An essential motive of corporate responsibility is thus the preservation or improvement of the reputation” (HBS, 2009: 1–2). Insurance motives were thus used as a means to keep up the pressure for businesses to take up responsibility, making the instrumental vocabulary compatible with civil society groups’ interests.

On the other hand, civil society actors began to articulate their moral and relational concerns in the frame of the business case, thus drawing on their “opponent’s”

² One exception was CorA—a network of NGOs and unions campaigning for corporate accountability. In an open letter to then chancellor Angela Merkel, CorA called the forum a “wrong choice of strategy” (CorA, 2009a: 1), claiming, “We do not believe that the renewed attempt to come to a common understanding of CSR will bring anything new here, especially since you have set the foundation for voluntary action from the outset” (CorA, 2009b: 2).

vocabulary and making use of the ambiguity of the business case to insert their own ideas. Moral motives around the rights of third parties, for instance, became ingrained into instrumental motives by arguing for the importance of codetermination as a legally secured right for employees but *also* as a success factor. “Codetermination ... is based on clear legal regulations, often supplemented by collective agreements and company agreements of a binding nature” (DGB, 2009a: 3). “In addition, there is a positive influence of corporate codetermination on productivity in codetermined companies” (DGB, 2009b: 5). Civil society actors thus began to argue for issues in instrumental terms that, in earlier periods, were conceived of as a right or entitlement and thus independent of any “payoff” for business. Moral and relational motives were thus increasingly woven into the instrumental vocabulary of the business case and lost their stance as stand-alone justifications for CSR. Rather than fully buying in to the idea of the business case itself, the polysemy of the business case offered them a way to abide by the vocabulary of motive accepted by business and state actors while bringing in some of their own ideas.

The discursive shift of civil society actors was sealed through their participation in the National CSR Forum, which granted legitimacy to the forum’s instrumental vocabulary and strengthened its position as accepted discourse at a societal level. With the joint consent to the forum’s decisions, the cross-sectoral discourse coalition around the business case was fully established and not least inscribed in the “consensus” around the German CSR strategy, which promotes CSR as a voluntary, market-driven concept, conducive to businesses’ competitive advantage and reputational gain. At the same time, the discursive shift of civil society actors weakened the countercoalition that had so far argued for moral and relational motives.

The business case stabilized as the dominant justification for CSR, with alternatives being regularly rejected in the German discourse. For example, the EC has partially reversed its focus on the business case and acknowledges relational motives for CSR (see Kinderman, 2013). The EC (2011: 5–6) refers to “the responsibility of enterprises for their impacts on society,” thus acknowledging obligations of business to other stakeholders, and abandoned voluntarism by arguing for “complementary regulation” and passing a directive on mandatory disclosure (EC, 2013). While acknowledging this “fundamental paradigm shift” (BDI, BDA, DIHK, & Zentralverband des Handwerks, 2011: 6), the German discourse remained “particularly resistant” (Bizzarri, 2013: 2), and business actors especially “decidedly opposed” the EC’s new course (BDA, 2013: 1; also BDI, 2013; BDI et al., 2011). The federal government also argued that turning away from the “basic principle of voluntarism” would imply “considerable bureaucratic effort” and “undermine motivation for self-regulation,” especially with regard to small and medium-sized enterprises (BR, 2011: 2–3).

While business and state actors rejected the relational motives acknowledged in the EC discourse, civil society actors remained potentially more supportive but failed to use this window of opportunity to renew their earlier critical standpoint. Instead, unions described their position toward CSR as “skeptical, but not dismissive” (Hexel, 2011; Thannisch, 2012). Consequently, state and business actors were empowered to justify their opposition to the EC as threatening the

“consensually agreed on common understanding of CSR” inscribed in the national CSR strategy (BDI et al., 2011: 6–7; also BDA, 2013: 2) and accused the EC of overriding “the consensus of all relevant stakeholders” (BDI et al., 2011: 5–6). The existence of the cross-sectoral discourse coalition helped alleviate pressures from the EC by drawing legitimacy from civil society actors, thereby sealing the dominant role of the business case even in the face of changing EC regulation.

In sum, the third period was marked by the extension of the discourse coalition around the business case for CSR to civil society actors, turning the business case for CSR into a dominant discourse all three groups of actors used. Moral and relational motives were marginalized, with fewer and fewer of these motives being articulated, either vanishing from the discourse or being embedded into instrumental motives.

Table 4 summarizes these shifts across all three periods using the detailed breakdown of instrumental, moral, and relational motives as percentages of overall motives per actor. Here we see both the broad shift from moral and relational motives to instrumental ones across all three groups, but also the polysemic character of the business case itself; that is, whereas by period 3, some business case motives are shared between actor groups, we also observe some difference in priorities among different aspects of the business case (e.g., win-win and voluntarism are stressed more prominently by business). This observation highlights the importance of polysemy in relation to the business case and its role as a coalition magnet. This pattern contrasts with the first period, in which business and civil society groups shared only a very narrow vocabulary of motive around two issues (the rights of third parties and preserving social order).

DISCUSSION AND IMPLICATIONS

We have shown that the motives that business, state, and civil society actors used to justify CSR between 1970 and 2014 in Germany changed dramatically—from a prevalence of relational and moral motives to a dominance of the instrumental motives of the business case. We explained the rise of the business case by showing that this vocabulary acted as a magnet for a coalition of business, state, and, ultimately, civil society actors. The business case was initially articulated by business as a key *policy entrepreneur* seeking to limit new state regulation but gained support among state actors seeking to transfer social responsibilities to business and finally being joined by a growing number of civil society actors attempting to preserve some influence over CSR-related topics. Business, state, and civil society groups each capitalized on the *ambiguity* of the business case to articulate and bundle together otherwise diverse motives (e.g., related to win-win scenarios, insurance against reputational damage, or voluntarism). This ambiguity made it *attractive* to different stakeholders to join the business case discourse, albeit for somewhat different reasons, as a way for each to pursue its specific interests around CSR at least partially. Our case study underlines the importance of taking the business case seriously as a vocabulary of motive (Kallman & Frickel, 2023) and understanding that certain vocabularies become dominant over others (van der Heide, 2022).

