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Institutional Processes and Discursive Strategies: Rhetoric and Vocabulary Analysis of CSR and Sustainability

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INTRODUCTION

One of the most important goals in contemporary institutional theory lies in a more effective empirical and theoretical analysis of how institutions emerge and change over time. Far from being only passive receivers of isomorphic pressures, obliged to conform and comply with legitimated norms, organizations have a central role in this process, representing the only possible vehicle able to transform ideas and needs in deep social change. Organizations can be consciously engaged in proposing new ways of thinking, but they can be also unintentional supporters of strong and wide institutional change, adopting practices and participating in the spreads of management fashions, hence providing resources for new categories and values.

Shared meanings, values, and implicit taken-for-granted characterizing institutional settings are subject to change and the identification of the forces underlying it represents a strong challenge for scholars. Starting from a vision of reality as socially constructed, recent theoretical and empirical research highlights the endogenous properties of change, with interpretations and translations of practices having a primary role in shaping the social context. Then, the constructivist contribution to institutionalization process highlights the possibility to employ discourse and rhetorical analysis to catch in depth the dialectical construction of reality operated by individuals and organizations.

In order to contribute to this framework, this research will analyse the Corporate Social Responsibility discourse and rhetoric. CSR practices are one of the most important managerial phenomena in the last fifteen years, but nearly all the academic literature is based on a functionalistic and normative approach. We do know little about the materialization of these practices, what meanings are associated with them, what rhetorical tools were used to support their adoption, how do they have been translated and interpreted over time. More than this, we don't have elements to understand what consequences CSR already carried and is going to have on taken-for-granted meanings and values, and what organizational structures and strategies will be able to take advantage from them. It should be particularly interesting the case in which organizations can promote or support new ways of thinking about them, trying to redefine their role in society and their responsibilities beyond the respect of laws, as happened in the CSR institutionalization.

Collecting data and evidences from several sources in an extended longitudinal research, I will be able to address a number of interesting theoretical issues and to further the comprehension of CSR itself. Discourse and rhetorical analysis will be important elements to reach my goals: they will be included in the research as a coherent and integrated part of the theoretical framework, and as methodological instruments in the analysis of data. The research is intended to let emerge evidences and hidden meanings following an inductive research design, not based on an explicit hypothesis test. Assuming CSR practices as institutionalized nowadays, the main research question is in the comprehension of the relation between discourse and institutionalization. The general question give space to other specific research goals related to the materialization of ideas and practices, the use of rhetorical strategies to support and diffuse them, the connection with other organizational forms able to exploit legitimated space of action.

1. CSR Academic Literature: a brief review

Academic contribution about Corporate Social Responsibility (CSR) is wide and quite heterogeneous, adopting in a number of ways economic, ethical, strategic and organizational perspectives. The subject is somehow inherent to economic theory, because neo-classical paradigm defines the profit generated by firms as the most effective tool to have an efficient allocation of resources. Starting from this assumption, the firm must obtain profits to reach its social goal, and the commitment to other activities is seen as improper and inefficient (Levitt, 1958; Friedman, 1970; Jensen, 2002).

In 1973, Davis supported the idea that firms and business exist thanks to society as entities that are historically situated and defined, thus they have social obligations to maintain. In order to justify this statement, he explained the value that social responsibility can have for firm success, and made reference to the Iron Law of Responsibility, or in other word, the fact that societies tend to subtract power to the actors that don't use it in responsible ways. The social responsibility is defined as something more than the minimum commitment to the law expected by neoclassical economy (Davis, 1973: 313).

A new complete and formalized theoretical perspective is introduced when Freeman (1984) elaborated the stakeholder theory, holding that the firm must take into consideration different constituents, and not only stockholders and shareholders. Stakeholder theory mixed ethical and moral dimensions with instrumental benefits for the firm, leading to different kind of contributions (Donaldson and Preston, 1995; McWilliams, Siegel and Wright, 2006).

Some works succeeded to include stakeholder theory in Resource-Based View of the firm, outlining a supply and demand model of corporate social responsibility, starting from the assumption that "there is an "ideal" level of CSR, which managers can determine via cost-benefit analysis" (McWilliams & Siegel, 2001). Large part of the theoretical development focused on a normative and functionalistic approach, where CSR is a fundamental operation to provide firm success (Swanson, 1999; Hillman & Kleim, 2001; Margolis & Walsh, 2003). Sometimes social and philanthropic activities are directly linked to the opportunity of generating a long period competitive advantage (Porter & Kramer, 2002) and these contributions benefit of managerial and microeconomic theory (Husted & Salazar, 2006).

A huge amount of empirical research was committed to find a link between social and financial performance, engaging in a never-ending debate on the presence of the relation – unresolved unless the meta-analytical approach. The relation has been considered very important, because it allows considering CSR as effective toward the goal of profit-oriented organizations, but analyses often miscalculated the long-term effect of social responsibility dynamics and other methodological aspects. Even if the most cited result provides evidence for a little positive relation (Orlitzky, Schmidt and Rynes, 2003; Margolis and Walsh, 2003), there is a continuing debate in regards of the significance and the direction of causality effect. The most difficult element to demonstrate is a positive influence of CSR performance on financial performance, because the most profitable firms have more resources and possibilities to develop CSR structures and practices.

Even within a positivistic approach, some contributions highlighted important elements of discussion. Sometimes in the last decade, even recognizing the difficulty to establish the logical need for CSR, scholars define the CSR engagement as a matter of fact, as an assumption, in order to better understand the different forces leading to this situation (Aguilera, Rupp, Williams, & Ganapathi, 2007). This approach lead to the construction of theoretical models designed to interlock the normative and descriptive needs, based on the identifications of important actors within and outside the organization, the identification of motives and mechanism of CSR engagement, and the possibility for CSR to produce social change (Aguilera et al., 2007). In other cases, the normative focus is directed exclusively to the institutional and macro-economical factors influencing the definition of responsible practices and the organizational responses (Campbell, 2007).

The will to unify descriptive and normative needs is the main goal even for Margolis and Walsh (2003), but other important elements are highlighted in this work: it focus on the growing inequalities distinguishing the rich and the poor worlds, and it clearly defines the tensions arising around corporate world between increasing appeals to its participation in

solving world's problems and theoretical economic arguments defining this corporate involvement as misguided. In this work, business world is defined as neatly dominated in the last decades by the argument that the primary, if not solely, purpose of the firm is to maximise wealth for shareholders. Even the self-perpetuating research of a relation between responsible practices and financial performance highlights this domination. Authors want to change this situation, proposing a new theoretical approach, because "the economic contractarian model of the firm itself has revealed clear practical limitations" and "the free market may not produce the inexorable march toward worldwide prosperity and well-being that is so often anticipated" (Margolis & Walsh, 2003: 296). Thus, even in positivistic approach, some contributions highlight the need to situate CSR in the history of the last decades in order to better understand its features and implication for present and future organizations.

2. Other approaches to the analysis of social responsibility

Next to the dominant approach, there are works and contributions trying to focus on interesting aspects of CSR for organization and management studies, not assuming a functional and normative approach. The references for this emerging stream of research are mostly institutional and sense-making theories. Jennings and Zandbergen (1995) refer to institutional theory, in order to highlight the role of national political institutions in shaping and legitimating the ecologically sustainable firm, while Marquis, Glynn and Davis (2007) focused on the role of institutional pressures at the community level -community isomorphism- in defining the type and the depth of corporate social actions. Some scholars highlighted the growing institutional pressures toward corporate responsibility put in action by government, economic and civil society categories (Waddock, 2008) and examining the field through analogy with social movements that allows considering CSR at the same time as a regulatory framework, a corporate mobilization and a managerial trend (Sahlin-Andersson, 2006; Waddock, 2009). The adoption of a sense-making framework to analyse CSR emphasises the role of internal organizational dynamics in the social construction and enactment of environment that is cognitive, linguistic and conative (Basu & Palazzo, 2008; Cramer, Jonker & Van der Heijden, 2004).

A bunch of contribution in this stream can be particularly important for this proposal. First, Sherer and Palazzo (2007) reflected from a philosophical standpoint on social responsibility and the future of firms in society. Avoiding positivist approach that lead to an

instrumental connection with CSR, they propose to refer to Habermas' theory of deliberative democracy, where firms can become proactive political actors, socially engaged in defining goals and arrangements in a public discursive debate. Thus, the political vision of CSR can lead to overcome the liberal economic paradigm, basically founded on the division between economic and political responsibilities, and corporation should understand the constraints and the opportunities provided by this framework.

Second, Castello and Lozano (2011) provided a discourse analysis of responsibility reports in order to highlight what kind of legitimacy has been sought. They find three classes of rhetorical engagements, each referring to legitimacy types (Suchman, 1995). This study is very interesting because the analytical tools are very similar to the ones that I will propose in this paper, but the goals of my research are wider and intended to provide insights not exclusively nor primarily to CSR literature. Joutsenvirta and Vaara (2009) work is more focused on understanding social process of discursive strategies, in line with Scandinavian institutionalism tradition, analysing communications struggle about an environmental sustainability practice. Similarly to the theoretical framework of my proposal, the authors intend to analyse how corporations fight to establish or de-establish legitimacy about socially contested corporate undertakings, thus they propose legitimacy as socially constructed by subtle meaning-making processes (Joutsenvirta & Vaara, 2009).

From this brief examination of the literature, I believe that the comprehension of CSR practices can take great advantage from epistemological approaches different from the functional and normative one. In particular, there is no deep longitudinal research about how the body of practices were born, how it diffused, what actors were the most influential in the process of institutionalization; more than this, there is very little reference to neo-institutional theory and to frameworks able to reconstruct the strategic and legitimacy dynamics involved in this diachronic process. The academic literature was mainly interested by CSR content, somehow unable to catch the relevance of the phenomenon from other points of view in a wider perspective, and rarely informed by non-academic documents and reflections.

FIRST SECTION: EMPIRICAL ANALYSIS

1. Introduction to the empirical analysis

1.1.   An Overview of the Section

This section describes the empirical analysis phases. Chapters are focused on different methods and objects of analysis, and follow the order in which they were carried. Even if every phase could be considered autonomous, indeed they are complementary parts of an inductive research process that started from simple elements and unfolded over time toward more specific methods of analysis. It's important to highlight the emerging and inductive progression of research phases, because it represents the aim of producing a *naturalistic inquiry* (Lincoln & Guba, 1985). Naturalistic inquiry adopts inductive reasoning to fully describe an empirical setting in order to generate theoretical insights (Greenwood & Suddaby, 2006): the aim of naturalistic inquiry is to generalize from a case to the theory, rather than from a sample to the population (Garud, Jain, & Kumaraswamy, 2002: 199).

This first introductive chapter describes the phase of data collection, providing an overview of the documents that were analysed. The organizations whose documents were collected are briefly described in their most important characteristics. Then, I will explain how the first approach to documents suggested other specific methods focusing on particular features of the empirical setting.

Chapter 2 presents a qualitative reconstruction of a number of concepts that I called *recurrent labels*. Searching for all the text segments showing these recurrent labels, I tried to describe their adoption and evolution over time. Recurrent labels can be defined as ideas of second order, being a section of CSR discourse, but are important signals and elements of the wider picture, with a certain level of independence.

Chapter 3 explains how vocabulary analysis methods were applied to documents. Vocabulary approach can be described as borderline between qualitative and quantitative

methods: its main goal is looking for statistically significant and structural discursive characteristics, being the use of words -and the relation between them- the main objects of analysis. My vocabulary research is composed by a factorial analysis of words' classes, and by a cluster analysis of documents. Results are able to show, respectively, a number of latent variables characterizing CSR discourse, and similarities and dissimilarities in discursive characteristics of texts, thus also discursive styles of the organizations analysed.

Chapter 4 describes a detailed qualitative analysis developed to search for rhetorical strategies. Rhetorical studies are a branch of discourse analysis, basically focused on how individuals and organizations justify and legitimate actions or concepts. I inductively developed a number of codes pointing out causes and benefits in favour of new practices and concepts. This analysis highlighted also the need to neatly separate CSR from Sustainability and Sustainable Development discourses.

All these research phases are then interpreted and used as instruments toward theoretical contributions and discussions in the second section of this research. In every chapter of this section, where possible, I make explicit reference to previous literature that influenced the adoption and the particular application of analytical methods. More than this, I provide in these chapters first-hand interpretations of empirical results when outcomes need an amount of interpretation to be comprehensible: this will happen in particular in chapter 3 and 4, whose results would be hardly understandable without a first results discussion.

1.2. Documents Collection and Description

The empirical research has been designed in order to assure coherence with an inductive approach. In the preliminary period of the research, a fast overview of the field and some informal interviews with people involved in the field because of their work activities, gave me the possibility to have a provisional image of CSR activities and of the organizations most involved in CSR promotion and networking.

Taking contact with documents, I did not start with a complete list of documents. My starting point were a number of documents widely recognized as seminal in the development of CSR. For instance, the 2001's White Book from the European Union and the 1987's "Our Common Future" Report from United Nations are clear examples of very important documents, always cited from every source when describing the history of CSR concepts and practices. These seminal documents suggested me the need to search for other documents coming from these institutional organizations.

I used these capital documents to search other documents and organizations exploring the issue, using a snowball dynamic. The first references collected were about the most important international standards (i.e., GRI, OECD Multinational Enterprises Guidelines, ISO 26000). Thus, the first block of documents collected and analyzed came from political or regulatory institutions at the international level. In a second phase, I started to collect documents from the most cited corporate networks supporting CSR. In particular, I looked for documents released by CSR Europe, World Business Council on Sustainable Development, and the Global Compact Initiative. Further, I zoomed in the Italian cases collecting documents from the two most important firms networks, Sodalitas and Impronta Etica.

I think it's useful to provide a brief description of the analyzed organizations[1] starting from the ones operating on the global or multinational level and proceeding with the two Italian organizations. There is no need to introduce institutions as United Nations and European Union that produced fundamental documents in the evolution of CSR discourse.

- **WBCSD** is the oldest organization in CSR field, created in 1990 to represent business in the occasion of the first Earth World Summit organized by UN. It defines itself a CEO-led organization that stimulate thinking and actions toward the creation of a sustainable future. WBCSD gathers the most powerful organizations from all over the world, with 200 member companies generating a combined revenues of $US 7 trillion. The main issues considered in the last years are the ones concerning sustainable development, environmental protection, eco-efficiency, and pro-poor strategies.

- **CSR Europe** has been created in 1995 from a number of business leaders in response to an appeal made by the European Commission President to the engagement of business against social exclusion. Today, it gathers 70 multinational companies as members and a network of 34 national partners organizations that reaches more than 4.500 companies. CSR Europe developed all the CSR areas to provide tools in order to sustain the sustainable competitiveness of companies. It works in close cooperation with European Union institutions.

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[1] A little group of documents doesn't belong to any of the organizations I'm going to describe. They can be considered a signal of the inductive process that characterized the collection of documents. I decided to maintain these documents in the analysis, not seeing any reason to exclude them. The documents are the following: a declaration coming from the 1972 World Economic Forum defining business responsibilities; the declaration Principles for Business produced in 1994 by the Caux Round Table; a 2007 document produced by Business for Social Responsibility, a consultancy group supporting CSR and sustainability.

- **Global Compact** Initiative has been launched in 2000 from United Nations to encourage businesses worldwide to adopt responsible practices, in the form of ten fundamental principles. The participation to GC requires the annual editing of a Communication on Progress, in which organizations assess their commitment to the compliance with the ten principles. GC is the largest voluntary initiative in the world with more than 10.000 firms and other kind of stakeholders participating, also because participation is not very challenging neither in economic nor at the operational level. The initiative tries to combine the authority of UN, the strengths of business and the expertise of other stakeholders.

- **Sodalitas** was founded in 1995 by the regional business association in the Milano region with a twofold objective: promote the spread of a responsibility culture within business and sustain the activities of the non-profit sector providing it voluntary professional consultancy from the business world. Today, the organization has 80 members between the biggest Italian corporations, multinational corporations operating in Italy, and a little bunch of smaller firms. Sodalitas is a member of CSR Europe since its origin in 1995.

- **Impronta Etica** was founded in 2001 by a group of cooperatives that wanted to explicit the attention of the cooperative world for CSR. Differently from Sodalitas, all the thirty members insist on the same territory, the Bologna area. The association proposes a number of services to the members, from bringing up-to-date to empirical and theoretical research activities, from networking to internal training.

- **Standards and Guidelines** considered in the analysis are the most relevant and considered in the CSR field. Their shape tends to vary in relation to the date of enactment and to the nature of the proposing organization. The analysis take in consideration the AA1000 standard, the GRI reporting guidelines, the ISO 26000 standard, the OECD Multinational Enterprises guidelines and other standards with tighter focus.

In the following table summary information are provided about the organizations, the number of documents analyzed, and the time span of activity reached by documents. The number of Sodalitas' and Impronta Etica's documents is major, but I would underscore that only few documents from these organizations reaches the average length of documents coming from the other sources. Thus, the universe of documents analyzed is distributed quite equally between the different sources. Instead, considering time, it's necessary to note that the major part of documents comes after 2000, and that only two documents are previous to 1990.

Organization	Activities Range	Documents	Time span
WBCSD	Global	13	1995-2010
GLOBAL COMPACT	Global	11	2004-2010
CSR EUROPE	International	10	2000-2010
SODALITAS	National	33	1999-2012
IMPRONTA ETICA	National	20	2003-2011
STANDARDS	Mixed	13	1990-2011
European Union	International	10	1995-2011
United Nations	Global	5	1987-2008
OTHERS	Global	3	1972-2007
Total		118	1972-2012

Tab 1: Documents collected and organizations

1.3.   General description of CSR

The qualitative analysis of the documents has been intended to follow an inductive process. The aim of the first phase in the analysis was to highlight the recurrent issues, the dominant discursive style, and the justification proposed, and, perhaps most importantly, the definition of CSR adopted by documents and its evolution over time.

Following this goal, I inductively developed a set of codes while reading the documents, thus avoiding the imposition of codes derived from prior theoretical or empirical literature. I constantly revised codes in order to assure internal coherence within them, trying to avoid a very high number of codes, but without losing the opportunity to bring out recurrent themes, issues, and meanings. In this phase of the analysis, there were two kind of codes: the first class of codes (structural codes) was intended to search for general characteristics of the discourse, while the second class (descriptive code) referred to the description of practices involved in CSR.

The first kind of codes was intended to look for essential parts of documents. These codes did not emerge from the meanings and the issues peculiar to every text: they better described structural characteristics or conceptual definitions to measured over time. Codes of this kind were "CSR definition", "Document's aim and audience", and "Principles". "CSR definition" was the label used to highlight the precise explicit definition of CSR provided in the document. I used this code for sentences that had CSR as subject, but also in cases where CSR was not explicitly the subject, but the implicit meaning was an operative or conceptual explanation of what firms are called to "do" or "be" in order to be responsible. "Document's

aim and audience" was the code intended to describe the goal of the text, being it setting priorities and principles, or emphasizing issues underestimated until that moment, or stimulate attention in the business or political community. It was also intended to represent the audience of the document that could have been civil society, stakeholders' organizations, business or financial community, or political systems. The "Principles" code was used to highlight the concepts proposed as necessary in order to behave in a socially responsible manner. In other situations, the "Principles" code was used to manifest a certain vision describing the economic system or the corporate life that are proposed as absolutely essential: going on with the analysis this code became the voice to explicit the *a priori* reasoning in the documents.

The descriptive codes looked for the issues and the organizational practices characterizing CSR discourse. These codes were intended to understand which were the most important themes in CSR and the practical suggestion intended to influence firms' life. A quick list of the most representative codes can easily explain their nature: "Advocacy", "Community", "Consumers", "Environment", "Fair Operating Practices", "Governance", "Human Rights", "Integration", "Labor", "Report and Audit" and "Stakeholders". There is a couple of considerations that can be suddenly done in front of this list, one regarding the CSR substantial nature, and the other regarding the operative reflection on my research process. First, it is simple to note the fact that these codes (the list is a selection because the number of codes is even higher) tackled numerous and different issues, reflecting the fact that CSR discourse was influenced by several different focuses on various themes. Second, the boundaries between codes were not always very clear and the inclusion in a group or another was often different between documents. There is a simple explanation for this: the inclusion of documents in the analysis was not ordered from the oldest to the most recent, and this lead to the fact that often the same practices was not clearly identifiable in a single label. Just to provide an example, it's easy to think about the possible intersections between practices in the groups of human rights, fair operating practices, community involvement, and labor issues.

The results of this first phase of the analysis highlighted a certain difficulty in identifying clear definition and concepts. Adding documents to the analysis, became stronger the conviction that it could have been better to analyze data going through alternative research strategies. At the same time, this phase was very important in order to explicit a couple of possible directions for the continuation of the research process, namely a number of concepts and labels recurring in many documents, and the necessity to analyze separately CSR and Sustainable Development arguments. More than this, I started to shape codes regarding the justifications brought in favor of CSR, identifying recurrent themes also in this section of the

discourse. These themes will be developed in the following chapters, thanks to more specific research strategies.

2. <u>Recurring labels: a research strategy</u>

The first move towards a fruitful research strategy has been the identification of recurrent themes and labels adopted during the evolution of CSR discourse. Once these labels were identified, they have been sought over all the text in the phase of coding, and in a second phase by automatic textual search options provided by the qualitative data analysis software. I believe that these labels are particularly interesting and can be used as symbols or signals of a number of peculiar characteristics of CSR discourse. The labels I'm going to describe are, ordered by time of appearance, Licence to operate, Corporate Citizenship, Triple bottom line, Due diligence, and ESG[2].

2.1.   Licence to Operate

Firms' licence to operate is proposed as organizational strategies' and management's coherence and connection with broader societal expectations and needs. It is based on the acknowledgment of the fact that legitimacy of business, at least the contemporary capitalist business forms, has not to be considered a taken-for-granted in order to resist over time and be long-lasting. Firms exist and are successful thanks to a legitimacy, or a "licence" as found in texts, thus they have to preserve and, if possible, to strengthen it by following expectations and requests coming from society.

"Licence to operate" is one of the oldest labels in CSR discourse, appearing in mid 90's for the first time. In the first period the label is aligned with themes regarding firm's reputation, or in other words, to how society perceive firms' behaviour:

> *"In the future, business will need both to achieve and demonstrate continuous improvement. [...] Increasingly, business will be required to demonstrate management of environmental and social issues along with traditional financial performance to secure the social licence to operate" P10*

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[2] In this chapter I will employ a number of quotations from documents. They will be marked with an ordinal number resulting from the chronological order of texts. The complete list of documents can be found in Appendix 1 (List of documents).

In a second period, this label is described as a cause of competitive advantage, thus becoming part of a managerial and strategic approach to CSR concepts. In this phase licence to operate become more and more often a benefit of good responsible practices, a desirable objective that is good to be achieved on its own.

Between 2003 and 2008 the label is often associated with the call for firms to go beyond legal requirements and international standards in order to meet the expectations of society, in a context where corporation are seen as more and more powerful and important for the entire global economic system. In these quotations it's reaffirmed the close link between licence to operate and social responsibility in general, and the constitutive role of social expectations above compliance:

> *"The all important 'licence to operate' has come to mean more than meeting minimum international or regional standards." P41*

> *"Whereas government define the scope of legal compliance, the broader scope of the responsibility to respect is defined by social expectations –as part of what is sometimes called a company's social licence to operate." P72*

In newer documents, the reference to the relationship with local communities become progressively more frequent, relationship that must be took in consideration to generate material advantages and trust. Often the emphasis is on the possibility to "build" social licence with particular practices and community involvement processes. The idea here is that social perceptions and expectations can be somehow controlled, and that licence to operate is an intangible asset that must be created and well managed, like risk or reputation, and doesn't seem a case that the label appear frequently associated with risk management issues:

> *"Sino Gold sought guidance on how to build its "social licence to operate" by promoting long-term community development in the five remote villages [...]" P65*

> *"[..] using community investments and product innovation to build a strong licence to operate; [...]" P76*

In sum, it's possible to appreciate how "licence to operate" label has a strong social connotation and is an important part in the definition of what CSR practices aspire to be. Even if not one of the most important in terms of frequency, I think it is one of the most significant and central from a qualitative and conceptual point of view. Over time, it's been interpreted in managerial and strategic terms, together with the growing importance of these paradigms in CSR discourse. Very often it's been referred from a standpoint that would like to control and generate positive outputs from firms' point of view, rather than reflecting on connection and contradictions between business and society.

2.2.   Corporate Citizenship

Corporate Citizenship label appeared in late 90's in the document analysed. It has been cited mainly from Global Compact, which for long time defines itself just as a global corporate citizenship initiative. It makes reference to the fact that firms can be good citizens in society, by engaging with social and territorial problems and take as models good practices and international guidelines. The citizenship seems to make reference to the respect of some rule of behaviour adopted by the business world, rather than to an elaboration that includes moral considerations.

In the first quotations Corporate Citizenship is cited in connection with charity and charitable activities, in particular by AA1000 standard. Even if this link is soon exceeded by other documents emphasizing the fact that citizenship is connected to business success and cannot be reduced to charity, a relationship with philanthropic activities (social initiatives, workers volunteering, donations to projects, diversity management) remains over time in several documents and in the first definition of the label:

> *"Cittadinanza d'impresa: la gestione della totalità dei rapporti esistenti tra un'impresa e il suo contesto d'azione locale, nazionale e mondiale." P27*[3]

> *"In generale si può parlare di diritto di "Cittadinanza', esprimendo con ciò il desiderio di contribuire al progresso del contesto sociale, in cui vive ed opera, in tutti i suoi aspetti, partecipando ad iniziative sociali anche con il coinvolgimento dei suoi collaboratori." P32*[4]

From 2003, a second phase starts and Corporate Citizenship comes to be defined in new ways and connected mainly with new concepts and practices closer to the business world. First, the label is put in relation with business values and success, corporate growth, management, business case, performance excellence, competitiveness, strategy. It comes to be defined as part of business success, and in some cases, even with the most innovative business models able to have a look on future sustainability:

> *"A selected set of leading firms are moving their citizenship into the commercial marketplace by producing 'green' products and services, reaching the world's poor [...] exemplifying the business case for 'doing well by doing good'." P76*

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[3] Trad.: "Corporate citizenship: managing all the relationship between a company and the action context on local, national, and global level".

[4] Trad.: "In general, it's possible to talk about the right of 'citizenship', explicating the will to contribute to the progress of the social context in which exists and acts, in all its aspects, participating to social initiatives even with employees engagement".

In addiction to connection with business, the label is also cited together with concepts related to public welfare, social harmony, territorial welfare and problem-solving, and sustainable development, thus being elaborated as a broad-spectrum concept.

It is interesting the relation between Corporate Citizenship and Global Compact: as said before, GC is the most important contributor to the discourse about citizenship, defining it as a firm movement on a global scale. Indeed this relation is interpreted also by other global organizations, because the WBCSD affirms in a 2004 text an identification of GC with corporate citizenship issues. Moving from this consideration, it's very interesting a quotation from a GC 2008's text in which the label seems to be a new edge of firms' engagement, able to overcome CSR in the future:

> *"To the frontiers of global citizenship: [...] organizational change that goes well beyond traditional notions of corporate social responsibility in the form of compliance or philanthropy."*

By the way, it's necessary to highlight that in the same text is made explicit the lack of agreement on definitions and terms, and the fact that different labels can be interchangeable. It is even more interesting to note that since 2008, GC does change preference in labels, using quite exclusively the Corporate Sustainability label in place of Corporate Citizenship.

In more recent years the label has been strongly connected respectively with law and tax compliance, and relation with stakeholders and territory that can produce good social outcomes: these interpretations clearly underscore the high level of variance characterising this label.

2.3.   Triple Bottom Line

While Triple Bottom Line appears as a label in the end of 90's, the most complete and clearest definition is provided only in 2008 –at least in analyzed documents- in a CSREurope's document:

> *"[...] the Triple Bottom Line process where, alongside the normal financial bottom line, business is also required to think about both its environmental and social impacts, creating a complex arrangement of bottom-line deliverables." P71*

The fundamental issue in this label goes right to the overcoming of the standard traditional vision dominating business, directly coming from orthodox neo-classical economy: the idea that "business of business is business", that firms have to provide profits, and that the

only true limit to this mission is the respect of laws. If the bottom line generally represents the financial organizational performance, the Triple Bottom Line neatly broadens the scope and the considerations needed to consider a business successful: the idea is that even considerable profits are not really a success without taking care of social and environmental impacts.

As said, the label appears quite soon in the discourse, and the major part of the quotations is concentrated in the first periods analysed, being only a very marginal part in the last years' texts. The most recurrent connections, characterizing strongly the label, are with the reporting field and the performance concept. Triple Bottom Line defines a new approach to reports, with the development through the 90's of social and environmental accountability attempts; attempts that strongly evolved in the last fifteen years broadening reports to more qualitative themes as an act of dialogue and responsibility toward stakeholders. At the same time, Triple Bottom Line is often an adjective for performance, confirming the emphasis put on overcoming financial performance as the only variable to define business' success.

From 2002, the label comes to be associated with strategic management elements, focusing on the search of new opportunities for business. Opportunities can be found in new markets, but also in the development of a new corporate philosophy. This element leads to the analysis of some interesting quotations, in which Triple Bottom Line is linked with financial performance:

> *"Also how their triple bottom line approach has had a positive effect on their bottom line" P48*
>
> *"[...] building the 'business case' to support full embedding of the triple bottom line across organizational areas and business tasks." P76*

These examples clearly demonstrate the difficulty to not incur in contradictions and confusion derived from dilemmas posed by these themes. The effort to justify and support a triple bottom line with the benefit associated with a single bottom line –the economic one- is clearly a denial of triple bottom line itself. We understand from these quotations that, despite the frequent connection with performance, the label is often used to characterize a broader and more qualitative reporting approach, rather than a real change in organizational goals evaluation and in the organizational relations with cultural and physical environment.

2.4.   Due Diligence

Due Diligence is a discursive formula that starts to be used only from 2005, but in a few years becomes one of the main issues in CSR discourse, particularly in international standards.

