

**Involving, Countering, and Overlooking Stakeholder Networks in Soft Regulation:
Case study of a Small-to-Medium-Sized Enterprise's Implementation of SA8000**

Manal El Abboubi¹, Ashly H. Pinnington², Stewart R. Clegg³, Katerina Nicolopoulou⁴

1 Universite Internationale de Rabat, Sale, Morocco

2 Nottingham University Business School, United Kingdom of Great Britain and Northern Ireland

3 University of Stavanger Business School, Norway, and Nova School of Business & Economics, Carcavelos, Portugal

4 Hunter Centre for Entrepreneurship, University of Strathclyde, United Kingdom of Great Britain and Northern Ireland

Corresponding Author: Manal El Abboubi, Faculty of Law, Social and Economic Sciences, Universite Internationale de Rabat, Rabat Business School, Technopolis Rabat-Shore Rocate Rabat-Salé 11 100 Sala el Jadida, Sale 11100, Morocco

Email : Manal.elabboubi@um5.ac.ma

Abstract

To achieve effective stakeholder governance in the context of international social accountability certification (SA8000) requires constructing a network of agreement. In a case study of an SME, we examine managers' attempts at enrolling participants in the supply chain in order to investigate how they strive to engage these stakeholders. We adopt actor-network theory (ANT) and sensemaking theory to develop a novel approach to understanding social accountability standards' certification in stakeholder networks. We argue that the design and operation of any social accountability standard across a network requires not only attempts at enrolling other participants in the supply chain but management contextualizing and problematizing the terms of their involvement.

Keywords

actor network theory, sensemaking, small business, social accountability standards, stakeholder management

Corporate social responsibility (CSR) research has primarily concentrated on large corporations rather than small-to-medium-sized enterprises (SMEs) in the supply chain (Boiral, 2007; Brammer, Hoejmoose, & Marchant, 2012; Wickert, Scherer, & Spence, 2016). Many frameworks have been developed to promote CSR activity (Prakash & Potoski, 2006; Rasche & Waddock, 2017), Social Accountability 8000 (SA8000) being one standard oriented to compliance in networks of organizations (Ahrne & Brunsson, 2006, 2011; Gilbert & Rasche, 2007). SA8000 constitutes soft regulation (Rappaport, 2019) requiring formal systems of external and internal monitoring as well as audit of compliance with the standard by supply chain stakeholders, in a ritual of verification (Power, 1997). What makes SA8000 distinctive

is its inclusion of supply chain organizations in the web of labor standards compliance (Fransen, 2011; SAI, 2020).

Current approaches to stakeholders make limited reference to both disparate actor network interests as well as the contextual complexities constituting them (Heikkurinen & Bonnedahl, 2019; Heikkurinen et al., 2016; Sheehy, 2017), in contrast SA8000 does to some degree. The SA8000 standard is voluntary but orchestrated (Clegg, Courpasson, & Phillips, 2006) in organizing audited networks. Prior research studies on network interactions (Bear & Eden, 2008; van der Duim & van Marwijk, 2006) do not principally focus on voluntary network formation and compliance. There is a lack of empirical knowledge about how to enroll and sustain multiple stakeholders in dynamic supply chains (Balzarova & Castka, 2012; Rasche, 2009) especially when lead by SMEs (Wickert, Sherer, & Spence, 2016). For organizations to exhibit a sustainable development orientation, focal firms should assume primary responsibility as owners, senior management and employees collectively fulfil the standards (Heikkurinen & Bonnedahl, 2013). There is an absence of data on the relational complexities of collective aspects of stakeholder networks and on how a constellation of different interests become organized into sustainable networks (Avetisyan & Ferrary, 2013; De Silva, Al-Tabbaa, & Kahn, 2019; Gilbert & Rasche, 2008; Gilbert, Rasche, & Waddock, 2011; Hahn & Weidtmann, 2016).

In this empirical study, we investigate the challenges facing a focal SME in its attempts to enroll supply chain stakeholders into SA8000 certification. To address directly the relational, network complexities we pose the following research question: *How does a focal SME organization establish soft network power and authority in instigating network relations?* We begin by considering the literature on stakeholder networks in social accountability certification before addressing the role of actor networks and actors' sensemaking in these processes. Creating an actor network that enacts labor standards, such as SA8000, is an exercise

in stabilizing commitment of disparate actors and sustaining active stakeholder participation and collaboration. O'Rourke (2006) reported that 354 facilities were certified by SA8000 prior to March 2004, while in August 2020, it had increased to 4,552 facilities, only a small proportion of private sector employers globally (SAAS, 2020). We elaborate on issues involved in these processes in the literature review before proceeding to discussion of our methodology and findings as well as the conclusion that we draw from them.

Managing Stakeholder Networks in Social Accountability Certifications

A stakeholder orientation is central to the creation of social accountability certifications (Logsdon & Lewellyn, 2000). Research on stakeholder frameworks has been criticized as too limited and rigid in assuming that stakeholder attributes are objective properties (Parent & Deephouse, 2007). Managing networks in multi-stakeholder contexts is a challenging (Belal & Roberts, 2010; Huxham & Vangen, 2000) process in which relational capacities and power dynamics are central. Research into proactive, inclusive and collective approaches to stakeholder networks and their management remains a significant gap in the literature (Berman & Johnson-Cramer, 2017; Crane & Ruebottom, 2011), especially in the case of SA8000. Challenges arise when managing networks of organizational stakeholders (Mason & Mitroff, 1981; Mitroff & Linstead, 1993; Phillips, Freeman, & Wicks, 2003). Identifying, mapping and managing stakeholders and stakeholder networks raise basic questions about who and what really counts? (Freeman, 1984; Mitchell, Agle, & Wood, 1997; Phillips, 2003; Preble, 2005). In practice, a focal SME leading the implementation of specific standards strives to function as an obligatory passage point (Callon, 1986a; Clegg, 1989) for the supply chain organizations. Stakeholder preparations for audit and their organizational conformity to SA8000 standards and ongoing certification develop iteratively (Balzarova & Castka, 2012; Gilbert & Rasche, 2007).

Achieving consensus and coherence in soft regulation entails processes of consultation and collaboration (O'Rourke, 2006). How particular combinations of stakeholders become collaboratively enrolled in the process of certification is surprisingly rarely explored (Albareda & Waddock, 2018; Bled, 2010; Perez-Batres, Doh, Miller, & Pisani, 2012), given that it is relatively commonplace for supply chain organizations to have different commitments to the standard's value and utility (Christmann & Taylor, 2006; Fransen & Kolk, 2007; Jamali, 2010). Haack, Schoeneborn, and Wickert (2012) argue that voluntary or soft regulation only becomes collectively accepted "as a valid solution to a problem of societal concern" (p. 815) over the longer term. The Equator Principles provide an illustrative case (Haack et al., 2012).¹

Primary and Secondary Stakeholders and Small-to-Medium-Sized Enterprise (SME) Engagement with Corporate Social Responsibility (CSR)

Comparatively, government policies, systems of certification and legal regulation mandating minimum standards of compliance by institutions and organizations vary widely (Crane & Matten, 2004). Institutionally significant stakeholders including corporate associations and trade unions champion standards (Zietsma et al., 2017). The multiplicity of governance initiatives based on ideas of CSR and self-regulation (Fransen 2011; Utting, 2002) reflect political and normative differences. Approaches to the corporation and the rights and extent of participation accorded to citizens (Matten & Crane, 2005; Ruggie, 2007; Scherer, Palazzo, & Baumann, 2006) differ between neo-liberal or more socially democratic contexts (Scherer & Palazzo, 2011). Selsky and Parker (2005) identify four different types of collaboration on standards: business-non-profit, business-government, government-non-profit and trisector. Communities, governments, NGOs, trade unions and academics are variably included in practice (Mena & Palazzo, 2012) and neo-liberal, market-driven approaches (Bernstein & Cashore, 2007) prefer limited government involvement. Market actors sometimes will seek to

enhance legitimacy through third-party standards (Rasche & Esser, 2006; Yang & Liu, 2020), framing internal systems and practices (van Wijk et al., 2019), as is the case in SA8000.

SMEs typically do not occupy a powerful network position within supply chains (Mena & Palazzo, 2012; Ryan & Schneider, 2003). While SME leaders willingly comply with legal regulation to varying degrees on different issues (Spence, Jewissen, & Rutherford, 2000; Spence & Lozano, 2000), SME-led certification is often hard to achieve. SMEs lack resources to lead cross-national standards' networks (Hoffman, 1991; Jørgensen & Knudsen, 2006; Nielsen & Thomsen, 2009) but can still contribute significantly to social responsibility (Baumann-Pauly, Wickert, Spence, & Scherer, 2013; Hammann, Habisch, & Pechlaner, 2009; Hoogendoorn, Guerra, & van der Zwan, 2015; Spence, 2005; Spence, Schmidpeter, & Habisch, 2003). SMEs are relatively open to informal employee ideas on social responsibility and influences from family, local community, faith and ethnic groups (Spence, 2007) as well as seeing involvement in CSR initiatives as legitimacy enhancing (Kusyk & Lozano, 2007; Sen & Cowley, 2012; Thijssens, Bollen, & Hassink, 2015; Torugsa, O'Donohue, & Hecker, 2012, 2013).

Actor Networks in Processes of Social Accountability Certification

The internal politics of the focal organization in a network are crucial variables in standards adoption; hence recourse to Actor Network Theory (ANT) is a useful analytical resource for exploring their practices of stakeholder identification and salience (Mitchell et al., 1997; Sobczak & Girard, 2006). We decided to use ANT due to its ontological strengths in understanding complex, social and material empirical phenomena, as well as its epistemological preference for avoiding prescription. ANT facilitates analysis of multi-stakeholder processes of network involvement (Akrich & Latour, 1992; Callon, 1986b; Latour, 1987, 1997) examining how different elements combine to form a coherent whole (Latour,

2005; Law & Hassard, 1999). Communicative network action is essential for translating voluntary certification procedures into norms through stakeholder *dialogue creation* (Gilbert & Rasche, 2007; Mückenberger & Jastram, 2010; Pedersen, 2006) framing conceptualization, recognition, policy and decision-making of social accountability (Luoma-aho & Paloviita, 2010; Miles & Munilla, 2004). According to Luoma-aho and Paloviita (2010) many stakeholder analyses present over-simplified dyadic representations of actors' purposes (Rowley, 1997) and thus they recommend using ANT for studying processes leading to the formation of new and changing networks through processes of *translation*. To analyze how labor regulation and social accountability networks form, when potential members exhibit different, sometimes, contradictory purposes and concerns, we therefore turn to ANT (Callon, 1986a; Callon & Latour, 1981; Latour, 1987; Law & Hassard, 1999).