Table 4: Overlap in Articulated Motives across Stakeholder Groups, Detailed Overview

	1970–94			1995–2007			2008–14		
	Business	State	Civil society	Business	State	Civil society	Business	State	Civil society
Moral (%)									
Ethos	5	0	0	0	0	0	1	0	0
Personal conviction	1	0	0	1	0	0	1	0	0
Tradition/culture/values	5	0	0	3	0	0	1	0	1
Altruism	1	0	26	0	2	3	0	0	8
Moral obligation	10	0	3	0	2	5	3	1	7
Rights of third parties	23	0	50	3	5	13	1	5	7
Relational (%)									
Relationship building and maintenance	3	0	0	5	10	0	3	15	8
Social contract	7	0	4	1	4	5	2	0	0
Social license to operate	16	0	2	1	5	8	1	1	1
Preserving social order	12	0	10	0	0	15	1	2	0
Common good/social welfare	4	0	4	0	0	3	0	2	1
Instrumental (%)									
Competitive Advantage	6	0	0	10	22	23	13	14	24
Investment	1	0	0	4	4	5	5	16	12
Insurance	1	0	0	3	9	15	4	17	13
Strategy	0	0	0	0	6	0	1	8	0
Win-win	3	0	0	23	11	0	14	9	9
Voluntarism	4	0	0	45	15	5	48	8	9
Direct reference to business case	0	0	0	2	5	0	2	0	0
Moral (%)	44.9	0.0	78.8	6.0	9.5	20.5	6.4	7.2	22.4
Relational (%)	41.5	0.0	20.7	6.8	19.0	30.8	6.1	20.6	10.5
Instrumental (%)	13.6	0.0	0.5	87.2	71.5	48.7	87.5	72.2	67.1
<i>N</i> (number of motives coded)	316	0	222	117	137	39	312	223	76

Note. Percentages are shaded to highlight the most frequent motives used by each group during each period (use of 10 percent and higher), thereby indicating the overlap among motives between groups.

Our findings contribute to the literature on motives for CSR by examining the complementary or competing roles of motives multiple stakeholder groups use. Our findings challenge literature that posits a *complementary* relationship, which suggests that the rise of instrumental motives may respond to and enhance moral and relational ones (e.g., Porter & Kramer, 2011). In contrast, our empirical findings show that the rise of the business case occurred to the detriment of discourse around relational and moral motives. As business groups came to articulate purely instrumental motives, the

use of moral and relational motives declined among other groups, particularly civil society. Thus we argue that the relationship among these motives proved to be *competing*, which is a surprising outcome in Germany, where corporatist institutions are often associated with implicit CSR and strong consensus around moral and relational motives. The resulting dominance of business case motives suggests that contemporary CSR discourse uses a very limited and even impoverished vocabulary in comparison to earlier historical periods.

For corporations, by making CSR dependent on a “return on investment,” the business case thereby limits responsible conduct to those situations that “pay off” (Banerjee, 2008; Crane et al., 2014). If the business case operates successfully only within niche markets (Vogel, 2008) or for a very restricted set of problems (Kaplan, 2020), the solely instrumentally motivated CSR may prove a very limited tool for addressing larger societal challenges (Gao & Bansal, 2013; Gond et al., 2009; Hahn et al., 2014; van der Byl & Slawinski, 2015) that involve real trade-offs between economic growth and its material consequences (Kaplan, 2020; Wright & Nyberg, 2017). In addition, a business case might exist for corporate irresponsible conduct, especially when detection is difficult or consumers provide weak or short-lived sanctions (Jackson et al., 2014). Responsibility in a meaningful sense requires corporations not only to focus solely on short-term financial outcomes as a justification for CSR measures but to put emphasis on societal impacts, strengthening long-term relationships, or signaling corporate values (Taylor, 2017). Recent scholarship also highlights the importance of identifying alternative justifications for CSR and moving beyond the business case (Kaplan, 2020: 3). Our historical analysis uncovered past uses of moral and relational motives in the German CSR discourse, bringing interesting alternatives to light. For instance, working conditions have historically been discussed as a right of third parties or a moral obligation. Contemporary debates on labor standards in global supply chains might benefit from renewed discourse on such relational or moral motives for CSR, stressing action as a matter of duty and human rights, rather than voluntary and instrumental aspects of risk-assessment CSR (Schüßler, Lohmeyer, & Ashwin, 2022). More concretely, such moral or relational dimensions could play a greater role in strategically oriented materiality analyses. Likewise, CSR outcomes could be measured by means other than financial ones, such as the number of stakeholders benefiting from certain programs or CO₂ emissions avoided. Beyond a focus on the outputs of CSR initiatives, greater managerial attention can be given to generating the democratic participation of stakeholder groups and emphasizing the input legitimacy of CSR initiatives (Mena & Palazzo, 2012; Reinecke & Donaghey, 2022). As our findings show, early debates on the democratization of work and employee codetermination indeed acknowledged stakeholder participation as well as creating input legitimacy as an important social commitment in its own right, rather than a means to a certain outcome.

For public policy, the “naturalization” of profitability as a criterion to justify and assess CSR manifests voluntarism and market-compatible solutions as the “default standard” to address these issues. State support for “marketization” of important societal issues reproduces business power (Djelic, 2006), while binding nonmarket

regulation faces ever stronger political barriers. Actors, such as unions and some NGOs, that, historically, have fought for binding regulation must still today engage with a dominant discourse around market solutions. Hence, although we can observe a number of new and seemingly mandatory public policies around CSR, these typically “bring no requirements for compliance: corporate discretion remains as to whether and how to engage” (Knudsen & Moon, 2022: 251). For example, proposed EU regulation on nonfinancial disclosure reflects a strong legacy of voluntarism—though information is mandatory (though often on a comply or explain basis), specific CSR activities are not required (Jackson, Bartosch, Avetisyan, Kinderman, & Knudsen, 2020). The discursive narrowing of CSR toward instrumental motives shown in this article adds further to doubts that CSR—in its current form—can help to address the negative effects of the market (de Bakker, Matten, Spence, & Wickert, 2020; Schneider, 2020), stressing the need for governance solutions that restrict rather than build on the market (Schübler et al., 2022).

Our study also contributes to literature on understanding why the business case emerged as a dominant motive for CSR. The business case has growing salience in both research (Carroll & Shabana, 2010; Friede, Busch, & Bassen, 2015) and practice (Banerjee, 2008; Marens, 2012), reflecting a general shift from implicit to explicit forms of CSR (Hiss, 2009; Höllerer, 2013). We explain the dominant status of business case motives by its unique ability to act as a coalition magnet within a particular historical juncture in Germany. By giving a historical and empirically grounded account of its emergence and rise to dominance, our findings show the highly contingent underpinnings of the business case and the need to again explore relational and moral motives for CSR.

In particular, our findings challenge both taken-for-granted views on the business case that see the prominence of the business case as either a self-evident expression of its efficacy (e.g., Bode et al., 2015; Cheng, Ioannou, & Serafeim, 2014; Friede et al., 2015) or as emanating from stable institutionalized values and norms within certain institutional contexts (e.g., Witt & Redding, 2012). In contrast, our findings suggest this dominance to be the outcome of political struggles between different groups of actors. In Germany, the business case became dominant only very recently and reflected a dynamic and relational set of changes in the motives of different actors over time. Here the vocabularies of motive within a discourse build on and respond to one another, suggesting that understanding the use of motives by one group of actors likely requires an understanding of the motives used by other actors. On the basis of our findings, we suggest that our framework provides a useful middle ground between extant approaches that see motives as “undersocialized” expressions of individual needs (Aguilera et al., 2007) or personal characteristics (Maak et al., 2016; Sonenshein et al., 2014) and “oversocialized” responses to particular macro-level structures (Maignan & Ralston, 2002; Matten & Moon, 2008), thereby tending to miss the relational and dynamic and, ultimately, political aspects of motives.