Its peculiar and interesting characteristic resides in its origin, given the fact that Due Diligence term has been borrowed by the financial world. In its most diffused and original sense, this label refers to an investigation process of evaluation and analysis of a business or person prior to signing a contract, most importantly before acquisitions. Thus, Due Diligence is a vocabulary referring mostly to corporate governance and finance fields.

From 2005, Due Diligence starts to be a little used in the documents analyzed as an adjective to recommended processes, in the fields of human rights, key-megatrend, and anti-corruption, but it's only in 2008 that the label acquire a capital significance through UN's Ruggie Report and ISO26000 standard. In the UN document, Due Diligence is a fundamental part of the firm's *responsibility to respect*, included in a systems of requirements needed to assure the regard of human right all over the world.

> *"What is required is due diligence – a process whereby companies not only ensure compliance with national laws but also manage the risk of human rights harm with a view to avoiding it." P72*

Introducing this issue, the report clearly make reference to the financial origin of the vocabulary, in a way that seems to be also justifying, because firms already embedded comparable processes to manage other kind of risks, namely the financial one. Due Diligence is proposed as a tool able to avoid not only direct human rights violations, but also complicity or indirect impacts on them. More than this, it must be adapted to the particular shapes and governance structures of every organization in order to be effective:

> *"In short, the scope of due diligence to meet the corporate responsibility to respect human rights is not a fixed sphere, [...] rather it depends on the potential and actual human rights impacts resulting from a company's business activities and the relationships connected to those activities." P72*

In the same period, standard ISO26000 collects these arguments and elaborates them broadening their application. In this document, Due Diligence is proposed as an approach that should be used not only in relation with human rights, but rather as a general management approach to take care of organizations' social responsibility in front of every negative impact in social or environmental terms. Due Diligence is preferred because of two important characteristics: first, it includes actions also beyond what is necessary in the normal course of business – so even beyond standards and guidelines; second, it is formulated in a way that strongly highlights the importance of taking what is usually named proactive action, in order to avoid and mitigate negative impacts in place of using CSR as a way to repair for negative

impact without changing business operations and models. As in the case of its financial version, Due Diligence process is precisely described, and its application is a neat requirement:

> *"It should include a due diligence process [...]: - organizational policies related with the relevant core subject that give meaningful guidance; - means of assessing how existing and proposed activities may affect those policy goals; - means of integrating social responsibility core subjects throughout the organization; - means of tracking performance over time; - appropriate action to address the negative impacts of its decisions and activities." P77*

In some quotation it's possible to find a very significant formula: the idea that the organization – through exercising Due Diligence – *'knew or should have known'* about negative impacts on society, even when coming from other organizations with commercial relations. This formula is very tight about firms' responsibilities, so that the ignorance of possible negative impact – caused by missed Due Diligence processes – is equal to the voluntary infringement of minimal duties.

At least, another important document for this label is the 2011 OECD Guidelines for Multinational Enterprises. The document interpreted Due Diligence as an important part of CSR discourse, but at the same time seems to provide a new definition that is somehow softer and less compelling. In fact, in terms of knowledge and responsibility toward negative impacts, it affirms that:

> *"Due diligence can help enterprises avoid the risk of such adverse impacts. For the purposes of this recommendation, 'contributing to' and adverse impacts should be interpreted as substantial contribution, meaning an activity that causes, facilitates or incentivises another entity to cause an adverse impact and does not include minor or trivial contributions." P106*

It is clearly difficult to establish the boundaries between minor or substantial contribution to adverse social impacts. The important point is that this quotation seems to demonstrate the will to put a limit to the need of exercising Due Diligence, a limit regarding the direct and factual activities of the organization – while the precedent documents seems to place greater reliance on a moral duty that requires healing the negative impacts regardless of who commits them.

2.5.   ESG

ESG is an acronym – Environmental, Social and corporate Governance – appeared in CSR discourse from 2006. The label is introduced and supported by Global Compact, and only after

some years both CSR Europe and WBCSD addressed the issue with a document entirely dedicated to the theme. ESG is a sort of evolution of another formula widely diffused in CSR discourse and frequently used as an adjective for managerial practices and organizational activities or decisions – environmental, social and economic – that refers to the triple bottom line approach (cfr. 2.3). While its ancestor is used in relation to every part of CSR discourse, ESG is strictly focused on the relationship with the financial world, namely financial market and capital market, finance industry, investments and investment community, banks:

> *"Indeed, a new term has entered the lexicon of finance: 'ESG', for environmental, social and governance issues [...] as a way of focusing mainstream investors and analysts on the materiality of and the interplay between these issues – be they related to climate change, human rights or anti-corruption, to name just a few."*
> *P69*

Thus, ESG is proposed as an instrument for the financial world in order to manage mega trends and risks that would inevitably pose threats to investments; from the other side, ESG is a tool to attract financial capitals toward the most responsible and sustainable businesses, thus redesigning CSR as a business movement that can lead to substantial capital gains for its members. Since 2007, ESG label is put in relation with a number of benefits, such as 'better tangible and intangible results', performance, long-term value, and business case. In a 2008 document, the label is equalled to 'proactive action' as a new stream of CSR overcoming the old constraining schemes, and more than this, ESG is proposed as the only way to restore confidence in markets and change the course of global threats. So, the 'proactive action' is here employed from the point of view of financial analysts and managers that needs results and performances, while in other cases it is employed in relation to the substantive firms' responsibility –as in the case of Due Diligence (cfr. 2.4)-.

Documents that are not released by the Global Compact appear in 2009 and 2010 and the relation of the label with financial markets is entirely confirmed. There are a couple of elements particularly interesting: first, in a quotation ESG leads to benefit for 'a company's performance and share price', using a strictly financial formula that it's very difficult to find in CSR discourse, mainly centred on stakeholders consideration, performance in CSR is generally named as value, benefit, business success, but never with share price; second, in a quotation there is an analogy between ESG and brand value, as two factors proving to the financial markets that they are dealing with a sustainable business; third, in 2010 the Western-world financial crisis is interpreted as a trigger to the need to consider ESG in investment evaluations and disclosures.

A very important aspect of ESG label is clearly identified in a number of quotations like the following:

> *"Thus investors are moving away from negative exclusions (for example eliminating tobacco companies from their investment portfolios) towards positive screening by incorporating ESG metrics into their analyses." P70*

> *"ESG integration is an economic assessment and valuation tool to improve investment analysis and decision-making – an approach based on a risk-return framework instead of ethical criteria that typically exclude certain companies or sectors." P90*

These pieces of text reveal a fundamental issue involving also ethical and moral considerations. Given the fact that ESG is a framework able to assess risks on a number of issues, it is affirmed as useless to exclude from the ESG's field a number of industries that are traditionally excluded from the CSR perspective, like tobacco or weapons industries. The time of 'negative exclusions' is leaving space to 'positive screening'; excluding ethical criteria are leaving moment to risk-return framework. The impression is that ESG label openly lies on the edge of difficult moral considerations: from a point of view it's important to stimulate the financial community in investments toward sustainable and responsible business; from the other point of view the definition of CSR proposed by ESG is nothing more than a profit estimation discounted by negative externalities' risk.

2.6.   Summary

The first research strategy described in this chapter consisted in a deeper analysis of a number of concepts and labels strongly characterizing CSR discourse. The approach adopted led to *following the objects* of analysis, trying then to look for elements of reflections.

While a complete reflection on this part is provided in the following section of this research (see Materialization and interpretation of labels and ideas), it's possible to briefly outline the main emerging elements. All the recurrent labels do not have a single and straightforward meaning, but are rather interpreted more or less strongly by different organizations. The range of application is variable, widening and dwarfing over time, also because of other labels. Some labels are durable, while others receive strong attention in a limited period of time.

While in some case the interpretations differences are not high –as in the case of ESG-, they are generally very strong and wide. A kind of interpretation involving all the labels excluding Due Diligence, it's the reference to the economic and strategic benefit that CSR

practices are able to generate. This element brought me to consider as very important this element, together and in relation with other justifications in favour of CSR.

The analysis of recurrent labels highlights also some paradoxes and dilemmas, able to signal very different ideas of what CSR should be. This is the case of Triple Bottom Line when justified with economic performance, or of ESG when reasoning about 'positive screening' without moral *a priori* considerations. Contradictions and different interpretations are very interesting, showing the struggle between different interests and rationalities in institutionalization processes.

3. Vocabulary Research

3.1.   Introduction and Literature

Institutional literature has often presented a research method, particularly cited in the last years, in order to analyse the construction of meaning and the progressive unfolding of institutional processes: vocabulary analysis. Before sophisticated qualitative or historical analysis, the disclosure of a particular vocabulary employed is an important and simple discursive property.

In every day life we can appreciate how individuals prefer certain words, in place of others, in order to explicit the same meaning. We could assume that these preferences are sometimes to be considered just aesthetic, but more frequently they are a signal of individual's specific properties: the kind of people with which usually he or she communicate; the educational path he or she followed; the kind of work he or she has got; even emotional characteristics can have a role.

Even organizations, social movements, industrial sectors, or political parties adopt specific vocabularies, more or less differentiated from others. The adoption and the use of a vocabulary can be conscious or just a discursive result of what has been called a second-order socialization (Berger & Luckmann, 1967), a process whereby individuals become embedded in social relationships based on compliance with accepted behavioural rules and expectations. By selecting concepts, labels, verbal forms, the discursive message appropriates direct references to other discourses, to antecedents and consequences already established. Vocabulary choices are never neutral and without consequences, being it conscious or not.

The red line connecting this argument with my research is the role that vocabularies have on institutional processes and within institutional logics. In their seminal handbook, Thornton et al. (2012) proposed that vocabularies of practices are key building blocks linking cultural elements and symbolic expression with organizational practices in the emergence of field-level logics. Thus, vocabularies are an important vehicle bridging cultural and material worlds during institutionalization processes.

This research section is directed to provide a significant structural and statistical analysis of data, in order to highlight the most important keywords in the documents, the relations

between them, and even to trace connections between documents' discourses over time. This aim is derived from a number of previous contributions that highlighted the possibilities related to vocabulary analyses. Vocabularies have been defined as "systems of words, and the meaning of these words, used by collectives at different levels of analysis" (Loewenstein, Ocasio, & Jones, 2012:5), or rhetorical tools of groups engaged in jurisdictional competition (Dunn & Jones, 2010). In analytical terms, the most important structural characteristics of vocabularies are word frequencies, word-to-word relationships, and word-to-example relationships (Loewenstein et al., 2012). Vocabulary choice, identified as key-words and key-words relationship, have been employed to analyse rhetorical strategies of architectural studies that choose words able to connect different institutional logics (Jones & Livne-Tarandach, 2008). In a paper particularly significant in relation to the present research aim, vocabulary analysis has been employed to reconstruct over time the use and the connections of the label 'corporate governance' proposing an evolutionary model of cultural adaptation of meanings ((Ocasio & Joseph, 2005). In this research the literature's examples has been confronted with the possibilities offered by the data collected, as shown in the next paragraphs.

3.2. Data Description, Limitations, and Methods

Working with the qualitative data analysis software Atlas.ti, I had the possibility to make a vocabulary analysis thanks to the Wordcrucher command. If applied, this operation is able to generate a matrix showing all the word frequencies, with all the words in the first column and the selected texts in the first row. So, selecting all the documents and modelling the matrix structure, it's possible to have important information about structural characteristics of the discourse in the documents and to proceed with further statistical elaborations.

Before explaining the analyses in detail, I must highlight some important limitations emerging from data structure and Wordcruncher command: some of these limitations led to the need to refine data, while others have a substantial nature.

First, the software interprets as a 'word' every linguistic form ending with a space or punctuation: this means that the matrix produced is huge, because of irrelevant signs treated as words, writing errors, and the obvious presence of words that have not meaning on their own, for instance prepositions and conjunctions.

Second, the relationships between words in the same sentence are a very important information that is completely missing, because the only data available is the frequency of the word for every document. This means that evaluating the relationship between two words

means considering the variation of frequencies over documents, and not a stronger direct relation within sentences. In this case, the analysis of results imply an assumption of homogeneity within documents: the idea is that words are somehow regularly distributed over texts, and thus, the frequencies of words in the documents can provide elements toward a more general relationship between words.

Another assumption of the same type concerns the possibility for words to describe documents: the idea is that, focusing on meaningful and well-defined classes of words, the comparison between the relative frequencies of words can provide a meaningful description of the document's discursive characterization. The assumption between this reasoning is quite strong and complicated, because it implies that even the only presence of a word can be considered as significant, without taking account of the way in which that word is employed in the discursive construction. Even if this assumption is particularly strong, I think it can be understood and accepted in relation to the present study.

After having presented the limitations and the implicit assumptions that needs to be considered in this analysis, I will proceed by explaining the stages of research. After producing the Wordcruncher matrix, I started a process of simplification and refinement of data, in order to have a more significant and manageable dataset, a difficult task to accomplish because of the huge number of word identified by the software, and the important presence of words that are functional for the communication, but useless for the research sake.

After this consideration, I decided to restrict the analysis to a number of words' classes that I identified following two ratios: classes with the words with highest absolute frequencies, and classes of words that I decided to follow because interesting and significant for some of the dimensions characterising the documents. The first ratio led to classes such as Responsibility, Sustainability, Development, Business, Company, Environment, while the second ratio led to classes such as Practices, Goals, Ethic, Governance, Compliance, Profit, or in other word, categories that don't have very high frequencies, but I considered as meaningful. I will refer to classes of word rather than solely to word, because I put together all the synonyms indicating the same concept, or the different forms that the word can assume, more than the translations over the two texts languages, Italian and English. Just to make some operative examples explaining the creations of these groups: the class 'Environment' includes all the words having root in environment, pollution, the adjectives with eco as suffix, nature, or green; the class 'Accounting' includes word derived from accounting, reporting, and auditing; the class 'Sustainability' focus only on this term because of the very high frequencies, and I also choose to separate it from 'Sustainable' as adjective, in order to have more information and catch a possible difference between Sustainability and Sustainable Development. At the end, the

words classes identified are 55. The complete list of classes and words analysed can be found in Appendix 2 (Words classes in vocabulary analysis).

Using Stata software and collapsing data for classes, I had the possibility to deal with a manageable dataset. At the same time, I needed to modify absolute frequencies in a more reliable data, because the lengths of documents is highly variable, ranging from one to more than one hundred pages, and consequently the frequencies are very variable, too. The need was to find a way to transform data in a relative measure able to catch the properties of every single document; at the same time, dividing the frequencies for all the words of the documents produced a distortion in favour of small documents' words. Thus, I decided to divide the absolute frequencies for the sum of words grouped in classes respectively for every document, in order to produce a relative measure of the classes weight in the texts: while this measure can be useful for basic descriptive statistics, I proceeded with a standardization of variable (mean=0; std. dev.=1) to help the next phases.

Starting from this dataset, I had the possibility to apply an explorative statistical approach in order to highlight patterns and structural properties of documents. Adopting a Principal Component Analysis to classes of words, the aim is to highlight how classes could be grouped together, because of similar frequencies over documents: PCA is a method able to show latent variables underlying a number of observed variable. On the other side, adopting a cluster analysis, the goal is to investigate the relations between documents, in order to trace similarities and dissimilarities over time. The two methods are somehow complementary: while with the principal component analysis I investigate the relation between words classes using frequencies in documents, with cluster analysis I look for similarities and dissimilarities between documents using words classes' frequencies. In the next paragraphs I will explain the analysis process and the results obtained from each method.

3.3.   Principal Component Analysis on words classes

Running the principal component analysis (pca) command on Stata, a first element suddenly emerges, because of the high number of components found by the software. As a matter of fact, results show 19 components with an eigenvalue higher than 1, explaining the 76% of the total variance. However, the output should be considered within the research framework: we are dealing with an explorative documental approach, and results should be considered differently from the ones coming from a questionnaire or a structured interview, methodologies conducted to investigate dimension already identified; more than this, the aim

is to provide just some useful insight to a theoretical and conceptual reflection that will take in account also other elements.

The choice of the number of components is not a trivial operation in such an open statistical situation, and I needed to make a partially arbitrary choice. The scree plot of eigenvalues suggests a number of 8 major components, but they were quite difficult to interpret, providing a poor and quite confused division between words classes. So, I progressively reduced the number of components in order to find the right equilibrium between components clarity and variance explained. The best solution has been found identifying 5 components: adding or removing components, results showed respectively a more difficult interpretation of categories or a loss of interesting information. I ended the process with an oblique rotation, useful to underline the results emerging with a given number of components.

LOADINGS	COMPONENTS				
	I	II	III	IV	V
POSITIVE	**leadership** **global** **business** **top governance** governance	**duty verb** **equity** **economy** **development** trade	**innovation** **competitiveness** social positive change market	**negative change** **environment** **change** **impact** **sustainable**	**responsibility** stakeholder ethic reputation
NEGATIVE	labour opportunity opportunity verb **assumptions**	sustainability management **company**	practices **accounting** **rules** **compliance**	organization profit legitimacy **honesty** **principles**	supply **future verb** **philanthropy** **goals**

Figure 1: Principal component analysis on vocabulary

The figure shows the words classes grouped in the main five components, with the bold character highlighting the heaviest classes -the ones with an absolute value major than (0,25)-, while only classes with loadings major than (0,15) have been reported in the figure. Every words class has been taken in consideration only once, in the factor with the highest loading, and disregarded in other components if present.

3.3.1.   Principal Components Interpretation

Reasoning on the results showed in Figure 1, it's possible to describe five different vocabularies nested in CSR discourse. Even if these vocabularies have a lot of connections and point of contact, being not exclusive at all, in any case it's important and interesting to interpret them and give them a sense. The factor analysis results can be interpreted as an exploratory method able to find latent vocabulary configurations within documents: it choose to use it as a trace that needs to be interpreted taking account of the issues already emerged reading and analysing the texts.

The components can be categorized and described in the following way:

- **I** - **GLOBAL LEADERSHIP**: the positive loadings define the need or the will for business to engage in global issues. Leadership here does not refer to the organizational dimension, but rather to the leading role that the most engaged firms can and must have in the process. The presence of Top Level Governance (grouping board, chairman, CEO, etc.) and Governance classes provide elements to define this component as the one where the most powerful corporations' figures accept to engage with CSR and Sustainable Development issues. The negative loadings of Assumptions (concept, hypothesis, assumption, theory, etc.) and Opportunity classes make clear that the business engagement is not related to theoretical or conceptual motives, and does not explicitly refers to the opportunity it could bring. In sum, Global Leadership component describes the vocabulary used from top level management declarations or comments toward corporations engagement, and provide a picture of CSR as something similar to a social movement composed by the most influential business-men and organizations to address global issues, affirming their status and their importance within the whole economic system.

- **II** – **ECONOMIC REGULATION:** this vocabulary register could well represent the normative and regulative interventions aimed to make imperative and concrete a new idea of economic development and trade; a new economic model that must take account, in particular, of Equity (equity, fairness, justice, etc.). The presence of Development class signals the strong presence of Sustainable Development label in this factor, and this is demonstrated also by the fact that the Sustainable category is just behind Trade, with a positive loading of (0,18). The negative loadings confirm the picture, because a general and macro-level discussion about the economic system and equity has little to do with a single company or with management. Negative loaded words classes identify a group of word linked to managerial and strategic dimension that is somehow substitute of the macro-level economic regulation. More than this, it's highly interesting that Sustainability is negatively related to this component,

clearly explicating an important difference –better saying, an evolution- between Sustainable Development and Sustainability concepts.

- III – **BUSINESS WELFARE VS. COMPLIANCE:** more than the other component, this vocabulary latent variable is able to show a relevant conceptual contrast in CSR discourse. For long time business defined CSR underscoring its voluntary characteristics, while a number of stakeholder organizations -and regulatory institutions like the European Parliament-, pushed to create more stringent normative constraints. The business vision resulted to be the winner in the duel, with the exception of social and environmental reporting, a practice autonomously diffused and institutionalized among medium and big firms from several years.

This vocabulary component somehow reflects this dualism, with the positive loaded voluntary vision, and the negative loaded compliance vision. The voluntary vision can be defined as an evolution of social welfare proposed by business: the main idea is that innovation and competitiveness on the market are the best instruments to address social issues and ameliorate economic conditions, if business activity is respectful of social and environmental impacts. While in the past decades the social welfare has been mainly intended as part of the public sphere –particularly in Europe, where the Welfare State was born and have the most important examples-, business now affirms its centrality for the prosperity and wellbeing of society in general. CSR and Sustainability are often presented as elements able to improve competitiveness: they are thus inscribed in this liberal and market-centred approach to social issues. The welfare vision proposed by business is strongly substitute to words classes related to compliance, rules, and accounting (accounting, auditing, reporting, etc.), classes somehow describing the constraining dimension that CSR could have acquired in case of normative intervention.

- IV – **THE ENVIRONMENTAL APPROACH:** the fourth component is strongly associated with the environmental and climatic issues, a concern that is central in the public debate from decades, becoming more and more urgent over time. It's appropriate to talk about a concern, looking at the fact that the most heavy words class is the one representing Negative change, thus business world seems to look at the environmental issue mainly as a menace able to compromise the actual economic system: it's not a case if behind Sustainable class lies the Risk words class with a notable positive loading. The attention to the impacts deriving from organizational activities has grown over time in documents, and this latent variable shows that environmental impacts are definitely more important and acknowledged than social ones. This component presents the lower frequencies of words classes referring to principles, ideals, convictions, honesty, corruption, and legitimacy, and it's easy to understand that these concepts are very far from the problems posed by environmental menaces. At the same time,

it's very interesting to note the positive loading of the Sustainable class, because this data shows a stronger relationship with environmental issue confronted with the CSR one, and the fact that profit has a negative loading, an element quite unexpected because environmental practices are perhaps the only one able to generate an immediate economic return to firms.

- **THE SOCIAL RESPONSIBILITY:** the last words classes group is able to describe the central concept of Responsibility, the only words class with a strong positive loading. I define this vocabulary set as Social Responsibility even because the class including the acronym CSR has the only relevant positive loading here, denying any possible doubt. It is connected with the words class of Stakeholder, Ethics, and Reputation, thus describing quite immediately, with no need of interpretations, the main concepts related to this class. At the same time, the fact that only Responsibility has a very strong loading could mean that the concept is used quite extensively, being related with several other classes. As a matter of fact, it's easier to describe Responsibility from the negative point of view, using the classes that have a strong negative loading: Responsibility has little in common with Goals (aim, end, purpose, objective, etc.), Philanthropy (philanthropy, humanitarian, volunteering, etc.), and verbal from indicating the future tense. Thus, it's possible to say that social responsibility has been mainly defined in relation to practices and concrete actions rather than on goals, that social responsibility is proposed as opposite to philanthropic or humanitarian activities, and that it's more focused on present issues rather than on future ones. Social responsibility appears as something that already exists and that should be demonstrated by organizations: it is not a desirable outcome of a process looking at the future.

Reading these paragraphs, it's necessary to underscore the limited amount of variance that is explained by these latent variables –about half of the total variance-, and consequently the need to make attention considering them. However, they are entirely coherent with the ideas and the line of reasoning emerged by the qualitative analysis of documents. I would like to highlight the main general results that will be useful for the rest of this research:

- Analysing documents' discourse, it's possible to highlight at least six groups of words classes indicating different and substitute vocabulary structures (Global Leadership; Economic Regulation; Business Welfare; Compliance; Environment Approach; Social Responsibility).
- Concepts of Sustainable Development and Sustainability do not insist on the same vocabularies;
- The vocabulary involving Social Responsibility is significantly described by the absence of reference to the future, and by the lack of reference to goals and objectives.

3.4. The cluster analysis on documents

Working on the same dataset that produced the principal components analysis, there is also the possibility to apply another multivariate statistics, the cluster analysis: while principal components operate on variables to group them in latent variables, cluster analysis allows operating on observations in order to homogeneously group them. The objective of this analysis is looking for patterns of interactions between documents, in particular searching for unexpected connections between documents edited by different organizations or coming from distant periods of time. The starting idea is that results could be triangulated with the precedent principal component analysis, in order to have a complete picture of how discourse has evolved and been translated over time.

More than this, hierarchical cluster analysis also provides information about meaning centrality of documents. In fact, it groups the most similar documents, and then it progressively adds others cluster until all the documents, even the most dissimilar, are connected. Having as variables the same words classes previously introduced in principal component analysis, the cluster analysis of documents could provide information about how categories and concepts appeared, received interpretations, and left traces over time.

In methodological terms, I choose to adopt an average linkage Euclidean hierarchical cluster analysis, being preferable to evaluate similarities, but also how documents groups are nested over time. Adopting a non-hierarchical cluster analysis could perhaps provide defined and easy-to-read results, but without the possibility to draw a dendrogram –a graph in which homogeneous clusters are progressively related each other along a scale of dissimilarity-.

The following cluster analysis is described in two parts. First, I will focus on the most dissimilar groups of documents, imposing a threshold of 30 clusters in order to make the analysis comprehensible. This phase is described in paragraph 3.4.1 and Figure 2. Second, I will deepen the analysis of the most central and crowded cluster resulting from the first phase (cluster G6), so analysing the most similar documents, in paragraph 3.4.2 and Figure 3.

3.4.1. Cluster analysis results: dissimilarity over documents

A dendrogram showing results of a hierarchical cluster analysis can be read starting from the peripheral observations or from the central groups. I think that the last option is a clearer and more efficient way in this case, even because the position of the most marginal

observations (G1 and G30) does not represent a surprise, being the first document observed from 1972 and a report from a convention about Cause Related Marketing from 1999, thus documents that can be considered as outliers. So, I will start describing the most central and numerous groups highlighted by the cluster analysis. I tried to highlight the most evident relations between clusters with grey vertical stripes on the dendrogram branches.

The most central and influent group is G6, and not accidentally is also the one with the highest number of observations (n=63). This cluster mainly represents the activity of global and local networks that foster CSR and Sustainable Development. In particular, the highest levels of similarity can unsurprisingly be found for annual activity reports or conventions coming from the same organizations. This crowded cluster will be investigated in the next paragraph.
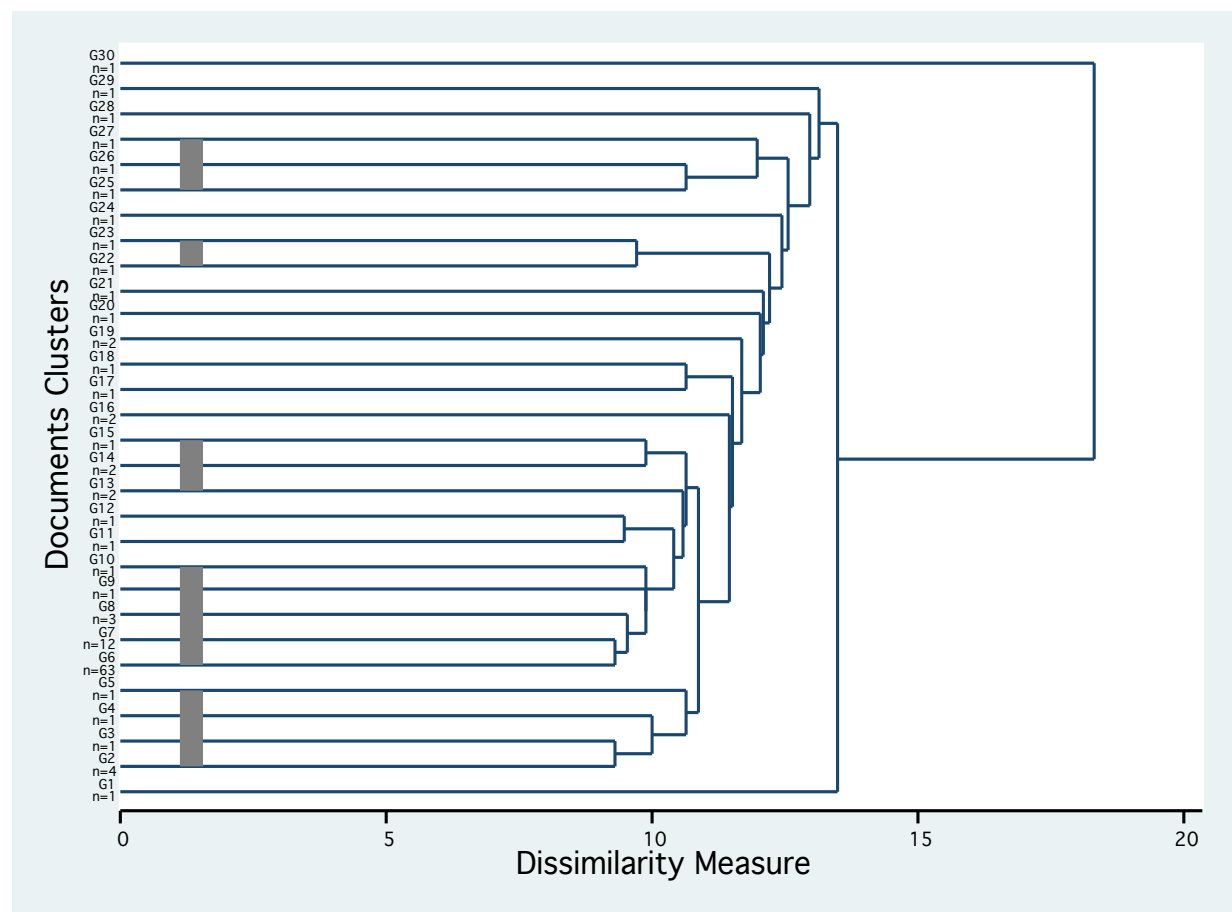
Figure 2: Most dissimilar documents' cluster

The closer cluster next to G6 is G7 (n=12), a cluster very easy to interpret because composed quite exclusively from the standards and the international guidelines included in the research (Amnesty principles, ILO declaration, OECD Guidelines, ISO 26000, GRI, etc.). It's quite easy to understand that these documents have a peculiar discursive register, at the same time being very central and completely assimilated to the most influential group. Until

the G10, clusters are very close to G6 and G7: in this range it's worth to note the G8 (n=3) groups together the documents focused on the relation with the financial sector, namely investor relations or ESG factors.