ANT is particularly useful for grasping the tangible and intangible network qualities that standards constitute (El Abboubi & Nicolopoulou, 2012; Hardy, Phillips, & Clegg, 2001). Callon (2007) sees networks built through a four-step process: *problematization*, *interessement*, *enrollment* and *mobilization*. *Problematization* occurs when the focal actor attempts to identify a problem, the action that is needed in consequence and the actors that will be required within the network. Any steps may be problematic. The network might not hold together. If it is successful in being stabilized, however temporary, it is processes of translation that stabilize the interests enrolled and mobilized. Other actors have to be involved, initially through processes of *interessement* – becoming interested and involved through a process of negotiation that leads to *enrollment*, when actors enroll in the network. *Mobilization* occurs as the network seeks to achieve objectives. *Translation* is conceptually central to many ANT studies in which the right to represent actors in a network hinges on “the way actors are defined, associated and simultaneously encouraged to remain faithful to their alliances” (Callon, 1986a, p. 224). Both coherence and conflict can emerge among actors in multiple networks, as Akrich,

Callon, and Latour (2006) highlight. Where relations between actors become stable and fixed, an obligatory passage point is created by standards becoming actants in the field organizing the network.

Certification is usually problematized by a dominant organization in supply chain relations. The degrees of network stakeholder engagement may contain conflicts in relation to what Callon (1986b) defines as *interessement*, the process by which one set of actors seeks to lock the other actors into the roles proposed for them. Newton (1996), researching consultants, saw them often attempting to become “indispensable ... by defining the nature and problems of [their clients]” (Callon, 1986b, p. 196). Hansen and Mouritsen (1999), analyzed how management periodically engaged development engineers in a network relating to customer order performance and company accounting systems via the accounting report used as a device for creating *interessement* in a new network (Callon, 1986b).

The more fixed or stable the network appears to be, the more real and durable it becomes, thus the less controversial and ambiguous (Newton, 1996). Standards are inscriptions making CSR visible: organizations certified to a particular standard are confirmed as compliant unless audits find otherwise. SMEs seeking to establish new collaborative CSR networks such as SA8000 need to be aware of the scale and character of the changes they are aiming to initiate. Kjellberg and Helgesson (2007) argue that ANT translations of diverse phenomena across time and space (Latour, 1987) are achieved by three practices: of normalizing, representing and exchanging. All three practices are enmeshed by complex forms of entanglement and assemblage. Soft regulation and certification such as SA8000 is an emergent outcome achieved by multiple agents and practices linked by chains of translations stabilizing the standard as an obligatory passage point (Kjellberg & Helgesson, 2007). Any agents’ capacity to act and the objects of exchange involved are to be understood as chains of translations; for instance, Albareda and Waddock (2018, p. 650) conceptualize CSR initiatives as “networks of

networks”. ANT raises awareness of how understanding the complexities of antecedent conditions must be balanced with appreciation of the equifinality of processes leading to adoption or non-adoption, akin to Prado and Woodside’s (2015) very different approach. Network discourses of either a social (reflecting the social environment, action against discrimination, social inclusion) or economic nature (effectiveness, efficiency, compliance with laws, image and legitimacy) likely compose and stabilize a network (Andersson, Aspenberg, & Kjellberg, 2008; Cornet & Warland, 2013; Kok, de Bakker, & Groenewegen, 2019).

CSR standards constitute both network actors and processes relating them. Standards such as SA8000 afford processes of inscription as means for achieving new network relationships. Inscriptions, as “technical objects ... simultaneously embody and measure a set of relations between heterogeneous elements” (Akrich 1992, p. 205). The standard produces alignment when actors strive to represent their practices in its terms. Key actors possess the capacity to act upon or alter others’ alignment (Law & Hassard, 1999), continuously engaging, involving, mobilizing and translating issues in terms of the standards’ inscriptions (Bergström & Diedrich, 2011). In networks, each network node and link is local, variable and contingent. Effective networks link participants in relation to common problems, though “language” (Callon, 1974-1975, p. 19), facilitating clearer communication. Standards’ inscriptions provide a frame and target for easier communication (Jastram & Prescher, 2014). Networks cluster and eventually transform organizational knowledge and artefacts. Processes, including application, decision-making, policymaking and issuing directives, connect internal materials or resources and external/contextual fields of social action in CSR certification (Sorensen, 2007).

Applying Sensemaking Theory to Analyzing CSR/Social Responsibility Cases

Accountability certification is as likely to produce conflict as coherence (Seidl, 2007) in striving to create an actor network of shared sensemaking. Sensemaking is central to both individual and collective network leadership (Olcott & Oliver, 2014; Oliver, Calvard, & Potočník, 2019) for ensuring certification and achieving legitimacy (Rasche & Waddock, 2017). Leaders and managers in focal organizations have to interpret and communicate CSR standards in ways that are meaningful to internal and external stakeholders (Aguinis & Glavas, 2019; Gioia & Chittipeddi, 1991; Higgs, 2003). Nicolopoulou and Karatas-Ozkan (2009) identify a set of strategic issues for sensemaking that any organization applying CSR strategies faces in creating an actor network, including diverse agendas of stakeholders and the necessity for strategic alignment between business objectives and soft regulation. Some relevant examples of sensemaking research include Stigliani and Elsbach (2018) assessing the role of sensemaking and sensegiving processes in creating new organizational and industry identities in a nascent industry; Pitsis, Clegg, Marosszeky, and Rura-Polley (2003) examining prospective sensemaking and future perfect project rationales in Sydney 2000 infrastructure development; Skålén and colleagues (2005) explicating the organizational value of shared meaning in quality management and HRM; Lusch and Lewis (2008) exploring the paradoxes of organizational change analyzing managers' sensemaking of performing, belonging and organizing during company restructuring. Similarly, Hahn and colleagues (2014) assess managers' sensemaking (i.e., managerial scanning, interpreting, and responding) for action on corporate sustainability.

Sensemaking theory has been used to analyze and interpret contexts replete with uncertainty, complexity and novelty for participants (Maitlis, 2005; Weick, Sutcliffe, & Obstfeld, 2005). Maitlis (2005) proposes that organizational sensemaking is a critical leadership skill contingent on the capabilities of sensegiving, defined as “attempts to influence others' understandings of an issue” (p. 21). Sensegiving entails actors working productively to

establish new meanings (Maitlis & Sonenshein, 2010). Sensegiving comes in four possible modes; it may be “guided, fragmented, restricted, and minimal” (p. 21), defining what is at issue and what is not objectively defined as the same for all organization members at the same time. Maitlis and Sonenshein (2010) divide sensemaking into two core themes of shared meanings and emotion whose dynamics and mechanisms enable adaptive sensemaking through incremental learning.

We will apply the twin concepts of sensemaking and sensegiving to analyzing one SME’s efforts to gain SA8000 in a stakeholder context of limited network authority and influence by combining sensemaking and ANT. Our study concentrates on the focal SME organization’s sensemaking and sensegiving prior to SA8000 certification. Hence, the focus is on the formative efforts to create a new network of supplier companies adhering to labor standards.

Methodology

We conducted a case study of a focal SME organization attempting to establish a network of suppliers prepared to comply with SA8000 certified standards. The methodology included qualitative analysis of how managers, employees and external stakeholders made sense of their involvement in the standard’s certification process, similarly to traditional case study’s detailed mapping of key events and decisions (Basu & Palazzo, 2008; Langley, 1999), focusing on organizational members’ sensemaking patterns (Sandberg & Tsoukas, 2015). Case studies provide in-depth opportunity to understand decision processes and describe events in a specific time and context (Yin, 2018). We triangulated our information sources by including archives, interviews and observation (Eisenhardt, 1989). Feldman and Pentland (2003) draw attention to how Latour has characterized theorizing as involving both in principle abstract ideas (ostensive) and in practice individual and collective agency (performative); we emphasize

performative as well as ostensive research approaches (Hansen, 2011). Feldman and Pentland (2003) propose that analyzing empirically how performative action creates, maintains and modifies organizational routines contributes to understanding contextualized processes of variation, selection and retention.

WebTel Case Study Background

WebTel is a private company, founded in 2001, operating in the telemarketing and customer relations field. Its main activity is making (outbound) and receiving (inbound) calls for telephone sales and surveys. In 2004, WebTel agreed a sub-contracting partnership with PhonCall, a call center in Morocco that became responsible for more than 40% of WebTel's telemarketing. WebTel's clients are large companies requiring a high level of compliance with legal regulations and good working conditions, especially from sub-contractors. The informal state of HRM policies in WebTel prompted its management to consider social standardization of the supply chain to reassure clients while also formalizing internal procedures and human resource policies. WebTel opted for SA8000 as a standard that requires commitment from the whole supply chain and continuous inspection of suppliers and sub-contractors. WebTel was the first SME in its country to apply for SA8000, which it eventually attained but only after discovering how difficult stakeholder management of supply chain companies is in the context of social accountability certification.

Data Collection

Certifications such as SA8000 requires new calculation and measurement procedures to be applied in situationally specific activities (Lave, 1986; Lowe, 2004). We undertook document analysis, observation and interviews with stakeholders (employees, managers, auditor, sub-contractor employees), following process research protocols (Langley, 1999). The sample was

based on roles related to the SA8000 certification project. Interviewees were contacted before and during observation in the field; in addition, WebTel managers (mainly the CEO) proposed external interviewees and several were included. The study identified project initiators (CEO, WebTel Managers), project managers (certification manager, production manager), project beneficiaries (employees, subcontractor employees) and external stakeholders (service providers, subcontractors, SA8000 auditor and certifier).

The total number of formal interview participants consisted of 42 people. Twenty-nine semi-structured interviews in WebTel involved a substantial proportion of internal organizational stakeholders. The chief executive officer (CEO) was interviewed at the beginning of the process and the production and human resource managers (HRM) mid-process. All eight middle managers (including the certification manager) and twenty of the thirty employees were interviewed during the certification period. The eleven interviews in WebTel's subcontractor firm included one top manager, one middle manager and 9 out of 50 employees. These interviews occurred mid-process and before the final certification audit. In addition, mid-process the researcher interviewed the SA8000 auditor and a representative from one of the major supplier firms. These two interviews concentrated on decision-making processes, training programs, communication, organizational culture and power relationships with stakeholders.

The interviews were exploratory and semi-structured. Interviewees began by describing their job and perceptions of their company's organizational culture and ethical commitments, before discussing involvement in the SA8000 project, including tasks, motivations and outcomes. Subsequent informal interviews refined interpretations. All interviews were recorded and transcribed. The first author spent one day each week with the company during the course of 18 months, observing and participating in the SA8000 project, taking minutes of meetings, attending brainstorming sessions, routine meetings with the certification manager

and reviewing sub-contractors' efforts. Three days were spent observing a main sub-contractor company in Morocco, looking at how WebTel dealt with the SA8000 requirements. In summary, there were 18 months of observation with the certification manager; four full days of observation during the standardization period; three management team meetings and three days of observation in the subcontractor company. These field observations occurred at the commencement of the process, mid-way and before the final certification audit. There was no personal input by the researcher concerning the process of certification and interactions with stakeholders.

Documentary materials were collected related to the SA8000 project and HRM's role. Secondary documents reviewed included an employee satisfaction survey, evaluation sheets, CSR and diversity training programs, social reports, sub-contractor labor contracts and employees' contracts. Documents exchanged with WebTel regarding certification audits were also consulted. The documentary material was used to elaborate interpretations and compare interview data with formal documents.