We have accounted for these political struggles in terms of the formation and re-formation of discourse coalitions around certain motives, where first business and state actors and, later, civil society actors came to ambiguously agree on the business

case as a primary vocabulary. One might liken such a process to dynamics of frame alignment (Girschik, 2020) or deliberative integration (Reinecke & Ansari, 2015) between businesses and various stakeholder groups around common understandings of CSR, which are usually seen as important stepping-stones toward meaningful change (e.g., Christensen, Morsing, & Thyssen, 2013; Haack, Schoeneborn, & Wickert, 2012). In contrast, our findings highlight the potentially problematic role of discursive alignment, where less powerful actors might lose their original stance and come to abide by the accepted vocabulary, not necessarily because they agree to it, but because discourse—promoted by powerful coalitions—develops power of its own. Here our framework highlights that coalitions between actors create an “ideational power” of discourse itself (Carstensen & Schmidt, 2016). This power is evident through the capacity of “structuring thought at the expense of other ideas” (Carstensen & Schmidt, 2016: 329), whereby the business case not only became popular but crowded out moral and relational motives. The powerful discourse coalition of business and government around the business case imposed constraints on what motives were considered viable, making it increasingly difficult for civil society actors to hold on to alternative motives. Our findings thus underscore the role of politics in understanding motives for CSR, which helps explain how the business case idea became taken for granted. We can envision our theoretical approach to be helpful for understanding the upsurge of other CSR-related ideas or practices as well, such as reframing equal rights in terms of managing diversity (Litvin, 2002; Tomlinson & Schwabenland, 2010) or translating concerns for workers’ rights in global supply chains into technical compliance procedures.

Limitations and Future Research

Our study has several limitations that suggest possibilities for future research. First, our focus was on the communicated motives for CSR, but we did not directly relate discourse to the behavior of the actors involved, that is, with regard to how CSR is practiced. Although prior research posits that shared understandings are antecedent to action (e.g., Loewenstein, Ocasio, & Jones, 2012; for the case of corporate environmental strategies, see Sharma, 2000), an interesting agenda for research might relate CSR motives to CSR practices (e.g., Bansal & Roth, 2000). For example, do motives matter for whether firms adopt more symbolic or substantive forms of CSR practices or engage in corporate irresponsibility or misconduct? Likewise, how does the stability of the business case discourse shape or limit responses to the growing salience of societal and ecological grand challenges in recent years?

Second, by explaining the emergence of the business case in terms of national-level discourse, we only briefly touched on the role of European and other transnational influences on the German discourse, including those of economic globalization and neoliberalization. Already in period 2, we observed a growing international influence through the use of the English term *CSR* and the agenda of the EC, such as its early stress on voluntarism. In this study, we assume that domestic political actors are capable of drawing on international developments selectively, rather than being externally determined. For example, German business drew

positively on the EU definition of CSR in period 2 but opposed its revision in period 3. However, further research could extend this research to more explicitly theorize the transnational dimension of CSR discourse as well as the transnational forces that have likely played a role in diffusing CSR-related ideas and practices (Kaplan & Kinderman, 2020).

Third, this article focuses on Germany as a country, with its corporatist institutions and strong coordination among stakeholders. Prior literature examining CSR in corporatist economies, such as Austria (Höllner, 2013; Meyer & Höllner, 2010) or Scandinavia (Midttun, Gjørberg, Kourula, Sweet, & Vallentin, 2015), suggests some similar trend toward liberalization as found in Germany. Likewise, the vocabulary of the business case was established earlier and with less powerful influence of the state and civil society in more liberal market economies, such as the United States (Abend, 2014; Kaplan, 2015; Marens, 2012). Hence CSR is often part of a new spirit of capitalism, for which the business case provides key mechanisms that support capitalism's ability to renew itself by incorporating critique (Boltanski & Chiapello, 2007). Nonetheless, the political dynamics and actor coalitions driving these outcomes seem to differ. Although the business case has risen to prominence and may translate fairly easily across different contexts, national differences remain important, because the vocabularies of moral and relational motives tend to reflect very strongly their embeddedness in and legacies of historically specific politics of the corporation in different countries. For example, the German discussion on economic democracy has no direct counterpoint in the United States given the very different role of unions and entanglement of the corporation in politics (see also Jackson, 2001). As a result, efforts to overcome the dominance of the business case are likely to draw from the legacies of moral and relational vocabularies in different political settings. Here comparative studies that theorize the political contingencies and institutional factors that have shaped the specific discourse coalitions and the role of specific stakeholder groups within them would play an important role.

Finally, our data allowed us to understand only what was publicly communicated and strategically brought into the debate by different stakeholder groups. Our data are less suited to providing insights into the political processes that go into formulating these positions as well as how these positions, once published, are negotiated between stakeholder groups. Our findings could thus be extended by studies focusing on the "politics in action" of specific contentious episodes relevant to the CSR discourse and casting light on more dialogical moments of discourse, such as parliamentary debates, shareholder meetings, or multistakeholder dialogues (e.g., Archel, Husillos, & Spence, 2011; Grimm, 2019). Such interactive moments could give further insights into how meanings are negotiated and what happens when actors follow different or even conflicting motivations.

Acknowledgments

We thank Andras Rasche for his constructive guidance and for being an exemplary handling editor, as well as the three anonymous reviewers for their helpful comments and suggestions. We are grateful for feedback on earlier versions of this article from Jana Costas, Julia

Bartosch, Stefan Heusinkveld, Elke Schüßler, Georg Schreyögg, and colleagues at the seventy-eighth annual meeting of the Academy of Management in Chicago.