Going forward toward the top of the graph, we find a group of cluster quite homogenous from G11 to G15. In particular, G13, G14 and G15 are composed by very recent documents coming from Italian networks and CSR Europe, presenting a very strong inclination to focus the main attention on Sustainability rather than on CSR or Sustainable Development: even the name of the documents highlights the central position reserved to Sustainability and environmental issues. It's useful to note that all these documents are very recent, with a range from 2008 to 2012.

Climbing toward the top of the figure, clusters continue to join more central groups with little peculiarities to note, even because the rise of dissimilarity makes more and more probable to have clusters composed by a single document. From G15 to G30, only a couple of clusters connections results to be particular meaningful: the first refers to two Italian documents focused on the theme of diversity and equal opportunity for workers (G22, G23); the second is a group of three declarations affirming business principles (G25-G27). In both cases, the distance from the central groups could be due to the strict focus applied, rather than to the issues treated.

Below the central G6 and G7, so focusing on the bottom of the dendrogram, it's easy to note another meaningful group of clusters ranging from G2 to G5: it's a quite independent group that doesn't follow the progressive nesting process characterizing the other groups ranging from G6 to G30. This group is exclusively composed by documents on Sustainable Development coming from public international institutions such as UN and European Union. These documents represent also the first period, the years in which CSR and Sustainability discourses were born: in fact, by making an average of the publication years for all the documents, the result is 1997. In this group, the only document that could seem to be out of its place is a 2010 text produced by WBCSD in order to accelerate the process leading to UN's Millennium Development Goals, a set of global objectives that somehow follow the path introduced in the public debate from 1987's Brundtland Report. Finally, it's very important to note that the clusters related to Sustainable Development (G1-G5) are slightly more dissimilar to the central clusters compared to the group related to Sustainability (G13-G15).

3.4.2.   A closer look in the main cluster

The precedent paragraph is based on the analysis of the most dissimilar clusters. At the same time, it's important to understand how documents are grouped together even for higher levels of similarity. This is the case of cluster G6, the biggest and most central cluster gathering 63 texts mainly from networks' and organizations' activities for the promotion of concepts and practices. So, restricting the analysis to these observations, the analysis could provide hints about the discourse employed by these organizations over time, and their mutual relationships.

The following dendrogram (Figure 3) shows the result of the analysis, the same statistical procedure applied in the precedent paragraph, and every branch base exposes the organization and the year qualifying the document.

First of all, it's possible to highlight the most similar documents and the cluster to which the branches are progressively attached in the hierarchical clustering: the point of departure of all the clusters, the documents expressing the most central and adopted vocabulary. This group is composed by 9 documents, close to the bottom of the graph. The oldest documents are a 2000 CSR Europe publication on firm communications about responsibility, and the 2001 Green Book on CSR proposed by the European Union. Then, there are other publications coming from Italian networks, Impronta Etica and Sodalitas, produced in more recent years. The composition of this group of documents procure elements to think that the core of CSR vocabulary did not change very much over time: a radical modification of concepts and practices adopted would have produced a concentration of oldest documents at the roots of the dendrogram, and a more peripheral position for contemporary publications. As a matter of fact, documents' clustering is not greatly affected by time.

It's easy to note that the majority of clusters are characterized by only one organization, and this is quite normal, even because a part of documents is composed by annual reports or activity reviews, so, documents written following the same scheme around the peculiar issues identified by the organization. But this is not an exhaustive interpretation, because quite all organizations characterize more than one cluster. This is particularly evident for Global Compact and WBCSD, whose documents are densely grouped in two distinct clusters. On the other side, other documents families are more dispersed over clusters, showing a weak idiosyncratic use of vocabulary options: the case of CSR Europe is particularly clear in this sense, with all documents dispersed in clusters dominated by other organization, rather than grouped together. Between these extreme cases, there are mixed situations, describing

particularly well the Italian networks, Sodalitas and Impronta Etica, which are dispersed and grouped at the same time, depending on the document's style.
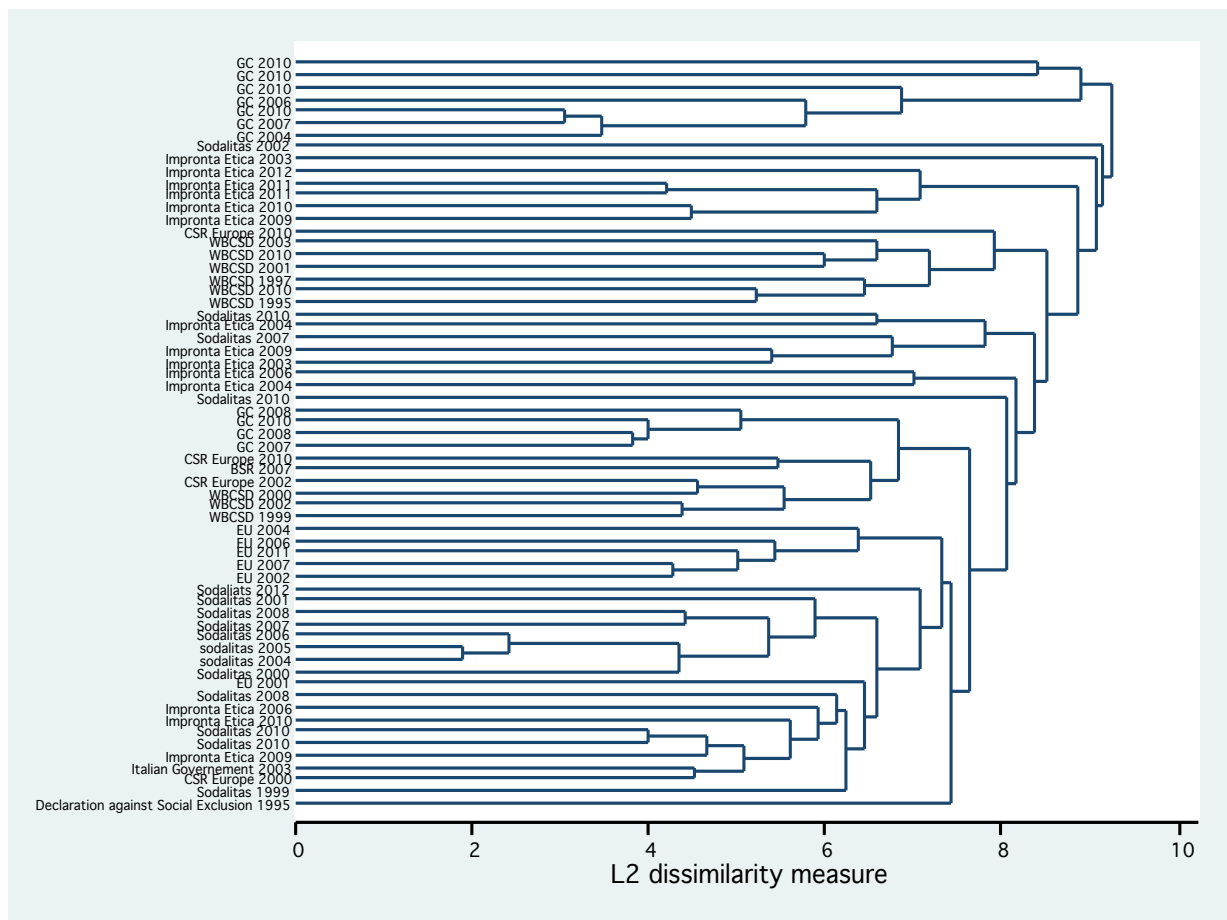
It's useful to provide a punctual representation of organizations' activity, trying to provide some further explanation for the cases:

- **HIGHLY DISTINCTIVE VOCABULARY (WBCSD and Global Compact)**: the organizations presenting a recognizable and distinct vocabulary are also the only two networks operating on a global scale, leaving space to a possible causal connection between the two variables. Both organizations' documents are grouped in two separate clusters placed in different point of the dendrogram, and there is a strong intersection of the two vocabularies in a cluster placed at the centre of the graph. In the case of WBCSD, the first group refers to documents making reference to CSR, while the second and more peripheral is more strictly focused on Sustainable Development. For Global Compact, the first cluster is composed by annual activity reports, while the farther groups all other documents. So, while WBCSD

changes style depending on the main investigated argument, Global Compact modifies the vocabulary employed depending on the documents' functions.

- **MIXED VOCABULARY (Impronta Etica and Sodalitas):** organizations presenting a mix of clustered and dispersed documents. Sodalitas' documents are clustered in a group mainly composed by annual social reports. Impronta Etica's documents are aggregated in two clusters: the first presents documents related to specific practices –a cluster assimilating also two Sodalitas documents-, while the second groups the more theoretical and notional publications. The presence of both organizations in the cluster with the lowest levels of dissimilarity, the meaning centre of the dendrogram, explains that they are coherent with and respectful of the most important vocabulary models, but at the same time they make idiosyncratic interpretations of issues and practices, particularly in the case of Impronta Etica, which has higher levels of dissimilarity. The ambivalence of their vocabulary styles is well shown also by the fact that both organizations present a number of documents between the most dissimilar cluster, so outside the cluster G6 that we are analysing here.

- **HIGHLY DISPERSED VOCABULARY (CSR Europe):** CSR Europe represents a very peculiar case, because its documents are never clustered together. It's possible to say that the organization has never tried to characterize its publications with an emphasis on particular concepts or practices: it would have been possible to affirm the same for Sodalitas, without considering the annual social report of the Italian network. Over time, CSR Europe often adopted after some years a vocabulary style already used by other networks: this happen twice with WBCSD, and once with Business for Social Responsibility (a consulting group that has not been deeply analysed in this research). Only in the most similar and central group CSR Europe is present with the oldest document –a 2000's text-, indicating that the organization played an important role by introducing the CSR issue in European debate. The vocabulary strategy of CSR Europe could be explained by the strict relationship with European Union's institutions, and so by the need to comply with EU documents; more than this CSR Europe can be described as a federation of local and national networks –even Impronta Etica and Sodalitas are CSR Europe's members-, and this could have led to a decrease in the possibilities to impose distinctive vocabulary and issues.

- **PUBLIC INSTITUTIONS (EU and UN):** the analysis of the difference between networks' vocabulary strategies let us also highlight the differences between the main institutional regulators, EU and UN. While we saw in the precedent paragraph that all UN's documents are clustered together outside G6, EU's texts play a central role between networks characterizing totally a cluster not very far from the most similar documents. Two EU's documents are present in the G2 with the UN's texts, but there are very clear differences

between the two activities: UN had a fundamental role in introducing and promoting the concept of Sustainable Development, asking and obtaining the attention of business world, but then left space to the Global Compact, a voluntary business initiative, entering in the debate only in 2007 with the Ruggie's report on human rights infringement; on the other hand, EU directly faced the CSR issue with a number of clustered documents over time, with the objective to characterize European economy as the most responsible in the world, but without imposing laws and norms that were not positively seen from the business world.

3.5.   Summary

This chapter described the vocabulary analysis conducted on documents. Nevertheless some undeniable limitations –limitations are somehow inherent every statistical procedure-, the employed research methods provided useful and interesting elements.

First of all, both principal components and cluster analyses highlight differences and specificities between CSR, Sustainable Development, and Sustainability. These three fundamental concepts are never grouped together in the five main components identified by the factor analysis, thus being part of different vocabulary styles. In the same way, cluster analysis groups together the most important documents constituting Sustainable Development discourse, and in a slightly weaker way the documents more focused on Sustainability. The importance to provide separate analyses will be enhanced and put in practice in the next chapter.

Second, the principal component analysis highlighted five spheres of meaning incorporated in CSR discourse. The five components are a substantive contribution toward the will to understand the role of CSR for the business world in the last decades. More than this, these latent vocabulary styles are highly significant and able to highlight an institutionalization process unfolding over time. Different themes and macro-cultural issues have been incorporated over time under a general label; organizations operating at local or international level representing different interests and opportunities, intervene in the evolution of the discourse making reference to particular aspects and legitimating categories.

Third, cluster analysis of documents provided structural information about the evolution of vocabulary over time. As easily expectable, the editing organization is the most important variable influencing the grouping of documents. But this is not always true, and it's important to note how organizations adopt different vocabulary styles. Global organizations' documents are more coagulated and idiosyncratic in interpretation; international organizations'

documents can be very dispersed if focusing on lobbying, on coordinating several instances, on the search of new horizons and practices; local organizations' documents demonstrate to follow a mixed strategy: highly coagulated for idiosyncratic interpretations, and dispersed for the need to make explicit and substantial reference to fundamental legitimating documents.

4.Rhetorical Strategies

Rhetorical strategies are the main focus of a number of recent theoretical and empirical contributions. The importance of rhetoric in organizational studies is mainly linked to institutional theory, and particularly in the studies that highlight the role of discourse in the institutional domain. Rhetoric could be considered as an effort to change and reshape dominant institutional logic by promoting new perspectives or organizational forms, or modifying connections between different orders of word. In this sense, rhetorical strategies are a clear sign of the possibility to reflect about agency in the neo-institutional domain that has been proposed for long time as a framework unable to describe conscious individual behaviour and strategic possibilities. At the same time, adopting rhetorics, individuals and organizations are obliged to make reference to concepts labels and justifications that are known and significant to the audience. Rhetorician has to use cultural symbols and syllogisms taken-for-granted in the social context as a bricoleur (Lévi-Strauss, 1966) or as a toolkit (Swidler, 1986), following two successful social sciences' analogies. In this sense, rhetorical strategies are constrained and connected with the material, symbolic and power relationships established in the context.

Putting together the two interpretations of rhetoric, we can precisely describe the concept of embedded agency that can be considered as the main point of change from the first neo-institutional stream, and the recent development of institutionalism toward the concepts of institutional logics and institutional work. While acknowledging the importance of rules and concepts of high order influencing social relations and cognitive possibilities, recent institutional studies are particularly attracted by the capability of individuals to strategically use concepts and meanings, or to redefine them in order to acquire benefits. Discourse analysis plays a major role in this sense, because in discursive elements – and particularly in their unfolding over time – it's possible to appreciate causal relations, premises, desires, and concepts' contestability.

4.1. Literature

Recent contributions about rhetorical strategies are quite numerous, but the field is particularly segmented and lacks a clear research direction able to definitively contribute to the institutional approach. Here, I would like to make a summary of some research strategies employed in a few important contributions, in order to present the field and clarify the possibility of this research process.

Perhaps the most important empirical research focusing on rhetorical strategies is the 2005 paper written by Suddaby and Greenwood (Roy Suddaby & Greenwood, 2005), where the authors explore the connection between rhetoric and the born of new organizational forms. In terms of research strategy, the paper is interesting because they started looking for a number of variables that are typical of classic rhetorical studies – *logos, pathos, ethos, kairos, audience, decorum*. Logos pathos and ethos represent three justifications' families: logos is based on rational thinking and reasoning; pathos is based on moral and emotive justifications; ethos is based on the force of authority and conformity to higher concepts or prescriptions. Kairos audience and decorum describe other structural characteristics, equally important in a discourse: kairos makes reference to time, to the contingency of the situation; audience makes reference to the characteristics of the people listening or reading the discourse; decorum is a fit between both time and audience. A first contribution of the paper is the fact that this categories are not useful to analyse the documents constituting the empirical setting, thus authors analyses justifications by creating new categories based more on meaning rather than on structural characteristics: ontological, historical, teleological, cosmological, and value-based.

This paper inspired a number of contribution, for instance a similar set of categories has been employed in Erkama and Vaara's paper (Erkama & Vaara, 2010), analysing the legitimation strategies adopted in a shutdown case. The categories found explained and discusses are ethos, pathos, logos, autopoiesis and cosmos, and in this paper the theoretical focus in on the link between legitimacy, particularly cognitive legitimacy (Suchman, 1995), and rhetorical strategies.

Other papers focused on structural characteristics of rhetorical strategies derived from classical studies and authors, in order to find connection between these characteristics and institutionalization process' stage. In particular, in Green Li and Nohria's paper (Green, Li, & Nohria, 2009) the main idea is that as material practice acquires legitimacy and institutionalize, the complexity of the argument used collapses and becomes simpler. Reflecting on the syllogism structure – minor premise, major premise, and claim – they analyse

TQM practices and find that claims grows over time, while premises fall, thus demonstrating the institutionalization effect. Structural discursive elements are also useful to determine the difference between institutionalization and diffusion of practices, given by the justifications' nature and the possibility and will to interpret and modify the practices.

The empirical setting of this research is particularly designed in order to have the possibility to contribute to this stream of research for a number of reasons. First, CSR and sustainability are subjects clearly entrenched with legitimacy of organizational forms and practices; second, it's possible to analyse rhetorical strategies over a quite long period of time – more than 20 years from 1972 to 2012; third, the most important organizations appearing in the research are networks or global initiatives that have as main goal the promotion and the support of CSR practices. The combination of these elements provides clear evidence of the possibilities for this setting to explore the connection between rhetorical strategies, legitimacy and institutionalization.

4.2. Research strategies: CSR and Sustainability as standalone logics

The first step in this research process is a relevant research strategy's choice: the will to analyse separately CSR and Sustainability in order to catch differences and similarities, and be eventually able to answer to an hypothesis-setting agenda.

This choice has been suggested by the precedent phases of the research: it was clear that CSR wasn't always the principal object of discussion, being sometimes completely substituted by or coupled with 'sustainable development' or 'sustainability' in the documents. Then, coherently with an inductive and progressive discovery of research possibilities, clearly emerged the need to understand the connections between these concepts, so important in the contemporary dominant discourse of business, and so poorly analysed in depth in their mutual relationship. It is important to understand how every concept is inserted in the discourse, and what kind of justifications are linked to each of them; at the same time, it is very important to catch the differences and the patterns of links between these concepts, in order to have data and insights providing possibilities for a theory-building process.

The theoretical contributions are based on the interrelation between three dimensions. First, there is the possibility to consider the relation of power between concepts, or, in other words, what is the dominant label in the cases where they appear together. Second, it's useful to consider the recurrent relations between concepts and rhetorical strategies in order to

understand if there are clear and univocal relationships differentiating the concepts. Third, there is the possibility to consider the effect of time, an element always fundamental in institutional analyses, over these meanings and relationships. Possible scenarios are, for instance: a clear dominance of a concept on the other, with the possibility of a change over time; a clear link between concepts and justifications' type; a fuzzy and confuse situation that could highlight over time some interesting properties of labels and concepts, showing contradictions and different interpretations field's actors.

The are several possible interactions between the elements, but, more than this, the research strategy appeared highly interesting because I had really little ideas about what I was going to find in the data analysis, given the fact that the first part of the research was focused on CSR and, so, the other concepts received only incidentally attention in the analysis.

From the strictly operative point of view, there is the necessity to reshape the data structure, in order to focus more easily and separately on CSR and Sustainability. Using automatized search and coding commands in the qualitative data analysis software, I looked respectively for the two concepts in all the available text, with tailored searches accounting for languages (English and Italian), including adjectives, acronyms, or recurrent verbal forms. The approach to data has been quite conservative in this phase: the main goal is trying to analyse separately CSR and Sustainability discourses without loosing information, leaving space to a refinement of data afterward. Using the results of these searches, two new distinct projects have been created, conserving the longitudinal characteristic of the data, and ready to be further analysed in depth.

4.3. The qualitative analysis process

4.3.1. Coding of rhetorical strategies

In order to start the qualitative analysis of the rhetorical strategies employed respectively in CSR and Sustainability discourses, there is the need to choose a number of codes to elaborate and systematize the main elements in the texts. Academic literature provides a number of examples that could have been applied to the present empirical set in order to verify the validity of some propositions or theoretical constructs. Despite this, I preferred to maintain an inductive approach in this phase, being convinced that empirically emerging codes can easily be reshaped and modelled to be comparable to previous examples and studies in a second phase of analysis.

Thus, I started the analysis using very generic codes with the precise aim to follow the path drawn by the documents, by modifying the codes with a continuous process of revision and adaptation. The first codes were centred on the elements already emerged by the first research phases, so codes that I already considered quite important. The list of codes is:

- <u>Justification Environment</u>: benefit for the environment, or economic benefit associated with eco-efficient practices;
- <u>Justification Profit and Success</u>: straight reference to the economic or market benefit granted by responsible (sustainable) practices;
- <u>Justification Public</u>: periods making reference to the public role of firms, or to social benefits that firms can produce;
- <u>Justification Strategy</u>: use of managerial – in particular strategic management's – vocabulary to evaluate and normalize CSR (Sustainability) adoption;
- <u>Justification Macro-equilibrium and Change</u>: role of inevitable and global transformation in the need for new practices and a new role of business;
- <u>Ethics</u>: period referring to ethical or moral motivations, thus based on a value-centred perspective.

A couple of necessary changes emerged quite soon. First, and most importantly, the presence of only 'justification' codes produces a big lost of information: in the text there are a lot of passages justifying practices' adoption by explaining or explicating the fundamental reason behind the practice, instead of showing only the benefit associated with it. There is an important logical and structural divergence between these rhetorical strategies: in a case, it's said to do something because it produces relevant benefits; in the other case, the antecedents or the needs or the contextual and historical elements that requires practices' adoption are explicated. This divergence induced me to separate 'justification' from 'cause' codes, replicating the same label in the two forms when needed. From now on, *justifications* are consequences and incentives coming from CSR or Sustainability practices, while *causes* are reasons and motives behind change and practices adoption.

Second, as expected, the codes were too generic and wide to be analytically satisfying. In particular, the code Justification Public was extremely large and highly differentiated ranging from economic issues to poverty eradication, from welfare considerations to social impacts formulas. In the same way, the code Justification Strategy was unable to manage all the managerial and organizational issues found in documents. Quite obviously, these two cases have been resolved by splitting the codes around the main themes emerged, but at the same time having care of not partitioning the data too much: it has been considered as useless and confusing to produce a high number of codes, able to better describe the discourses, but ineffective toward an inductive theoretical construction. Thus, Justification Public has been separated in five codes - Justification Public Welfare, Cause Public Welfare, Justification Public Economy, Justification Future, Justification Territory -, while Justification Strategy has been

split in – Justification Strategy Market, Justification Strategy Internal, Justification Reputation, Justification Reputation Negative (Green-washing), Justification Risk, Cause Firm's History. A number of other codes have been introduced when considered necessary, assessing the relevance in the texts.

The coding process lead to a number of tricky decisions and appeared as particularly time-requiring, because every change in the set of codes means starting all over again the documents analysis. The first concrete difficulty lies in the fact that the analysed documents' parts are often quite unclear: as in every qualitative analysis, only part of the data are readable and interpretable in one way without alternative possibilities. Even after the accurate revision of codes, a number of quotations could be interpreted in different ways.

A second issue requiring attention and an effort surplus comes from the co-occurrences between CSR and Sustainability, because, quite obviously, in a lot of texts both the labels are present. Given the aim of separating the two discourses for analytical purposes, the analysis requires a careful approach in order to evaluate if the textual segment should be coded or not. The research strategy lead to me to code only the text where the analysed concept is the subject producing effects, is the object receiving effects from a subject that it's not the other concept, or however is clearly the main element in the text. For instance, if analysing CSR, I found a quotation with a justification presenting Sustainability as subject and 'responsible' as an adjective of some practice, I did not coded the period. In the same situation I would have coded the text, with 'responsible' as the adjective of the subject and Sustainability in another part of the phrase. By explaining this strategy, I want to make clear that this phase of the research is not intended to provide an output in term of concepts' vocabulary, but rather to produce an output focused on the rhetoric associated with labels, thus requiring only text segments reliable and significant.

In the following table I'm going to introduce the codes used to analyse respectively CSR and Sustainability rhetorical strategies.

CODE	DESCRIPTION	EXEMPLAR QUOTATIONS
CAUSE CONSUMERS AND EXPECTATIONS	Social expectations or consumers' preferences push toward change	*"As stakeholder influence increases, companies will move – or be steered towards – a deeper and more robust corporate responsibility" P20* *"As consumers increasingly search for convenient ways to pursue sustainable lifestyles, there will be greater demand for detailed information" P74*
CAUSE ENVIRONMENT	Need to protect and respect the natural environment	*"The diminishing availability of virgin resources is recognized around the world as one of society's biggest challenges. Global businesses, such as Sony, have a corporate responsibility to ensure that these resources are used efficiently" P73*
CAUSE ETHIC	Ethical or moral motives pushing for firms' action	*"Corporate social responsibility is the continuing commitment by business to behave ethically" P14* *"Sustainability will be profitable [...]. Beyond economic returns, firms unanimously define it an ethical and priority much more than an economic priority." P103*

CAUSE IDENTITY MISSION VISION	Reference to deep corporate values, goals, founders and past experiences	*"More than 100 years ago, Unilever founders did not just create one of the biggest companies in the world in consuming goods, but they also constituted a business founded on solid values" TRAD P87* *"Such CSR values and cultures can go back to the funders' philosophy" P48*
CAUSE IPSE DIXIT	Citations of precedent documents, standards, or definitions	*"The Johannesburg declaration agreed by Heads of State at the World Summit states that companies have a duty to contribute to the equitable and sustainable evolution of communities" P37*
CAUSE MACRO-EQUILIBRIUM AND CHANGE	Deep modification of macro economic and social landscape	*"Since the 80s, dramatic political and economic changes around the world have brought social responsibility to the fore again, associated with the rise of libertarian values in Western politics and the collapse of communism and other collectivist ideologies" P20* *"The recent financial crisis has certainly highlighted the need for social responsibility as an unavoidable prerequisite for business sustainability" P90*
CAUSE SOCIAL WELFARE	Need for firms to comply to their social role	*"In Europe, the promotion of CSR reflect the need to defend common values and increase the sense of solidarity and cohesion" P48* *"Understanding the factors that contribute to life satisfaction and happiness enables business and policy-makers to experiment with how to make sustainable living easier for all segments of society, while also addressing the dual goals of human development and well-being" P74*
JUSTIFICATION PUBLIC ECONOMY	Positive contribution to macro-economic objects	*"In this report, we aim to give a picture of how our strategies are designed to achieve BSR's mission of building a more just and sustainable global economy" P65* *"[...] We can start to rebuild the global economy in a sustainable way." P88*
JUSTIFICATION ENVIRONMENT	Benefit associated with good environmental practices	*"Eco-efficiency improves environmental performance, helps companies to pre-empt market and regulatory trends, and contributes to long-term business sustainability" P78* *"[...] private sector must increase awareness of environmental sustainability and its long term economic and environmental benefits" P83*
JUSTIFICATION FUTURE	Reference to the future dimension or to future generations to justify practices	*"Sustainable and inclusive global market can contribute significantly to a future world where all people live in societies that are prosperous and peaceful" P87* *"Society increasingly expects companies to ensure that they have a positive environmental and social impact as well, so as to ensure the well being of present and future generations" P34*
JUSTIFICATION LICENCE TO OPERATE	Increase mutual trust and legitimacy between firms and all other parts of society	*"The broader scope of the responsibility to respect is defined by social expectations – as part of what is sometimes called a company's licence to operate" P72* *"CSR is essential to the long term prosperity of companies as it provides the opportunity to demonstrate the human face of business - a vital link to society in general and, in particular, to the communities in which businesses are located" P24*
JUSTIFICATION PROFIT AND SUCCESS	Reference to responsible or sustainable business economic gains and success	*"A clear CSR strategy could improve profitability because it will reduce costs by helping to enhance positive social effects and avoid the negative" P20* *"Companies whose brands rightly become synonymous with sustainability will be the ultimate winners" P71*
JUSTIFICATION POLITICAL MODELS	Practices as functional for wide political programs or economic or political ideologies	*"[...] when it decided that the EU sustainable development strategy should complete and build on the Lisbon commitment" P48* *"Improving market is paramount to achieving sustainable development. [...] Markets can provide business large and small with the framework to innovate with sustainability as its core" P40*
JUSTIFICATION PUBLIC	Focus on the social role of business (used for residual cases)	*"Contribute to economic, social and environmental progress with a view to achieving sustainable development" P23* *"[...] a real CSR approach should influence fundamental company's choice: give priority to maintain workforce, make the possible to avoid moving production in other countries and personnel reduction" P104*
JUSTIFICATION REPUTATION	Benefit in company's image, external perceptions, and brand value	*"Corporate responsibility is having an increasingly large impact on reputation and brands, and is ultimately impacting company value" P52* *"It helps to increase the company's reputation and brand value, as well as the loyalty and retention of its customers" P88*
JUSTIFICATION GREENWASHING	Negative effects of ineffective strategies or inaccurate disclosures	*"Sustainability isn't a marketing tactics, it's a business ethos. So your reputation will not be enhanced by presenting a 'green offering' to the market while the rest of the portfolio remains unchanged" P71* *"Sustainability is often used as a communication tool. It sometimes reflect concrete actions, in other cases it's only greenwashing" TRAD P113*
JUSTIFICATION RISK	Positive influence on organizational risk management	*"The business case for sustainable development is built around this and other elements such as risk reduction" P40* *"Disclosure of social and environmental information [...] can facilitate engagement with stakeholders and the identification of material sustainability risks" P105*
JUSTIFICATION SOCIAL WELFARE	Benefit for the social context related to the company's social role	*"Corporate social responsibility is [...] working with employees, their families, the local community and society at large to improve their quality of life" P36* *"[...] to sustain a sustainable development that is able to guarantee greater equality, through wealth redistribution policies, contributing to a greater well-being for all"*

		$P107$
JUSTIFICATION STRATEGY INTERNAL	Positive effect on organizational processes and employees satisfaction	*"The best and brightest people are more willing to work for environmentally responsible companies" P10* *"It can bring benefits in terms of [...] human resource management, and innovation capacity" P105*
JUSTIFICATION STRATEGY MARKET	Improvement in market position, perception of market opportunities, and competitiveness	*"Beyond the commitment to developing society, corporate responsibility is a driver for differentiation and sustainable value generation" P76* *"A strategic approach to CSR is increasingly important to the competitiveness of enterprises" P105*
JUSTIFICATION SUSTAINABILITY OF BUSINESS	Quotation identifying a concrete change as a determinant factor to survive in the long term	*"Rather, CSR is increasingly viewed [...] also contributing to the long-term prosperity of companies and ultimately its survival" P24* *"Business has no choice but to push for sustainability because the economy may not last if it doesn't" P65*
JUSTIFICATION TERRITORY	Contribution on welfare of the territory on which the firm is operating	*"[...] it contributes to employ people with handicaps and the promotion of sustainable development and of the territory" TRAD P79* *"This sustainable development model was born and is fed of a strategic vision of sustainable territorial competitiveness, making the territory the evaluation level of decision-making processes" TRAD P97*

Figure 4: Codes list, definitions, and examples

4.3.2. Results

It's not so easy to summarize some results from the high number of codes employed. In order to make easier the interpretation of data, I grouped the documents creating four periods of time. Periods have a similar number of documents[5], and roughly represent the evolution of the discourses: the first period lasts until 2000 and describe the first part of the institutionalization process; the second period range from 2001 to 2004 representing an important phase of theorization and elaboration; the third period is from 2005 to 2009 including important standards and refined elaborations; the last period describes the last years' tendencies (from 2010 to the first half of 2012). Operating this disaggregation offers the possibility to analyze more in depth the use of rhetorical strategies.