Data Analysis

While interview transcripts were the main resource, other sources of documentation used included contextual data such as the company code of conduct, CSR training and evaluation sheets, as well as international satisfaction surveys and sub-contractor contracts. A key part of the case analysis was mapping a timeline: all data were mapped chronologically to provide a case storyline of the certification process. The research team discussed the analyses and interpretations over several iterations as rounds of review and re-writing proceeded. Data analysis was conducted simultaneously with the collection of data (Corbin & Strauss, 2015) and afterwards, entailing induction, abduction and deduction (Alvesson & Kärreman, 2007), practicing the constant comparative method (Flick, 2019; Glaser & Strauss, 1967; Suddaby,

2006). Prior interests in CSR guided consideration of existing theory. An area where abduction was important was WebTel's difficulties in securing compliance in the supply chain network. Table 1 represents an illustration of the certification process based on three steps that we label 1) project initiation and planning, 2) pre-audit implementation and 3) certification audit.

INSERT TABLE 1 HERE

In analyzing the data, interviewees' responses were first combined according to stakeholder profiles developed by the CEO, who drew on Mitchell, Agle, and Wood's (1997) and Girard and Sobczak's frameworks (2010, 2012) which were proposed by the researchers. The CEO used stakeholder profiles to develop perceptions of stakeholder power, legitimacy, urgency, organizational and social commitment, based on Mitchell, Agle, and Wood's (1997) framework while Girard and Sobczak (2010, 2012) was used to extend the mapping exercises on CSR, broadening exploration of social and organizational issues. To triangulate data and validate interview findings, content analysis methods were initially used, collating the data using explicit coding based on categories of stakeholder management. Over an 18 months period initial and second-order coding evolved. The first-order analysis sought to adhere faithfully to participants' own terminology, their categorization devices, thus enabling classification of stakeholders changing position and company responses during the certification process. The main codes initially identified were based on the CEO's stakeholders' profiles, WebTel's actions and reactions, as well as stakeholders' actions and reactions. Figure 1 below presents an illustration of the levels of coding of the data.

INSERT FIGURE 1 HERE

As the research progressed, verbatim statements were categorized in terms of their similarities and differences, aiming to reduce them to a more manageable number of germane categories. The first-order codes were grouped into second-order categories consistent with the Gioia method (Gioia, Corley, & Hamilton, 2013) used to identify emergent themes that oriented us to explanatory concepts related to stakeholder dynamics in the certification process. Subsequently, the resultant data structure was analyzed using a combination of emergent constructs and theoretical concepts from the literature. All data gathered during the certification process was read several times and discussed with colleagues specializing in CSR. Also, many formal and informal meetings were organized with key stakeholders to expose and debate the main findings in order to test the accuracy of research understandings through group feedback analysis (Heller, 1969). Triangulation of multiple data sources on stakeholder and WebTel actions and reactions ensured coherence and consistency of interpretation.

Case Findings and Analysis

WebTel Case Study Narrative – The SA8000 Certification Process²

To achieve SA8000 certification, WebTel followed three phases of project initiation and planning, pre-audit implementation and certification audit. The first phase was dominated by the CEO's SA8000 decision and its gradual internal organizational contextualization; the second phase was characterized by incomplete problematization, pre-audit and some internal organizational adjustments; the third phase created the standard as an obligatory passage point, leading to successful certification to the SA8000 standard, in a context of constrained, low enrollment of stakeholders. Then, in the following section, we analyze how WebTel's stakeholder management and sensemaking evolved through the certification process.

WebTel Phase 1 Project Initiation and Planning

When the project was launched, except for the CEO, little was known in WebTel about the SA8000 certification process. In order to prepare for SA8000 certification, the CEO identified stakeholders that needed to be interested and involved in the process, mapping them, using stakeholder profiles. He appointed a supervisor to lead the SA8000 project who began by writing an ethical charter extolling moral commitment to the eight areas of the SA8000 application and sent it to clients, supplier firms and the Moroccan subcontractor, inviting them to commit to these standards by signing the charter. This first step appeared to be successful as all stakeholders signed, confirming their agreement with the eight principles in the charter document and expressed their support for WebTel in seeking SA8000 certification.

The first challenge in achieving SA8000 compliance proved to be the legacy of the organization's culture, design and power relations. The CEO had centralized all strategic and operational decision-making and relied on his production manager as a hierarchical line report to ensure that decisions were executed. For several years, the production manager was the official and autonomous intermediary between top management and employees as well as the preferred contact for external stakeholders (customers, suppliers, contractors). Implementing the standard, making employee relations more formal and standardized, threatened the production manager's discretion and autonomy.

WebTel Phase 2 Pre-audit Implementation

The second phase involved further stakeholder mapping of the perceived changing stakeholder commitments in WebTel and its supply chain network. The certification manager was assigned primary responsibility for project managing SA8000 compliance. Doing this entailed launching internal and external audits to assess current practices in HRM, procurement, security, health, safety, wellbeing and stakeholder management. These assessments reviewed and adapted internal organizational processes according to the requirements stipulated in SA8000. A

Research Centre was contracted to conduct an external pre-audit that created a structured project analysis covering achievements to date and processes remaining to establish compliance. The CEO realized that to comply with SA8000 in regard to all the non-compliance issues identified in the pre-audit report was difficult. He requested the certification manager to initiate adjustments and further reorganization of WebTel's internal systems and procedures. The certification manager's position consequentially gained credibility and internal support; however, systematic management and personally opaque zones of management autonomy were not easily reconcilable, setting up a potential conflict. The production manager made several attempts to block various processes of formalization and implementation designed to make HRM practices more accountable but his resistance to SA8000 certification reduced as his autonomy became more circumscribed as a result of the audit processes undertaken. A second compliance issue could not be addressed through internal organizational changes. For SA8000 certification, WebTel had to implement the ethical charter signed by its external supply chain stakeholders committing both to the eight areas of the SA8000 standard and being available for audit by WebTel at any time. Achieving this proved far more problematic, as we shall see next.

WebTel Phase 3 Certification Audit

The appointment of the certification manager was decisive in implementing new HRM actions. Organizational changes implemented in response to the gaps identified by the internal and external audits saw WebTel, with limited human and financial resources and lacking specific know-how and experience in dealing with CSR projects, accord significant internal powers to the certification manager. The certification manager implemented senior managements' decision to increase employee involvement through new HRM systems and practices. Internal HRM audit resulted in more formalized and transparent working procedures. SA8000 was successful in creating new networks of WebTel managers and employees' participation. A

feasibility study investigated what certified companies had done to optimize implementation. Motivation to complete the project increased progressively amongst senior and middle managers in WebTel with the exception of the production manager. Delays were imposed by the production manager's intransigence to SA8000 becoming an obligatory passage point, which would reduce his discretionary power by establishing new inclusive communication channels between the CEO, the certification manager and employees. Nonetheless, the certification manager reorganized the HRM department, designing and implementing new actions to enhance employees' working conditions based on SA8000's requirements. The capacity of SA8000 standards to exert influence as an actant in WebTel's internal stakeholder networks increased as the certification project progressed. Gradually, piecemeal, individual sensemaking of HRM moved towards a collective sensemaking of shared meanings and emotions in relation to WebTel's management-employee relations with management learning new ways of working.

A decentralized formal system of internal power relations was initiated within the company so that when it was audited, the procedures would be assessed as SA8000 compliant. Accordingly, SA8000 standards increasingly developed capacity as actants in WebTel's HRM. As managers and employees made increasingly frequent recourse to SA8000 in their work practices the standards produced enhanced alignment with protocols. Organizational changes included naming an employee representative (given the small size of the company, trade union representation was not mandatory), setting a schedule of monthly meetings between employees and the management team, reviewing rewards and bonuses conditions, as well as implementing a strategic HRM framework with policies for fair processes of recruitment, evaluation and promotion.

In the past, the production manager's personalized control had frequently enabled him to overlook employee considerations. In reaction to this informal control employees sought

greater formalization of HRM practices through SA8000, increasing transparency in evaluation criteria as well as improving personal and work life balance, security, health and wellbeing. In the final phase of the certification project, as authority relations transitioned and were translated, the production manager became more overtly supportive of organizational changes for achieving SA8000, marking a transitional stage in the company in which existing operational processes were revised to comply with SA8000 requirements. While the CEO and production manager retained the highest formal authority in WebTel, they each learnt new ways of engaging, involving, mobilizing and translating networks of managers and employees in the organization. They had to become less personalist in management style as a result of the recently implemented HRM policies. HRM defined new conduits for sensemaking in terms of objectives and procedures to be accomplished in the company. By identifying with HRM practices influenced by the SA8000 relational network, their personal authority was translated into increasingly rational legal foundations. All the major shortcomings in WebTel's HRM and management systems had been addressed, including the absence of various formal policies, for strategic HRM, communication strategy, employee consultation, an employee evaluation system and a clear career management system.

Resistance from autonomous external organizations could in some cases be countered through introducing formalized management control processes. The Moroccan subcontractor, PhonCall, despite approving its stakeholder commitment during Phase 2 proved problematic. In an initial audit by WebTel several major issues were raised, including PhonCall's lack of freedom of association and collective bargaining; insufficient compliance with safety standards, as well as the need to monitor the absence of any form of direct or indirect discrimination in all HR processes. Unlike many of the other external stakeholders in the supply chain, WebTel had commercial power over PhonCall as a major client and was able to persuade its management to instigate an action plan to comply with SA8000. At this time, PhonCall had

a keen interest in maintaining its outsourcing contract with WebTel, seeing loss of business and reduced market share as more of a problem than having to comply with SA8000.

For some other major suppliers, as became apparent a few months later, WebTel was unable to compel compliance with SA8000. WebTel's CEO justified the overall low enrollment of suppliers by explaining that it could not exercise economic power over all the other suppliers. Consequently, the auditors validated the internal procedures, taking into account the constraints of the SME, thoroughly evaluating the procedures, practices and sources of evidence for the eight elements of the SA8000. WebTel succeeded in obtaining the SA8000 standard certification, despite failing to persuade all major stakeholders in the supply chain to become actively involved and committed.

Stakeholder Dynamic Relationships in the SA8000 Process – Sensemaking in Actor Networks

Initially, in response to the certification invitation, stakeholders in the supply chain took several positions, according to their values and interests. “PhonCall”, a subcontractor, “Net’Tois”, a supplier, each constituted a substantial management challenge for WebTel during the certification process. Specific positions moved towards either consensus based on processes of translation and aligned interests within the network or non-collaboration and deadlock. The CEO could only resort to informal influence on supply chain external stakeholders; his sensegiving on social responsibility proved less influential than companies’ internal stakeholders that did not support the SA8000 certification initiative.

The CEO raised the question of which stakeholders should be involved in the process. The first stakeholder mapping saw two telecommunications company categorized as potentially “urgent” and one as “dormant”. Only “Tele 5” the main IT software supplier for issuing and receiving calls was positioned as “dangerous”. The CEO believed Tele 5 would not engage in CSR-related activities and that it deployed some power over dependent client

companies, such as WebTel. Five companies were classified as discretionary stakeholders and three companies, plus shareholders, as definitive stakeholders. The CEO characterized two key companies as dependent, Net'Tois (dependent/passive) and PhonCall (dependent/allied). All of the others were categorized as "dependent" and likely to be receptive to WebTel's application for SA8000 certification. For ease of interpretation, we report only five key external and internal stakeholders mapped by the CEO in his sensemaking, using respectively Mitchell, Agle, and Wood's (1997) and Girard and Sobczak's (2010, 2012) frameworks.