REFERENCES

- Abend, G. 2014. The moral background: An inquiry into the history of business ethics. *Princeton Studies in Cultural Sociology*. Princeton, NJ: Princeton University Press.
- Abrahamson, E. 1996. Management fashion. *Academy of Management Review*, 21(1): 254–85.
- Abs, H. J. 1974. Macht und Verantwortung des Unternehmers. In E. H. Plessner (Ed.), *Was machen die Unternehmer? Über wirtschaftliche Macht und gesellschaftlich Verantwortung*: 26–37. Freiburg im Breisgau, Germany: Herder.
- Aguilera, R. V., Rupp, D. E., Williams, C. A., & Ganapathi, J. 2007. Putting the S back in corporate social responsibility: A multilevel theory of social change in organizations. *Academy of Management Review*, 32(3): 836–63.
- Antal, A. B., Oppen, M., & Sobczak, A. 2010. (Re)discovering the social responsibility of business in Germany. *Journal of Business Ethics*, 89(3): 285–301.
- Archel, P., Husillos, J., & Spence, C. 2011. The institutionalisation of unaccountability: Loading the dice of corporate social responsibility discourse. *Accounting, Organizations, and Society*, 36(6): 327–43.
- Banerjee, S. B. 2008. Corporate social responsibility: The good, the bad and the ugly. *Critical Sociology*, 34(1): 51–79.
- Bansal, P., & Roth, K. 2000. Why companies go green: A model of ecological responsiveness. *Academy of Management Journal*, 43(4): 717–36.
- Barnett, M. L. 2019. The business case for corporate social responsibility. *Business & Society*, 58(1): 167–90.
- Béland, D., & Cox, R. H. 2016. Ideas as coalition magnets: Coalition building, policy entrepreneurs, and power relations. *Journal of European Public Policy*, 23(3): 428–45.
- Benders, J., & van Bijsterveld, M. 2000. Leaning on lean: The reception of a management fashion in Germany. *New Technology, Work, and Employment*, 15(1): 50–64.
- Benders, J., & van Veen, K. 2001. What's in a fashion? Interpretative viability and management fashions. *Organization*, 8(1): 33–53.
- Berger, I. E., Cunningham, P. H., & Drumwright, M. E. 2007. Mainstreaming corporate social responsibility: Developing markets for virtue. *California Management Review*, 49(4): 132–257.
- Beyer, J., & Hoppner, M. 2003. The disintegration of organised capitalism: German corporate governance in the 1990s. *West European Politics*, 26(4): 179–98.
- Biedenkopf, K. 1973. Die gesellschaftliche Verantwortung des Unternehmers in der Marktwirtschaft. In B. B. Gemper (Ed.), *Marktwirtschaft und soziale Verantwortung*: 142–59. Cologne, Germany: Hanstein.
- Bizzarri, K. 2013. *Refusing to be accountable: Business hollows out new EU corporate social responsibility rules*. Brussels: Corporate Europe Observatory. https://corporateeurope.org/sites/default/files/publications/refusing_to_be_accountable.pdf.
- Bode, C., Singh, J., & Rogan, M. 2015. Corporate social initiatives and employee retention. *Organization Science*, 26(6): 1702–20.
- Boltanski, L., & Chiapello, E. 2007. *The new spirit of capitalism*. London: Verso.
- Boltanski, L., & Thévenot, L. 1999. The sociology of critical capacity. *European Journal of Social Theory*, 2(3): 359–77.

- Boltanski, L., & Thévenot, L. 2006. *On justification: Economies of worth. Princeton Studies in Cultural Sociology*. Princeton, NJ: Princeton University Press.
- Brammer, S., Jackson, G., & Matten, D. 2012. Corporate social responsibility and institutional theory: New perspectives on private governance. *Socio-Economic Review*, 10(1): 3–28.
- Brandtner, C., & Bromley, P. 2022. Neoliberal governance, evaluations, and the rise of win–win ideology in corporate responsibility discourse, 1960–2010. *Socio-Economic Review*, 20(4): 1933–60.
- Bundesministerium für Arbeit und Soziales. 2008. *Die gesellschaftliche Verantwortung von Unternehmen (CSR) zwischen Markt und Politik*. Berlin: Pleon/IFOK.
- Bundesministerium für Arbeit und Soziales. 2010. *Nationale Strategie zur gesellschaftlichen Verantwortung von Unternehmen*. Berlin: Bundesregierung.
- Bundesregierung. 2002a. *Stellungnahme der Bundesrepublik Deutschland vom 31.1.2002*. Grünbuch der Kommission “Europäische Rahmenbedingungen für die soziale Verantwortung der Unternehmen” (KOM [2001] 366).
- Bundesregierung. 2002b. *Perspektiven für Deutschland: Unsere Strategie für eine nachhaltige Entwicklung*. Berlin: Bundesregierung.
- Bundesregierung. 2007. *Antwort der Bundesregierung auf die Große Anfrage der Abgeordneten Ulla Lötzer, Dr. Barbara Höll, Sabine Zimmermann, weiterer Abgeordneter und der Fraktion DIE LINKE*. Drucksache 16/3557, Stärkung der sozialen und ökologischen Verantwortung von Unternehmen, Deutscher Bundestag, June 27.
- Bundesregierung. 2011. *Positionspapier der Bundesregierung zur Mitteilung der Europäischen Kommission “Eine neue EU-Strategie (2011–14) für die soziale Verantwortung der Unternehmen (CSR)”* (KOM [2011] 681 endg.), Berlin, November 18.
- Bundesverband der Deutschen Industrie. 2013. *Stellungnahme: Richtlinienvorschlag der EU-Kommission über eine gesetzliche Verpflichtung von Unternehmen zur Berichterstattung über Umwelt- und Sozialbelange sowie zur Diversität* (KOM [2013] 207), Dokumenten 0592, September 18.
- Bundesverband der Deutschen Industrie, Bundesvereinigung der Deutschen Arbeitgeberverbände, Deutsche Industrie und Handelskammer, & Zentralverband des Handwerks. 2011. *Stellungnahme zur CSR Mitteilung der EU-Kommission “Eine neue EU-Strategie (2011–14) für die soziale Verantwortung der Unternehmen”* (KOM [2011] 681), December 13.
- Bundesverband der Deutschen Industrie & Bundesvereinigung der Deutschen Arbeitgeberverbände. 2001. *10 Kernpunkte zu Corporate Social Responsibility. Stellungnahme zum Europäischen CSR Multi Stakeholder Forum*, Berlin.
- Bundesvereinigung der Deutschen Arbeitgeberverbände. 1973. *Gestaltung von Arbeitsstätte, Arbeitsplatz und Arbeitsablauf: Individuelle und betriebsverfassungsrechtliche Rechte und Pflichten*, *Lohn und Leistung*, 37/40, July.
- Bundesvereinigung der Deutschen Arbeitgeberverbände. 1974. *Erklärung zu gesellschaftspolitischen Grundsatzfragen*. Entwurf. Cologne, Germany: Veröffentlicht durch die Bundesvereinigung der Deutschen Arbeitgeberverbände.
- Bundesvereinigung der Deutschen Arbeitgeberverbände. 2005. *Internationale Aspekte von Corporate Social Responsibility (CSR): Praxishinweise für Unternehmen*. Berlin: Bundesvereinigung der Deutschen Arbeitgeberverbände.
- Bundesvereinigung der Deutschen Arbeitgeberverbände. 2006. *Wirtschaft mit Werten—Für alle ein Gewinn: Aspekte der Wirtschafts- und Unternehmensethik in einer globalisierten Welt*. Ein Beitrag der BDA, Präsidium der BDA, September 18, Brussels.