Before everything else, it's useful to have a look at the overall rhetorical strategies frequencies. Tab 2 shows a higher number of quotations for Sustainability. The real difference has been marked by the last years, while the other periods show a substantial similarity between overall frequencies. While CSR clearly grows in the second period and remains stable in subsequent phases, Sustainability makes a great leap in the last years, with more than duplicated frequencies. We can appreciate some differences even in terms of rhetorical

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[5] Periods are composed by the following numbers of documents: I: 25; II: 20; III: 26; IV: 47. The fourth period has more documents, partially because of the increased activities of two national networks, but covers less years than the other periods.

families: in CSR discourse, justifications are twice the causes quotations, while in Sustainability discourse justification are only a little bit higher. While in CSR discourse the justifications are more than the causes in all the analyzed periods, in Sustainability the period are equally divided and in two periods the causes are predominant.

It's possible to affirm that the frequencies are a clear signal of the attention reserved to the discourse. As a matter of fact, given that all the text segments presenting Sustainability or CSR have been analyzed, these data are significant even in this raw shape, without needing further refinements to be representative of the concepts' centrality.

Period	Sustainability			CSR		
	All	Causes	Justifications	All	Causes	Justifications
1	133	90	43	119	56	63
2	197	74	123	226	61	165
3	192	100	92	204	93	111
4	429	187	242	203	77	126
Total	951	451	500	752	287	465

Tab 2: Causes and Justifications in CSR and Sustainability

Analyzing codes one by one in their distribution over time and organizations for both the discourses (Tab 3), it's easy to note that a number of codes present very similar distribution in the CSR and Sustainability cases. This is the case of 'Cause Identity Mission Vision', 'Justification License to Operate', 'Just Profit and Success', 'Justification Political Models', 'Just Reputation', 'Justification Green-washing', 'Justification Strategy Market', and 'Justification Territory'. For these codes, the difference within discourses mainly lies in the distribution over time period.

The only codes where CSR has higher frequencies are 'Justification Social Welfare', 'Cause Ethic', and 'Cause Ipse Dixit'. All the other codes highlight major frequencies in favor of Sustainability, as easily predictable from the overall frequencies, or are substantially in balance. In particular, Sustainability discourse's frequencies are higher very neatly, in 'Cause Environment', 'Justification Environment', 'Cause Macro Equilibrium', 'Justification Future', and 'Justification Sustainability of Business'.

Codes	CSR Time Periods				CSR Total	Sustainability Time Periods				Sustainability Total
	I	II	III	IV		I	II	III	IV	
Cause Consumers and Expectation	11	19	22	5	57	14	7	8	24	53
Cause Environment	7	5	7	9	28	37	26	37	95	195
Cause Ethic	16	12	22	16	66	8	10	11	16	45
Cause Identity Vision Mission	0	4	6	21	31	0	1	8	16	25
Cause IpseDixit	11	9	19	14	53	8	11	13	4	36
Cause Social Welfare	3	9	10	9	31	11	3	7	9	30
Cause Macro Equilibrium and Change	8	3	7	3	21	12	16	16	23	67
Justification Public Economy	9	2	11	14	36	5	9	9	17	40
Justification Environment	2	6	2	2	12	3	4	2	15	24
Justification Future	2	1	3	9	15	9	8	9	24	50
Justification Licence to operate	4	7	9	2	22	1	7	5	6	19
Justification Profit and Business success	16	45	11	13	85	5	28	11	43	87
Justification Political Models	1	11	10	2	24	2	9	5	8	24
Justification Reputation	10	17	11	9	47	3	8	8	23	42
Justification Greenwashing	1	2	1	7	11	0	0	3	6	9
Justification Risk	3	13	9	7	32	0	20	6	13	39
Justification Social Welfare	4	5	20	11	40	2	6	7	6	21
Justification Strategy-internal	1	16	3	7	27	3	6	2	15	26
Justification Strategy-market	9	26	12	23	70	8	8	9	39	64
Justification Sustainability of business	1	13	3	4	21	2	9	9	14	34
Justification Territory	0	1	6	16	23	0	1	7	13	21
Sum	119	226	204	203	752	133	197	192	429	951

Tab 3: Codes' Frequencies by time period and discourse

Thus, the first general look at the data highlights some clear points describing rhetorical strategies that it's useful to underline: - Sustainability and CSR discourses have a number of similar characteristics, being usually complementary rather than completely alternative; - CSR discourse is more focused on social issues; - Sustainability discourse is more focused on environment related issues, and to a perspective based on future events; - Sustainability discourse has received greater attention in the last years.

4.3.3. A closer look on data

Starting from the preliminary snapshot of analysis results, there is the need to have a closer look at data, in search of regular patterns able to provide a better description of CSR and Sustainability concepts and related rhetorical strategies.

U-SHAPED DISTRIBUTIONS- The first interesting pattern involves the U-shaped distributions over time periods: these are justifications with considerable frequencies in the first period, a fall in at least one central period, and a new rise in the last years. For Sustainability discourse, the U-shaped justifications are 'Cause Consumers and Expectations', 'Cause Social Welfare', 'Justification Profit and Business Success', and 'Justification Risk'. Instead, for CSR discourse this kind of codes consists of 'Justification Public Economy', and 'Justification Strategy Market'.

This case it's particularly interesting, describing a sort of re-orientation of discourses over time. Rhetorical strategies emerge with certain characteristics, then put more attention on other issues, and finally return to highlight the same themes together with others. In a certain way, the presence of these distributions highlights a sort of conservatism in the development of rhetorical strategies: the conservatism can be explained maybe by the need to present issues and arguments familiar to the audience. From another point of view, it's useful to see how the frequency of the same code varies in the other discourse in these cases. There are cases where the justifications in the other discourse clearly grows in the periods where the U-shape touch its lower level: this is true having a look respectively on 'Justification Public Economy' in CSR, and on 'Cause Consumers and Expectations', and 'Cause Social Welfare' in Sustainability; in the other cases there is no a clear tendency. This empirical finding provides evidence to some possible considerations: first, the same rhetorical strategies are employed in relation to CSR and Sustainability in different periods; second, in these cases there is often a sort of replacement process, by which a discourse get involved in themes that have been introduced and then neglected by the other discourse.

FINAL PERIOD SLOPES: It's useful to note an interesting characteristic in CSR rhetorical strategies' distributions. It has already been shown in the table with overall frequencies, that the attention toward CSR remains quite stable, but the composition of this aggregation changes over time. A group of codes has a rapid frequencies increase in the last period, while other justifications particularly strong in the first phases suffer a decline. The codes growing in the last years are 'Justification Future', 'Cause Identity Mission Vision', 'Justification Public Economy', and 'Justification Territory'. The frequencies reached by these codes are not very

high, but the important consideration is that each of them at least duplicates from the third to the fourth period, with the exception of 'Public Economy'. It's easy to note how these codes present the same distribution slope looking at the Sustainability discourse, and, more than this, with frequencies that are very similar in the two discourses. The only remarkable difference is the higher frequencies of 'Justification Future' in Sustainability discourse, while all the other elements are practically equal in distribution and frequency.

Given the almost equal overall frequency attributed to CSR justification, it's necessary to ask where do these quotations come from, or what justifications present a decrease in the last period, being characterized by a ∩-shaped distribution. The three codes presenting a clear fall in the last years are 'Cause Consumers and Expectations', 'Justification Licence to Operate', 'Justification Social Welfare' and 'Justification Political Models'. More than this, within CSR discourse there is a clear negative trend in general among justifications: quite all the codes highlighting the positive effects of CSR suffer a more or less marked decline in the last period, even when not characterized by a clear ∩-shaped distribution. The frequencies of 'Strategy Internal', 'Sustainability of Business', 'Justification Environment', 'Justification Profit', and 'Justification Reputation' reach the maximum level in the second period, and then neatly decline in the third and fourth period. This element seems to point out the second period as a phase in which CSR primarily needed legitimation in front of firms by explicating all the positive elements it could bring. Then, in a more mature phase, the need to justify the practices slow down and justification types become more diversified.

Sustainability has a slightly different distribution: it follows the same pattern of CSR until the third period, but strongly differs in the last period. The main part of codes presents a clear rise of frequencies in the last period, and this is quite obvious given the total frequencies. While this tendency is not always very clear in the codes that suffer a decline in CSR discourse's last period, it is a clear evidence considering all the strategic and managerial Justifications, particularly 'Profit and Success', 'Reputation', 'Strategy internal', and 'Strategy-market'.

4.3.4. Code families and differences evaluation

The use of causes and justifications in CSR and Sustainability discourses needs to be better examined. More than considering the trends of codes frequencies over time, it's possible to provide a clearer picture by gathering together similar codes. The objective is to collapse the codes in a little number of categories able to synthetically highlight the differences emerged.

The first collapse is possible in relation to the managerial and strategic codes. Going ahead all the other codes were gathered around the most basic concepts, such as the environment, the attention to the social, the future dimension, and so on.

So, I gathered together the codes based on the same basic meanings creating six codes' families: *comprehension* (Cause Consumers and Expectations, Cause Macro-equilibrium and change), *environment* (Cause and Justification Environment), *public role* (Cause and Justification Social Welfare, Justification Public Economy, Justification Territory), *managerial benefit* (Cause Identity Mission Vision, Justification Licence, Profit and Success, Strategy-internal, Strategy-market, Reputation, Greenwashing, Risk), *future* (Justification Future, Sustainability of Business), and *wider beliefs* (Cause Ethic, Justification Political Models). The results of these groups help to put in sharper focus the rhetorical strategies' characteristics attached to CSR and Sustainability[6].

Results in Tab 4 show interesting elements, highlighted also by the respective percentages. In general, Sustainability rhetoric is more diffused among all code families, while rhetoric employed in CSR discourse tends to neglect some aspects in favour of a major concentration. CSR's rhetoric has higher percentages particularly in 'managerial benefit', and also in 'wider beliefs' families –the highest percentages are in bold in the table-. Sustainability's rhetoric provides major attention to 'future' and, very strongly, 'environment' families.

Code Families	CSR		Sustainability	
	N. codes	Perc.	N. codes	Perc.
comprehension	84	13.7%	111	11.8%
environment	30	*4.9%*	222	**23.7%**
public role	83	13.6%	113	12.1%
managerial benefit	300	**49.0%**	319	*34.0%*
future	36	*5.9%*	94	**10.0%**
wider beliefs	79	**12.9%**	78	*8.3%*
sum	612		937	

Tab 4: Code families in CSR and Sustainability

Of course these results are not surprising if compared with the precedent paragraphs, but they are able to focus on the fact that CSR discourse is relatively more focused on managerial and strategic issues. They also highlight the fact that CSR is not neatly more careful

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[6] It's possible to confront the new code families with the first attempts in the coding process (4.3.1), before revisions and refinings. The most important difference is maybe the presence of the future dimension, while the other families are similar to those categories.

about the public role of business and the rhetoric related to social welfare. On the other side, the most important elements of Sustainability rhetoric, environment and future dimensions, are confirmed here as characterizing issues: even if managerial benefit is the most important code family, its frequency is still neatly inferior compared to the CSR case.

4.4.   The relationship between CSR and Sustainability

The second part of the research strategy described in this chapter has the goal to determine the relationship between the concepts of CSR and Sustainability. The idea behind this process is that it would have been improper to analyse the mutual relationship between the labels without considering the documents' parts where the relationship is openly showed. Rather than just deducing the relationship exclusively as an act of author's interpretation, I preferred to systematically analyse the manifest connections between the concepts. At the same time, this part of the research strategy cannot be considered as conclusive or standalone, because only the combination of explicit and implicit elements can provide solid theoretical contribution.

In operative terms, I used part of the work already done on the documents in the principal analysis project, the one by which I've separated CSR and Sustainability discourses. I used the same search outputs, but, this time, the objective is to find the portions of text where both labels are present. The Atlas.ti software helps me with specific functions that allow producing every kind of manipulation employing the outputs of a coding process or a vocabulary search. So, using the co-occurrences command, a new higher-level code has been produced: the higher-level code precisely represents all the intersections between CSR and Sustainability discourses.

As for the other phases of this qualitative analysis, the main goal is the inductive emergence of codes, categories, and textual patterns. However, in this case, the starting point does not face infinite possibilities: given the fact that the need is understanding the relative power between two concepts, the possible interactions are basically three – A is part of B; A and B are on the same level; B is part of A -, and all the other cases are different version of this threefold relationship.

The coding process soon highlights the need to refine this research strategy along two dimensions: the identification of the analysed concepts and the quality of the relationship between them. First, it became evident the need to separate Sustainable Development from Sustainability label: the main reason for this division is not linked to an incompatibility in

terms of meaning, but rather to the fact that Sustainable Development is cited very much in the documents, particularly in the first period analysed, emerging as a completely independent and stand-alone concept. More than this, while Sustainable Development is highly present in the first documents, in the last years Sustainability seems to be more and more employed. Thus, the decision has also the goal to better specify the differences in the selective adoption of Sustainability and Sustainable Development, also with their respective relationships with CSR.

Second, it becomes evident the need to refine the relationship types employed in the analysis, in order to provide a clear and meaningful description of all the emerging connections. The simple threefold scheme that tries to catch the higher rank concepts needs to be enriched by the presence of a third interacting concept – Sustainable Development – and by other option allowing to catch an higher number of shades and properties. The progressive codes revision leads to four relationship types – at this stage free from theoretical consequences, or, however, not directly imposed for theoretical sake -, each containing the possible interactions between concepts. The same process of refinement, lead me also to consider the adjectives – responsible or sustainable – as important as the concepts themselves, in the idea that also in this use, and not only as subjects, the concepts reveal their mutual relationship.

I will introduce the relationships types together with graphical tables highlighting the frequencies found in data:

- **Instrumental**: codes describing a concept as contributor, tool, or instrument toward another concept. The most important case describes CSR as an important contribution toward Sustainable Development.

   "We do,according to our mission statement,intend to work with governments and civil society organizations to "promote the role of eco-efficiency, innovation and corporate social responsibility toward sustainable development" P 31

   "Companies that proactively adopt and implement corporate citizenship practices- through the UN Global Compact principles or other similar corporate responsibility initiatives - are better positioned to ensure the sustainability of their operations and the markets and communities in which they do business and depend on" P 70

Relationship	Period				Total
	I	II	III	IV	
CSR --> SUS DEV or Sustainability of organization (business)	0	12	3	1	16
CSR --> SUS DEV	0	36	19	4	59
CSR --> Sustainability	1	0	1	5	7
CSR --> sustainable "*"	4	11	14	16	45
Sum	5	59	37	26	127

Tab 5: Instrumental relations between concepts over time

- **Logical Rank**: codes explicating how a concept is only a part of a wider or more important concept, or describing a concept as a logical antecedent of another concept. For instance, the assertion that Sustainability includes CSR among other issues, or that CSR is a prerequisite for Sustainable Development. It's different from the instrumental codes' family because of the emphasis on conceptual and logical dimension. Two types of connections have been identified: the inclusion relationship explicates a concept as being a part of a wider concept; the presupposition relationship described a concept as a logical antecedent of the other.

  "This model strengthens our ability to offer independent advice and make learnings from these efforts public to increase global understanding of how CSR is central to sustainable economic growth and development" P 65

  "Our offering is set to grow even larger in the next few months when we release new training modules to help member companies apply sustainable development across topics including energy and climate, eco-efficiency and corporate social responsibility" P 40

Relationship	Period				
	I	II	III	IV	Total
CSR includes SUS DEV or Sustainability	2	6	3	9	20
CSR presupposition of SUS DEV or Sust	0	0	3	9	12
SUS DEV includes CSR	2	3	1	3	9
SUS DEV or Sust presupposition of CSR	1	8	0	1	10
Sustainability evolution of CSR	0	1	0	5	6
Sustainability includes CSR	0	0	3	4	7
Sum	5	18	10	31	64

Tab 6: Logical rank relation between concepts over time

- **Agnostic**: statements where no clear position can be found, with the concepts on the same level, often both as subjects in different part of the text portion, or presenting both concepts as adjectives for the same word.

  "Further action priorities focus, among others, on research on the impact of CSR and sustainable development on business performance" P 39

  "Social responsibility and sustainability are, and have been in past, even important drivers of growth and differentiation" P 104

Relationship	Period				
	I	II	III	IV	Total
CSR = SUS DEV	0	10	10	6	26
CSR = Sustainability	0	6	20	39	65
CSR = sustainable "*"	0	1	4	8	13
Responsible and Sustainable "*" (both adjectives)	0	0	2	1	3
Sum	0	17	36	54	107

Tab 7: Agnostic relation between concepts over time

- **Blended Formulas**: codes presenting discursive formulas that employ concepts' keywords in order to generate new meaning. This is the case of codes dealing with the 'Sustainability of CSR strategies', or making reference to the 'Responsibility toward Sustainable Development' intended as an ethical duty to pursue.

> *"Sound environmental management is an important part of sustainable development, and is increasingly being seen as both a business responsibility and a business opportunity" P 106*

Relationship	Period				Total
	I	II	III	IV	
Responsibility toward SUS DEV	5	4	0	2	11
Responsibility toward Sustainability	2	0	0	3	5
Responsibility toward sustainable "*"	1	1	1	2	5
Sustainability of CSR	0	0	1	2	3
Sum	8	5	2	9	24

Tab 8: Blended formulas over time

4.4.1. Discussing the Concepts' Relationships

The coding process, and the subsequent analysis of these relationships' classes, provides clear and straightforward elements to the discussion and the comprehension of the empirical data. In particular, an output that was only partially intended at the beginning of this phase is a clarification of the connection between Sustainable Development and Sustainability, provided by their respective link with CSR.

The most important class of relation is the instrumental one, but with some important issues that need to be pointed out. The case in which Sustainability or Sustainable Development are instrumental toward CSR is null -the table has not been reported for this reason-. Thus, the instrumental relation is not bi-univocal, but rather goes only from CSR to the other concepts. Sustainable Development and Sustainability appear as concepts of higher order in relation to CSR.

Within instrumental cases it's possible to find even other interesting elements, because it's quite clear that Sustainable Development and Sustainability have different relations with social responsibility. CSR is described as an instrument toward the realization of Sustainable Development in a particularly strong way in the second (36) and the third (19) time period, with a sharp decline in the last period: this relationship is confirmed by the fact that agnostic codes asserting an equivalence between the two concepts are much lower – 10 in both cases -.

On the other side, the relationship between Sustainability and CSR cannot be described in the same way: only in a very limited number of quotations CSR is instrumental toward Sustainability. The agnostic family represents the dominant relationship between these concepts, maintaining them at the same level in the discourse, particularly in the third (20) and even more in fourth (39) period. Thus, the output is twofold in affirming that in the recent periods the sense centrality skipped from Sustainable Development toward Sustainability and CSR, and that these concepts are not linked from a hierarchical relationship, but rather they are pair-grade elements in the discourse.

Another consideration regards the logical rank codes, because they present results somehow opposite to, or not completely aligned with, the evidence expressed by instrumental codes. As a matter of fact, CSR is not logically included or subdued by Sustainable Development as in the instrumental codes, neither by Sustainability. The sum of codes' frequencies describing CSR as logically wider or antecedent to other concept is the same of the opposite codes' frequencies (20+12=32 vs. 9+10+6+7=32). The biggest part of the quotations that portray CSR on a higher logical level can be found in the last period, perhaps suggesting the completion of the institutionalization process of this concept.

Again in the logical rank category, the table points out an extra code for Sustainability that is not present for the other concepts, that is 'Sustainability evolution of CSR'. By employing this code, the will is to devote the due importance to a trend in the last period, maybe modest in term of frequencies, but certainly highly interesting. Quotations as the ones reported here strongly attracted my attention throughout the analysis process:

> *"While these may not fall neatly under definitions of sustainability, they belong to an evolutionary definition of corporate social responsibility and an emerging definition of business success."* P45

> *"[...] and that not only is the event an occasion for celebration, but it is also a time to mark an important transition: social responsibility has given way to sustainability"* P 86

> *"It's needed to get over corporate responsibility's logic, primarily aimed to the reputational capital retention, and to conceive an idea of Sustainability as a key factor to acquire a competitive advantage"* P 113 TRAD[7]

These texts' segments highlight the intention to invest Sustainability as a new positive revolution for business, confining CSR to a vision belonging to the past. Sustainability is

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[7] "Bisogna uscire dalla logica della corporate responsibility, finalizzata prevalentemente al mantenimento del capitale reputazionale, e concepire un' idea di Sostenibilità come fattore chiave per acquisire un vantaggio competitivo."

associated with business success and competitive advantage, with words naturally associated with fruitful change such as evolution and transition. On the contrary, social responsibility seems to be a concept reluctant to change and resilient to the contemporary firms' need.

From the discursive point of view, the adopted technique is structuring the periods in order to draw negative ideas next to CSR. In these and the other codes, social responsibility is approached to 'reputational capital retention', 'optional choice loosely coupled with corporate governance', 'returns in term of image' and 'green-washing': all these concepts have a negative connotation in these discourses, describing a wrong and dangerous way to interpret insincerely and hypocritically the CSR concepts and practices.

This specific relationship appears a few times and cannot be effectively described as a general stream in the discourse, being rather a localized interpretation. However, the major emphasis offered to Sustainability concept in the last years is a fact, and documents coming from two organizations –Sodalitas and Global Compact- clearly show it. Thus, this code should be interpreted as an important hint characterizing the last period and, very strongly, one of the last documents analyzed – P 113 -.

SECOND SECTION: RESULTS ANALYSIS, THEORETICAL DISCUSSION AND CONTRIBUTION

In the following chapters I discuss the theoretical implications suggested by the empirical set, after having presented in the first section the analysis process, the methods adopted and the main empirical findings. Chapters are not a precise reflection of the first section's ones, but rather an ordered presentation of all the themes and theoretical contribution that were called in question analysing the empirical setting.

In the first chapter I provide a brief personal reconstruction of the field, informed by the documental and conceptual analysis. This is a necessary step, preliminary for every other consideration: as a matter of fact, the first important passage to propose a framework of analysis that is not abstractly normative or functionalistic is considering the phenomenon in its historical evolution, situating social pressures and fundamental documents in their time.

In Chapter 2, hints and evidences are put in relation to a number of constructivist theoretical contributions that, making reference to the Actor-Network-Theory, addressed the issue of how concepts and practices get materialized in the social space, and then get interpreted and manipulated by individuals and organizations over time. Recurrent labels analysis is used for this purpose.

The third chapter focuses on the cases of Sodalitas and Impronta Etica, the Italian firms' associations whose documents are analysed in this research. Confronting the rhetorical strategies and the activities proposed, there is space to highlight how institutional work can get very different shapes and goals and can operate at different levels, being influenced by a number of variables.

In the fourth chapter I propose a theoretical model of institutional change. This reflection emerged from the most recent literature in the field of new institutional theory, in particular institutional logics' and institutional complexity's frameworks. Its most important characteristics are the necessity to consider institutional processes and contradictions in a

longitudinal way, and the specification of different processes triggered by contradictions on the means or on the goals levels.

Chapter 5 highlights the relation over time between Sustainable Development, CSR and Sustainability, in order to verify empirically the theoretical model proposed in Chapter 4. Several elements coming from empirical analyses are employed to reflect on the discursive properties of concepts. Sustainability is proposed as a new institutional logic, a possibility that is a novelty in institutional literature.

1. An historical reconstruction

The discussion about the social role and responsibilities of firms –and organization in general- cannot be limited to a couple of decades. Indeed, it is a fundamental issue that pervades several seminal frameworks in organizational theory. For instance, even Frederick Taylor's (1911) scientific management, if considered in depth and from a neutral point of view, had a vision –perhaps naïve- about the relation between business and the welfare of society: the efficiency gains promised by the scientific revolution of work are able to produce gains in term of profit, but also welfare and a better life for all workers and society in general (Maggi, Metti). More than this, several scholars, usually underestimated and not well-know, addressed the firms' social issue in the following decades, somehow anticipating a debate from a theoretical point of view: the works of Bowen (1953) and Davis (1960) can be considered as very topical if confronted with the main part of contemporary research, introducing the most important categories that will lead to the formulation of the more structured Stakeholder Theory in the 80's (Freeman, 1984).

However, this work is not focused on the social responsibilities of organizations from a theoretical and ethical point of view, but rather to the concepts and practices that under the labels of CSR, Sustainable Development, and Sustainability have acquired growing importance in the business world and in the firms' every-day operations. The CSR label, intended as a set of practices, standards, guidelines, and ethical considerations, did not appear before mid 90's, and thus, my research work started the investigation and the documents collection from that historical moment.

1.1. The 'beginning': Sustainable Development

The first concept put into play in the mid 80's is Sustainable Development. The most important document introducing this concept is 'Our Common future', usually called Brundtland's Report, that has been produced by United Nations, so by the most global and authoritative institution in the world, particularly in that historical period, when the world was still divided by the late phase of Cold War between capitalist and communist blocks.

Sustainable Development is the only real concept of reference for a decade, stimulating a reflection in the business world. Brundtland's Report addressed very clearly the environmental problem, described as the need to preserve natural resources and habitats from destruction, assuring them to future generations. Environmental concerns became a priority after decades of natural deprivation and uncontrolled pollution. More than this, an important psychological and political triggering role in favour of environmental movements has been played through the 80's by nuclear incidents occurred in Chernobyl and Three Miles Island. The UN document highlighted also the need to revise the patterns of economic development on the global level, following the idea that an economy confining the main part of human being in condition of poverty does not have a possibility to be sustainable in the long term.

More than this, the most important cultural revolution introduced by 'Our Common Future' is the imposition of a tripartite point of view about goals and practices evaluation: economic, environmental, and social considerations must be taken in consideration together, and not separately in different moments. Every progress, benefit or decision must be evaluated in this threefold way, because if only one side is not considered, the result is not able to produce an effective and durable progress. These adjectives are used from this moment as a refrain, as a single-body appellative that will be strongly present in all sorts of documents. The threefold principled evaluation will be often used to define Sustainable Development itself in the following years, with an *also known as* function, signalling the reference to the authoritative concept even when absent. Even the triple bottom line reporting method, particularly recurrent in the 90's, is a result of this conceptual scheme (see 2.3).

1.2.   The establishment and the evolution of CSR

After 'Our Common Future', another fundamental document is the 'European Business Declaration Against Social Exclusion', a business declaration created in 1995 and suggested by an important political figure in European Union representative structures[8]. This document is particularly important, because it marks the growing importance of social issues in a debate that was mainly focused on environmental themes until that moment. The shift of attention is

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[8] The Declaration was proposed in 1993 by Jacque Delors, President of the European Commission (the executive organ of EU) from 1985 to 1995. In 1995, the Declaration was presented, signed by 20 business leaders, launching also a business network that will be called CSR Europe in 2000. (http://www.csreurope.org/pages/en/history.html)

well described also by the business principles produced by Caux Round Table, by the growing codification of social and environmental reporting in line with Sustainable Development concept, and by the activity of stakeholder organization intended to avoid negative impact of companies' activities, such as the principles in favour of human rights edited by Amnesty International. This bunch of documents has been fundamental in the appearance and development of Corporate Social Responsibility (CSR) label. While Sustainable Development remains on a high level of abstraction, describing an horizon projected into the future on a global level, CSR is rather considered as a set of organizational practices, as something closer to the strategic and operative dimensions of firms. Thus, in a little time CSR get in contact with a large number of organizational activities: the responsible company is a firm able to be profitable respecting the laws, involving all the stakeholders in a transparent and effective process of reporting and accounting, respecting the international standards and the most important guidelines, protecting the environment, safeguarding human rights and the relation with the community in every country in which it operates. If UN was the most important institution for Sustainable Development, the European Union has been involved with a primary role in the discussion on CSR with several documents and guidelines, and with the support to CSR Europe, a European network of associations working on the interpretation and the diffusion of CSR among firms and industrial sectors.

Differently from Sustainable Development, the closer relation between CSR and management operations is visible also focusing on the concepts and vocabularies employed to propose the idea of the 'responsible firm': elements and jargons coming from marketing, strategy, accounting, human resource management, and corporate finance, progressively entered in the discourse reshaping it from a managerial point of view. Very often, CSR is defined as a strategic opportunity able to offer increase in reputation and market shares, or as one of the functions connoting the most important and successful firms. Notably, even a number of documents produced by public institutions support this view, highlighting the strategic and voluntary integration of CSR through organizational operations.

Having a look at the principal definitions of CSR, particularly in the first years of 2000, it's clear that a responsible firm is an organization that keeps on operating profitably, incorporating in its operations ethical values, support to the welfare of community, and environmental protection. The definition proposed by WBCSD, CSR Europe, and EU are quite clear in this sense. CSR cannot be defined as an opinion movement looking for changing the legitimate goals of corporations. It is rather a set of practices and a communicative instrument that can be used to protect the possibility of firms to generate economic returns, under the voluntary self-imposition of rules of conduct based on the most important international laws.