INSERT FIGURE 2 HERE

Figure 2 illustrates the CEO's sensemaking of the positions of Nét'Tois and Phoncall as lacking power due to their dependence on WebTel's business and thus likely to cooperate in making the SA8000 application. To foreground CSR engagement the same five key stakeholders were represented, using Girard and Sobczak (2010, 2012).

INSERT FIGURE 3 HERE

Girard and Sobczak (2010, 2012) represented Nét'Toi as a passive stakeholder, giving low consideration to social issues and not highly committed to WebTel's SA8000 certification initiative. The CEO's interpretation was that they were not challenging but should become more highly committed. PhonCall occupied a different position: committed at the organizational level, it had some organizational influence not revealed in the CEO's mapping using Mitchell, Agle, and Wood (1997). Despite the different mapping, both stakeholders received the same requests and sensegiving from his company: to commit to SA8000 values and then to SA8000 practices. By refusing this second request, Net'Tois and PhonCall were

able temporarily to block WebTel's standardization process. Subsequently, in a later meeting, the CEO redefined them as becoming definitive/allied (PhonCall) and definitive/passive (Net'Tois). At this point, these two companies were countering WebTel's progress on SA8000 standards.

“Committing to SA8000 practices is very dangerous for us now especially regarding negotiation with unions that represents our big issue. We are not ready now to open any discussion with employees' representatives. We deal with social issues case by case and we are all happy with that now.” (PhonCall CEO)

“We can't accept any audit coming from WebTel regarding commitment to all the SA8000 requirements. WebTel is one of our smaller clients and it is too costly for us to invest in delivering evidences regarding our social commitment. There is no economic issue for us to do so.” (Extract from discussion between WebTel certification manager and Net'Tois representative)

After those reactions the CEO and certification manager realized how important it was to analyze stakeholders' interests *before* making compliance requests. What researchers (Akrich et al., 2006) identify as the *contextualization* stage is central to understanding issues in integrating and enrolling a network with specific roles and missions, which WebTel totally overlooked. Additionally, WebTel used a standard pitch to different stakeholders, regardless of their views and interests, using guided sensegiving. Omitting contextualization and standardizing the pitch resulted in WebTel being blocked. Due to its low commitment it was

decided not to involve Net'Tois, a large industrial cleaning plant, any further in SA8000. As explained later to the SA8000 auditor, it was beyond WebTel's capacity to influence its business ecosystem since as an SME, it cannot force, marginalize or dominate powerful suppliers. WebTel replaced its outsourcing partnership with a co-sourcing one.

“We are subcontracting more than 40% of our production to PhonCall. It's a strategic partner and we can't imagine our collaboration far from the SA8000. With a co-sourcing partnership, we believe that PhonCall will feel more involved and considered in the SA8000.” (WebTel CEO)

The General Manager of PhonCall sought to retain informal, discretionary direct control, stating that he refused to establish operational union delegation and a formal collective bargaining system. He argued such changes were a fundamental threat to effective production activities in which employees were more familiar with a top-down style of functioning. He equated changes to a more negotiated and consensual form of control with increased employee power over the management team, hindering efficiency. Eventually he was persuaded to conform to new ways of working during the certification project in order to achieve a short-term gain of SA8000 certification rather than implementing a fundamental change of internal processes.

Externally, in terms of stakeholders, PhonCall represented a key actor for WebTel, mainly due to its high organizational commitment to their outsourcing contract. Most other stakeholders were overlooked; WebTel made little analysis of them, anticipating stakeholders' resistance to change, expecting future concerted or ad-hoc stakeholder responses. WebTel overlooked the value of understanding network roles and contributions. SA8000 certification provided a framework for new meanings and relationships facilitating greater ease of

communication internally for WebTel rather than in relation to the majority of its external stakeholders.

SA8000 sets specific standards for management accountability in labor relations and for many companies these constitute new ways of conceptualizing problems and inscribing them as issues, with learning and practice improving management-employee work relationships. Creating an actor network enrolled in and sharing a standard such as SA8000 is above all an exercise in stabilizing the commitment of disparate actors to new forms and processes of relational materiality. In the WebTel case, with the few exceptions noted, SA8000 certification processes failed to incorporate the focal SME's supply chain networks. In WebTel's case, their managers learnt too slowly the importance of engaging collaboratively in open dialogue with supply chain partners.

Asking our external stakeholders (mainly suppliers and sub-contractors) to sign an ethical charter is not enough. Many of them signed but this was not considered as evidence by the SA8000 auditor who was expecting facts on concrete practices. I was obliged to come back to our suppliers and subcontractors and ask for more engagements. This was hard to obtain.”

(WebTel certification manager).

While the CEO assessed the feasibility of the certification project and allocated a significant budget to its implementation, including supporting a general diagnosis, internal preparation, setting new rules for relationships with external stakeholders and conducting certification audit, WebTel neither performed an initial assessment of the different ways external stakeholders might be interested in SA8000 nor did they formulate sufficient reasoning to increase their participation. "We are convinced that, despite our small size, we can be a

citizen company and have socially responsible actions, and the SA8000 certification is a means of doing this" (WebTel CEO). Making certification contingently centered on commitment to practices (rather than values) created an interest convergence for very few external stakeholders (e.g., PhonCall) and divergence for several others (e.g., Net'Tois).

Discussion

Summary Case Narrative – Involving, Countering and Overlooking Stakeholder Networks

External stakeholders' lack of interest in SA8000 posed a problem for WebTel's ambitions. Although WebTel decided not to involve Net'Tois, PhonCall's enrollment was more complex. A final agreement enabled PhonCall to join the standardization process through a new partnership. Limited contextualization of the different network constituents was achieved. During the audit for compliance with the standard, WebTel had to prove the existence of written procedures formalizing HRM, validated by interviews with employees and management. The procedures, practices and sources of evidence for the eight elements of the SA8000 were thoroughly evaluated. The certification auditors validated the internal procedures, accepting WebTel's explanation for low stakeholder enrolment, given the company's position and circumstances in its supply chain.

Mapping Stakeholders

WebTel managers, with the exception of the production manager's initial resistance, were proactive in identifying viable stakeholder participants through CSR standardization projects. They made some partial attempts to convene stakeholder identification processes relationally, inclusively and collectively, rather than being completely confined to making reactive responses to pressures from influential stakeholders. Nonetheless, this network action was limited in its powers to coerce supply chain members into accepting the standard other than

through negotiation. WebTel's actions in CSR could have engaged in more sensemaking that took "into account stakeholder expectations" (Aguinis, 2011, p. 855).

WebTel used its social capital to influence stakeholders who lacked interest in SA8000 (Parker, Halgin, & Borgatti, 2016; Russo & Perrini, 2010). There is, however, a limit to social capital when stakeholder commitments are inimical to the values of the standard being proposed. The CEO's stakeholder mapping exercises presented several feasible categorizations of stakeholders, with the Sobczak and Girard grid implying that social commitments were stronger in WebTel than in external stakeholders. The Mitchell, Agle, and Wood mapping revealed that the CEO and his management probably relied too much on collaborating with dependent stakeholders. By relying only on those internal and external stakeholders more evidently supportive of SA8000, WebTel missed opportunities for enrolling a larger group of network actors by, for example, activating new or latent ties (Maclean & Harvey, 2016) or by encouraging more flexible sequences of enabling ties (Qureshi, Kistruck, & Bhatt, 2016) in its business and community networks. It remains open to question whether or not WebTel could have successfully enrolled a larger set of stakeholders in its initial SA8000 certification network. The evidence suggests that the focal "firm-determined, economically oriented roles or stakeholder priorities" (Crane & Ruebottom, 2011, p. 81) failed to be secured. Adequately shared social identities vested in global labor standards across the groups participating in WebTel's supply chain was not achieved.

Stakeholder Identification as a Proactive Approach

CSR standardization processes are designed to motivate companies to acknowledge their role in responding to stakeholder pressures, as well as fostering increased proactivity in stakeholder networks. Due to the varying degrees of uncertainty and fluidity present in social networks, management processes of stakeholder identification cannot be limited to those parties that,

from the outset of the SA8000 process, accept the legitimacy of its certification approach. The WebTel case highlights the proactive role that focal organizations can play in selecting stakeholders, that, ex-ante, might appear to be permanent and non-negotiable. The process involves negotiation between relevant network actors. Since the power that any company exerts over its stakeholders will often vary over time, as inter-organizational relationships are perpetually changing, stakeholder profile identification cannot be predetermined once and for all by the certification proponents. For stakeholder management to be proactive and achieve the intended outcomes of social accountability certifications, the focal organization and its stakeholders must make continuous efforts to maintain consensus in terms of shared goals and common ways of working. Since they are likely to combine different influence strategies in order to identify who and what really counts in the processes of CSR-oriented standardization, such an outcome will more often than not be difficult to accomplish, as conflict blocks coherence.

The ANT approach, drawn from Callon's work, assumes that the fourfold model is a literal description of processes that will be encountered when creating an actor network. Theoretically, we can affirm that these processes applied empirically but not particularly successfully due in a major part to the sensemaking processes of the main actors in the case. Hence, theoretically issues of both *problematization* and *interessement*, were not resolved in the creation of the network because of failures in sensemaking processes. Theoretically, creating a supply chain network around a standard such as SA8000 is much more than a technical exercise: it is a form of inter-organizational politics that requires great skill in putting a network in place. The chief skills are sensemaking that can sell the problematization that the standard is designed to resolve in ways that are attuned to the different significant aspects of the contexts in which the supply chain organizations operate. Doing this entails generating an interest on the part of these third parties through appreciating their sensemaking and devising

strategies that project ways of making sense that take these specific factors into account. Hence, establishing and maintaining a network of SA8000-compliant organizations requires proactive management constructing arguments consistent with stakeholders' interests. Common sensemaking about acceptance of a standard such as SA8000 has to be made sufficiently binding across diverse actors in order to be able to constitute an actor network.

Crane and Ruebottom (2011) remark that shared social identities affirm cohesion in the mobilization of actors, which would include their sensemaking. Critically, identities and interests need to be addressed in the way that the network is constituted. A generic *problematization* of the standard that ignores the specificity of the diverse stakeholders is unlikely to be successful. Research by Castka and Corbett (2016) on assurance practices and expert and media attitudes (towards eco labels) identifies how judgments are frequently determined outside of many of the known, standard procedures and processes of standards assurance and certifications: specific problematization should be used to pitch for stakeholders' participation and collaboration. Reconciliation of disagreements and customization of the *interesement* process for SA8000 took place at a late point in the process of seeking to construct the actor network and did do in response to resistance. Hence, the *interesement* process was more reactive than proactive, responding to entrenched positions rather than striving to achieve mutual sensemaking in order to overcome potential resistance earlier in the project.