- Bundesvereinigung der Deutschen Arbeitgeberverbände. 2008. *Menschenrechte und Unternehmen Möglichkeiten und Grenzen unternehmerischen Engagements*. Berlin: Bundesvereinigung der Deutschen Arbeitgeberverbände.
- Bundesvereinigung der Deutschen Arbeitgeberverbände. 2013. *Stellungnahme der deutschen Arbeitgeber zum Richtlinienvorschlag der EU-Kommission zur Änderung der Rechnungslegungsrichtlinien 78/660/EWG und 83/348/EWG zur Offenlegung von Informationen nichtfinanzieller Art und zu Diversity* (COM [2013] 207 final), June.
- Bund für Umwelt und Naturschutz. 1981. Presseinformation 152/25. November 1981. Ist ein ökologisches Harakiri noch abzuwenden? *PR Bund*, 1.
- Bund für Umwelt und Naturschutz. 2007. *Nachhaltigkeitsberichterstattung: Empfehlungen für eine gute Unternehmenspraxis*. Berlin: Bundesministerium für Umwelt, Naturschutz und Reaktorsicherheit, Referat Öffentlichkeitsarbeit.
- Bund für Umwelt und Naturschutz. 2008. *Gesellschaftliche Verantwortung von Unternehmen: Freiwilligkeit und Verpflichtung*. Berlin: Bund für Umwelt und Naturschutz.
- Bund für Umwelt und Naturschutz. 2009. *Innovation durch CSR: Die Zukunft nachhaltig gestalten*. Berlin: Bundesministerium für Umwelt, Naturschutz und Reaktorsicherheit, Referat Öffentlichkeitsarbeit.
- Bund für Umwelt und Naturschutz. 2011. *Verantwortung neu denken: Risikomanagement und CSR*. Berlin: Bundesministerium für Umwelt, Naturschutz und Reaktorsicherheit, Referat Öffentlichkeitsarbeit.
- Bund Katholischer Unternehmer. 1970. *Grundsatz und Aktionsprogramm des BKU*. Vom Vorstand zur Diskussion gestellt, November.
- Bund Katholischer Unternehmer. 1974. Arbeitswelt menschlicher gestalten: Humanität und Rentabilität—ein Widerspruch? *Beiträge zur Gesellschaftspolitik*, 13.
- Carnahan, S., Kryscynski, D., & Olson, D. 2017. When does corporate social responsibility reduce employee turnover? Evidence from attorneys before and after 9/11. *Academy of Management Journal*, 60(5): 1932–62.
- Carroll, A. B., & Shabana, K. M. 2010. The business case for corporate social responsibility: A review of concepts, research and practice. *International Journal of Management Reviews*, 12(1): 85–105.
- Carstensen, M. B., & Schmidt, V. A. 2016. Power through, over and in ideas: Conceptualizing ideational power in discursive institutionalism. *Journal of European Public Policy*, 23(3): 318–37.
- Cheng, B., Ioannou, I., & Serafeim, G. 2014. Corporate social responsibility and access to finance. *Strategic Management Journal*, 35(1): 1–23.
- Christensen, L. T., Morsing, M., & Thyssen, O. 2013. CSR as aspirational talk. *Organization*, 20(3): 372–93.
- Corporate Accountability: Network for Corporate Responsibility. 2006. *Informationen zu CorA*. Corporate Accountability: Netzwerk für Unternehmensverantwortung.
- Corporate Accountability: Network for Corporate Responsibility. 2009a. *Falscher Ansatz für Unternehmensverantwortung*. Zwischenbericht der Bundesregierung stößt auf Kritik, Pressemeldung, July 15, Berlin.
- Corporate Accountability: Network for Corporate Responsibility. 2009b. *Brief an Herrn Staatssekretär Dr. Günther Horzetzky, Bundesministerium für Arbeit und Soziales, und an die Gruppe Soziales Europa im Hause*. Absage hinsichtlich Teilnahme am Nationalen CSR-Forum, January 8.

- Crane, A., Palazzo, G., Spence, L. J., & Matten, D. 2014. Contesting the value of “creating shared value.” *California Management Review*, 56(2): 130–53.
- Crilly, D., Hansen, M., & Zollo, M. 2016. The grammar of decoupling: A cognitive-linguistic perspective on firms’ sustainability claims and stakeholders’ interpretation. *Academy of Management Journal*, 59(2): 705–29.
- de Bakker, F. G. A., Matten, D., Spence, L. J., & Wickert, C. 2020. The elephant in the room: The nascent research agenda on corporations, social responsibility, and capitalism. *Business & Society*, 59(7): 1295–302.
- Deutscher Industrie- und Handelskammertag. 2011. *Stellungnahme zum Konzept des Rats fuer Nachhaltige Entwicklung: auf dem Weg zu einem Deutschen Nachhaltigkeitskodex (DNK) ein Finanzmarktinstrument zur Bewertung der Unternehmensperformance*. Berlin: Deutscher Industrie- und Handelskammertag.
- Deutscher Industrie- und Handelskammertag. 2012. *Gesellschaft gewinnt durch unternehmerische Verantwortung*. Ergebnisse des IHK-Unternehmensbarometers 2012, Berlin.
- Deutscher Gewerkschaftsbund. 1972. DGB Aktionsprogramm von 1972. In H.-A. Pfromm (Ed.), *Das neue DGB-Grundsatzprogramm: Einführung und Kommentar*. Munich, Germany: Günter Olzog.
- Deutscher Gewerkschaftsbund. 1979. *Humanisierung im Büro*. Dusseldorf, Germany: DGB-Angestellte.
- Deutscher Gewerkschaftsbund. 1981. *Grundsatzprogramm des Deutschen Gewerkschaftsbundes*. Dusseldorf, Germany: DGB.
- Deutscher Gewerkschaftsbund. 2005. *Dokumentation des Workshops Corporate Social Responsibility (CSR), Neue Handlungsfelder für Arbeitnehmervertretungen*. Berlin: Deutscher Gewerkschaftsbund.
- Deutscher Gewerkschaftsbund. 2007. *Globalisierung sozial gestalten—Internationale Arbeits- und Sozialstandards im Vergleich*. Dusseldorf, Germany: DGB.
- Deutscher Gewerkschaftsbund. 2009a. Thesen zum Verhältnis von Mitbestimmung und CSR, Deutscher Gewerkschaftsbund VB 03, Bereich Mitbestimmung und Unternehmenspolitik, February.
- Deutscher Gewerkschaftsbund. 2009b. *Stellungnahme des Deutschen Gewerkschaftsbundes (DGB)*. Stellungnahme zum letzten Report des UN-Sonderbeauftragten für Wirtschaft und Menschenrechte, John Ruggie.
- Djelic, M.-L. 2006. Marketization: From intellectual agenda to global policy making. In M.-L. Djelic & K. Sahlin-Andersson (Eds.), *Transnational governance: Institutional dynamics and regulation*: 53–73. Cambridge: Cambridge University Press.
- econsense. 2003. *Unternehmen Nachhaltigkeit econsense*. Forum Nachhaltige Entwicklung der Deutschen Wirtschaft Standpunkte für die Diskussion, Berlin.
- econsense. 2010. *Corporate Social Responsibility—ein Memorandum für Kreativität und Innovation*. Berlin: econsense.
- European Commission. 2001. *Grünbuch: Europäische Rahmenbedingungen für die soziale Verantwortung der Unternehmen (KOM [2001] 366 endgültig)*, Brussels, July 18.
- European Commission. 2002. *Mitteilung der Kommission betreffend die soziale Verantwortung der Unternehmen: ein Unternehmensbeitrag zur nachhaltigen Entwicklung (KOM [2002] 347 endgültig)*, Brussels, July 2.
- European Commission. 2011. *Mitteilung der Kommission an das Europäische Parlament, den Rat und den Europäischen Wirtschafts- und Sozialausschuss und den Ausschuss der Regionen. Eine neue EU-Strategie (2011–14) für die soziale Verantwortung der Unternehmen (CSR) (KOM [2011] 681 endgültig)*, Brussels, October 25.