If nuclear incidents and increasing environmental concerns were determinant for the appearance of Sustainable Development discourse, even in the case of CSR it's possible to reconstruct the main forces leading to the raise of this label from an historical point of view. The last decades of 20th century could be characterized by the raise of for-profit organizations at a dominant position in the economic system all over the world. Determinant factors were the crisis and the collapse of communist and socialist systems, the affirmation of neoliberal policies from the 80's and the consequent crisis of the Welfare State principles, the start of the globalization process, the raising importance of developing countries and the consequent enormous possibilities given to multinational corporations in productive and market terms: all these factors led to a renewed consideration of the enterprise as the most important, perhaps the only, actor into the economic system. It's easy to understand how a position of highest power and status must always balance benefits with responsibilities and duties. Business came to be increasingly asked not only to respect human rights and fundamental laws, but also to respond to social and environmental problems and necessities, and a number of international associations became very active and powerful in leading these requests. This process could be signalled also by the fact that the fundamental document leading to the CSR label and triggering interpretation and practices development, appeared in Europe, so in the countries were Welfare State principles and mechanisms were, and are, the strongest.

Over time, while networks and business associations tend to highlight the strategic importance of and the benefit associated with CSR, these initiative open discursive and meaning spaces that are used by regulatory institutions and stakeholders associations to interpret and elaborate the concept, producing reflections about the role and the responsibilities of business within society. Social and environmental reporting becomes a highly institutionalized requirement necessary to be considered in line with transparency and accountability obligations. The will of fixing negative externalities becomes insufficient, because the organizations must be able to prevent them modifying operations and establishing specific decision-making processes. Thus, the same formal definitions of CSR become more constraining and focusing on the avoidance of every possible negative impacts (see ISO 26000 and 2011 EU Commission Communication), while new concepts as CSR 'due diligence' appears on the scene (see 2.4).

From a conceptual point of view, it's clear that CSR did not appeared from a void. It has been always clear the fact that responsible practices are the contribution, voluntary but necessary at the same time, to Sustainable Development. This relation appears particularly evident in two standards, perhaps the most important and followed all over the world, the ISO 26000 and the G.3 produced by the Global Reporting Initiative. Thus, through the first years of

the new millennium, the attention devoted to CSR grows, because it represents the way through which business can contribute to Sustainable Development, a concept that over time has became a strong source of legitimacy.

1.3. A new wave between past and future: Sustainability

In the last years considered in the analysis -from 2005 to 2012- a new trend progressively emerge: the label Sustainability come to be more and more used, slowly acquiring a central position in several documents. The term 'Sustainability' have been often used as a synonym or as a synthetic form of Sustainable Development in the first documents analysed. In the first periods of the analysis, there is no signal showing a difference between the two verbal forms.

Things changed in the last years, because it's quite evident that Sustainability has become perhaps the most recurrent concept showed by documents. I am not affirming that the message behind Sustainability is different from Sustainable Development, but a stronger understanding of this message is perhaps a fruitful and obliged research agenda. The Global Compact, for instance, took a strong position in favour of this concept: while it usually referred to 'corporate citizenship' or 'corporate responsibility', it suddenly starts to refer solely to 'corporate sustainability' from 2010, and in summit reports and declaration it's easy to find claims in favour of the advent of a 'new era of sustainability'. In a number of text passages, not significant from a statistical point of view, Sustainability is explicitly described as something new and different from CSR: in these passages CSR is considered as a meritorious but old concept, or sometimes it is put in relation with the ethical dimension of business highlighting the limits of such a vision.

While the relation between CSR and Sustainable Development is clearly defined, the relation between CSR and Sustainability is hardly interpretable, because these concepts seems to be at the same level of abstraction, and often are used interchangeably in documents – sometimes even in the same sentence-. In fact, just like CSR -and differently from Sustainable Development-, Sustainability often refers to the organizational dimension, to strategy, management systems, and reputation issues. At the same time it shares with Sustainable Development a focus that look beyond the single firm, a focus that is together an idea of the future and the set of activities put in practice in order to reach it.

It's possible to affirm that the concept of Sustainability blends together two characteristics of Sustainable Development and CSR. From one side, Sustainability makes

immanent the transcendent message of Sustainable Development by digesting it within the organizational dimension. From the other side, Sustainability makes transcendent the immanent message of CSR by open its horizons toward an implicit idea of a better future, beyond the constraining needs and charges of organizational dimension.

In sum, there are elements suggesting that Sustainability could be the most important and legitimating concept today in the public debate on the social role of business, being considered as more innovative and broad-minded. Certainly Sustainability did not appear without notice, being also semantically connected to Sustainable Development, but its role in contemporary business discourse should be better analysed and discussed.

Concepts and labels are continuing to appear and develop, adding new attributes and possibilities in the dynamic relations between firms and their relationship with broader communities and economies. A new important concept in contemporary debate is 'Social Innovation' defined as "new strategies, concepts, ideas and organizations that meet social needs of all kinds — from working conditions and education to community development and health — and that extend and strengthen civil society"[9]. Social Innovation seems to appeal to a cross-sector and cross-culture effort to develop new ideas and solutions, and the business world, more than actively included in this vision, seems to be very interested in the opportunities that it is able to bring -particularly in countries that are not developed from an industrial and commercial point of view-. So, it seems to be inevitable that in the next years new concepts and labels will enter the public debate and will be used as legitimating symbols to justify public policies and business choices, and the comprehension of the recent past appears as the most fruitful way to address these changes with knowledge and awareness.

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[9] Definition provided by Wikipedia. Source: http://en.wikipedia.org/wiki/Social_innovation

2. Materialization and interpretation of labels and ideas

A strong insight coming from the empirical setting resides in the recurrent labels that have been analysed in previous chapters (see Chapter 2). A constructivist theoretical perspective with reference to Actor-Network-Theory is able to frame in an effective way the uses and the meanings associated with recurrent labels. Every process of institutionalization must start with a new idea, or to be more precise, with a new combination or association of existing ideas. Once this social object has somehow born, the proper institutionalization can start. How can we define and understand this generative moment? And more than this, do organizational studies possess analytical tools able to explain it? My impression is that the most effective and fruitful theoretical framework able to analyse these phenomenon is an organizational constructivist standpoint, that relying on concepts and ideas derived from Actor-Network-Theory, are able to describe the interaction between individual action, ideas, practices and institutions.

2.1. A constructivist perspective toward institutions and diffusion of practices

Actor-Network Theory highlights that "it is through associations (and disassociations) between material and social artefacts (including cultural symbols and calculative metrologies) that certain categories become legitimized and used in descriptive and evaluative ways" (Garud et al., (2) 2010: 54). Associations create the network of human and non-human actors that is the basic starting point of Actor-Network-Theory (Latour, 1986). A new association and its materialization (into objects or actions) create a new social object that has important consequences all over the network: "materialization causes change: unknown objects appear, known objects change their appearance, practices become transformed" (Czarniawska and Jorges, 1996: 20). The concept of translation is one of the most important in this approach and it's defined as a "displacement, drive, invention, mediation, the creation of a link that did not

exist before and that to some degree modifies two elements or agents" (Latour, 1994:32). Translation raises important issues and consequences, avoiding applying physical labels such as diffusion to ideas and shared rules, and highlighting the active and never ending role of actors as interpreters and editors of practices (Czarniawska and Jorges, 1996). Thanks to translation, ideas travel in time and space, gaining importance and momentum, and at the same time acquiring new meanings, associations and characteristics when confronting with different individuals, schemata of interpretations and organizational settings.

The contrast between the concept of translation and diffusion should be underlined and understood in its implication: the latter refers to social practices and institutions as physical object that can be placed everywhere without leading to substantial change in the practice itself and in the context related, while the former has an opposite point of view, highlighting the emergent and creative process of social construction that is in action when a practice is mobilized by different organization in time and space. Diffusion research, while being important and very extended, is only partially involved in trying to understand the meaning associated with practices and the role of actors in shaping them. However, recent contributions depart from this perspective, providing interesting insights, and overcoming the dichotomy efficiency-legitimation as the most important explanatory variables.

2.2. Ideas as objects: theorization, categorization and framing

Materialization of ideas is a necessary step in the process leading to institutionalization, because it allows entering in the chain of translations. When an idea begins to be translated and used by several actors, it comes to have objective attributes: by providing a formal and explicit identification of the concept, it becomes a social object that can be used and further interpreted.

The objectification of ideas is a process that cannot be explained by a clear and simple causality relation. Groups individuals and organizations could be interested in supporting it, but there are other factors that cannot be estimated and wittingly used: "this process can be bolstered by willing political agents, but it is also shaped by contingent events and little controlled processes such as fashion" (Czarniawska and Jorges, 1996). Thus, the individual and organizational active initiatives have a fundamental role in proposing and supporting the materialization and the formalization of ideas and practices, but the process is far more complicated and involves an infinite numbers of agents and contingencies.

One of the most important forces that drive the selection of ideas is identified in the *zeitgeist*, which is composed by legitimating meta-narrative of modernity. Narratives are social constructed, and can be defined as the fundamental and elementary taken-for-granted concepts, shared in the wide societal level and providing legitimacy. The practical role of narrative is in giving "rise to a multitude of master-ideas, blueprints, paradigms which dominate a given period" (Czarniawska and Jorges, 1996). Meta-narratives can be conceived as basic spheres of meaning able to describe society in general, and giving raise to institutional domains and legitimated practices. Examples of this type in contemporary society are concepts as rationality or progress.

The importance of the idea-materialization phase is recognised also by classical neo-institutional paradigm, even if with a different vocabulary. In particular Strang and Meyer (1993), focusing on the importance of cultural relations and shared meanings in the diffusion of practices, highlighted the role of theorization, defined as "the self-conscious development and specification of abstract categories and the formulation of patterned relationships such as chains of cause and effect" (op. cit.: 492), in the spread of cultural categories. Theorization creates models and representations at higher level of complexity and abstraction, thus facilitating the legitimation mechanism involved and the diffusive process of translation and institutionalization.

More than this, there are contributions about categorization. After an idea has materialized and entered in the common use, it's possible to associate it with very different other categories and meanings. Categorization has been used, for example, in reconstructing the different labels that have been associated with nuclear energy in the last decades, varying from the war-use to "sustainability" to "green energy" (Garud et al., (2) 2010). The creation of and the meaning associated with social categories are driven by different factors: institutional effect that provides rules endowing categories with resources, social forces given by the role of different audiences and entrepreneurial effort. It's important to take in consideration all these elements in order to avoid partial reconstruction of a phenomenon, and for this scope, Garud et al. ((2) 2010) highlighted the role of every proposed or used associations between objects ideas and individuals, "following the object" rather than "following the actor" or focusing on outcomes.

Concepts of theorization and categorization lead me to introduce the framing perspective, because "the concept of framing captures the processes by which actors influence the interpretations of reality among various audiences" (Fiss and Hirsch, 2005:30). The term "frame" has been introduced by Goffman (1974:21) and it is an analytical tool focusing on the process of interpretation of the social context that enables individuals to make meaning and

bring order to events and occurrences in their personal experience and in the perception of macro dynamics. Framing allows to order a number of instances and conflicting demands that were present in the definition of the social role of firms, providing schemata of interpretations and coherence to different concepts (Snow et al., 1986; Benford, 1993). Linking framing and sense-making literature, Fiss and Hirsch (2005) provide a vivid reconstruction of the public discourse on globalization, linking it to political and economical ages and events on the macro level.

I think it's possible to highlight a link between theorization, categorization and framing: every actor has idiosyncratic interpretations given by experiences, contingent interests and institutional frames, thus categorizing and theorizing ideas and connections in certain ways, and consequently influencing the social results of ideas and practices.

Once ideas and practices got materialized and formalized, there is the possibility for institutionalization to get on stage. Ideas travel around time and space, confronting with organizational settings, individual interests, professionals status and so on. However, the force that drives toward institutionalization lies in the fact that the same ideas and the same practices are repeatedly selected and used by several actors: "a time-and-space collective constantly selects and de-selects among a common repertoire of ideas plans for action, and the ideas repetitively selected acquire institutional status" (Czarniawska and Jorges, 1996). The reasons influencing actors' decisions are many and somehow difficult to interpret, but at the end we can easily define an institutionalized practice as a set of ideas and organizational operations that are constantly and purposely selected between an infinite numbers of possible other courses of action. Constant selections can attract attention of other individuals and organizations, reinforcing the institutionalization process and the strength of the idea itself.

2.3. Recurrent labels as materialized and translated ideas

The theoretical framework proposed by Actor-Network-Theory is particularly interesting in relation to the insights offered by the empirical setting. As explained in the precedent sections, CSR and Sustainability discourses are full of recurrent labels, repeated formulas appearing in documents because present in the cultural or academic debate, and each of them has a specific role.

First of all, the reification or materialization of labels offers the possibility to establish linkages and relationship between concepts already present in the discourse. They have a

hyper-textual function, bridging ideas without the need to constantly explicit the substantial nature of the relationship. Thus, the use of a label is never a neutral action, but rather always leads to consequences because it connotes the discourse with powerful linkages. Every analysed recurrent label can be interpreted in this sense:

- 'License to operate' connects business with the reasoning about the social role of business, the obligation to consider social needs and expectations, the consideration that business blooms thanks to society, being part of it, and that social development cannot be considered as a zero-sum competitive game;

- 'Corporate Citizenship' connects the business with the *ethos* developed by international standards, guidelines, and code of conduct, the idea that business contribution consists in accepting a certain amount of limitations provided by publicly declared principles, with a certain vision of CSR as a movement of business leaders able to produce positive change;

- 'Triple Bottom Line' is a label that has been used to introduce the main principle of Sustainable Development –the need to unify economic, environmental and social considerations- into the operative reality of firms, particularly as a scheme for social and environmental reporting, so connecting these spheres of meaning with the accounting and reporting subjects, and to their primary objective of transparency and materiality;

- 'Due Diligence' is a discursive device adopted in order to connect the CSR realm to a more stringent respect of universal human rights –the most obvious and fundamental organizational ethos- and precisely to an attitude able to anticipate violations instead of trying to remedy them;

- 'ESG' connects the Sustainability discourse with the accounting and reporting practices, in a manner very similar to the one previously proposed by Triple Bottom Line, but this time with substantial differences lying in the substitution of 'economic' with 'governance' given by the fact that this concept has the goal to evaluate the Sustainability profile of a firm and the consequent financial value, rather than assuring a truly effective reporting method.

Thus, these labels or ideas connects concepts with practices, and practices with concepts, in a link of legitimating *actants,* using the terminology of Actor-Network-Theory. At the same time, institutionalized ideas connect more than concepts, because they are inextricably characterized by other elements: first, the most important *actors* that supported the label, and second, wider institutional domains with peculiar vocabularies and institutional logics.

In some cases, labels are strongly characterized by the organization that decides to support it, including it with a central position in the organizational vocabulary. This the case of 'Corporate Citizenship', a label strongly connected with the Global Compact, which for a

number of years described itself as a corporate citizenship initiative. So, once the label acquired a proper ontological essence, referring to the label means also referring to the organization considered as the parent or the closer to the label. For instance, when ISO 26000 put strong emphasis on the Due Diligence process in the respect of human rights, it's clear the reference to the 'Protect, Respect, and Remedy' framework elaborated over years by UN Special Representative John Ruggie. In other cases, it's more difficult to find where and how a label was born, but despite this, the use of the same labels is able to connect the activity of different organizations.

Beyond the connections between actors, institutionalized labels are able to connect worlds connoted by different institutional logics, and thus with different vocabularies and taken-for-granted beliefs about the natural order of reality. For instance, the 'Triple Bottom Line' label and all the guidelines focused on social and environmental reporting, tried to connect the world of accountants, naturally based on the rules of corporate finance and corporate governance, with a the new perspective brought in by Sustainable Development, highlighting the need for an open and transparent process of reporting, and the need to include more qualitative data and information in reports. Sometimes these efforts need a change in the discursive style and in the vocabulary adopted, in order to be comprehensible by a demanding expertise: this is the case of 'ESG', used in reference to the financial world, with a vocabulary clearly making reference to the usual discursive context in which financial analysts are immersed.

Recurrent labels describe connections, but once they materialize, they start to be inevitably translated and interpreted being inserted in different discourses and vocabularies. In the empirical description of labels, we 'followed the objects' with specific textual researches, and it's possible to note how every label has been approached to different concepts and discourses over time. In particular, every label has been approached to a managerial and strategic vocabulary, trying to highlight the benefits and the advantages led to firms. In this sense, labels have been translated and interpreted by organizations over time, and it's possible to understand how this process is never neutral and without consequences for the labels, but for the organizations, too.

2.3.1. Strategic adoption of labels

As already explicated in precedent paragraphs, adoptions and translations of ideas can be caused by contingent factors, by little controlled elements as fashion and the will to stay on the

path with new and progressive concepts, but also by strategic and political considerations. It's important to highlight the strategic possibilities inherent in materialization and translation of ideas, because institutionalization processes cannot be represented as fortuitous and uncontrolled. Even if it's impossible for a single individual or organizations to direct a cultural and discursive process in the wanted direction, in any case labels and ideas characteristics can be strategically employed.

It's particularly interesting the case of 'Due Diligence' (2.4). As already said, this concept has been proposed by a UN special representative, in a general framework in favour of the protection of human rights. The original version of due diligence practices resides in the financial and corporate governance world, identifying a process of financial evaluation in cases of merges or important contractual obligations. Thus, the document adopts due diligence in a completely renewed connection in a new discursive domain.

This choice cannot be considered as casual or naïve, but rather highlights the possibility to employ labels and ideas in a strategic way, in order to enforce the message and imposing to answer in a proper way. In this case, if due diligence is a normal and institutionalised procedure adopted in financial and governance term, why should firms deny its application in relation of human rights protection? How could healthy and responsible firms treat human rights with less attention than corporate finance issues? Transposing the concept from a world to another, firms are forced to demonstrate their attention to human rights issues. Making explicit reference to the financial domain, the human rights protection exploits the legitimacy assured to the financial world in order to obtain the attention and the space it deserves.

Thus, this seems to be a clear case where the symbolic nature of recurrent labels and institutionalized ideas are employed strategically to obtain the desired outcomes. As a matter of fact, recurrent labels are symbols, because of their intrinsic capability to put together *actors*, *actants*, and institutional orders. The Greek etymology of symbol make precise reference to this unifying function, being literally interpretable as 'throwing things together' or 'comparing': a symbol is a token with the function to describe a relation, a specific association between concepts and ideas. A constructivist perspective about the materialization and the institutionalization of ideas and practices makes clear that behind recurrent formulas and labels there are a number of relationships and connections.

3. Networks and Institutional Work: the case of Sodalitas and Impronta Etica

In this chapter, I will focus on two organizations whose documents have been included in the empirical analysis, namely Sodalitas and Impronta Etica. They are both Italian networks operating from several years in order to promote CSR and Sustainable Development culture, to diffuse and elaborate practices and guidelines.

Sodalitas and Impronta Etica have both a local and international dimension, being rooted in territories and part of CSR Europe, the European network of firms associations engaged in CSR. These dual dimensions have been also highlighted in the previous vocabulary analysis: part of their documents is close to the fundamental European texts establishing CSR practices, while the other part presents more idiosyncratic interpretations (see first section 3.4.2).

The analysis of these organizations will provide interesting case studies to understand how networks and advocacy associations do interpret and elaborate concepts and practices, employing different discursive strategies and justifications. This kind of activities can be interpreted as an institutional work (Lawrence, Suddaby, & Leca, 2009) operating among industrial sectors and territories.

3.1. Theoretical Framework

3.1.1. New institutional theory and Institutional Work

Neo-institutional theory is one of the most used and influential paradigms in organization studies. As pointed out by Powell and Di Maggio (1991), the contribution of this theory span from sociology to economy to political science. The most important reflection that leads to neo-institutional reflections is a refusal of rationalistic analysis of organizations and social action that was a central point in organizational theories until mid-Seventies. More than this, authors overcome the old institutionalism that has Selznick's work as main reference by focusing on forces and mechanism that lies in the social realm outside the single organization.

Putting attention on more general and abstract mechanisms operating on a wide societal level, an action is not seen as a choice among infinite possibilities determined by internal arrangements, but rather as a choice among a defined set of legitimate options (Hoffman, 1999; Scott, 1995).

Neo-institutional theory highlights the role of culture, of values, of taken-for granted shared understandings in shaping and constraining action. As highlighted by Powell and Di Maggio (1991), the reflexion has been conceived and developed at the cognitive level, on the unconscious and taken-for- granted organizational action not guided by efficiency or a-priori rational calculation. Laws, public authority, professions, accountants, programs, have been defined as the most important sources of institutions, able to generate and disseminate isomorphic pressures, the necessity to follow rules and prescriptions once these are legitimate by institutional forces. In this framework, not the logic of efficiency but rather the logic of appropriateness is the main goal driving actions, and great attention is devoted to homogeneity and persistence of organizational forms.

Even considering the descriptive strength of this theory, a number of contributions highlighted limits and weaknesses, providing materials and tools to discussions and research agendas that are still present in organizational research. The most important theme addressed by several authors is to understand how institutions change and evolve over time, given the focus on homogeneity and isomorphism of the first neo-institutional contributions (Hoffman, 1999). The problem was addressed by Powell and Di Maggio themselves, asking "if institutions exert such a powerful influence over the ways in which people formulate their desires and work to attain them, then how does institutional change occur?" (Powell & Di Maggio, 1991: 29). Trying to answer this fundamental question, focus shifted toward contrasts and contradictions that can emerge when different institutions or institutional logics (Friedland & Alford, 1991) get in contact between each other in the deployment of organizational action. Contradictions and conflicts between institutionalized meanings is able to generate a reshaped consciousness in actors involved, making possible an active involvement toward changing and modifying those institutions (Seo & Creed, 2002; Benford, 1977). At the same time, focus on change highlights the dialectical connection between action and social structure (Giddens, 1984) that emerges in this sense as the link between action and institutions (Barley & Tolbert, 1997).

Indeed, several institutional research streams devoted a central role in putting again willing and free organizational action inside the institutional field, while the extant theory proposed an over-socialized perspective where institutions' authority hinders the possibility for agency to change institutions themselves. Institutional entrepreneurship (Garud et al.,

2002; Greenwood & Suddaby, 2006) and institutional work (Lawrence & Suddaby, 2006) are important streams of research trying to put back individual and organizational actions –and their consequences on the micro and macro levels- in institutional analysis with some slight differences of perspective. The actions proposed by individuals and organizations are never completely free and never happen in a social void, thus taking the label of embedded agency because "while individual and organizational actors may seek power, status, and economic advantage, the means and ends of their interests and agency are both enabled and constrained by prevailing institutional logics" (Thornton & Ocasio, 2008: 103). The new focus highlights attention on the process dynamics between actor and social structure, thus trying to understand how institutionalized settings change meanings and substance in time. In this framework, another issue that gains main momentum is the analysis of the creation of new institutions or, in other words, of the process of institutionalization: how actors introduce new settings influencing opinions and strategies, modifying existing arrangements and habits. Activities of this type are considerably interesting because of several characteristics: actors never operate in institutional void, thus working on existing settings; institutionalization can be an unexpected and unintentional result of action; programs and fashions considered as opportunities can become highly constraining afterwards; organizational actions have micro and macro consequences on a wider scale that could be able to legitimize other organizational forms and populations.

Institutional work is a concept appeared in the academic debate some years ago, describing "the purposive action of individuals and organizations aimed at creating, maintaining and disrupting institutions" (Lawrence & Suddaby, 2006: 215). While the concept is quite similar to institutional entrepreneurship, trying to perform the same theoretical tasks, scholars in this stream want to reconsider the emphasized rational and heroic dimensions usually connected to the idea of institutional entrepreneurs: agency toward institutions cannot be possible only for 'special' individuals or 'deus ex machina'. Institutional work research is intended to give the right space to the embeddedness of actors within social structures. In this sense, institutional work proposes a more balanced view on the structural relation between institutions and action. Sharing premises with the practice approach (Bourdieu, 1993; Giddens, 1984) it highlights the dialectical relation between organizational action and wider social structures. In sum, institutional work is inserted in a research agenda that want to focus on institutional change, coherently with the embedded agency premise, derived from "a growing awareness of institutions as products of human action and reaction, motivated by both idiosyncratic personal interests and agendas for institutional change or preservation" (Lawrence, Suddaby & Leca, 2009: 6).

3.1.2. The discursive approach in institutional theory

A number of recent contributions highlighted the role that discourse analysis can play in new institutional research: language is fundamental and necessary to institutionalization that occurs as actors interact and come to accept shared definitions of reality, definitions that are mediated by language (Berger & Luckmann, 1966; Phillips et al., 2004).

Discourses are interrelated bodies of texts[10] that define "who and what is 'normal', standard and acceptable, thereby institutionalizing practices and reproducing behaviour" (Merilainen, Tienari, Thomas, & Davies, 2004: 544). Discourses create the ideas, categories, relationships and theories through which actors understand the world and relate to one another (Grant & Hardy, 2004). Discourse analysis describes language as constitutive and constructive of reality rather than reflective and representative, thus being particularly promising and well suited in order to study the social construction process.

The relation between institutional theory and discourse analysis departs mainly from this position toward the dialectical and emergent creation of shared meanings and taken-for-granted. The main point is the acknowledgment that institutions are constructed primarily from text and discourse, rather than from actions: actions and their underlying meanings don't allow to multiple readings in time and space as texts do (Phillips et al., 2004). Actions may serve as generative moments of the process, but their observation and interpretation generate texts that provide real possibility for institutionalization, mediating between action and discourse. Thus, this stream of research defines institutions as produced by discursive activity and individuates in collection of texts the main object of analysis, focusing also on the context in which they are generated and on the positions of the actors (Phillips et al., 2004; Munir & Phillips, 2005).

Rhetorical analysis makes part of the broader category of discourse analysis and emerges from the same attention to the role of language in structuring social action, but is characterized by a specific focus on suasion and influence (Suddaby & Greenwood, 2005). If discourse analysis insists on social construction, rhetoric goes beyond by highlighting also how

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[10] In discurse analysis a text is not merely a written transcription, but rather "any kind of symbolic expression requiring a physical medium and permitting of permanent storage" (Taylor and Van Every, 1993: 109).

actors intentionally attempt to persuade audiences. One of the main possibilities provided by rhetorical studies lies in the idea that there is a strong link between sources and tools of rhetoric justifications, diffusion and institutionalization (Green, 2004). A rhetorical focus is able to avoid some simplifications, such as not taking for granted the relation between diffusion of a practice and its institutionalization. Managers that support a practice's adoption provide discursive justifications, rationalizing and legitimizing the new element (Green, 2004): taken-for-grantedness is the long-term result of very persuasive justifications in line with wider cultural elements. Justifications can refer to pathos, logos and ethos, respectively passionate appeals to audience's self- interests, pleas that are focused on the desire of having an efficient and effective action, and justifications that use socially accepted norms and values (Green, 2004). Rhetoric is an essential element in the intentional and deliberate manipulation of cognitive legitimacy.

Suddaby and Greewood (2005) gave an important contribution in showing the rhetorical strategies used by a group of firms in order to justify a new organizational form given by the inclusion of new practices and competences. The rhetorical analysis highlights two main points: institutional vocabularies and theorization of change. First, actors make reference to different key words, common metaphors and language selection in order to support their ideas and their interests, creating a real new vocabulary. More than this, actors engage in different theorization of change (ontological, teleological, historical, cosmological and value-based) making appeal to institutional sources and using rhetorical tools, in order to justify and completely explain the meaning of the new practice: theorization of change makes new forms and practices comprehensible by naturalizing contradictions and unresolved questions and suppressing others (Suddaby & Greenwood, 2005).

Other empirical studies applied discourse analysis for institutional goals demonstrating the role of macro-cultural discourses, defined as broad discourses and institutions widely understood and accepted in society, in the emergence of a new organizational field by providing new resources that can be exploited by entrepreneurs (Lawrence & Phillips, 2004). The discursive approach can highlight the strategic positioning of actors engaged in institutional entrepreneurship, their attempt to occupy legitimated positions, to theorize new practices and to connect them with routines and values already in existence in order to provide legitimacy (Maguire et al., 2004). In addition to this, new discourses can have a fundamental role in shaping the definition of global regulatory institutions overlapping and interacting with the old one, and providing new opportunities and possibilities to individuals (Maguire & Hardy, 2006).

3.1.3. Firms' networks and advocacy associations in institutionalization processes

This work analyses two firms' associations devoted to the promotion and diffusion of CSR and Sustainability concepts and practices. Association of this kind are similar to other advocacy organizations, with the difference that in this case, networks are focused on a single main issue and not on an advocacy of firms in general. Thus, it's possible to ask, what is the role of advocacy associations and networks in new institutional theory? Indeed, several important contributions to institutional theory can be framed as activities of advocacy networks, more or less centralized and formalized, that operate in order to gain or maintain the legitimacy of a certain organizational form or industrial sector.

A particular kind of advocacy, the HIV treatment advocacy operated toward new forms of treatment and practices negotiated between communities and pharmaceutical companies, is the main object of analysis of Maguire, Hardy, and Lawrence (2004). In other researches, the main focus of empirical research resides in the little group of the most important and powerful multinational consultancy companies, that have similar interests in changing the traditional structures of the institutional field, and engaged a rhetorical struggle with regulative authorities (Greenwood & R Suddaby, 2006; Roy Suddaby & Greenwood, 2005). Even in a number of contribution that doesn't directly tackle discursive strategies and rhetoric, institutional change needs to be analysed in relation to discrete institutional fields mainly identified by industrial sectors (Hoffman, 1999; Leblebici, Salancik, Copay, & King, 1991).

In sum, the issue of advocacy association and networks is a recurrent and important issue in institutional theory, even if sometimes implicitly. Firms' associations based on specific issues gather and explicit the needs and the perspective of organizations' classes, and have an important role in manifesting and interpreting the reaction of those classes to institutional contradictions and drivers of change. In some cases, advocacy activities are peculiar are particularly adherent to the concept of institutional work, when groups of organizations promote practices and concepts in order to maintain and gain legitimacy and social support.