While we have addressed gaps in knowledge pertaining to the process of accountability certification to a standard, there are some evident limitations. First, WebTel is only a single case and therefore affords limited support for analytic generalization. A number of WebTel's supplier companies (2 subcontractors, 5 HR services, 4 information technology, 2 accounting, 2 banks, 1 cleaning services) and customers (2 major clients) were not available for interview. Second, applying the Sandberg and Tsoukas (2020) typology, while our research activities

involved sensemaking, they were predominantly characterized by cognitive-discursive sensing and an element of abstract detachment. WebTel members' interactions with supply-chain stakeholder companies were not observed in their performative, deliberative context. The processes of sensing through stakeholder mapping were predominantly conceptual and detached ("detached-deliberate") whereas many of the interactions amongst stakeholders were more contextual and involved ("involved-deliberate") (Sandberg & Tsoukas, 2020, p. 9). Finally, we acknowledge that accounting for the physical, material and technological aspects of the supply chain networks and their roles as actants in the certification process could have provided additional data. Further research could usefully attend more closely to combinations of agency and actants in actor-networks and on immanent and involved types of sensemaking.

Conclusion

Theoretically, a key contribution of the article is to link ANT with the sensemaking literature. ANT is a form of abstracted sociological theory that specifies processes through which systematic redescription of empirical events can be organized. Empirically, however, these events are never abstract: they are the result of actors' strategies and practices, the ways in which these actors make and contest sense in the contexts that they strive to configure. Hence, sensemaking, an approach often assumed to be applicable to the psychological or individual level, is required as a form of scanning of the environment in which actors struggle to create a network. In this case, the use of academic tools for mapping exercises by the CEO was the powerful sensemaking device whose effects were to configure a socially ordered and structured environment in which to pursue a collective and collaborative strategy of creating an actor network using SA8000 as the means with which to achieve it. An actor network can only be created through sensemaking by variably powerful actors composing and contesting it, as well

as through the mobilization of artefacts, such as standards, that compose, constitute and comprise the materiality of the network.

Understanding how sensemaking can construct and not construct an actor network entails analysis of multi-stakeholder interactions around key inscriptions, such as a standard. The case reveals managers applying an initially unitary contextualization to all stakeholders, using stakeholder mapping; however, stakeholders' positioning was dynamic in ways not assumed by WebTel's problematizations. Knowledge was only slowly acquired of the diversity of stakeholder interests as points of tension and facilitation with various stakeholders became recognized. More informed understanding of stakeholders' antecedent conditions and different processes of company adoption and non-adoption is necessary if voluntary certification is to succeed, as Prado and Woodside (2015), amongst others, have argued. SMEs have a vital role to play in extending CSR, especially when they are liable to be outsourced suppliers and sub-contractors in supply chain tiers at some distance from larger organizations' commitments to CSR practices; indeed, this distance is sometimes exploited by MNCs as a means of procuring inputs whose ethicality may well be dubious but whose price is not. In the absence of a mandate that only firms aligned to a standard will be contracted, becoming voluntarily certified is a practical strategy in anticipation of changing contexts.

The study highlights the dynamics of stakeholder involvement, as some supply chain organizations were overlooked while one was eventually eliminated from the SA8000 process. The key reason for exclusion and elimination were obstacles created by stakeholders' reluctance to comply with SA8000. Our analysis shows that weak investigation of critical stakeholder issues requiring proactive intervention and management by the focal organization were a frequent source of stakeholder resistance. Similar results have been found in other empirical studies, such as Whittle and Mueller's (2011) evaluation of senior managements' assessment of which accounting practices came to be considered as strategic or peripheral in

the firm. In the present case, the certification manager focused mainly on WebTel's interests and obligations for the overall SA8000 project and omitted in-depth review of stakeholders' capabilities and interests in becoming more involved and integrated in the network. In addition, the process was limited to advocating and discussing standardized arguments about social accountability during interaction with all identified stakeholders.

A significant contribution has been to address the collaborative competences entailed by applying a standard to a collaborative network shaped around a focal organization. According to Bled (2010, p. 576), mapping network actors is necessary in terms of "different social, political, technical or bureaucratic roles to assign to the different elements of the network." Static mapping of stakeholder profiles from time to time hardly achieves such an outcome. Introducing a standard into governance of a network entails decidedly political activity rather than being merely technical or administrative action. Stabilized as formal certification, a standard is an actant, positioning and stabilizing a network around it, as an obligatory passage point, leading either to alignment or resistance on the part of network actors. The standard and its accompanying processes of certification become constituted as major instruments evolving soft regulation and development of the network assembled.

Analysis of stakeholder relationships requires constructing recognizable network patterns of dynamic involvement, counter moves and intentional disregard. These dynamics need to be central to future studies of the patterns of stakeholder relationships in specific contexts of social accountability certification. The standard, as a seemingly technical and abstract objectification of relations, is only achieved in practice through contested dynamics and political strategies. Standards are a form of politics by other means; cajoling, seducing and enforcing network formation. For the purpose of implementation, greater attention to issues of how stakeholders are contextualized and the ways in which the standard is made problematic by both practitioners and stakeholders should improve analysis of stakeholder identification,

mapping and management. Additionally, the focus on the network perspective in terms of CSR initiatives is promising and responds to the suggestion of Albareda and Waddock (2018) that using a network-based view of CSR as a framework has far-reaching implications for wider systems of global governance.

Notes

1. <https://equator-principles.com/>

2. In this section, for reasons of confidentiality; all respondents and stakeholders' name are portrayed anonymously. Also, because the SA8000 website provides information on certified companies, including name, country and year of certification, in order to respect the anonymity agreed with the company studied, we communicate no information on its name, country, date and period of certification.

Acknowledgements

The authors are grateful to the staff of HEC Management School, the University of Liege (Belgium) and the EGiD research center (EGiD: Etudes sur le Genre et la Diversité en Gestion), and a special thanks to Prof. Annie Cornet for advice, participation in the design of the project, and facilitating negotiations with the company for empirical data collection and analysis.

Declaration of Conflicts of Interest

The authors declared no conflicts of interests with respect to the research, authorship, and/or publication of this article.

Funding

The authors received no financial support for the research, authorship, and/or publication of this article.

References

- Aguinis, H. (2011). Organizational responsibility: Doing good and doing well. In S. Zedeck (Ed.), *AP handbook of industrial and organizational psychology* (pp. 855–879). Washington, DC: American Psychological Association.
- Aguinis, H., & Glavas, A. (2019). On corporate social responsibility, sensemaking, and the search for meaningfulness through work. *Journal of Management*, 45, 1057–1086.
- Ahrne, G., & Brunsson, N. (2006). Organizing the world. In M.-L., Djelic, & K. Sahlin-Andersson (Eds.), *Transnational governance: Institutional dynamics of regulation* (pp. 74–94). Cambridge, England: Cambridge University Press.
- Ahrne, G., & Brunsson, N. (2011). Organization outside organizations: the significance of partial organization. *Organization*, 18, 83–104.
- Akrich, M. (1992). Beyond social construction of technology: The shaping of people and things in the innovation process. In M. Dierkes & U. Hoffmann (Eds.), *New technology at the outset* (pp. 173–90). Campus/Westview.
- Akrich, M., & Latour, B. (1992). A summary of a convenient vocabulary for the semiotics of human and nonhuman assemblies. In W.E. Bijker & J. Law (Eds.), *Shaping technology/building society, studies in technological change* (pp. 259–64). Cambridge, MA: MIT Press.
- Akrich, M., Callon, M., & Latour, B. (2006). *Sociologie de la traduction. Textes fondateurs*. Presses de l'Ecole des Mines de Paris, Paris, Collection Sciences Sociales.
- Albareda, L., & Waddock, S. (2018). Networked CSR governance: A whole network approach to meta-governance. *Business & Society*, 57, 636–675.
- Alvesson, M., & Kärreman, D. (2007). Constructing mystery: Empirical matters in theory development. *Academy of Management Review*, 32, 1265–1281.
- Andersson, P., Aspenberg, K., & Kjellberg, H. (2008). The configuration of actors in market

- practice. *Marketing Theory*, 8, 67–90.
- Avetisyan, E., & Ferrary, M. (2013). Dynamics of stakeholders' implications in the institutionalization of the CSR field in France and in the United States. *Journal of Business Ethics*, 115, 115–133.
- Balzarova, M., & Castka, P. (2012). Stakeholders' influence and contribution to social standards development: The case of multiple stakeholder approach to ISO 26000 development. *Journal of Business Ethics*, 111, 265–279.
- Basu, K., & Palazzo, G. (2008). Corporate social responsibility: A process model of sensemaking. *Academy of Management Review*, 33, 122–136.
- Baumann-Pauly, D., Wickert, C., Spence, L. J., & Scherer, A. G. (2013). Organizing corporate social responsibility in small and large firms: Size matters. *Journal of Business Ethics*, 115, 693–705.
- Bear, C., & Eden, S. (2008). Making space for fish: the regional, network and fluid spaces of fisheries certification. *Social & Cultural Geography*, 9, 487–504.
- Belal, A., & Roberts, R. (2010). Stakeholders' perceptions of corporate social reporting in Bangladesh. *Journal of Business Ethics*, 97, 311–324.
- Bergström, O., & Diedrich, A. (2011). Exercising social responsibility in downsizing: Enrolling and mobilizing actors at a Swedish high-tech company. *Organization Studies*, 32, 897–919.
- Berman, S. L., & Johnson-Cramer, M. E. (2017). Stakeholder theory: Seeing the field through the forest. *Business & Society*, 58, 1358–1375.
- Bernstein, S., & Cashore, B. (2007). Can non-state governance be legitimate? An analytical framework. *Regulation & Governance*, 1, 347–371.
- Bled, A. J. (2010). Technological choices in international environmental negotiations: An actor-network analysis. *Business & Society*, 49, 570–590.