- European Commission. 2013. *Vorschlag für eine Richtlinie des Europäischen Parlaments und des Rates zur Änderung der Richtlinien 78/660/EWG und 83/349/EWG des Rates im Hinblick auf die Offenlegung nichtfinanzieller und die Diversität betreffender Informationen durch bestimmte große Gesellschaften und Konzerne* (COM [2013] 207 final 2013/0110 [COD]), Straßburg, April 16.
- Farooq, O., Rupp, D. E., & Farooq, M. 2017. The multiple pathways through which internal and external corporate social responsibility influence organizational identification and multifoci outcomes: The moderating role of cultural and social orientations. *Academy of Management Journal*, 60(3): 954–85.
- Fertsch-Röver, D. 1974. Zukunft ohne Unternehmer? In E. H. Plesser (Ed.), *Was machen die Unternehmer? Über wirtschaftliche Macht und gesellschaftlich Verantwortung*: 79–96. Freiburg im Breisgau, Germany: Herder.
- Fiss, P. C., & Zajac, E. J. 2006. The symbolic management of strategic change: Sensegiving via framing and decoupling. *Academy of Management Journal*, 49(6): 1173–193.
- Flammer, C. 2013. Corporate social responsibility and shareholder reaction: The environmental awareness of investors. *Academy of Management Journal*, 56(3): 758–81.
- Friede, G., Busch, T., & Bassen, A. 2015. ESG and financial performance: Aggregated evidence from more than 2000 empirical studies. *Journal of Sustainable Finance and Investment*, 5(4): 210–33.
- Fritz, W. 1976. Dienst leisten mit Gewinn. Private Wirtschaft im öffentlichen Auftrag. *Manager Magazin*, 8: 86–90.
- Gao, J., & Bansal, P. 2013. Instrumental and integrative logics in business sustainability. *Journal of Business Ethics*, 112(2): 241–55.
- Garriga, E., & Melé, D. 2004. Corporate social responsibility theories: Mapping the territory. *Journal of Business Ethics*, 53(1/2): 51–71.
- Giroux, H. 2006. “It was such a handy term”: Management fashions and pragmatic ambiguity. *Journal of Management Studies*, 43(6): 1227–60.
- Girschik, V. 2020. Shared responsibility for societal problems: The role of internal activists in reframing corporate responsibility. *Business & Society*, 59(1): 34–66.
- Gond, J.-P., Palazzo, G., & Basu, K. 2009. Reconsidering instrumental corporate social responsibility through the mafia metaphor. *Business Ethics Quarterly*, 19(1): 57–85.
- Grimm, J. 2019. *Private governance as an institutional response to wicked problems: A study of the German partnership for sustainable textiles* (1st ed.). Baden-Baden, Germany: Nomos.
- Haack, P., Schoeneborn, D., & Wickert, C. M. J. 2012. Talking the talk, moral entrapment, creeping commitment? Exploring narrative dynamics in corporate responsibility standardization. *Organization Studies*, 33(5–6): 815–45.
- Hafenbrädl, S., & Waeger, D. 2017. Ideology and the micro-foundations of CSR: Why executives believe in the business case for CSR and how this affects their CSR engagements. *Academy of Management Journal*, 60(4): 1582–606.
- Hahn, T., Preuss, L., Pinkse, J., & Figge, F. 2014. Cognitive frames in corporate sustainability: Managerial sensemaking with paradoxical and business case frames. *Academy of Management Review*, 39(4): 463–87.
- Hajer, M. A. 1995. *The politics of environmental discourse: Ecological modernization and the policy process*. Oxford: Oxford University Press.
- Hall, P. A., & Soskice, D. 2001. *Varieties of capitalism: The institutional foundations of comparative advantage*. Oxford: Oxford University Press.

- Hans Boeckler Foundation. 2008. *CSR—Handlungsmöglichkeiten für Betriebsräte und Arbeitnehmervertreter im Aufsichtsrat*. Dusseldorf, Germany: Hans-Böckler-Stiftung.
- Hans Boeckler Foundation. 2009. *Positionspapier der Hans-Böckler-Stiftung (HBS) zu Corporate Social Responsibility (CSR)*. March.
- Hardy, C., & Maguire, S. 2010. Discourse, field-configuring events, and change in organizations and institutional fields: Narratives of DDT and the Stockholm convention. *Academy of Management Journal*, 53(6): 1365–92.
- Hexel, D. 2011. Deutscher Corporate Governance Kodex—Ist das Ziel von mehr Transparenz dadurch erreicht und was bewirkt CSR? In G. Ulshöfer & B. Feuchte (Eds.), *Finanzmarktakteure und Corporate Social Responsibility: Ordnungspolitik–Transparenz–Anlagestrategien*: 221–35. Wiesbaden, Germany: VS Verlag für Sozialwissenschaften.
- Hillman, A. J., & Keim, G. D. 2001. Shareholder value, stakeholder management, and social issues: What's the bottom line? *Strategic Management Journal*, 22(2): 125–39.
- Hiss, S. 2009. From implicit to explicit corporate social responsibility: Institutional change as a fight for myths. *Business Ethics Quarterly*, 19(3): 433–51.
- Höllerer, M. A. 2013. From taken-for-granted to explicit commitment: The rise of CSR in a corporatist country. *Journal of Management Studies*, 50(4): 573–606.
- Iatridis, K., Kuznetsov, A., & Whyman, P. B. 2016. SMEs and certified management standards: The effect of motives and timing on implementation and commitment. *Business Ethics Quarterly*, 26(1): 67–94.
- Jackson, G. 2001. The origins of nonliberal corporate governance in Germany and Japan. In W. Streeck & K. Yamamura (Eds.), *The origins of nonliberal capitalism: Germany and Japan in comparison*: 121–70. Ithaca, NY: Cornell University Press.
- Jackson, G., Bartosch, J., Avetisyan, E., Kinderman, D., & Knudsen, J. S. 2020. Mandatory non-financial disclosure and its influence on CSR: An international comparison. *Journal of Business Ethics*, 162(2): 323–42.
- Jackson, G., Brammer, S., Karpoff, J. M., Lange, D., Zavyalova, A., Harrington, B., Partnoy, F., King, B. G., & Deephouse, D. L. 2014. Grey areas: Irresponsible corporations and reputational dynamics. *Socio-Economic Review*, 12(1): 153–218.
- Jackson, G., Helfen, M., Kaplan, R., Kirsch, A., & Lohmeyer, N. 2019. The problem of de-contextualization in organization and management research. In T. B. Zilber, J. M. Amis, & J. Mair (Eds.), *The production of managerial knowledge and organizational theory: New approaches to writing, producing and consuming theory* (Research in the Sociology of Organizations, Vol. 59): 21–42. Bingley, UK: Emerald.
- Jackson, G., & Sorge, A. 2012. The trajectory of institutional change in Germany, 1979–2009. *Journal of European Public Policy*, 19(8): 1146–167.
- Jensen, M. C. 2002. Value maximization, stakeholder theory, and the corporate objective function. *Business Ethics Quarterly*, 12(2): 235–56.
- Kallman, M. E., & Frickel, S. 2023. Making the “business case”: Vocabularies of motive and clean tech innovation in the hidden developmental state. *Socio-Economic Review*, 21(1): 571–92.
- Kaplan, R. 2015. Who has been regulating whom, business or society? The mid-20th-century institutionalization of “corporate responsibility” in the USA. *Socio-Economic Review*, 13(1): 125–55.
- Kaplan, S. 2020. Beyond the business case for social responsibility. *Academy of Management Discoveries*, 6(1): 1–4.