3.2. Methods and Cases Introduction

Sodalitas and Impronta Etica are two Italian firms' associations gathering companies engaged in CSR and Sustainability, and participating in CSR Europe, the European network of

regional association. The case studies consist of a content analysis on texts produced by the two organizations, covering all the period of activity.

The available documents are not exactly of the same types, because of different activities and styles of the two organizations. For example, Sodalitas has produced an annual report of the activities since 2004 following the model of social reports, one of the most important CSR practices for firms, while Impronta Etica has never produced this kind of document. On the other side, Impronta Etica produced a higher number of researches and short position papers with explicit interpretation and discussion of CSR concepts and practices, while Sodalitas has been mostly engaged in presenting members' activities and best prctices. In sum, the universe of analysed documents doesn't appear homogeneous, but the quality and the quantity of information collected is similar and fully comparable. The types of documents analysed are researches, projects, guidelines, best practices presentation, press releases, newsletters and annual reports. Together with documents, qualitative analysis employed also digital material and communication, such as the websites and the newsletters, and also informal meetings with employees.

The coding followed an inductive process, thus codes used in the analysis freely emerged from the documents. In a second phase they have been rearranged and reassembled in order to have meaningful and internally coherent codes useful for a second-stage content analysis.

3.2.1. Cases Introduction: Sodalitas

Sodalitas was born in Milan in 1995 as an association promoted by the local industrial association (Assolombarda). At the beginning of its history, Sodalitas' members were fifteen firms and at once it took part of the European Business Network for Social Cohesion (renamed CSR Europe in 2000).

The association has multiple goals and not only focused on CSR and on networking between firms. From a side, Sodalitas intended to propose CSR among firms diffusing practices and commitment toward social citizenship; from the other side, the goal was to help and assist non profit organizations to improve managerial skills and operations and refine upon their administration thanks to volunteer managers, mainly retired for-profit employees and executives.

For a number of years, the main activity of the association was to organize conferences and workshops directed mainly to members, other firms and institutions, in order to propose and discuss practices and main CSR trends with expert guests from the European and

academic worlds. In 2003 a rapid surge of members and visibility invested Sodalitas, which was the frontline association organizing a European big event, the CSR Marathon. The event consolidated Sodalitas as the most important Italian CSR network in that moment.

Sodalitas members are mainly big multinational corporations and Italian big firms, but over time also a bunch of small firms particularly involved in CSR became members. The relevant number of associates offered also abundant financial resources through annual fees through which the association is able to organize relevant projects and public events. Sodalitas is well known also for the annual Sodalitas Social Awards that provides visibility through a prize to best firms' projects, participated by a high number of companies, non-profit organizations and public administrations from all regions of Italy.

In terms of governance, it's important to note that in 2007 Sodalitas became an advocacy Foundation, a passage quite necessary considering the numbers of firms members, volunteer managers and the amount of money fees managed every year. Another important aspect is that Sodalitas model started a network of associations, Sodalitas Network, in which volunteer managers work with non-profit organization in other smaller cities in northern Italy.

3.2.2. Cases Introduction: Impronta Etica

Impronta Etica was established in 2001 in Bologna by seven firms, cooperatives or somehow linked to the cooperative sector, already engaged in CSR practices. The association entered in CSR Europe one year later. Impronta Etica adopted as unique focus the elaboration and diffusion of social responsibility culture and practices in order to create a club of excellence among firms in ethical and operative terms.

Members are mainly big cooperative firms, operating not only in Bologna region though deeply linked to a territory where the cooperative movement has strong historical roots and economic relevance. The number of the associates has been constantly growing in the first years of activity, but never showed a definite increase, being more or less thirty units also nowadays.

The organization of conferences and public events has been a principal issue in particular in the first period of activity. Then, Impronta Etica's work was particularly focused toward academic-like researches that specify practices, guidelines and elaboration on the meaning of CSR, and toward projects coordinated with public administrations.

The relation with the cooperative movement is a resource, even because some of the members are clearly recognised as carriers of best practices on the European scene, but it has been perhaps an obstacle in the connection with the prosperous industrial sector of the region,

limiting the members' number. More than this, Impronta Etica did not establish a network of several sister organizations, also to defend its peculiarities, even if it has relation with a number of association operating in non-profit and CSR research. However, some important corporations joined the association in the last years, perhaps opening a new phase of relation with the local industrial districts, in particular the global-leader district of packaging industries.

3.3. Empirical Analysis

3.3.1. Sodalitas: CSR definition, Network role, and Activities

CSR DEFINITION

The CSR definitions proposed by Sodalitas are not very numerous and quite conservative over time. Only a number of documents contains clear elements for the analysis, while the majority is focused on issue centred laboratories, practices and members' activities.

In the first years of activity Sodalitas highlights the importance for firms to engage with social problems and become an actor in order to promote social cohesion and welfare. This is coherent with the fact that even CSR Europe was born as a response to a political appeal against social exclusion. The concept of stakeholder engagement is present and seen as a necessary element in order to improve the firms' social citizenship.

After some years with no further interpretations, in 2006, an important evolution is the definition of foreseeable consequences evaluation in respect of stakeholders as the most important commitment toward social responsibility. In the same document, the engagement toward corporate citizenship is confirmed, and it's important to note that sustainability concept signals in this period the commitment toward environmental protection and green practices as eco-efficiency and waste reduction.

Some years later, sustainability acquires a different position in CSR definition, nearly taking the place of social responsibility itself, acquiring a central and dominant position in the discourse. Already in 2010, sustainability has become the main object of analysis and discussion, repeatedly proposed as a new paradigm, the only way to survive and compete on the market, a new way to think that must involve and shape all business processes. At this stage, social responsibility as an in se concept is still present in the discourse, but its presence is put in relation with negative characteristics that CSR must escape, such as philanthropic approach without governance consequences and marketing-related initiatives. In 2012,

documents confirm the same trend in the relation between CSR and sustainability, being the latter an obliged goal and a source of competitiveness and the former a seasoned fashion that should be overcome with a decisive leap toward the future. The arguments proposed are quite the same: sustainability is seen as a strategic tool destined to influence firms' core business, as a non-reversible commitment, as a key competitive factor, as essential to gain competitive advantage in the long term; at the same time documents claim that CSR as image, marketing, and "greenwashing" is over.

It's very interesting to note that the strategic properties and the long-term competitiveness claimed for sustainability here are features of CSR discourse from its first elaborations, thus a number of years before. The general inclination toward sustainability in Sodalitas' interpretation doesn't seem to come out from the blue, but it's rather coherent with general CSR discourse.

NETWORK ROLE AND ACTIVITIES

Sodalitas have always interpreted in a univocal and clear way its mission and goals. This is coherent with the fact that most important practices and projects are not isolated, spot initiatives, but rather long-term commitments carried over every year. Some ideas are always present, while some other important features of the network emerged over time, particularly in presence of important projects that somehow enlarged the network's range of objectives.

In the first years of activity, Sodalitas soon characterizes itself as a bridge between for-profit and non-profit world, with one hand dealing with diffusion, deepen and practices translation of a socially concerned firms' culture, and with the other hand committing to the managerial professionalization of non-profit organizations through voluntary consultancy and competencies transfer. Along these main goals, Sodalitas places itself as a facilitator for the dialogue between firms and a closer collaboration between public and private sectors. The practices proposed to the members are about cause-related-marketing, social reporting, firms' foundations, the management of cultural diversity in human resources, and the employees volunteering. From 2000, an important operative practice carried on is the "Giovani e Impresa" program, where Sodalitas volunteers hold lessons and workshops in secondary school to help young people in orientation toward work and provide them knowledge about social responsibility. Also other educational programs will be proposed over time, being an important characterization of Sodalitas activities.

In the second phase of activity, a significant quotations number highlights a new emphasis on a public role of the organization toward social cohesion, proposing itself as a catalyst of relevant issues and encouraging innovative solutions between firms, public institutions, and non-profit organizations. Another target of action is social exclusion

particularly in relation with difficult situations related to multiculturalism and missed integration.

After Sodalitas Foundation born in 2007, the main goal seems to be the promotion of a responsible and sustainable competitiveness, assumed that this competitiveness will foster an inclusive fair and cohesive society. The areas of activity are better defined: promotion of responsible and sustainable culture between firms; support of non-profit organizations; education of young people toward work and social values; partnerships promotion between different kind of organizations and subjects to resolve or restrain social problems. In this period, a lot of firms' laboratories and guidelines are dedicated to gender equality, multiculturalism management and work/family conciliation as forms of organizational welfare. In 2010 Sodalitas launched the Cresco project, a proposal of partnership with local administrations and civil society in order to work on territories toward environmental sustainability policies. In 2011 another project started, structured as a contest between projects of social innovation proposed by social businesses or cooperatives in search of funding.

In sum, Sodalitas is an organization characterised by two tracks of activities, being a merge between an association of volunteer managers involved in helping non-profit association and a network of firms dealing with CSR and sustainability projects. Its volunteer managers array and the numerous important firm members produced feasibility for a high number of significant projects and laboratories on single issues.

3.3.2. Impronta Etica: CSR definition, Network role, and Activities

CSR DEFINITON
The definition and interpretation of social responsibility operated by Impronta Etica consists of a higher number of quotation detected in documents and in a quite continuous elaboration of concept and practices. This network produced several documents of theoretical research and the result is a more idiosyncratic interpretation of CSR.

From the first years of activity, Impronta Etica provided a well-defined and detailed definition by clarifying what is not CSR: it is not social marketing and it is not an exploitable resource toward financial results[11]. CSR is rather seen as a process that must be modelled on

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[11] Defining CSR in this way, Impronta Etica explicit a difference between its interpretation and the dominant vision of CSR, intended from a more instrumental point of view toward profitability, perhaps

and within firms, thus avoiding written formulas and once-for-all solutions, and as a way of managing and conducting the firm. Social responsibility is seen as a voluntary path chosen by firms that must deal with core business and decisions to provide a new model of competitiveness able to contribute to a new sound and positive development for markets and society. As made clear in 2003 Manifesto, social responsibility enters in strategy defining, politics declination and everyday management behaviour.

The most important concepts highlighted in this period are bounded to stakeholder engagement and firms activities' impacts: a firm is socially responsible if consider stakeholders in every organizational process and is able to be responsible for the impacts of its actions on them. Indeed, major emphasis is focused on stakeholders, following the idea that a responsible firm is able to produce value for all of them, to improve quality of life, to provide a sustainable development in economic environmental and social terms. In this sense, we can argue that cooperatives were somehow well prepared and benevolent in relation to the discourse on stakeholder engagement: differently from for profit firms, the consideration of several interests is the most important feature for cooperatives at least in relation to their ideal-type governance.

An important change is developed from 2009, in part by further defining existing principles, and in part by generating a new approach and new concept of reference. A further specification is, for example, the definition of CSR as Corporate Stakeholder Responsbility, a definition not created from Impronta Etica, affirming again the central role of stakeholders, the necessity to relate with several social subjects with a vision of mutual responsibility. Other specifications are the claim to substitute firm strategy with a firm social strategy, and the idea that dealing with social responsibility firms must adopt the same interpretive schemas and instruments used for business, thus a claim to normalize CSR avoiding ad hoc and detached management.

At the same time, Impronta Etica developed a new idiosyncratic approach focusing on the territorial dimension. This interpretation started with reflections and initiatives on the themes of sustainable competitiveness and macro consequences of CSR, developing them also in relation to welfare and wealth metrics discussions and the acknowledgment of some weaknesses of monetary and financial metrics. Thus, CSR is defined as a different idea of development that feeds and is fed by public space and common good. The main goal has now

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characterizing Sodalitas initiatives and the activities of Italian Governement (CSR-SC project of 2003, P 46) in that period.

become the creation of territorial capital, a capital that consists primarily of sustainable competitiveness. Along with traditional practices centred on the firm level, the new challenge is to develop a cooperative and coordinated action with all the available social actors in order to achieve results of sustainable development, following a vision of mutual responsibility and reciprocity, where "everyone is a stakeholder for others". The focus on the territorial level, in terms of competitiveness and responsibility, is an accomplished elaboration about firms' social role.

It's quite interesting to note, particularly in this period, the presence of a vocabulary very close to the one used for public policies discussions, perhaps reflecting the will to depart from the classic business-case used to propose CSR, and adopting a vision of firms as settled and recognized public actors. At the same time, just like the Sodalitas case, in the last period there is a growing use of sustainability-related concept and vocabulary, but in Impronta Etica's case it is better a placing side by side to social responsibility rather than a substitution process.

NETWORK ROLE AND ACTIVITIES

In the first period of activity, Impronta Etica proposed established and known practices as social reports and codes of ethics, practices already developed by some of the participating firms. The network defines its role in the realm of the New Social Partnerships where firms try to play a public role with non-profit organization and public administrations, also contributing to the general debate on CSR and to policies proposals. The role of Impronta Etica toward its members is to help them in identifying, understanding and implementing CSR best practices, adjusting them to organizational characteristics and needs.

In the following years, practices proposed were about stakeholder engagement, auditing systems and diversity management. In particular in the field of stakeholder engagement, Impronta Etica proposed to create a collegial advisory CSR audit unit that, even without the possibilities to impose firm policies, have the objective to mark an evolution from stakeholder engagement to stakeholder inclusion. In terms of network role, Impronta Etica highlighted in this phase the cultural features of its activities and of the practices adopted by its members.

From 2009, somehow anticipating the new CSR interpretation operated, the network proposed "virtuous circles" reaffirming the importance of partnerships and following principles of "doing together" and "mutual responsibility". Virtuous circles are able to produce benefits to all members if everyone contributes in relation to its role and possibilities. Even the network role is shaped by this proposal: it's important to develop a synergic collaboration between a number of social actors in order to plan realize and evaluate action with the will to consolidate a diffuse culture of social responsibility. This kind of action has at the same time a public and private nature.

In this period, several initiatives and practices are developed and proposed to firms, some of them explicitly linked to the virtuous circle logic. The focus moves from the geographical mobility of workers and immigrants to practices adopted to combat the economic crisis effects on consumers and workers, from the achievement of sustainable and responsible events to European projects as CSR guidelines for the construction sector, ending with a regional project aimed at fighting CO_2 emission by planting trees and creating green areas in Bologna territory.

In sum, Impronta Etica's activity has always been focused on a theoretical idiosyncratic CSR interpretation and on a network model deeply involved in redefining and shaping the public-private partnerships and highlighting the cultural value of social responsibility. This is evident also in terms of practices proposed, even if in the last years there has been a growth of projects and concrete initiative on the territory.

3.3.3. Rhetorical strategies: Causes and Justifications

Another step into the cases analysis is given by the coding of causes and justification in favour of CSR and Sustainability. Taking in consideration only documents coming from Sodalitas and Impronta Etica, it's possible to look for the rhetorical strategies of the organizations, the higher frequencies and the weight of CSR and Sustainability.

A number of elements are clearly divergent for the two organizations. First of all, it's easy to note how Sodalitas discourse is more focused on Sustainability than CSR: the ratio between Sustainability and CSR quotations is larger in Sodalitas in confront to the Impronta Etica's one, and the major divergence appeared in the last years. In terms of codes, Sodalitas' documents show higher frequencies for 'Cause Identity Vision Mission', 'Justification Future', 'Justification Profit and Business Success', 'Justification Strategy-internal', and 'Justification Sustainability of Business'. On the other side, the codes more used by Impronta Etica are 'Cause Macro-Equilibrium and Change', 'Jutification Public Economy', 'Justification Political Models', and, in particular, 'Justification Territory'.

Codes	Sodalitas				Impronta Etica			
	CSR	Sus	Total	%	CSR	Sus	Total	%
Cause Consumers and Expectation	6	2	8	2.5%	3	3	6	3.1%
Cause Environment	3	54	57	17.9%	4	27	31	16.1%
Cause Ethic	18	10	28	8.8%	8	3	11	5.7%
Cause Identity Vision Mission	22	17	39	**12.3%**	3	6	9	4.7%

Cause IpseDixit	8	3	11	3.5%	9	2	11	5.7%
Cause Social Welfare	6	2	8	2.5%	0	1	1	0.5%
Cause Macro Equilibrium and Change	1	7	8	2.5%	6	8	14	**7.3%**
Justification Public Economy	1	3	4	1.3%	7	5	13	**6.2%**
Justification Environment	1	4	5	1.6%	1	3	4	2.1%
Justification Future	4	16	20	**6.3%**	1	3	4	2.1%
Justification Licence to operate	1	2	3	0.9%	2	0	2	1%
Justification Profit and Business success	9	13	22	**6.9%**	2	2	4	2.1%
Justification Political Models	1	1	2	0.6%	1	7	8	**4.1%**
Justification Reputation	4	9	13	4.1%	3	6	9	4.7%
Justification Greenwashing	4	6	10	3.1%	3	1	4	2.1%
Justification Risk	3	4	7	2.2%	2	1	3	1.6%
Justification Social Welfare	7	3	10	3.1%	5	1	6	3.1%
Justification Strategy-internal	6	11	17	**5.3%**	1	2	3	1.6%
Justification Strategy-market	9	16	25	7.9%	11	7	18	9.3%
Justification Sustainability of business	3	8	11	**3.5%**	0	0	0	0%
Justification Territory	6	4	10	3.1%	16	17	33	**17.1%**
Sum	*123*	*195*	318		*88*	*105*	193	

Tab 9: Sodalitas' and Impronta Etica' code frequencies

It's evident a difference in the issues adopted, and in the concepts used to legitimate and justify CSR practices. While Sodalitas' documents highlight a managerial and strategic point of view, mainly focused on the long-term profitability of companies, Impronta Etica's texts show greater attention to public policy issues, to the comprehension of wider reasons leading to the need of firms' action.

More than this, a stricter group of codes it's able to explicit the divergence between the two strategies in the last years analysed. Impronta Etica developed its territorial declination of CSR mainly from 2010, and the main part of the quotations comes from a little number of documents. In the same way, the attention of Sodalitas toward future as a fundamental legitimating dimension and the frequent adoption of organizational values and history as a cause of engagement, are characteristics emerged in the same period –mainly from 2010-, particularly in a couple of rich and long documents where members explained their CSR models and the best practices adopted.

In order to make more comprehensible the differences between the organizations' discursive strategies, I gathered together the codes based on the same meanings creating six codes' families: comprehension (Cause Consumers and Expectations, Cause Macro-equilibrium and change), environment (Cause and Justification Environment), public role (Cause and Justification Social Welfare, Justification Public Economy, Justification Territory), managerial benefit (Cause Identity Mission Vision, Justification Licence, Profit and Success, Strategy-

internal, Strategy-market, Reputation, Greenwashing, Risk), future (Justification Future, Sustainability of Business), and wider beliefs (Cause Ethic, Justification Political Models). The results of these groups help to put in sharper focus the rhetorical strategies' characteristics.

Codes Families	Sodalitas		Impronta Etica	
	N. codes	Perc.	N. codes	Perc.
Comprehension	16	5.0%	20	**10.4%**
Environment	62	19.5%	35	18.1%
Public Role	32	10.1%	52	**26.9%**
Managerial Benefit	136	**42.8%**	52	26.9%
Future	31	**9.7%**	4	2.1%
Wider Belief	30	9.4%	19	9.8%

Tab 10: Codes families' frequencies

Sodalitas invests strong emphasis on the managerial and strategic benefits of responsible and sustainable practices, and offers also a discrete space to the future dimension. On the other side, Impronta Etica puts on the same priority level the public role and the managerial and strategic dimension, provides less space to the future dimension and investigates more the comprehension of social and cultural changes leading firms to engage with CSR and Sustainability.

3.4. Discussion

Putting together all the evidences collected, it is possible to highlight some important characteristics of Sodalitas' and Impronta Etica's activities. The two cases are able to highlight how differences in nature and composition of associations and networks influences the kind of institutional work exercised and their goals.

First of all, it's useful to better explicit why it's possible to define those advocacy and networking activities as institutional work. In this research, CSR is considered a set of practices created and then translated and adopted by companies, in order to answer to growing expectations about the possibility for firms to minimize negative impacts and produce positive social outcomes, or in other words, to reconcile the private and profit corporate goals with the public obligations of every organizations toward society. CSR and Sustainability emerged as new paradigms able to reconcile this contradiction, representing a model of firms that contribute with positive actions beyond the limits of law, respecting guidelines and standards, contributing to social welfare and the protection of the environment. In this sense, the

activities of association and networks promoting CSR is properly an institutional work, a purposive action aimed at creating, maintaining and disrupting institutions (Lawrence & Suddaby, 2006). Associations create and maintain a new model of corporate activities among members and territories defining it, justifying and explaining it with rhetorical strategies, enforcing it with best practices and operative applications within members. At the same time, often implicitly, associations disrupt the old fashioned institutionalized vision of the company only as a producer of profit, derived from neoclassical economy.

Compared to the international associations promoting CSR and Sustainability, both Sodalitas and Impronta Etica have strong peculiarities. Sodalitas' unusual characteristic is the connivance of two main activity: the image of the CSR promotion association lies next to the volunteering association of retired managers, investing their time offering competencies to the non-profit sector. However, this element represents the Sodalitas core strength, even because the availability of volunteers makes possible a number of initiatives that reinforce the role of the association on the territory. On the other side, the peculiar characteristic of Impronta Etica is the composition of its members, mainly cooperatives, and the strong roots in its reference area.

The peculiarities of the organizations can be related to the promotion of CSR coming from other international associations, like CSR Europe, WBCSD and the Global Compact Initiatives. Sodalitas' interpretation is completely in line with these international networks: even the major focus provided to the concept of Sustainability, framed as an evolution of CSR in the last years, is an element present on the global level, and particularly in Global Compact's documents. On the other side, Impronta Etica's theoretical and notional deepening of social responsibility is strongly peculiar and idiosyncratic, and no similar positions or concepts can be found in other associations.

The strong activity of Impronta Etica on the theoretical definition and translation of CSR is influenced by the nature of its members. The cooperatives that founded Impronta Etica were already involved in several practices in the areas of social responsibility. Cooperatives, even when very big and competitive on the market, do not have profit as the main organizational goal, but rather the best service for their consumers or workers[12]. Usually, the property and the interests guiding a cooperative are far more complex and diffuse than the ones of for-profit companies. Cooperatives should have a stronger relation with the community and an innate

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[12] In Italy, most important cooperatives can be characterized respectively as consumption cooperatives or work cooperatives. In the first case cooperative members are the consumers that exploit the services, while in the second case the members are the workers involved.

predisposition toward the engagement with stakeholders[13]. Thus, when a group of important cooperatives decided to found Impronta Etica, in order to confront with CSR's movement, there were good opportunities to reaffirm their social role, their peculiarities, and importance for territorial welfare. At the same time, there were also a number of pitfalls that could have produced reputational and legitimacy problems: detractors would have liked to ask why cooperatives want to confront with a concept designed for for-profit companies and with practices that should have been already in place.

All these elements highlight the different *modus operandi* of Sodalitas and Impronta Etica. The most important variables can be identified in core activities, members, and CSR function. In Sodalitas case, the core activities are directed toward the visibility of companies, reached with important public events and initiatives, and the relation with the international dimension of the CSR movement, so also the belonging to the world elite engaging with responsible and sustainable practices; members are highly variable, from Italian divisions of the biggest multinational corporations to a number of small local firms highly engaged with CSR, but with a general prevalence of big companies only partially linked to the territory; CSR practices are employed in order to provide further legitimacy and importance to organizations, to strengthen the position of profitable firms engaged in social initiatives and best practices. In the Impronta Etica case, the core activity can be identified in the theoretical peculiar elaboration of CSR concepts; members have different sizes, but are mainly big cooperatives, and always strongly linked to the territory; CSR practices are employed to inscribe companies in a participated territorial public governance model, where firms are main actors with public responsibilities.

	CORE ACTIVITY	MEMBERS	CSR FUNCTION
Sodalitas	Visibility; Relation with international movement	From international to local	Strengthen status of profitable and responsible firms
Impronta Etica	Elaboration	Local	Companies as part of territorial public governance

Figure 5: Main associations' features

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[13] These characteristics are reaffirmed also in the 2011 Communication on CSR of the European Commission, where cooperatives are described as a possible example for firms interested in developing CSR practices.

3.4.1. Institutional Work as Boundary work

The variable 'CSR function' in the previous table, can be considered as particularly important, and leave space also for further insights. While Sodalitas interprets CSR as a set of practices adopted to demonstrate the engagement of firms to social and ethical issues, reaffirming the positive impacts that profitable companies are able to release over community, Impronta Etica's efforts are directed toward new definitions of social responsibility and new and effective forms of engagement.

These discursive strategies can be framed as a *boundary work* operated on the definition of the public governance and the business sphere. In sociology, a general conception of a boundary is a distinction establishing categories of activities, people, and objects (Lamont & Molnár, 2002): at a practical level, boundaries act as "tools by which individuals and groups struggle over and come to agree upon definitions of reality" (Lamont & Molnár, 2002: 168). Boundaries' definition is particularly important, because it influences the possibility to acquire material and non-material resources, to gain positive status, to have a favourable position toward social opportunities. Boundaries define organizational realities, producing privileges and constraints, but also opportunities. Zietsma and Lawrence (Zietsma & Lawrence, 2010) proposed a framework of institutional work in which change is produced by the connection between boundary work and practice work, defining boundary work as "actors' efforts to establish, expand, reinforce, or undermine boundaries" (Zietsma & Lawrence, 2010:194), consisting in establishing boundaries to protect autonomy and control over resources, boundary spanning to create innovative connections, and boundary breaching based on framing and resource mobilization.

Within this framework, CSR can be considered as a boundary process or artifact that operates to establish a shared and boundary-spanning context (Carlile, 2002) between business and public spheres. Firms engage to take care of social and environmental problems, to work in favor of the community on which they insist. However, in the main formulation of CSR, and in the Sodalitas case in this study, the boundary-spanning process doesn't have the goal to unify the distinct spheres, but rather to reinforce and produce positive consequences for business.

Impronta Etica's case points out a more complex and idiosyncratic boundary work, in which the public and the business sphere are blended together in a model that put at the center the welfare and the competitiveness of territories. The association reached this point

after a process of interpretation lasted years. First, there was the will of Impronta Etica to define itself as an association of organizations that integrate the assumptions and the consequences of social responsibility in all activities decisions and strategies. Then, a number of strong proposals were made, for example on corporate governance modifications related to an effective stakeholder engagement. After this, appeared the concept of *virtouos circles*[14], or temporary aggregation of actors and organizations, operating offering competencies and resources in order to solve social and environmental problems, with the assumption that real social responsibility is working on the territory producing substantive results, acting as everyone is a stakeholder for others. Finally, the formulation of CSR as a concept that gets out from companies and needs to be implemented and tested in a territorial dimension, because of its possibilities to improve competitiveness contributing to the territorial capital.

This elaboration process is mainly due to the ambivalent and somehow hybrid nature of cooperatives: confronting with for-profit CSR practices, they needed to find a more personal and sophisticated interpretation to remark their different story and values of reference.

In terms of boundary work, Sodalitas discursive strategy inscribe CSR as a boundary-spanning set of practices, by which corporations can affirm their will and possibility to care about communities. At the same time, by reaffirming the strategic value of CSR to be profitable and somehow expliciting the primary role of business to ensure equilibrium and welfare, the boundary-spanning reinforce the strong boundary between public sphere and business. On the other side, Impronta Etica discursive strategy progressively interprets CSR enhancing the consequences in terms of territorial welfare, and the stringent need for firms to act under public spheres' logics. This result is obtained by adopting CSR as a concept that cancels the boundaries between business and public sphere, and, after this, by translating the contribution of firms on a territorial level: there's first a boundary-breaching activity, and then, a new boundary settlement based on the territory.

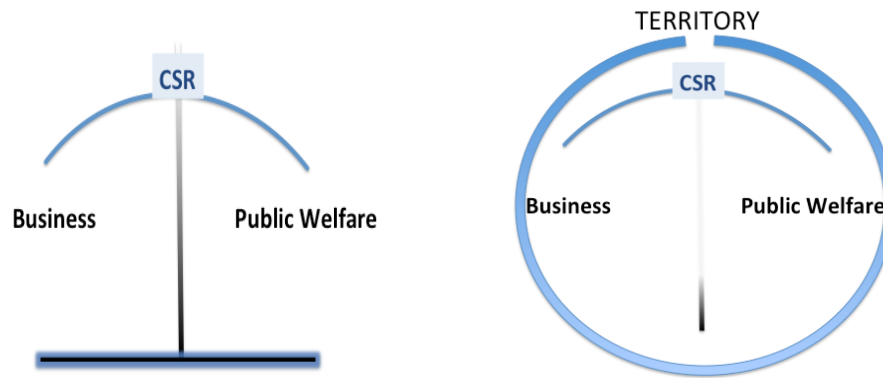[14] Literal translation from Italian 'circoli virtuosi'.

Figure 6: Institutional work as discursive boundary work. Sodalitas is on the left, and Impronta Etica on the right.

3.5. Final Remarks

This chapter examines the activities of two Italian firms associations, making reference to institutional work literature. The cases make clear how networks characteristics influence the discursive style, the rhetoric employed, the boundary work made on the relation between the public and the business spheres. Sodatalitas and Impronta Etica could be portrayed as similar from a number of point of view –they are Italian, they take part in CSR Europe, they attempt to diffuse a culture of social responsibility and sustainable development, they have relationships with local firms association-, but they are very different analysing the institutional work proposed.

The most important difference resides in the organizational forms and organizational goals of members, in particular of founding members. The same objective, support to CSR and visibility of CSR practices, is framed in completely different ways. Behind these frames, there are divergent boundaries partitioning the public and the business spheres, leading to two boundary works: the first substantially reinforce the boundary, while the second looks for overcoming the division profiling a new model of territorial governance. Thus, organizations approached the same ideas framing them on their organizational goals, and their needs of visibility in order to gain social recognition and legitimacy. Perhaps, the most important contribution provided by these cases is a strong confirmation of the role of agency, and then of strategic considerations, in cultural and conceptual processes that can be considered as institutional work.