- Boiral, O. (2007). Corporate greening through ISO 14001: A rational myth? *Organization Science*, 18, 127–146.
- Brammer, S., Hoejmoser, S., & Marchant, K. (2012). Environmental management in SMEs in the UK: Practices, pressures and perceived benefits. *Business Strategy and the Environment*, 21, 423–434.
- Callon, M. (1974–1975). L'opération de traduction comme relation symbolique, Incidence des rapports sociaux sur les développements scientifiques et techniques. Paris: Maison des Sciences de l'Homme.
- Callon, M. (1986a). The Sociology of an actor-network: The case of the electric vehicle. In M. Callon, J. Law, & A. Rip, (Eds.), *Mapping the dynamics of science and technology* (pp. 19–34). London: Macmillan Press.
- Callon, M. (1986b). Some elements of a sociology of translation: Domestication of the scallops and the fishermen of St Brieuc Bay. In Law, J. (Ed.), *Power, action & belief. A new sociology of knowledge?* (pp. 196–229). London: Routledge & Kegan Paul.
- Callon, M. (2007). Some elements of a sociology of translation: Domestication of the scallops and the fishermen of St. Brieuc Bay. In K. Asdal, B. Brenna, & I. Moser (Eds.), *Technoscience: The politics of interventions* (pp. 57–78). Oslo: University of Oslo.
- Callon, M., & Latour, B. (1981). Unscrewing the big leviathan: How actors macrostructure reality and how sociologists help them to do so. In Karin D. Korr Cetina & Aaron V. Cicourel (Eds.), *Advances in social theory and methodology: Toward an integration of micro- and macro-sociologies* (pp. 277–303). Boston, Routledge and Kegan Paul.
- Castka, P., & Corbett, C. J. (2016). Governance of eco-labels: Expert opinion and media coverage. *Journal of Business Ethics*, 135, 309–326.
- Christmann, P., & Taylor, G. (2006). Firm self-regulation through international certifiable standards: Determinants of symbolic versus substantive implementation. *Journal of*

- International Business Studies*, 37(6), 863–878.
- Clegg, S. R. (1989). *Frameworks of power*. London: Sage Publications.
- Clegg, S. R., Courpasson, D., & Phillips, N. (2006). *Power and organizations*. London: Sage Publications.
- Corbin, J., & Strauss, A. (2015). *Basics of qualitative research: Techniques and procedures for developing grounded theory*. (4th edn.) London: Sage Publications.
- Cornet, A., & Warland, P. (2013). *Gérer la diversité au quotidien Cas pratiques de GRH*. Liege, Belgique: Atelier des Presses.
- Crane, A., & Matten, D. (2004). *Business ethics: A European perspective: Managing corporate citizenship and sustainability in the age of globalization*. Oxford, England: Oxford University Press.
- Crane, A., & Ruebottom, T. (2011). Stakeholder theory and social identity: Rethinking stakeholder identification. *Journal of Business Ethics*, 102, 77–87.
- De Silva, M., Al-Tabbaa, O., & Kahn, Z., (2019). Business model innovation by international social purpose organizations: The role of dynamic capabilities. *Journal of Business Research*, Article In-Press, <https://doi.org/10.1016/j.jbusres.2019.12.030>
- Eisenhardt, K. (1989). Building theories from case study research. *Academy of Management Review*, 14, 532–550.
- El Abboubi, M., & Nicolopoulou, K. (2012). CSR accountability standards: Using an ANT approach. *M@n@gement*, 15, 391–414.
- Feldman, M. S., & Pentland, B. T. (2003). Reconceptualizing organizational routines as a source of flexibility and change. *Administrative Science Quarterly*, 48, 94–118.
- Flick, U. (2019). *An introduction to qualitative research*. (6th edn.) London: Sage Publications Ltd.
- Fransen, L. (2011). Why do private governance organizations not converge? A political-

- institutional analysis of transnational labor standards regulation. *Governance: An International Journal of Policy, Administration, and Institutions*, 24, 359–387.
- Fransen, L. W., & Kolk, A. (2007). Global rule-setting for business: A critical analysis of multi-stakeholder standards. *Organization*, 14, 667–684.
- Freeman, R. E. (1984). *Strategic management: A stakeholders' approach*. London: Pitman.
- Gilbert, D. U., & Rasche, A. (2007). Discourse ethics and social accountability – The ethics of SA 8000. *Business Ethics Quarterly*, 17, 187–216.
- Gilbert, D. U., & Rasche, A. (2008). Opportunities and problems of standardized ethics initiatives: A stakeholder theory perspective. *Journal of Business Ethics*, 82, 755–773.
- Gilbert, D. U., Rasche, A., & Waddock, S. (2011). Accountability in a global economy: The emergence of international accountability standards. *Business Ethics Quarterly*, 21, 23–44.
- Gioia, D. A., & Chittipeddi, K. (1991). Sensemaking and sensegiving in strategic change initiation. *Strategic Management Journal*, 12, 443–448.
- Gioia, D. A., Corley, K. G., & Hamilton, A. L. (2013). Seeking qualitative rigor in inductive research: Notes on the Gioia methodology. *Organizational Research Methods*, 16, 15–31.
- Girard, C., & Sobczak, A. (2010). Pour une cartographie des parties prenantes fondée sur leur engagement: une application aux sociétaires d'une banque mutualiste Française. *Management Prospective Edn.; Management & Avenir*, 3, 157–174.
- Girard, C., & Sobczak, A. (2012). Towards a model of corporate and social stakeholder engagement: Analyzing the relations between a French mutual bank and its members. *Journal of Business Ethics*, 107, 215–225.

- Glaser, B. G., & Strauss, A. L. (1967). *The discovery of Grounded Theory: Strategies for qualitative research*. (reprinted 2008) AldineTransaction, New Brunswick (US) and London (UK).
- Haack, P., Schoeneborn, D., & Wickert, C. (2012). Talking the talk, moral entrapment, creeping commitment? Exploring narrative dynamics in corporate responsibility standardization. *Organization Studies*, 33, 815–845.
- 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, 463–487.
- Hahn, R., & Weidtmann, C. (2016). Transnational governance, deliberative democracy, and the legitimacy of ISO 26000: Analyzing the case of a global multistakeholder process. *Business & Society*, 55, 90–121.
- Hammann, E., Habisch, A., & Pechlaner, H. (2009). Values that create value: socially responsible business practices in SMEs – empirical evidence from German companies. *Business Ethics: A European Review*, 18, 37–51.
- Hansen, A. (2011). Relating performative and ostensive management accounting research. *Qualitative Research in Accounting & Management*, 8, 108–138.
- Hansen, A., & Mouritsen, J. (1999). Managerial technology and netted networks. ‘Competitiveness’ in action: The work of translating performance in a high-tech firm. *Organization*, 6, 451–471.
- Hardy, C., Phillips, N., & Clegg, S. R. (2001). Reflexivity in organization and management theory: a study of the production of the research ‘subject’. *Human Relations*, 54, 531–560.
- Heikkurinen, P., & Bonnedahl, K. J. (2013). Corporate responsibility for sustainable development: a review and conceptual comparison of market- and stakeholder-oriented

- strategies. *Journal of Cleaner Production*, 43, 191–198.
- Heikkurinen, P., & Bonnedahl, K. J. (Eds.), (2019). *Strongly sustainable societies: Organising human activities on a hot and full earth*. London: Routledge.
- Heikkurinen, P., Rinkinen, J., Järvensivu, T., Wilén, K., & Ruuska, T. (2016) Organising in the anthropocene: An ontological outline for ecocentric theorising. *Journal of Cleaner Production*, 113, 705–714.
- Heller, F. A. (1969). Group feedback analysis: A method of field research. *Psychological Bulletin*, 72(2), 108–117.
- Higgs, M. (2003). How can we make sense of leadership in the 21st century? *Leadership & Organization Development Journal*, 24, 273–284.
- Hoffman, W. M. (1991). Business and environmental ethics. *Business Ethics Quarterly*, 1, 169–184.
- Hoogendoorn, B., Guerra, D., & van der Zwan, P. (2015). What drives environmental practices of SMEs? *Small Business Economics*, 44, 759–781.
- Huxham, C., & Vangen, S. (2000). Leadership in the shaping and implementation of collaboration agendas: How things happen in a (not quite) joined-up world. *Academy of Management Journal*, 43, 1159–1175.
- Jamali, D. (2010). MNCs and international accountability standards through an institutional lens: Evidence of symbolic conformity or decoupling. *Journal of Business Ethics*, 95, 617–640.
- Jastram, S., & Prescher, J. (2014). Legitimizing corporate social responsibility governance, in: S.O. Idowu, C.S. Frederiksen, A.Y. Mermoud & M.E.J. Nielsen (Eds.), *Corporate social responsibility and governance: Theory and practice*. London: Springer, 39–62.
- Jørgensen, A., & Knudsen, J. S. (2006). Sustainable competitiveness in global value chains. How do small Danish firms behave? *Corporate Governance, The International Journal*

- of Business in Society (special issue, summer), 6, 449–462.
- Kjellberg, H., & Helgesson, C-F. (2006). Multiple versions of markets: Multiplicity and performativity in market practice. *Industrial Marketing Management*, 35, 839–865.
- Kjellberg, H., & Helgesson, C-F. (2007). On the nature of markets and their practices. *Marketing Theory*, 7, 137–162.
- Kok, A. M., de Bakker, F. G. A., & Groenewegen, P. (2019). Sustainability struggles: Conflicting cultures and incompatible logics. *Business & Society*, 58, 1496–1532.
- Kusyk, S. M., & Lozano, J. M. (2007). SME social performance: a four-cell typology of key drivers and barriers on social issues and their implications for stakeholder theory. *Corporate Governance*, 7, 502–515.
- Langley, A. (1999). Strategies for theorizing from process data. *Academy of Management Review*, 24, 691–710.
- Latour, B. (1987). *Science in action: How to follow scientists and engineers through society*. Harvard: Harvard University Press.
- Latour, B. (1997). On recalling ANT. Keynote speech presented at ‘Actor Network and After’ Workshop at Keele University, England.
- Latour, B. (2005). *Reassembling the social: An introduction to Actor-Network-Theory*. Oxford, England: Oxford University Press.
- Lave, J. (1986). The values of quantification. In John Law (Ed.), *Power, action and belief: A new sociology of knowledge?* Sociological Review Monograph, 32, (pp. 88–111). London: Routledge and Kegan Paul.
- Law, J., & Hassard, J. (1999). Actor network theory and after. *Blackwell and Sociological Review*, Oxford, England: Blackwell.
- Logsdon, M., & Lewellyn, P. (2000). Expanding accountability to stakeholders: trends and predictions. *Business and Society Review*, 105, 419–435.

- Lowe, A. (2004). Postsocial relations: Toward a performative view of accounting knowledge. *Accounting, Auditing & Accountability Journal*, 17, 604–628.
- Luoma-aho, V., & Paloviita, A. (2010). Actor-networking stakeholder theory for corporate communications. *Corporate Communications: An International Journal*, 15, 49–67.
- Luscher, L. S., & Lewis, M. W. (2008). Organizational change and managerial sensemaking: Working through paradox. *Academy of Management Journal*, 51, 221–240.
- Maclean, M., & Harvey, C. (2016). ‘Give it back, George’: Network dynamics in the philanthropic field. *Organization Studies*, 37, 399–423.
- Maitlis, S. (2005). The social processes of organizational sensemaking. *Academy of Management Journal*, 48, 21–49.
- Maitlis, S., & Lawrence, T. B. (2007). Triggers and enablers of sensegiving in organizations. *Academy of Management Journal*, 50, 57–84.
- Maitlis, S., & Sonenshein, S. (2010). Sensemaking in crisis and change: Inspiration and insights from Weick (1988). *Journal of Management Studies*, 551–580.
- Mason, R. O., & Mitroff, I. I. (1981). *Challenging strategic planning assumptions*. New York: John Wiley & Sons.
- Matten, D., & Crane, A. (2005). Corporate citizenship: Towards an extended theoretical conceptualization. *Academy of Management Review*, 30, 166–79.
- Mena S., & Palazzo G. (2012). Input and output legitimacy of multi-stakeholder initiatives. *Business Ethics Quarterly*, 22, 527–556.
- Miles, M. P., & Munilla, L. S. (2004). The potential impact of social accountability certification on marketing: A short note. *Journal of Business Ethics*, 50, 111.
- Mitchell, R., Agle, B., & Wood, D. (1997). Toward a theory of stakeholder identification and salience: Defining the principle of who and what really counts. *Academy of Management Review*, 22, 853–886.