- Kaplan, R., & Kinderman, D. 2020. The business-led globalization of CSR: Channels of diffusion from the United States into Venezuela and Britain, 1962–1981. *Business and Society*, 59(3): 439–88.
- Kieser, A. 1997. Rhetoric and myth in management fashion. *Organization*, 4(1): 49–74.
- Kinderman, D. P. 2008. *The political economy of corporate responsibility in Germany, 1995–2008*. Working paper no. 5-08, Mario Einaudi Center for International Studies, Cornell University, Ithaca, NY.
- Kinderman, D. 2012. “Free us up so we can be responsible!” The co-evolution of corporate social responsibility and neo-liberalism in the UK, 1977–2010. *Socio-Economic Review*, 10(1): 29–57.
- Kinderman, D. 2013. Corporate social responsibility in the EU, 1993–2013: Institutional ambiguity, economic crises, business legitimacy and bureaucratic politics. *Journal of Common Market Studies*, 51(4): 701–20.
- Knudsen, J. S., & Moon, J. 2022. Corporate social responsibility and government: The role of discretion for engagement with public policy. *Business Ethics Quarterly*, 32(2): 243–71.
- Kurucz, E. C., Colbert, B. A., & Wheeler, D. 2009. BHE business case for corporate social responsibility. In A. Crane, A. McWilliams, D. Matten, J. Moon, & D. S. Siegel (Eds.), *The Oxford handbook of corporate social responsibility*: 83–112. Oxford: Oxford University Press.
- Langley, A. 1999. Strategies for theorizing from process data. *Academy of Management Review*, 24(4): 691–710.
- Litvin, D. R. 2002. The business case for diversity and the “iron cage.” In B. Czarniawska & H. Hopfl (Eds.), *Casting the other: Maintaining gender inequalities in the workplace*: 172–92. Hoboken, NJ: Routledge.
- Loewenstein, J., Ocasio, W., & Jones, C. 2012. Vocabularies and vocabulary structure: A new approach linking categories, practices, and institutions. *Academy of Management Annals*, 6(1): 41–86.
- Maak, T., Pless, N. M., & Voegtlin, C. 2016. Business statesman or shareholder advocate? CEO responsible leadership styles and the micro-foundations of political CSR. *Journal of Management Studies*, 53(3): 463–93.
- Maignan, I., & Ralston, D. 2002. Corporate social responsibility in Europe and the US: Insights from businesses’ self-presentations. *Journal of International Business Studies*, 33(3): 497–514.
- Marens, R. 2012. Generous in victory? American managerial autonomy, labour relations and the invention of corporate social responsibility. *Socio-Economic Review*, 10(1): 59–84.
- Matten, D., & Moon, J. 2008. “Implicit” and “explicit” CSR: A conceptual framework for a comparative understanding of corporate social responsibility. *Academy of Management Review*, 33(2): 404–24.
- Matten, D., & Moon, J. 2020. Reflections on the 2018 Decade Award: The meaning and dynamics of corporate social responsibility. *Academy of Management Review*, 45(1): 7–28.
- Mena, S., & Palazzo, G. 2012. Input and output legitimacy of multi-stakeholder initiatives. *Business Ethics Quarterly*, 22(3): 527–56.
- Meyer, R. E., & Höllerer, M. A. 2010. Meaning structures in a contested issue field: A topographic map of shareholder value in Austria. *Academy of Management Journal*, 53(6): 1241–62.

- Midttun, A., Gjølborg, M., Kourula, A., Sweet, S., & Vallentin, S. 2015. Public policies for corporate social responsibility in four Nordic countries. *Business & Society*, 54(4): 464–500.
- Miller, S. R., Eden, L., & Li, D. 2020. CSR reputation and firm performance: A dynamic approach. *Journal of Business Ethics*, 163(3): 619–36.
- Mills, C. W. 1940. Situated actions and vocabularies of motive. *American Sociological Review*, 5(6): 904–13.
- Mohn, R. 1974. Der Unternehmer als Politiker. *Manager Magazin*, 12: 88–94.
- Nationales CSR-Forum. 2010. *Empfehlungsbericht des Nationalen CSR-Forums an die Bundesregierung*. June 22.
- Nyberg, D., & Wright, C. 2012. Justifying business responses to climate change: Discursive strategies of similarity and difference. *Environment and Planning A: Economy and Space*, 44(8): 1819–35.
- O'Dwyer, B. 2003. Conceptions of corporate social responsibility: The nature of managerial capture. *Accounting, Auditing, and Accountability Journal*, 16(4): 523–57.
- Petrenko, O. V., Aime, F., Ridge, J., & Hill, A. 2016. Corporate social responsibility or CEO narcissism? CSR motivations and organizational performance. *Strategic Management Journal*, 37(2): 262–79.
- Porter, M., & Kramer, M. 2011. Creating shared value: How to reinvent capitalism—and unleash a wave of innovation and growth. *Harvard Business Review*, January–February.
- Rat für Nachhaltige Entwicklung. 2006. *Unternehmerische Verantwortung in einer globalisierten Welt—ein deutsches Profil der Corporate Social Responsibility*. Berlin: Rat für Nachhaltige Entwicklung beim Wissenschaftszentrum.
- Reinecke, J., & Ansari, S. 2015. What is a “fair” price? Ethics as sensemaking. *Organization Science*, 26(3): 867–88.
- Reinecke, J., & Donaghey, J. 2022. Transnational representation in global labour governance and the politics of input legitimacy. *Business Ethics Quarterly*, 32(3): 438–74.
- Roulet, T. J., & Touboul, S. 2015. The intentions with which the road is paved: Attitudes to liberalism as determinants of greenwashing. *Journal of Business Ethics*, 128(2): 305–20.
- Sanders, W. G., & Tuschke, A. 2007. The adoption of institutionally contested organizational practices: The emergence of stock option pay in Germany. *Academy of Management Journal*, 50(1): 33–56.
- Schmidt, V. A. 2008. Discursive institutionalism: The explanatory power of ideas and discourse. *Annual Review of Political Science*, 11(1): 303–26.
- Schmidt, V. A. 2011. Speaking of change: Why discourse is key to the dynamics of policy transformation. *Critical Policy Studies*, 5(2): 106–26.
- Schneider, A. 2020. Bound to fail? Exploring the systemic pathologies of CSR and their implications for CSR research. *Business & Society*, 59(7): 1303–38.
- Schüßler, E. S., Lohmeyer, N., & Ashwin, S. 2022. “We can’t compete on human rights”: Creating market-protected spaces to institutionalize the emerging logic of responsible management. *Academy of Management Journal*. DOI: [10.5465/amj.2020.1614](https://doi.org/10.5465/amj.2020.1614).
- Scott, B. A., Garza, A. S., Conlon, D. E., & Kim, Y. J. 2014. Why do managers act fairly in the first place? A daily investigation of “hot” and “cold” motives and discretion. *Academy of Management Journal*, 57(6): 1571–91.