This study, as every study based on cases, cannot have the claim to provide a universally accepted theoretical contribution, but perhaps can be useful in order to start an empirical verification of the factors influencing institutional work. Assuming the idea of institutional

work, it could be possible to better analyse its characteristics, trying to understand the strategic reasons behind these organizational activities. In other word, instead of searching for the presence of institutional work, it could be more interesting to understand its shapes, main characteristics, and strategic consequences. Thanks to this research, I could propose some interesting issues in this sense:

- Organizational goals and frames influences institutional work and boundary work;
- Institutional work toward concepts and practices can focus on visibility and concrete actions, or on a continuous and progressive theoretical elaboration;
- Institutional work is influenced by the strategic need to differentiate from others, creating a difference between *ego*s and *alter*s;
- The same object of institutional work can be strategically employed in order to maintain or modify boundaries.

These are starting points that future research could develop in order to better understand institutional work, boundary work, and the strategic considerations behind organizational movements and public activities.

4. Institutional logics and complexity: contradictions and discursive responses

New institutional theory is between the most fruitful and challenging research areas in organizational theory. Over years, several contributions have been able to raise important issues inside and outside organizations boundaries, to provide significant empirical research and nourish new reflections and directions of research.

One of the most important themes in this theoretical framework has always been the conception and description of institutional change. There are several reasons for this interest, and two of them are particularly important. First of all, change is a situation in which latent social structures and forces become more visible and perceptible: latent processes can be largely ignored or misunderstood being ambiguous and subject to different interpretations, while change is a rich opportunity to provide exemplary empirical demonstration. Second, institutional change poses theoretical difficulties to scholars, related to the paradoxical nature of the embedded agency (Greenwood & Suddaby, 2006; Holm, 1995; Zietsma & Lawrence, 2010): this is a clear epistemological problem addressed in several contributions, but still not completely resolved.

In this work, I intend to contribute with a theoretical model of institutional change including some recent developments of new institutional theory, trying to outline consequences for strategic action and evolution of organizational forms. This reflection highlights different types of organizational responses caused by institutional change, and tries also to outline the factors influencing the longitudinal process of institutionalization. Then, it presents some possible interactions between competing and contradictory institutional logics and some consequences in terms of organizational forms creation.

4.1. Theoretical Framework

4.1.1. Institutional Logics and Institutional Complexity

Institutional logics can be defined as socially constructed principles and rules governing social action. Over time, since Friedland and Alford (1991) presentation of this theoretical construct, several definitions have been presented, without changing the basic meaning of reference. Logics provide interpretation of organizational reality and appropriate behaviour (Thornton, 2004); they are cultural beliefs and rules shaping cognitions and behaviours of actors (Dunn & Jones, 2010); they are socially shared assumptions and values that form a framework for reasoning and provide criteria for legitimacy (Thornton & Ocasio, 2008).

Institutional logics are socially shared constructs characterised by an absolute rationality, able to influence and provide sense to individuals and organizational action. At the same time, different logics could get in contact requiring different organizational behaviours and decisions, possibly producing disequilibrium, and this situation has been defined as institutional pluralism (Dunn & Jones, 2010; Kraatz & Block, 2008; Pache & Santos, 2010). Indeed, it would be better to say that organizations always face a number of logics being embedded in the cultural environment and because of individual identities (Thornton, Ocasio, & Lounsbury, 2012), but pluralism is not always a source of problems.

Institutional complexity is a particular form of pluralism occurring when organizations confront incompatible prescriptions from multiple institutional logics (Greenwood, Raynard, Kodeih, Micelotta, & Lounsbury, 2011). Complexity unfolds when prescription derived from logics are, appear to be, or become incompatible generating tensions and problem in organizational structures and action. The importance and the attention provided to this theme increased in last years because of academic theoretical refining, but even because contemporary organizations are more and more perceived as embedded in a network of external influences and audiences (Pache & Santos, 2010), particularly in the field of accountability, assessment, and transparency (Bromley & Powell, 2012) and in the relation with stakeholders, by definition carriers of different organizational demands (Donaldson & Preston, 1995; Freeman, 1984).

Institutional complexity must deal with incompatible demands and requirements; otherwise we should talk of institutional pluralism: strategic responses to multiple institutional demands have been largely studied in their causes and consequences (Oliver, 1991; Pache & Santos, 2010). Thus, the focus of attention here is on prescriptions posing incompatible and paradoxical problems to organizations. Paradoxes have been recently defined as "contradictory

yet interrelated elements (dualities) that exist simultaneously and persist over time; such elements seem logical when considered in isolation, but irrational, inconsistent, and absurd when juxtaposed" (Smith & Lewis, 2011: 387). Paradoxes must be distinguished from dilemmas and dialectics, even if also these organizational tensions can become paradoxical over time if not completely resolved once and forever. Organizations constantly have to deal with dilemmas, competing choices with respective advantages and disadvantages, but even dilemmas can develop a paradoxical nature when choices are always temporary and the same situation will resurface over time as confrontation between the same logics (Smith & Lewis, 2011). Of course these arguments are not new in organizational theory, because some of the most fruitful and profitable discussions are related to paradoxical thinking, as in the case of ambidexterity (Lavie, Stettner & Tushman, 2010).

The institutional complexity's object of analysis has been already highlighted some years ago, even if using a different vocabulary, in a very important contribution from Seo and Creed (2002). Drawing upon Benson's (1977) dialectical framework, the authors provided a theoretical model explaining the creation of inconsistencies and tensions between institutional arrangements and how these inconsistencies are a powerful engine able to start the institutional change mechanism (Seo & Creed, 2002). There are four types of contradictions' sources arising in the long term from a process of institutionalization: "1) legitimacy that undermines functional efficiency, 2) adaptations that undermine adaptability, 3) intrainsitutional conformity that creates interinstitutional incompatibilities, and 4) isomorphism that conflicts with divergent interests" (Seo & Creed, 2002). Then, contradictions are defined as an element of activation for individual consciousness providing possibility for praxis, the free and creative action toward social arrangements reconstruction and modification.

As already said, contemporary organizations are more and more used to deal with new and different prescriptions and conducts: several decisions can be framed as paradoxical or marked by institutional contradictions. Some of the most important examples, in this sense, are provided by stakeholder engagement, Corporate Social Responsibility, business sustainability and so on, cases where institutional logics characterizing firms' governance is somehow evolved and discussed (Smith & Lewis, 2011).

One of the aims of this paper is intended to outline a theoretical model to describe how organizations deal with institutional complexity and paradoxes following the longitudinal institutionalization processes of practices and concepts.

4.1.2. Organizational responses to Institutional Pluralism and Logics Macro-Dynamics

While institutional complexity is a young concept requiring further empirical and theoretical research, a number of well-known contributions investigated organizational responses to institutional pluralism. This stream of research gained momentum as theoretical development allowed possibilities to include elements of strategy (Suchman, 1995) and resource dependence (Oliver, 1991) theories in neo-institutional arguments. At this time, Kraatz and Block's (2008) and Pache and Santos' (2010) contributions can be considered the most complete theoretical models on this argument.

In Kraatz and Block's model, organizational responses to institutional pluralism can be described by four strategies: elimination of the conflicting institutional demands sources; compartmentalize conflicting demands and identities to deal with them one by one; reigning tensions with active attempts to balance demands; forge of a new institutional order elevating the organization to the role of institution in its own right (Kraatz & Block, 2008).

Pache and Santos (2010) proposed to move beyond the view of organization as unitary units making univocal decisions. Strategic responses are influenced by three main independent variables: the level of fragmentation of the field -centralized or decentralized-, the nature of the conflict –pressure on goals or means of action-, and the presence of divergent organizational representation of the conflict –absence, single or multiple representations. Strategic responses, or the dependent variables, are traced on Oliver's (1991) types, thus they are identified as acquiescence, compromise, avoidance, defiance and manipulation.

These theoretical elaborations shed lights on possibilities and direction of an organizational action that needs to engage with multiple, maybe incoherent, environmental requirements. However, they provide propositions and predictions detaching organizational actions consequences from wider dynamics on the cultural and institutional level. Hence, we have a representation of how institutional pluralism influence strategy and organizational structure by avoiding elaborating the mutual influence of organizations decisions on macro-level processes involving institutional logics and contradictions between them.

Trying to bridge these different research goals, it's useful to describe how scholars have described the emergence and evolution of field-level institutional logics. A typology of field-level institutional change can be identified by transformational and developmental changes (Thornton, Ocasio & Lounsbury, 2012), where the first are radical changes in symbolic representations and practices and the second are partial and progressive modifications. Transformational changes have been identified as replacement (Rao, Monin, & Durand, 2003),

blending (Glynn and Lounsbury 2005), and segregation (Purdy & Gray, 2009); developmental changes are assimilation (Murray, 2010), elaboration (Shipilov, Greve, & Rowley, 2010), expansion (Nigam & Ocasio, 2010), and contraction (Reay & Hinings, 2009). Thus, empirical studies observed several forms of institutional change at the field level, processes in which there is a peculiar mixture of strategic agency and structural determinism, given by the fact that institutional logics perspective differentiates from other theoretical approaches by defining actors as partially autonomous from social structure (Thornton, Ocasio, & Lounsbury, 2012).

4.1.3. Assumptions about Institutionalization Processes and Practices

In order to develop a coherent and fruitful reasoning, it's important to highlight the definition and the role of practices in the theoretical framework and our perspective about institutionalization processes in general.

Perhaps the major part of institutional theory is empirically focused on practices; nevertheless they have often a marginal role in theoretical constructs. It's important to highlight that organizational practices play a fundamental role in every process of institutionalization and institutional change (Thornton, Ocasio, & Lounsbury, 2012): they are tangible representations of the attempts to deal with inconsistent institutional demands; they are important part of organizational frames and narratives; they appear to have dialectical properties necessary to explain institutional change, being able to incorporate institutional pluralism and contradictions and at the same time to shape field-level logics over time. Practices represent a central concept not only in new institutional theory, but also across social sciences in general, because they are able to link cultural and symbolic systems and social structures to individual and organizational activities (Bourdieu, 1984). They can be defined by distinguishing it from activity, which is usually referred to mundane work without no clear sense or meaning, while practices refer to forms of socially meaningful activity that are relatively coherent and established (Jarzabkowski, 2004; Lounsbury & Crumley, 2007). In institutional logic's perspective, practices are particularly important because they are guided by existing institutional logics, but at the same time as they play a key role in creating, reproducing and transforming institutional logics themselves as they are put in action (Thornton, Ocasio, & Lounsbury, 2012). Some recent contributions highlighted the role of practice and micro-level actions within organization in producing institutional change (Smets,

Morris, & Greenwood, 2012) (Powell & Colvyas, 2008), putting emphasis on how improvisations and change in everyday work activities can have consequences with a bottom-up process.

In our perspective, practices are important as bearers of meaning and detectors of institutional requirements, because we are particularly interested in how they are elaborated and created at the field level and adopted within organization. In this sense, they are manifest displays of the will to change the way in which organizations try to reach their goals conforming to symbolic and cultural references, and we are interested in their role of social signal about particular issues. We can affirm that, at the organizational level, practices are open doors allowing institutional logics' contradictions to enter and influence processes and structures. Thus, in this study we will refer to practices focusing on widely shared and standardized programs of action and decisions rather than on micro-level processes (Shatzki et al., 2001). Hence, we refer to practices when talking about a number of organizational actions as standards achievements, participations to advocacy networks or international organizations, adoption of accountability and auditing instruments, inclusion of field-level best practices and so on. These kind of organizational actions are particularly important for their symbolic signalling (Feldman and March, 1981): adopting these practices means taking part of a particular organizational cluster, characterized by specific characteristics and activities, that can be compared and threated as an organizational field because of a diffuse reference to the same legitimacy sources. In this work, practices are messages and signals toward the institutional environment and relevant audiences. We will focus later on how practices' adoption and interpretation can influence institutional processes in our model.

It's equally important to precisely define our perspective about institutionalization processes, or in other word, the way in which ideas and practices come to obtain legitimacy and taken-for-granted properties, even because the position toward this issue influence the range of possibility reserved to individual and organizational strategic agency. In this paper we propose a vision of institutional processes influenced by two connected categories: path creativity and longitudinal progressiveness.

Path dependency has been widely analysed trough social science: it refers to complex processes characterised by non-ergodicity, in other words several outcomes are possible and selection of alternatives is highly dependent from history (Sydow, Schreyogg, & Koch, 2009). Path creation perspective have been proposed to overcome this overly fatalistic vision of agency, describing it from a constructivist position as distributed and emergent through the interactions of actors and artefacts that constitute action nets (Czarniawska, 2008) (Garud, Kumaraswamy, & Karnøe, 2010). The main idea in this reasoning is that actors cannot

strategically control institutional processes in a complete way, even when they act on the basis of strategic reasoning, being embedded in non-ergodic systems.

Longitudinal progressiveness refers to the assumption that, excluding particular situations, environmental requirements will rise up over time rather than slow down, if the origins of requirements are not completely addressed. Practices undergoes several interpretations and translations, the different frames underlying interpretations stretch practice application and purpose. More than this, discursive diffusion is able to transform best practices in normal performances over time with a process of normalizing theorization (Lounsbury & Crumley, 2007) embedded in theories and assumptions that are rhetorically shaped and used, and thanks to the activity of networks or political authorities interested in the diffusion of practices. Even passive adoptions or decoupling strategies provide resources to this progressive reinforcing process, legitimating new loops of interpretations, elaboration of practices and formal programs, and intervention of normative authorities.

Consequently, particularly when attempting to solve an institutional contradiction, practices progressively become more demanding in both qualitative and quantitative aspects. Processes of further interpretation will keep on modifying practices in a loop that can possibly continue for a very long time, because unable to resolve the underlying contradiction. In this context, there are some peculiar situations even more demanding for organizations. First, coordination and integration within organizational processes can become very difficult: a high number of practices reside within the organization, but frames and theories that could have little to do with organizational goals guide them. In this case, organizations could respond with functional and structural decoupling strategies, but careful audiences or needs of external certification can be important obstacles in this sense being promoters of deep and radical change in organizational processes. Second, practices can also become difficult to interpret: the discursive legitimation that shepherds practice elaboration can produce different outputs, being referred to distant orders of word (Boltansky & Thevenot, 2006).

4.1.4.   Conservative and disruptive institutional change

Before proceeding, I want to highlight an essential element of my reasoning, often underestimated even if essential for every organizational argument. Following an easy line of reasoning (Bromley & Powell, 2012; Pache & Santos, 2010), there's the need to distinguish the significance level of institutional contradictions between contradictions on organizational means and contradictions on organizational goals. While contradictions on means pose

problem of processes integration and efficiency, contradictions on goals set a more extended reflection on the organizational role, thus on legitimate purposes and on the idea of effectiveness and appropriate conduct. These types of contradictions will provide different possibilities of organizational responses and institutional outputs. However, these types will never be fixed or easy to identify in reality, because the process of institutionalization can easily shape the boundaries between the two over time. Both contradiction types provide institutional change, but the outputs can be very different.

When institutional contradictions produce change demands at the means level, the output will be a new set of practices: contradiction is resolved by adapting organizational operations to new institutional references; already present practices can be framed and interpreted in a new way; organizational goals and objectives are not modified. We will call this situation as *conservative* or soft institutional change.

When institutional contradictions produce change requirements at the goals level, the situation is far more difficult to face: changes must consider a modification of legitimated objectives of organizational action; every process of decision making and every governance structure must consider new goals; organizations need to find a new perspective for the future, without an easy interpretation of the past. We will call this situation as *disruptive* or strong institutional change.

More than presenting the types of institutional change related to contradictions, it's also possible to advance a proposition on their occurrence.

Prop.1: Disruptive institutional change is almost impossible, thus institutional complexity will always produce conservative institutional change.

The reasons explaining this assertion are several: the process of social construction of legitimacy (Suchman, 1995) is progressive and slow and it cannot produce tangible effects in the short-term; internal structures and legally defended interests are strong obstacles for a rapid and disruptive change; practices are flexible and modifiable instruments that can quickly enter in action even in case of environmental crisis or shocks; another important reason is that, in front of the need to modify cognitive frames and narratives of reference, institutional embeddedness make feasible only a progressive modification characterized by cognitive similarity.

This study aims to develop a longitudinal model able to integrate the strategic responses to institutional pluralism, the dialectic role of practices in institutional processes, and the

evolution of field-level logics in the particular case of institutional contradictions operating on the goal level.

4.2.   A Longitudinal Model of Institutional Change

4.2.1.   Macro-Cultural   Discourse   and   Institutional Complexity Emergence

At the beginning of the picture, it's important to understand how institutional complexity arises. The most important elements must be somehow related to societal-level process rather than on the organizational or field-level. There are several factors able to trigger a process by which new requirements and demands begin to be posed to organizations. Here we propose three main triggers: concepts and ideas, social needs and social threats. These factors can be intended as strong signals of historical contingencies that strongly impress institutional processes.

The creation of new concepts and new ideas about organizational life and management can have a deep impact on institutional requirements in the long-term. In the last decades, the way in which firms are managed and directed changed very much, and firms themselves proposed only a part of these changes. The creation of new ideas can derive from opinion leaders thoughts, from the political arena, from the activity of professions, and from academic elaboration, just to provide some examples.

Another source of societal-level processes is a change of societal needs or, in other words, the dominant vision about how social problems and future challenges should be tackled and resolved.

The third trigger is the recognition of social threats, threats able to worsen social conditions and quality of life in the future. The use of negative or shattering scenarios is a device particularly effective, because of its emotional effects and of its urgency call to change.

All these factors could be intended and studied as widespread and transversal movements of ideas able to switch attention toward particular concepts, problems, or image of the future. These factors are able to produce alterations in the macro-cultural discourse, defined as "the broad discourses and associated sets of institutions that extend beyond the boundaries of any institutional field and are widely understood and broadly accepted in a society" (Lawrence & Phillips, 2004). Macro-cultural discourse provides raw material that can be used to imagine new activities and establish new relationships; they can be also considered

as templates and set of boundaries on the possibility of change. The important idea is that no institutional change and no institutional field can exist into a void: every process of change is somehow nurtured by cultural and institutional wider context, and needs to appeal to symbolic and material elements already presents on the scene (Hargadon & Douglas, 2001).

4.2.2. First Strategic Response to Contradictions: Practices adoption

The institutional complexity deriving from macro-cultural discourse requires new types of choices from organizations. Confronting with an extremely fluid institutional field that is raising, the decision is mainly directed from strategic considerations and varies depending on the main action objective.

We can think primarily of three types of strategic motivations – defensive, political and reputational. With a defensive strategy an organization tries to counteract and eliminate the contradiction by ignoring or minimizing it: it's an attempt to maintain status quo and legitimacy without looking for new legitimating sources. Defensive strategy was described as avoidance and defiance strategic responses in literature (Pache & Santos, 2010). Pursuing a political strategy, organizations attempt to create networks and relationships with influential political and regulative institutions, even lobbying to them, primarily in order to avoid or influence regulative interventions as laws or public authorities' guidelines. Perhaps many institutional contradictions would be resolved with a clear regulative intervention, but organizations are well aware that this occurrence would considerably limit discretionary control and space of action. The third type of strategy is focused on reputation and marketing relations with clients: many organizations could decide to exploit the increasing awareness on an institutional contradiction in order to conquer new market spaces or niches, thus actively looking for new sources of legitimacy.

By defining these strategies we don't have the claim to provide a full and complete list of possible courses of action, rather we want to highlight some possible important elements that organizations need to take in consideration when macro-cultural discourses begin to highlight institutional contradictions able to heavily influence organization life. Dealing with a nascent institutional field with ideas and concepts not completely developed or elaborated, strategic responses can only refer to simple imperatives: maintain legitimacy and counteract change, or develop network relationships in order to avoid unexpected and undesired regulations, or start

to redefine market position trying to exploit, somehow contributing to, new cultural tendencies.

It's important to note how every active responses to the nascent institutional complexity, will somehow contribute to the process of institutionalization of new ideas and concepts, to major elaboration from a number of interested actors. Even a negative representation of a concept can have a contrary result by contributing to the public discussion on the theme, by giving voice to new interpretations and elaborations, reinforcing the macro-cultural discourse. For example, the creation of a thematic private-public partnership, strategically intended for political reasons, can have as result an enhancement in the elaboration and legitimation of certain ideas. Dealing with a nascent macro-cultural discourse, we can note that an high number of actors can set in, and perhaps the most important process in the institutionalization process is an echoing effect, by which some ideas and concepts remains in the public scene producing opportunities for institutional change by constituting cultural elements that can be assembled and exploited (Swidler, 1986). In this sense, an effective strategy to counteract institutional change could be resting in "silence", trying to turn off the attention on the problem.

4.2.3. Practices and Institutional Logics: Processes and Outputs

After the presentation of the cultural antecedents and the first strategic issues, we enter in a more detailed journey toward the interaction between practices' institutionalization processes and institutional complexity. As already said, in this work we focus the attention on the most demanding institutional contradiction, the one operating on organizational goals level. However, at this moment our discussion will describe conservative institutional change, thus operating on the means level. In fact, following Prop 1, we affirm that disruptive institutional change is improbable and that the first outputs are related to conservative institutional change, thus focused on the creation of new practices or in the modification of existing ones.

Figure 7: Contradictions, institutional complexity, and longitudinal institutionalization processes

Organizations attempt to resolve institutional complexity by adopting new practices, or modifying existing ones. At the same time, the high fluidity of the institutional field makes possible several interpretations of the practices coming from interested actors: groups of interests, networks regulative authority, and active organizations, all of them have incentives in proposing idiosyncratic translations based on different frames and focus of attention, producing as consequence the broadening of practices' objectives; at the same time practices are discussed and better defined within and outside organizations developing a vocabulary of practice with specific categories and relationships between categories (Navis & Glynn, 2010).

Two main processes regarding the relation between practices and institutional logics can be identified in this phase, namely assimilation and elaboration processes (Thornton, Ocasio, & Lounsbury, 2012).

Assimilation is a field-level institutional change in which elements of an institutional logic begin to be used within another dominant logic. As an example, Murray (2010) empirically studied how patenting practices dominated by a commercial logic were incorporated in an academic environment dominated by a professional logic, triggering a mechanism that reinforced professional logic rather than undermining it, leading to hybrid practices and hybrid vocabulary of practices. Our idea is that new practices can be an attempt to resolve institutional contradiction by incorporating concepts and objectives of a logic that is

not dominant, without threatening the fundamental logic of reference. As actors propose new interpretations and new templates of action, given their peculiar vision of how institutional contradiction can be resolved, practices can acquire characteristics referring to more institutional orders becoming a point of contact between different orders of word (Boltansky & Thevenot, 2006) (Patriotta, Gond, & Schultz, 2011).

Following the process of practices' institutionalization, a time arrives when practices begin to be sources of legitimacy on their own, after the consolidation of categories and of a peculiar vocabulary that is well defined and understood by different audiences and the active involvement of organizations and authorities with widespread cultural influence. The institutional logics elaboration contributes to this process: elaboration is an internal development and refinement able to create new narratives and practices within an institutional order, with the result of reinforcing it. Shipilov, Greve and Rowley (Shipilov et al., 2010) analysed how a first set of corporate governance reforms promoted by a shareholder value logic made easier the adoption of further reforms coherently with the same institutional logic.

Conservative institutional change adopting new sets of practices is a definitive solution for institutional contradiction on the means level. This doesn't mean that practices adoption can't produce further institutional changes over time, but we affirm that means level contradictions can be resolved in a satisfactory way if new practices are able to produce the same outputs mixing new social requirements. In case of institutional contradiction at the goals level, adoption of practices can be a definitive solution only under unlikely and limited circumstances. These occurrences are determined by macro-cultural, field level and organizational factors:

1. Macro-cultural discourse: a change of attention focus on the macro-cultural level can make practices a solution of institutional contradiction in the short and medium term. There are several examples able to highlight how audiences attention to specific issues can sensibly vary, modifying the perception and the urgency of the contradiction (i.e.: the public perception of nuclear energy).

2. Field-level dynamics: the number of actors discussing and interpreting the new practices in the institutional field is not given. Every field has some authoritative and influential voices that somehow set legitimate behaviour and practices once and for all: their intervention can be more or less fast, and there are cases when for long time interpretations are numerous and the symbolic field is decentralized.

3. Organizational-level: new practices must be accepted by organizational structures, or at least they must not harm significant interest within organizations, otherwise it would be probable an attempt to reject the new practices, being more convenient for organizational sectors to explore other paths or ignore the problem. On the other side, when new ways of doing things are positively and proactively accepted through all organizational processes, and transparently communicated to audiences, the contradiction can be perceived as less problematic or urgent.

Thus, following our reasoning, we are able to provide two specific propositions regarding conservative institutional change.

Prop. 2A: In case of institutional contradiction on the mean level, conservative institutional change is likely a definitive solution.

Prop. 2B: In case of institutional contradiction on the goal level, conservative institutional change can be definitive if: a) change in macro-cultural discourse focus reduces the significance of the contradiction; b) the institutional field rapidly becomes centralized and few practices' interpretations are legitimized; c) practices does not significantly harm organizational structures' interests. It is not a definitive solution in all the other cases.

Figure 8: Organizational responses, institutional contradiction levels, and expected outcomes

4.2.4. Longitudinal Dynamics of Conservative Institutional Change: New Institutional Logic Adoption and its Discursive Properties

As already said, practices' adoption is the first response to institutional complexity. At the same time, when contradictions unfold on the goal level, it's a response that is only temporary and not definitive. The reasons of this argument are derived from how we consider institutional processes, and in particular institutionalization of practices, from a theoretical point of view.

Hence, we are passing to describe a disruptive institutional change able to modify legitimate goals and structures in organizations. This study proposes that the situation described can be resolved by the emergence of a new institutional logic in the field. Our perspective on institutionalization does not allow to picture a new institutional logic that suddenly enters the scene, nor it allow for heroic institutional entrepreneurs able to abruptly change social life. This work intends to highlight concepts and theories slowly and progressively emerge from cultural elements already present in the field. Sometimes, a new logic can be focused precisely on one part of the set of practices already adopted in the attempt to resolve institutional contradiction. Analysing this moment in the present theoretical reasoning, it's particularly important to focus on the discursive characteristics of institutional processes (Phillips, Lawrence, & Hardy, 2004). Our idea is that rhetorical and discursive strategies can be used by organizations to promote or contend institutional change processes. More precisely, in some situations the reference to a new institutional logic can be considered as a rhetorical strategy itself, able to direct focus of attention and acquire legitimacy. Thus, adopting a new institutional logic can be framed as an attempt to gain legitimacy selecting and manipulating the environment by defining new goals and institutionalizing models (Suchman, 1995).

The new institutional logic responds to strategic needs, because organizations are dealing with crescent external requirements without solving contradictions. Hence it's possible to delineate a number of discursive properties possessed by entrant institutional logic that can produce benefits reducing external requirements and enhance organizational action legitimacy: fashionable selection, generalization, redefinition, and futuristic focus.

• *Fashionable Selection*: new institutional logic should refer primarily to concepts and categories that are strictly in line with recent development of macro-cultural discourse. Every

historical period has keywords and codes able to acquire instant and generalized acceptance, because of their diffuse perceived legitimacy in pragmatic and moral terms, over time acquiring also cognitive properties and taken-for-granted characteristics (Suchman, 1995). The name given to the category somehow refers to Abrahamson's work on management fashion (Abrahamson, 1996), but here we are describing a wider societal picture going beyond the management profession boundaries.

• *Generalization*: new institutional logic has the capability to avoid contrasts between different interpretations and translations over practices by bringing again attention on a higher level of application. It reduces conflict and contestability preferring the general picture to single issues. New institutional logic cannot prevent interpretations and translations operated by actors in the field, but it can alleviate pressure coming from different frames by provoking their converge around central and absolutely legitimated topics and orders of word.

• *Goals Reframing*: new institutional logic redefines in new shape organizational goals at the same time avoiding a complete substitution of them. New theories and cognitive frames accompanying the logic provide new assumptions, rhetorical justifications, and syllogisms able to change antecedents and consequences of organizational goals, changing also how their legitimation and their social perceptions.

• *Futuristic Focus*: new institutional logic can be characterised by a shift in the temporal dimension. For instance, focusing on long-term consequences of organizational behaviour can slow down contradictions in the present; similarly, by framing threats and menaces as urgent can produce a stronger estimation of organizational efforts toward change. Even the reference to a glorious past or to traditions could be directed to stimulate an overcoming of present problems and contradictions in favour of a wider and farther vision.

As already said, this study does not interpret institutional processes as completely directed and influenced by individuals or organizations. Thus, there is no possibility to create an institutional logic from nowhere in order to strategically respond to environment pressures and requirements. At the same time, actors can develop a strategic and rhetorical vision about concepts and theories that in given periods are particularly useful to avoid contrasts between different audiences and provide to organizations the major possible legitimacy. Following this reasoning, we can understand how new logics are almost surely a set of concepts and theories that was already present in the field as part of wider practices, otherwise as a set of concepts that was substituted by other ideas and put aside for a period. This perspective on the field-level relation between agency and institutional logics is particularly connected with Swidler's milestone work, where culture is defined "as a tool kit of symbols, stories, rituals, and world-

views, which people may use in varying configurations to solve different kinds of problem" enabling individuals to choose strategies of action unfolding over time (Swidler, 1986).

4.2.5. Other long term outputs: Hybrid and Revolutionary Organization and Social Movements

Following a longitudinal theoretical reasoning, besides the emergence of a new dominant institutional logic, there is another output of institutional contradictions that is linked to the origin of new organizational forms. The adoption of new practice or institutional logics is a response to institutional complexity appropriate for mature organizations well settled in institutional fields, but other actors with different characteristics can develop radical solutions to institutional contradictions operating on legitimate goals. These cases can be identified in new-born organizations and in *revolutionary* organizations: the firsts are new actors with the possibility to interpret institutional contradictions without constraints or obstacles imposed by routines, schemas of action and formal structures; the seconds are established and even successful organizations that completely change the definition of goals and the way in which results are achieved with a precise and concrete plan of action.