- Mitroff, I., & Linstead, H. (1993). *The unbounded mind: breaking the chains of traditional business thinking*. Oxford, England: Oxford University Press.
- Mückenberger, U., & Jastram, S. (2010). Transnational norm-building networks and the legitimacy of corporate social responsibility standards. *Journal for Business Ethics*, 97, 223–39.
- Newton, T. (1996). Agency and discourse: Recruiting consultants in a life insurance company. *Sociology*, 30, 717–739.
- Nicolopoulou, K., & Karatas-Ozkan, M. (2009). CSR and social entrepreneurship: Future global opportunities and challenges. *International Journal of Business and Globalisation*, 3, 173–187.
- Nielsen, A. E., & Thomsen, C. (2009). Investigating CSR communication in SMEs: A case study among Danish middle managers. *Business Ethics – A European Review*, 18, 83–93.
- Olcott, G., & Oliver, N. (2014). Social capital, sense-making and recovery from disaster: Japanese companies and the March 2011 earthquake. *California Management Review*, 56, 5–22.
- Oliver, N., Calvard, T., & Potočník, K. (2019). Safe limits, mindful organizing and loss of control in commercial aviation. *Safety Science*, 120, 772–780.
- O'Rourke, D. (2006). Multi-stakeholder regulation: Privatizing or socializing global labor standards? *World Development*, 34, 899–918.
- Parent, M. M., & Deephouse, D. (2007). A case study of stakeholder identification and prioritization by managers. *Journal of Business Ethics*, 75, 1–23.
- Parker, A., Halgin, D. S., & Borgatti, S. P. (2016). Dynamics of social capital: Effects of performance feedback on network change. *Organization Studies*, 37, 375–397.
- Pedersen, E. R. (2006). Making corporate social responsibility (CSR) operable: How

- companies translate stakeholder dialogue into practices. *Business and Society Review*, 111, 137–163.
- Perez-Batres, L. A., Doh, J. P., Miller, V. V., & Pisani, M. J. (2012). Stakeholder pressures as determinants of CSR strategic choice: Why do firms choose symbolic versus substantive self-regulatory codes of conduct. *Journal of Business Ethics*, 110, 157–172
- Phillips, R. (2003). *Stakeholder theory and organizational ethics*. San Francisco, CA: Berrett-Koehler.
- Phillips R., Freeman, R. E., & Wicks, A. (2003). What stakeholder theory is not. *Business Ethics Quarterly*, 13, 479–502.
- Pitsis, T., Clegg, S. R., Marosszeky, M., & Rura-Polley, T. (2003). Constructing the Olympic Dream: Managing Innovation through the Future Perfect. *Organization Science*, 14, 574–590.
- Power, M. (1997). *The audit society: Rituals of verification*. Oxford, England: Oxford University Press.
- Prado, A. M., & Woodside, A. G. (2015). Deepening understanding of certification adoption and non-adoption of international-supplier ethical standards. *Journal of Business Ethics*, 132, 105–125.
- Prakash, A., & Potoski, M. (2006). *The voluntary environmentalists: Green clubs, ISO 14001, and voluntary environmental regulations*. Cambridge, England: Cambridge University Press.
- Preble, J. F. (2005). Toward a comprehensive model of stakeholder management. *Business & Society Review*, 110, 407–431.
- Qureshi, I., Kistruck, G. M., & Bhatt, B. (2016). The enabling and constraining effects of social ties in the process of institutional entrepreneurship. *Organization Studies*, 37, 425–447.
- Rappaport, M. (2019). The advantages of soft regulation. *Law & Liberty*, May 10, 2019,

<https://www.lawliberty.org/2019/05/10/the-advantages-of-soft-regulation/>, accessed 11.02.20

- Rasche, A. (2009). Toward a model to compare and analyze accountability standards – The case of the UN global compact. *Corporate Social Responsibility and Environmental Management*, 16, 192–205.
- Rasche, A., & Esser, D. E. (2006). From stakeholder management to stakeholder accountability – Applying Habermasian discourse ethics to accountability research. *Journal of Business Ethics*, 65, 251–67.
- Rasche, A., & Waddock, S. (2017). Standards for CSR: Legitimacy, impact and critique. In A. Rasche, M. Morsing, & J. Moon S.O. (Eds.), *Corporate social responsibility: Strategy, communication, governance* (pp. 163–186). Cambridge, England: Cambridge University Press.
- Rowley, T. J. (1997). Moving beyond dyadic ties: A network theory of stakeholder influences. *Academy of Management Review*, 22, 887–910.
- Ruggie, J. G. (2007). *Business and human rights: Mapping international standards of responsibility and accountability for corporate acts*. United Nations: Human Rights Council, Report A/HRC/4/035.
- Russo, A., & Perrini (2010). Investigating stakeholder theory and social capital: CSR in large firms and SMEs. *Journal of Business Ethics*, 91, 207–221.
- Sandberg, J., & Tsoukas, H. (2015). Making sense of the sensemaking perspective: Its constituents, limitations, and opportunities for further development. *Journal of Organizational Behavior*, 36, S6–S32.
- Sandberg, J., & Tsoukas, H. (2020). Sensemaking reconsidered: Towards a broader understanding through phenomenology. *Organization Theory*, 1, 1–34.
- Ryan, L. V., & Schneider, M. (2003). Institutional investor power and heterogeneity:

- implications for agency and stakeholder theories. *Business and Society*, 42, 398–429.
- Scherer, A. G., & Palazzo, G. (2011). The new political role of business in a globalized world: A review of a new perspective on CSR and its implications for the firm, governance, and democracy. *Journal of Management Studies*, 48, 899–931.
- Scherer, A. G., Palazzo, G., & Baumann, D. (2006). Global rules and private actors: Toward a new role of the transnational corporation in global governance. *Business Ethics Quarterly*, 16, 506–532.
- Seidl, D. (2007). Standard setting and following in corporate governance: An observation-theoretical study of the effectiveness of governance codes. *Organization*, 14, 705–727.
- Selsky, J. W., & Parker, B. (2005). Cross-sector partnerships to address social issues: Challenges to theory and practice. *Journal of Management*, 31, 849–873.
- Sen, S., & Cowley, J. (2012). The relevance of stakeholder theory and social capital theory in the context of CSR in SMEs: An Australian perspective. *Journal of Business Ethics*, 118, 413–427.
- Sheehy, B. (2017). Private and public corporate regulatory systems: Does CSR provide a systemic alternative to public law. *UC Davis Business Law Journal*, 17, 1–53.
- Skålen, P., Quist, J., Edvardsson, B., & Enquist, B. (2005). The contextualization of human resource and quality management: A sensemaking perspective on everybody's involvement. *The International Journal of Human Resource Management*, 16, 736–751.
- Sobczak, A., & Girard, C. (2006). Des parties prenantes aux parties prenantes engagées. Pour une nouvelles lecture de la théorie des stakeholders. *Proceeding of 1st congrès du RIODD*, Paris.
- Social Accountability Accreditation Services (SAAS) (2020). SA8000 certified organisations. New York, SAAS. <http://www.saasaccreditation.org/certifacilitieslist> retrieved in August 2020.

- Social Accountability International (SAI) (2020). About SAI. New York, SAI. <https://sai-intl.org/about/> retrieved in August 2020.
- Sorensen, E. (2007). The time of materiality. Forum, *Qualitative Social Research*, 8, 1–19.
- Spence, L. J. (2005). European business ethics: Still playing defence? *Business Ethics Quarterly*, 15, 723–732.
- Spence, L. J. (2007). CSR and small business in a European policy context: The five “C”s of CSR and small business research agenda. *Business and Society Review*, 112, 532–552.
- Spence, L. J., & Lozano, J. F. (2000). Communicating about ethics with small firms: Experiences from the U.K. and Spain. *Journal of Business Ethics*, 27, 43–53.
- Spence, L. J., Jewissen, R., & Rutherford, R. (2000). Small business and the environment in the UK and the Netherlands: Toward stakeholder cooperation. *Business Ethics Quarterly*, 10, 945–965.
- Spence, L. J., Schmidpeter, R., & Habisch, A. (2003). Assessing social capital: small and medium sized enterprises in Germany and the U.K. *Journal of Business Ethics*, 47, 17–29.
- Stigliani, I., & Elbsach, K.D. (2018). Identity co-formation in an emerging industry: Forging organizational distinctiveness and industry coherence through sensemaking and sensegiving. *Journal of Management Studies*, 55, 8, 1323–1355.
- Suddaby, R. (2006). From the editors: What grounded theory is not. *Academy of Management Journal*, 49, 633–642
- Thijssens, T., Bollen, L., & Hassink, H. (2015). Secondary stakeholder influence on CSR disclosure: An application of stakeholder salience theory. *Journal of Business Ethics*, 132, 873–891.
- Torugsa, N. A., O’Donohue, W., & Hecker, R. (2012). Capabilities, proactive CSR and financial performance in SMEs: Empirical evidence from an Australian manufacturing

- industry sector. *Journal of Business Ethics*, 109, 483–500.
- Torugsa, N. A., O'Donohue, W., & Hecker, R. (2013). Proactive CSR: An empirical analysis of the role of its economic, social and environmental dimensions on the association between capabilities and performance. *Journal of Business Ethics*, 115, 383–402.
- Utting, P. (2002). Regulating business via multistakeholder initiatives: A preliminary assessment. Prepared for the UNRISD project on Business Responsibility for Sustainable Development Under the Programme area Technology, Business and Society. Published in: Voluntary Approaches to Corporate Responsibility: Readings and a Resource Guide by the *UN Non-Governmental Liaison Service (NGLS) and UNRISD Geneva, Switzerland*, May 2002.
- 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, 349–371.
- van der Duim, R., & van Marwijk, R. (2006). The Implementation of an environmental management system for Dutch tour operators: An actor-network perspective. *Journal of Sustainable Tourism*, 14, 449–472.
- van Wijk, J., Zietsma, C., Dorado, S., de Bakker, F. G. A., & Marti, I. (2019). Social innovation: Integrating micro, meso, and macro level insights from institutional theory. *Business & Society*, 58, 887–918.
- Weick, K. E., Sutcliffe, K. M., & Obstfeld, D. (2005). Organizing and the process of sensemaking. *Organization Science*, 16, 409–421.
- Whittle, A., & Mueller, F. (2011). Strategy, enrolment and accounting: The politics of strategic ideas. *Accounting, Auditing & Accountability Journal*, 23, 626–646.
- Wickert, C. (2016). “Political” corporate social responsibility in small- and medium-sized enterprises: A conceptual framework. *Business & Society*, 55, 792–824.

- Wickert, C., Scherer, A. G., & Spence, L. J. (2016). Walking and talking corporate social responsibility: Implications of firm size and organizational cost. *Journal of Management Studies*, 53, 1169–1196.
- Yang, A., & Liu, W. (2020). CSR communication and environmental issue networks in virtual space: A cross-national study. *Business & Society*, 59, 1079-1109.
- Yin, R. K. (2018). *Case study research and applications: design and methods*. (6th edn.) Thousand Oaks, CA: Sage Publications.
- Zietsma, C., Groenewegen, P., Logue, D. M., & Hinings, C. R. (2017). Field or fields? Building the scaffolding for cumulation of research on institutional fields. *Academy of Management Annals*, 11, 391–450.