- Sharma, S. 2000. Managerial interpretations and organizational context as predictors of corporate choice of environmental strategy. *Academy of Management Journal*, 43(4): 681–97.
- Shepherd, D. A., Patzelt, H., & Baron, R. A. 2013. “I care about nature, but ...”: Disengaging values in assessing opportunities that cause harm. *Academy of Management Journal*, 56(5): 1251–73.
- Sonenshein, S., DeCelles, K. A., & Dutton, J. E. 2014. It’s not easy being green: The role of self-evaluations in explaining support of environmental issues. *Academy of Management Journal*, 57(1): 7–37.
- Streeck, W. 2009. *Re-forming capitalism: Institutional change in the German political economy*. Oxford: Oxford University Press.
- Tacke, Gerd. 1974. Die Verantwortung der Unternehmer, insbesondere der multinationalen Unternehmen, gegenüber der Dritten Welt. In E. H. Plesser (Ed.), *Was machen die Unternehmer? Über wirtschaftliche Macht und gesellschaftlich Verantwortung*: 71–78. Freiburg im Breisgau, Germany: Herder.
- Taylor, A. 2017. We shouldn’t always need a “business case” to do the right thing. *Harvard Business Review*, September 19.
- Thannisch, R. 2012. Die neue EU-Mitteilung: Rückenwind für die gewerkschaftliche CSR-Politik? *WSI Mitteilungen*, 4: 306–9.
- Tilly, C. 2008. *Why?: What happens when people give reasons ... and why*. Princeton, NJ: Princeton University Press.
- Tomlinson, F., & Schwabenland, C. 2010. Reconciling competing discourses of diversity? The UK non-profit sector between social justice and the business case. *Organization*, 17(1): 101–21.
- Vallentin, S., & Murillo, D. 2012. Governmentality and the politics of CSR. *Organization*, 19(6): 825–43.
- van Aaken, D., Splitter, V., & Seidl, D. 2013. Why do corporate actors engage in pro-social behaviour? A Bourdieusian perspective on corporate social responsibility. *Organization*, 20(3): 349–71.
- van der Byl, C. A., & Slawinski, N. 2015. Embracing tensions in corporate sustainability. *Organization and Environment*, 28(1): 54–79.
- van der Heide, A. W. 2022. Talk the talk and walk the walk? European insurance capital regulation and the financial vocabulary of motive. *Socio-Economic Review*. DOI: [10.1093/ser/mwac032](https://doi.org/10.1093/ser/mwac032).
- van de Ven, A. H., & Poole, M. S. 1990. Methods for studying innovation development in the Minnesota Innovation Research Program. *Organization Science*, 1(3): 313–35.
- van Maanen, J., Sørensen, J. B., & Mitchell, T. R. 2007. The interplay between theory and method. *Academy of Management Review*, 32(4): 1145–154.
- Vogel, D. 2008. *The market for virtue: The potential and limits of corporate social responsibility*. Washington, DC: Brookings Institution Press.
- Weber, W. 1984. *Die geistigen Grundlagen des BKU*. 3rd ed. Bonn, Germany: BWV Wirtschaftsverlag.
- Witt, M. A., & Redding, G. 2012. The spirits of corporate social responsibility: Senior executive perceptions of the role of the firm in society in Germany, Hong Kong, Japan, South Korea and the USA. *Socio-Economic Review*, 10(1): 109–34.
- World Economy, Ecology, and Development. 2003. *Die Grenzen der Freiwilligkeit: Handlungsmöglichkeiten und Erfahrungen von NGOs und Gewerkschaften bei der*

- Anwendung freiwilliger Selbstverpflichtungen der Wirtschaft*. Bonn, Germany: WEED.
- World Economy, Ecology, and Development, Terres des Hommes, Global Policy Forum, & DGB Bildungswerk. 2006. *Verbindliche Regeln für Multis–Corporate Accountability*. Zwischenbilanz und Zukunftsperspektiven. Bonn, Germany: WEED.
- Wright, C., & Nyberg, D. 2017. An inconvenient truth: How organizations translate climate change into business as usual. *Academy of Management Journal*, 60(5): 1633–61.
- Zempelin, H. G. 1974. Unternehmen und Umwelt. In E. H. Plesser (Ed.), *Was machen die Unternehmer? Über wirtschaftliche Macht und gesellschaftlich Verantwortung*: 97–116. Freiburg im Breisgau, Germany: Herder.

...

NORA LOHMEYER (nora.lohmeyer@ru.nl, corresponding author) is assistant professor of organizational design and development at the Institute for Management Research, Radboud University, Nijmegen. She received her PhD from Freie Universität Berlin. Her research focuses on the politics around CSR as well as the governance of labor standards in global supply chains. Her work has been published in journals such as *Academy of Management Journal*, *Industrial and Labor Relations Review*, *Research Policy*, and *Socio-Economic Review*.

GREGORY JACKSON is professor of management at Freie Universität Berlin. He received his PhD in sociology at Columbia University, New York. His research concerns corporate governance, CSR, and employment relations in a cross-nationally comparative perspective that draws on actor-centered institutional theory and various quantitative and qualitative methods, including fuzzy set qualitative comparative analysis. His work has been published in journals such as *Academy of Management Review*, *Journal of Business Ethics*, *Journal of International Business Studies*, and *Organization Science*. He is former chief editor of *Socio-Economic Review* (2012–21) and is a visiting professor of comparative management at Loughborough University London.

This is an Open Access article, distributed under the terms of the Creative Commons Attribution licence (<https://creativecommons.org/licenses/by/4.0/>), which permits unrestricted re-use, distribution, and reproduction in any medium, provided the original work is properly cited.