Author Biographies

Manal El Abboubi (PhD, University of Liege, Belgium) is Professor at University Mohammed V Rabat (Morocco) and Research Affiliate at Economia, HEM Research Center. Her area of research is corporate social responsibility and social Innovations. She has published several papers in numerous journals including: *International Journal of SMEs*, *International Management Review*, *M@n@gement*, and others. She is the holder of the Social Innovations Chair at Economia-HEM Research Center.

Ashly H. Pinnington (PhD, Brunel University) is Associate Professor at Nottingham University Business School. His current research interests include sustainability in the anthropocene, corporate social responsibility, talent management and the management of professionals. He has published in numerous journals including: *British Journal of Management*, *Group & Organization Management*, *Human Relations*, *Human Resource Management Journal*, *International Journal of Human Resource Management*, *International Journal of Project Management*, *Journal of Management Studies*, *Organization & Environment*, and *Organization Studies*.

Stewart R. Clegg (PhD, University of Bradford) is retired as an Emeritus Professor from the University of Technology Sydney and is a Research Professor at the University of Stavanger, Norway and Nova School of Business & Economics. He is a leading international researcher recognised in several fields in the social sciences for his work in organisation studies and on power. He is a prolific writer and contributor to top-tier journals and is the author or editor of over 50 books. In addition to *Project management: A value creation approach*, he has recently published volumes on *Strategy: Theory & practice*; *Managing & organizations*; *Positive organizational behaviour*; *Media management and digital transformation*; *Theories of*

organizational resilience and management as well as *Organizations and contemporary social theory*, with various colleagues.

Katerina Nicolopoulou (PhD, London School of Economics) is a Reader in Entrepreneurship and Social Innovation at the University of Strathclyde, Strathclyde Business School, Hunter Centre for Entrepreneurship. Her research interests focus on social, sustainable and diversity-based approaches to entrepreneurship and innovation. Her articles have appeared in numerous journals, including: *European Management Review*, *Human Resource Management*, *International Journal of Human Resource Management*, *Journal of Small Business Management*, *Journal of Social Entrepreneurship*, *Organization & Environment*, and *R&D Management*.

Table 1. Milestones in the Certification Process.

	Phase 1: Project Initiation and Planning (7 months)	Phase 2: Pre-Audit Implementation (6 months)	Phase 3: Certification Audit (5 months)
Key stakeholders concerned	<ul style="list-style-type: none"> • Certification manager • Employees • All external stakeholders 	<ul style="list-style-type: none"> • Production manager • Certification manager • Employees • All external stakeholders 	<ul style="list-style-type: none"> • Phoncall • Net'Tois • Production manager • Certification manager • Employees
WebTel's actions	<ul style="list-style-type: none"> • CEO appoints a certification manager. • Ethical charter sent to all external stakeholders. 	<ul style="list-style-type: none"> • Pre-internal audit by certification manager. • Pre-external audit. • External stakeholders requested by WebTel to be 	<ul style="list-style-type: none"> • Decision not to enrol Net'Tois. • Negotiations to retain PhonCall in the SA8000 process. • Increasing compliance of

	<ul style="list-style-type: none"> • First review of HRM practices. 	<p>audited by SA8000.</p> <ul style="list-style-type: none"> • HRM improvements. 	<p>production manager.</p> <ul style="list-style-type: none"> • Increasing influence of certification manager.
Stakeholders reactions	<ul style="list-style-type: none"> • External stakeholders agree to sign the ethical charter. • Employees perceive SA8000 as improving their working conditions. 	<ul style="list-style-type: none"> • PhonCall and Net'Tois refuse SA8000 audit. • Production manager delays improvements in HRM. 	<ul style="list-style-type: none"> • PhonCall joins the certification process but continues to refuse SA8000 audit.

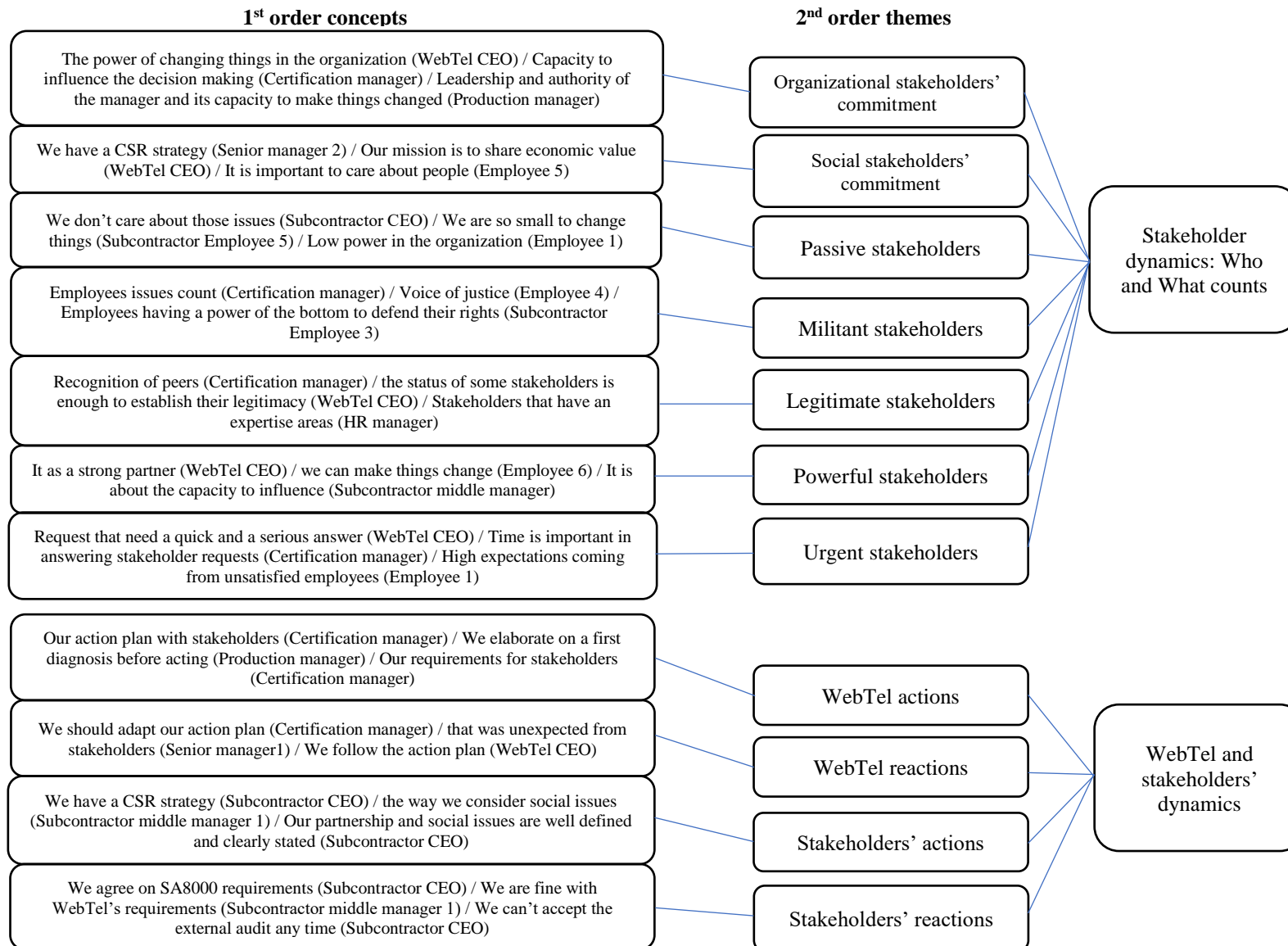


Figure 1. Data Structure.

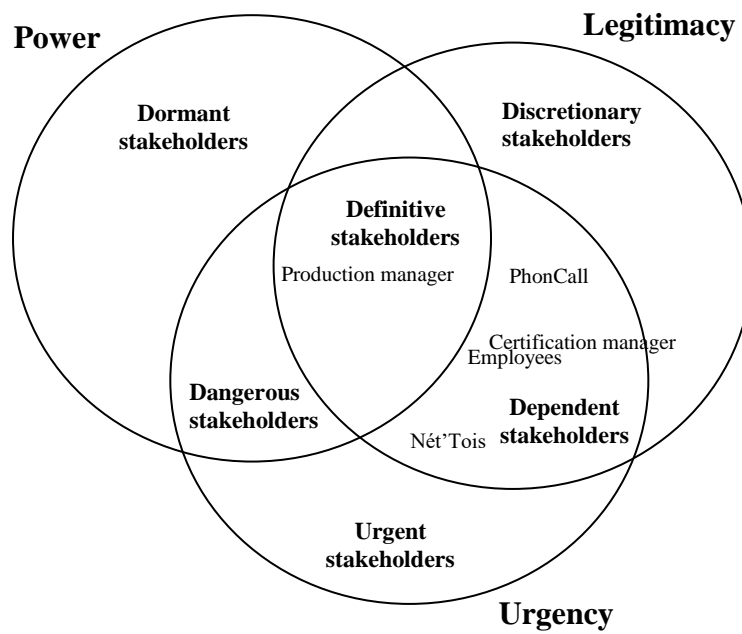


Figure 2. Mapping the Top Five Stakeholders during Phase 1: Planning (based on Mitchell, Agle, & Wood, 1997, p. 874).

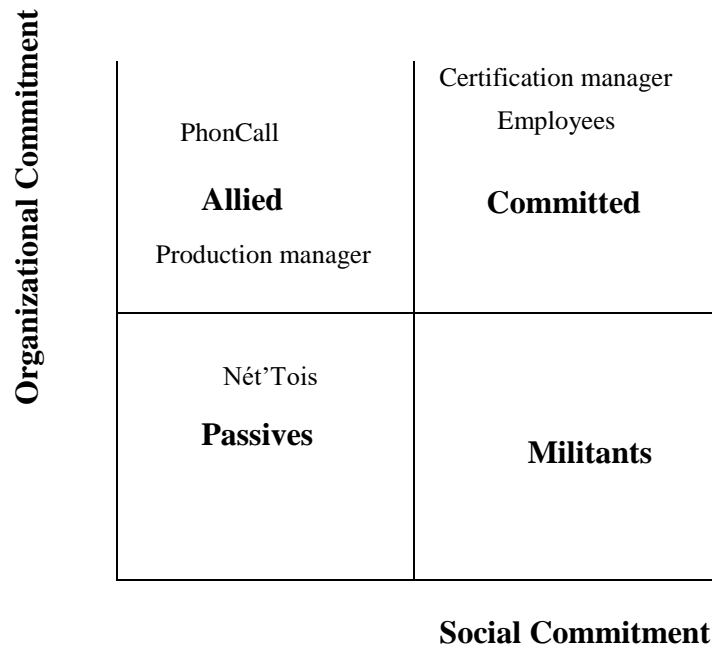


Figure 3. Mapping the Top Five Stakeholders during Phase 1: Planning (based on Girard & Sobczak, 2010 p. 163; 2012, p. 218).