This organizational niche persist on institutional fields like a social movement proposing a new way of structuring social action around renewed legitimate goals, promoting a somewhat marginal or nascent ideology in a field (Rao et al., 2003). The analogy between social movements and organizations promoting institutional change has been already proposed, with the definition of Social Movement Organization as ideological actors trying to maintain or gain the power to impose archetypical possibilities of strategic agency in an institutional field (Hensmans, 2003).

Describing new organizational forms, we prefer this reference to social movement literature, rather than the term *hybrid organization* used to describe organizations that combine institutional logics in unprecedented ways (Battilana & Dorado, 2010). In our opinion, the "hybrid" adjective is much more appropriate to indicate the nature of practices that can be intended to resolve contradictions, as already make clear in precedent paragraph, while a little bit fuzzy in cases where organizations choose to adopt new set of goals by interpreting new directions in the social construction of legitimacy. At the same time, the term Social Movement Organization is particularly appropriate when organizations have a clear idea about the cultural and symbolic consequences of their choices, and somehow act toward the creation of a wider social change against the status quo.

New organizational forms have the possibility to directly address problematic concepts and ideas, while other organizations try to avoid an explicit and specific confrontation on them. Hence, in order to acquire legitimacy, they can openly express their peculiarities and the differences with status quo's institutional logic. From a discursive perspective on institutionalization, it can be even asserted that new organizational form's explicit issues can elicit concrete nature of institutional contradictions.

It's difficult to list all the factors influencing the success of new organizational forms in institutional field: it's a particularly tricky situation to interpret involving a number of environmental and organizational factors in cultural and operational terms. Incumbent organizations may intensify their efforts toward practices and operations considered more in line with new models and templates; from the other side, entrant social movement may encounter a number of obstacles and limits in becoming structurally efficient, because actors in the field may be suspicious, generating problems in the acquisition of material resources.

Independently from the success of new organizational forms, the interesting issue resides in their very existence, when considered as an output of a process caused by institutional complexity. Indeed, it's the participation of organizations in the process, by adopting and supporting practices and change at the mean level, the main factor able to generate new legitimate organizational goals. It's not easy to foresee, even theoretically, how entrant organizational goals can be a threat for the incumbents, but for sure they can create conditions for a de-legitimation process by using rhetorical strategies to influence audiences, and possibly even compete in terms of efficiency and material resources in the long term.

4.3.   Conclusion

This chapter provides a theoretical reflection about institutional change. The reasoning takes the first steps by considering a number of very important contributions, that in my opinion pointed up the effects of field-level change on organizational realities, at the same time underestimating the effects of organizational responses on fields themselves.

Contradictions between incoherent institutional logics are very different according to the level on which they insist. Given that organizations' responses will always be on the means level in a first moment, institutional complexity on the means level will be resolved by practices and new operations and routines, while institutional complexity on the goals level won't resolve the conflict. This last case produces a process of elaborations and interpretations of practices that could somehow exasperate the situation, with no positive benefits in the long-

term. Thus, in this situation, there is space for a new institutional logic able to resolve the institutional complexity.

The new institutional logic could prevail if sponsored by appropriate rhetorical strategies. In particular, four discursive properties legitimating new logic have been found: fashionable selection, generalization, goal reframing, and futuristic focus. Unless further change in macro-cultural discourse, a new institutional logic seems to be the only effective way to resolve in the long-term the institutional contradictions on the goals level.

Following this reasoning, it's particularly interesting the case of new-born organizations approaching in innovative ways the institutional complexity. Some organizations can produce revolutionary changes in order to acquire a strong legitimacy in a niche of the market, adopting hybrid practices and governance. Thus, reflecting on institutional change from a longitudinal point of view provides a new frame also to the analysis of new organizational forms and new governance issues, in a historical moment with several examples of hybrid organizations, of new ideas about the role of business in society.

5. CSR and Sustainability as Institutional Responses to complexity and contradictions

The precedent chapter introduced a theoretical model of institutional change, where institutional pluralism, institutional complexity, and contradictions can trigger important modification among main values and concepts of reference. It's a notional exercise that tries to order and systematize a number of theoretical frameworks to highlight some possible consequences that should be analysed and compared with an exhaustive empirical research process.

In this chapter, I'm going to apply the fundamental issues of the theoretical model to the empirical setting of this research, framing CSR and Sustainability as two institutional responses to fundamental institutional contradictions involving the legitimate organizational goals of contemporary firms. Sets of practices and legitimating labels will be analysed in their connections with other concepts and vocabularies of practice, in their longitudinal presence among documents, and in their mutual relationships.

The distinction between contradictions on the goal level and contradictions on the mean level is determinant to appreciate how certain concepts will be progressively elaborated and interpreted by several actors becoming more and more constraining, while others can acquire a stronger momentum and resonance in a shorter time and somehow reinforce the traditional institutional setting. More than this, results will explicit how institutionalized concepts possess discursive and strategic properties that can be exploited by organizations in search of legitimacy.

5.1. Institutional complexity between public and profit goals of corporations

Framing the empirical analyses and the historical reconstruction of Sustainable Development, CSR, and Sustainability concepts over the last decades adopting an institutional

logics perspective, it's possible to highlight how all these concepts emerged and developed as a response to a situation characterized by institutional complexity. As said, this situation appears when an institutional field is facing competing and at least partially incoherent or divergent institutional logics (Greenwood, Raynard, Kodeih, Micelotta, & Lounsbury, 2011). Incompatible logics generate contradictions and inconsistencies in organizations' decisions and strategies that could endanger efficiency, or change the traditional conditions on which effectiveness is evaluated and pursued (Seo & Creed, 2002).

In theoretical and ideal term, capitalist corporate world has always been characterized and dominated by the need to produce economic results: the first mission for every company is making profit that can be distributed to shareowners. In real world this goal is sometimes implicit, and openly affirmed by managers and communication systems quite exclusively toward the financial world and the shareholders.

Over the 20th century, the gradual separation between managerial and ownerships figures and the rapid advancement of managerial and organizational disciplines, left space to other kind of goals, as the dimension of the firm, the number of employees, the market position and differentiation level, etc. These objectives are typical of a mature capitalist system, where corporations' dimensions and advanced functions imposed a fundamental change in governance, and the creation of a new institutional order. However, in my opinion, these objectives can be considered as sub-goals, remaining the production of profit, and the *creative destruction* deriving from private interest, the main logic underlying capitalist companies.

The table is borrowed by Thornton, Ocasio, and Lounsbury (2012), and represent the institutional logics' ideal types constituting the inter-institutional system, with respective elements characterizing institutional orders. Some of these institutional orders are present in institutional logics literature since the first appearances, while others have been elaborated later –for instance, the Community institutional order is an original contribution of Thornton, Ocasio, and Lounsbury (2012). It's possible to affirm that corporation world is guided by Market and Corporation logics, the first with an explicit reference to profit making and self-interest typical of a Schumpeterian capitalist vision, the second focused on the managerial needs characterizing modern globalized companies.

Table 3.2. Revised Interinstitutional System Ideal Types

Y-Axis:	X-Axis: Institutional Orders						
Categories	**Family 1**	**Community 2**	**Religion 3**	**State 4**	**Market 5**	**Profession 6**	**Corporation 7**
Root Metaphor 1	Family as firm	Common boundary	Temple as bank	State as redistribution mechanism	Transaction	Profession as relational network	Corporation as hierarchy
Sources of Legitimacy 2	Unconditional loyalty	Unity of will Belief in trust & reciprocity	Importance of faith & sacredness in economy & society	Democratic participation	Share price	Personal expertise	Market position of firm
Sources of Authority 3	Patriarchal domination	Commitment to community values & ideology	Priesthood charisma	Bureaucratic domination	Shareholder activism	Professional association	Board of directors Top management
Sources of Identity 4	Family reputation	Emotional connection Ego-satisfaction & reputation	Association with deities	Social & economic class	Faceless	Association with quality of craft Personal reputation	Bureaucratic roles
Basis of Norms 5	Membership in household	Group membership	Membership in congregation	Citizenship in nation	Self-interest	Membership in guild & association	Employment in firm
Basis of Attention 6	Status in household	Personal investment in group	Relation to supernatural	Status of interest group	Status in market	Status in profession	Status in hierarchy
Basis of Strategy 7	Increase family honor	Increase status & honor of members & practices	Increase religious symbolism of natural events	Increase community good	Increase efficiency profit	Increase personal reputation	Increase size & diversification of firm
Informal Control Mechanisms 8	Family politics	Visibility of actions	Worship of calling	Backroom politics	Industry analysts	Celebrity professionals	Organization culture
Economic System 9	Family capitalism	Cooperative capitalism	Occidental capitalism	Welfare capitalism	Market capitalism	Personal capitalism	Managerial capitalism

Figure 9: Interinstitutional system ideal types[15]

The brief historical reconstruction operated in the precedent chapters highlighted the fact that, in force of a co-occurrences of historical and political macro events, the last decades of 20th century presented capitalist corporation as more and more central in the global economic system. The Welfare capitalism, typical of the State institutional order, rapidly lost appeal because of the cultural dominance of neoliberal economic theories, and because of the negative perspective in which public debts and inflations policies are increasingly framed. At the same time, the Cooperative capitalism is a strong reality only in limited areas, being a model highly dependent on the social and economic strength of territories, and difficult to export or implant somewhere else. Then, while Market and Corporation logics acquire centrality, also the request to behave as positive agent in wider social system grows over time.

While dominated by market and corporation logics, it's possible to affirm that the companies' world is by nature subject to a tension between its public role and the goal to maximize profits and economic results. Analysing in depth the huge inequalities in standards of life, the environmental exploitation and the climatic change, the difficult situation of more than a half of human beings living below the threshold of poverty as considered in developed

[15] Extract from Thornton, Ocasio, & Lounsbury, 2012.

countries, it becomes more and more difficult to accept enormous amount of economic gains. More than this, between 80's and 90's the perception of business itself tend to change because of two important factors: the deregulation period, reaching the maximum level through 80's, was a strong factor of loosening of political and bureaucratic control over business, and slowly affirmed itself as a point of reference for economic policies all over the world; the globalisation of markets and capitals have been another important factors, allowed by exponential gains in communications speed and opening of new emerging markets, leading to increasing possibilities to move businesses and investments all over the world in a little time. These factors were particularly important in influencing a generalized perception of business as substantially far from the needs of people and territories, as a faceless entity exploiting nature and people rather than demonstrating interest in the society in which it is immersed. Obviously last considerations are more effectual for big corporations and multinational companies.

The improved importance and the economic centrality, exposed business to important contradiction between the private nature of profit and the need to make at least minimum steps in order to assure the welfare of societies, societies conceding to business the legitimacy and the economic resources, necessary to its existence and persistence. Efforts directed to balance these competing ultimate goals can be found since the first decades of the 20th century, in philanthropic initiatives directed to workers welfare and the territories on which firms insisted. The new shapes of contemporary business require new forms of engagement and reflection, induced by the same competing and incoherent prescriptions of different institutional orders.

As a matter of fact, the idea at the base of CSR and Sustainability is a blending between the public role and the private capitalistic nature of companies that is increasingly required by social expectations and by the powerful actions of stakeholders associations. While neoclassical economic paradigm sustains that the public role of business is producing profits to shareholders within the limits of laws, CSR and Sustainability propose companies as active characters able to taking part in analysing and solving social and environmental problems.

For the sake of the following reasoning, it's necessary to highlight that the steps in the process of institutionalization of this renewed role of business are primarily made by business itself: code of conducts, voluntary guidelines and initiatives, the participation in advocacy networks and association, all these elements have not been imposed by regulative impositions, but rather they have been signals of a strategic agency that has been fundamental in order to characterize these concepts with a normative attribute over time (Scott, 1995).

I will now focus respectively on CSR and Sustainability concepts, framing them as organizational responses to institutional complexity, trying to outline insights exploiting the empirical analysis developed in precedent chapters.

5.2. CSR as organizational response on the means level

CSR is one of the responses that business groups and associations adopted to build and maintain legitimacy in front of a growing pressure exercised by institutional contradictions on organizational goals. This paragraph tries to explain that it's possible to affirm that CSR is an organizational response operating on the mean level rather than on the goal level.

First of all, it's important to highlight the most important and cited synthetic and explicit definitions of CSR. Being quite recent the materialization of CSR as a recognizable set of practices, the first important definition can be found in 2001 European Union's 'Green Paper', affirming:

> *"Corporate social responsibility is essentially a concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment. [...], an increasing number of European companies recognise their social responsibility more and more clearly and consider it as part of their identity. This responsibility is expressed towards employees and more generally towards all the stakeholders affected by business and which in turn can influence its success. These developments reflect the growing expectations that European citizens and stakeholders have of the evolving role of companies in the new and changing society of today."[16]*

Adopting CSR, business operates a voluntary commitment to integrate in its activities the will to positively contribute to social and environmental concerns, directly expressed by growing expectations of citizens and stakeholders. The main companies' goal, the generation of economic profits, is not even a bit in question. Indeed, CSR is better framed as a strategic opportunity able to generate more profit, thus reinforcing the economic private objectives[17].

Some years later, another seminal document exclusively focused on CSR is the ISO 26000 standard, whose main definition of social responsibility is:

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[16] Green paper: Promoting a European framework for corporate social responsibility, 2001. European Union Commission. COM (2001) 366.
[17] The capability of CSR to generate economic returns is identified, particularly between 2000 and 2005, as the main difference between philanthropic and paternalistic approach of the first decades of the 20th century. The capability to frame CSR in a strategic way is proposed as a strong key for success.

"Social Responsibility: responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that - contributes to sustainable development, including health and the welfare of society; - takes into account the expectations of stakeholders; - is in compliance with applicable law and consistent with international norms of behaviour; - and is integrated throughout the organization and practised in its relationships"[18]

This definition highlights the fact that over time, the substantial meaning of CSR doesn't change, but it progressively acquires more constraining properties on the organizational activities. The will to contribute is not sufficient, because companies must now demonstrate the capability to minimize the social and environmental impacts of every activity, basing conduct on international norms, more than on a transparent and ethical behaviour. It's easy to note how dominant words refer to organizational means –decisions, activities, behaviour-, while there is no place for a discussion on organizational goals, excluding the strong position of this document framing CSR as a contribution to Sustainable Development and, thus, of organization as a factor toward that concept.

The fact that CSR discourse does not involve a reflection on goals is confirmed also by the factor analysis operated on the documents' vocabulary styles (first section 3.3): the word class 'goals' is the less used in documents where 'responsibility' class is more used.

Thus, it's possible to represent CSR as a set of practices intended to create constraints and disseminate best practices, with the objective of promoting among companies a higher sense of respect for negative externalities and inciting them to collaborate with stakeholder associations and communities to find shared solutions: CSR is a reflection about how things have to be done at best under the maintenance of Market and Corporation institutional orders.

The set of practices constituting CSR make reference to institutional orders other than Market and Corporation, signalling the need to blend together different requirements to assure legitimacy and profitability at the same time. Having a look at the institutional orders table, it's possible to see that CSR practices makes explicit reference to Community and even more on State institutional orders, particularly in relation to the sources of legitimacy and the basis of strategy.

The democratic participation employed by the State order as sources of legitimacy, can be compared to the stakeholders participation, to the will of a direct relation with all the groups the are interested in the activity of the firm. Sometimes, best CSR practices managed to

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[18] ISO 26000: Guidance on Social Responsibility, 2010.

improve open relations with stakeholders, not only considered as receivers of a Social Report, but rather as important elements of a constructive dialogue. The basis of strategy of increasing community good is another refrain among CSR practices, being community one of the main areas on which practices are focused.

Even the Community institutional order has been influencing CSR. The unity of will, trust, and reciprocity, are sources of legitimacy exploited by social responsibility, too. The will to contribute to social and environmental problems is an element by which business tries to take a clear position in favour of a higher quality of life. Trust and reciprocity are also concepts particularly employed in CSR discourse, in particular referring to the social *licence to operate* by which business recognizes the need to give back part of what consumers, and society in general, made possible with all types of resources. Status and honour of members and visibility of action, as basis of strategy and informal control system in Community order, are also elements particularly important in the history of CSR practices, because operating in the field of social responsibility adopting best practices, making part in advocacy associations and initiatives, has always meant making part of a business elite, of a restricted number of companies that are working with reference to higher normative requirements in order to respond to the ethical needs.

In sum, CSR is a set of practices blending elements of different institutional orders, that can be framed as an organizational response at the means level to an institutional complexity operating on the goals level. As predicted by the theoretical model of institutional change (4.2.3), a means level response to a goals contradiction cannot resolve the sources of institutional complexity: practices are progressively interpreted and elaborated by several actors exploiting the discursive space open by the new subjects, increasing requirements and prescriptions. The continuous elaboration and extension of practices is particularly evident in the CSR field, and the two definitions proposed at the beginning of the paragraph are a good example of how intentions and goodwill can rapidly become normative requirements, and generalized themes can increasingly become codified by norms and guidelines. Strategic responses can be transformed in normative and legitimacy cages involving costs and operational difficulties for organizations.

However, CSR has also a strong relation with the concept of Sustainable Development, being seen as a strong contributor of it (first section 4.4). This relation will lead to the next paragraph, in which Sustainable Development and Sustainability will be analysed in relation to the same institutional complexity.

5.3. Sustainable Development and Sustainability: the creation of a new institutional order

Sustainable Development is a concept introduced by 'Our Common Future', a report edited by United Nations in 1987. Its most important definition is particularly clear:

> *"Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs. It contains within it two key concepts: the concept of 'needs', in particular the essential needs of the world's poor, to which overriding priority should be given; and the idea of limitations imposed by the state of technology and social organization on the environment's ability to meet present and future needs."*[19]

The definition points out clearly that Sustainable Development represents an idea of change toward a more equitable and prosperous social and economic system on the global level. A straight look on the future, identified with the possibility for future generations to live a world not deprived of natural resources, together with a strong emphasis on environmental protection, are main points of this vision. At the same time, a main point is given by the need to reconcile the economic and the social sphere –intended primarily as the 'needs' of poor and under-developed nations- in an integrated model of decision-making:

> *"The common theme throughout this strategy for sustainable development is the need to integrate economic and ecological considerations in decision-making."*

> *"Many of the environment and development problems that confront us have their roots in this sectorial fragmentation of responsibility. Sustainable development requires that such fragmentation be overcome."*[20]

Thus, Sustainable Development proposed a holistic vision of social and environmental concerns. While in the first appearances of CSR the dominance of business profitability is soon remarked, Sustainable Development is proposed as a new subject that must inform every activity, going over the simple private benefit, and this is clear from quotations as:

> *"Nevertheless, in some cases, sustainability considerations will involve a rejection of activities that are financially attractive in the short run."*[21]

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[19] Report of the World Commission on Environment and Development: Our Common Future, 1987. United Nations, Transmitted to the General Assembly as an Annex to document A/42/427.
[20] Ibidem.
[21] Ibidem.

Sustainable Development is a new perspective on how societies should manage environmental and economic resources, leading to a world of stability and peace, free from environmental disasters and modifications, a world where poverty, lack of food and under-development are distant memories. These goals can be achieved only by blending together considerations that have been fragmented, belonging to different institutional logics: the environmental, social, and economic considerations must work at the same time, and the three adjectives become a refrain strongly connoting documents of every kind.

The references to a high level of abstraction and to a future perspective are functional to crystallize the concept over time. As a matter of fact, while practices and problems connected to Sustainable Development change over time being translated and elaborated –and CSR practices behave in this way-, the concept itself remained substantially the same until our days. Several standards and guidelines adopted the concept of Sustainable Development, but it appears as a point of reference, as a legitimating perspective, as the main objective of initiatives, never being interpreted or modified. Thus, Sustainable Development is a goal itself, and corporation can resolve the institutional contradiction between their public and private role contributing to it. It's not a case that the practices created trying to resolve the contradiction, namely CSR, contribute to Sustainable Development, too.

The last citation highlights the fact that Sustainability has been employed for years exclusively as a shorter substitute of Sustainable Development, with no differences or additional meanings. Over time, this situation changed, and the adoption of Sustainability concept not only came to be more and more frequent, but also started to connote a new and independent set of concepts and meanings connections. It's possible to affirm that the last years saw the rise of Sustainability as the most important and legitimating concept.

Just as CSR, Sustainability is something that directly address organizational operations. This is a very important point, also because it represents the most important difference that characterizes it from Sustainable Development. This divergence is well described by the factor analysis operated in precedent chapters (first section 3.3.1): the component that I called 'Economic Regulation' is highly representative of Sustainable Development, and Sustainability has a strong negative factors, together with words classes as management and company. Documents more focused on regulation purposes do not refer on Sustainability, that is a concept evidently more employed in managerial, strategic, and advocacy vocabularies.

The reference to the future dimension, the strong focus on environmental problems, the definition of a social objective that needs to be pursued: these elements are all in common between Sustainable Development and Sustainability concepts. But, at the same time,

Sustainability brings them into the organizational dimension, pointing out strategic benefits, economic returns, and market's opportunities, being proposed as a new obliged business frontier.

Analysing it from the discursive point of view, Sustainability seems to represents an interesting case of 'sense ubiquity' or 'two-sided-label'. Once, Sustainability is the heir of the strong legitimacy acquired by Sustainable Development: there is no need to introduce the concept as new, or to elaborate and describe it, because it is rightly presented as the direct prosecution of a reasoning started before. Just as for Sustainable Development, definitions and interpretations are few: Sustainability is something already penetrated in the cognitive schemes, and it doesn't need to strive for space and consideration. On the other side of the coin, and ubiquitously, Sustainability is presented as something new, as fresh air, as a striking discovery able to solve a number of continuing problems. In some documents, Sustainability is described as the fundamental concept of a prosperous "new era":

> *"Sustainable and inclusive global markets can contribute significantly to a future world where all people live in societies that are prosperous and peaceful. To do so, we must intensify our efforts to build a new era of corporate sustainability [...]"[22]*

> *"CEOs recognize that a new era of sustainability will entail a number of business imperatives and will change the face of competition; companies will need to develop a broader sense of what value-creation means to society as a whole"[23]*

The renewed impetus surrounding Sustainability leads also to compare it with other concepts, that are inevitably part of a world that has forever gone.

> *"Philanthropy will leave space to sustainability as a 'new paradigm' to make business, destined to permeate and redesign the entire business process."[24]*

> *"Time is over for frill and for CSR intended as a brand strategy: the 'greenwashing' is going to end and sustainability has become a competitive factor, that must permeate production processes, influence the supply chain and involve employees."[25]*

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[22] Leader Declaration of New York, 2010. Global Compact Initiative
[23] Leader Summit Report, 2010. Global Compact Initiative
[24] Original text: "La filantropia cedera' il posto alla sostenibilita' come 'nuovo paradigma' per fare impresa destinato a permeare e ridisegnare l'intero processo di business". Comunicato stampa della ricerca, 2010. Sodalitas.
[25] Original text: "E' finite il tempo dei fronzoli e della CSR pensata in funzione del ritorno d'immagine: il 'greenwashing ha i giorni contati e la sostenibilita' e' diventata un fattore competitive, che deve permeare I processi di produzione, pesare sulla catena di fornitura e coinvolgere i dipendenti". Essere Sostenibili, 2012. Sodalitas

The most important characteristic of Sustainable Development and Sustainability resides in their sense-giving capability, which distinguishes them neatly from CSR. While social responsibility practices operate on the means level, with the purpose to change the way things are done, these concepts are imposed as new goals, thus responding to the institutional contradiction on the goals level.

In the next paragraph I will provide an outlook of the discursive properties of Sustainability, and test the possibility to consider it as a new institutional order.

5.3.1. Discursive properties of Sustainability

In the precedent chapter (4.2.4) I highlighted a number of discursive properties able to characterize a new emerging institutional logic, in a field influenced by a situation of institutional complexity. In this paragraph, I will try to apply that scheme to Sustainability. The hypothesis is that Sustainability, thanks to discursive and strategic properties, can be considered as an emerging institutional logic operating directly toward the contradiction at the goals level.

The discursive properties identified by theoretical reasoning are fashionable selection, generalization, reframing, and futuristic focus, and now they will be applied to Sustainability.

- _**FASHIONABLE SELECTION**_: this property refers to the connection of new concepts with macro-cultural discourse changes. In relation to Sustainability, the most important element in this sense is the strong focus on environmental themes. The qualitative analysis of documents showed how in Sustainability and Sustainable Development discourses the quotations highlighting environmental issues as causes are 194, while quotation highlighting the benefits of environmental practices are 24, leading to a total of 219. Just to make a comparison, in the CSR discourse the sum of environmental quotations are 40. The strong focus of Sustainability on environmental issues aligns it with a growing resonance and importance of this public debate: climatic changes are becoming more and more evident all over the world, leading to floods, melting glaciers, more frequent violent storms and hurricanes. The scepticism of a part of the scientific world seems to be definitively overcome by a number of unequivocal data. The environmental problem appears as a very important element in the public conscience, as a taken-for-granted that people can verify day by day with experience.

Another macro-cultural change, leading to a favourable selection of Sustainability, appeared as a reaction of the global financial crisis exploded in 2006 because of the explosion of the US real estate bubble caused by subprime mortgages, and leading to the big financial crisis of September 2008 and to the failure of several important banks. The financial crisis soon leads to difficulties in the real economy, in terms of lack of investment and consumption decrease, generating the need of public investments. For some countries, the raise of public debts meant also a crisis of public finance, particularly in Europe. The reactions to the crisis have been strong, and Sustainability is a strong framework able to interpret what has been wrong in the financial world and also in the financialization of corporate world (Epstein, 2005), proposing a very different idea of business. More than this, the financial crisis could have helped Sustainability also because it's a term highly related to credits and debts: one of the main concern in many countries' public debates has been for long time the sustainability of public debt, even if in this sense there is no connection with Sustainable Development.

In sum, Sustainability is highly inserted in two main issues dominating the public debate of the last years, and can be considered heavily aligned to macro-cultural discourse modifications.

- **_GENERALIZATION_**: generalization property means that the new institutional logic is able to avoid a process of continuing interpretation and refinement, because of the reference to a general and wider picture that is somehow incontestable and slightly modifiable. The precedent paragraphs pointed out that Sustainable Development is a concept with these characteristics, being considered and proposed as a desired vision, as an essential objective. Over time, it has been approached to several other concepts and vocabularies of practices -the strategic management frame, the financial world, the economic world regulation, the environmentalism, etc.-, but it has always maintained its status and legitimacy, being always a goal and not an instrument. Sustainability is able to overcome the contradictions and the problems related to corporate operations and decision, because it focuses on a wider and higher objective involving all actors and categories, the possible planetary perspectives, and the needs of future generations.

In my opinion, there is also a symbolic effect related to the first impression that concepts generate. Talking about labels, the name Corporate Social Responsibility tend to restrict the reasoning, to focus on the firms world, provide an immediate signalling of things that business should demonstrate. On the other side, the label Sustainability is able to open and widen perspectives, to call in question every one of us, providing an immediate signalling that business can contribute.

- GOAL REFRAMING: goal reframing means that the new institutional logic has the possibility to change the way in which organizational goals are justified and legitimized. As already said, while CSR basically doesn't involve a modification of corporate goals being directed on the way in which goals are pursued, the case of Sustainability inspires some further reflections. Sustainable Development and Sustainability do not openly contrast the idea of profit as legitimate organizational goal, but inscribes it in a network of antecedents and syllogism, describing it with a new frame.

A clear example, perhaps the most important syllogism underlying many documents, can be described as following: 'Business is a main force of society, the main engine of change and economic welfare, and it's openly committed to Sustainable Development because only through it the world will find a viable solution to emergencies and threats. In order to prosper and be strong, business needs to provide economic returns. Then, profits are beneficial to Sustainability.' Thus, economic returns become an instrument by which Sustainability can be pursued, investments are possible: the means-goals chain is stretched and another final connection is added.

Another case is represented by environmental practices, after having explicated the strong relation between environmental issues and Sustainability. In a very high number of quotations, firms are described as improving eco-efficiency, natural resources savings, renewable energy implants, in order to contribute to Sustainable Development. In this statements, it's somehow implicit that environmental practices are the only ones able to provide less costs, and so an economic return, not only in the long term, but also in a little amount of time. Thus, in this case, Sustainability is defined as the only goal of an activity that in truth has an ambivalent nature.

- FUTURISTIC FOCUS: A focus on future is structurally inherent to the definition of Sustainable Development since its seminal definition (5.3). In the qualitative analysis, a quite high number of quotations (50) proposed future as a justification to work for Sustainability, while in CSR discourse quotations are neatly very lower (15). A strong emphasis on the long-term results, adopted in contraposition to short-term, is a refrain in Sustainability discourse – this characteristic is similar even in CSR discourse-. I believe that the focus on future of Sustainability is an important discursive property: it responds to the need of postponing the present contradictions on organizational goals over time, lowering current pressures and reinforcing the legitimacy of business social role.

Sustainable Development outdraw a positive vision of future, foreseeing the possible overcoming of natural deprivation and inequalities in front of poorer areas of the world. Sustainability, by its side, is a concept rich of this eschatological tension and, at the same time, it requires to be patient, because results can be appreciated only in the long-term. The emphasis on the future is made credible by the legitimacy surrounding Sustainable Development and shifts a deeper examination of institutional contradiction on an unpredictable level. As a matter of fact, there is no possibility to control economic dynamics, crisis, political modifications and revolutions, on the global level. Nevertheless, drawing a desirable future is a powerful weapon and a strong source of legitimacy.

5.3.2. Proposing Sustainability as an Institutional Logic

The reasoning made till this point, pointed out the possibility to describe Sustainability as a new institutional logic: the connection between theoretical hypothesis and qualitative analysis highlights several interesting elements, underlining the role of Sustainability as a concept able to overcome a fundamental and unresolved institutional contradiction. If this is the case, it's needed a comparison with other logics constituting the inter-institutional system. Thornton, Ocasio, and Lounsbury (2012) identified seven institutional orders: Family, Community, Religion, State, Market, Profession, and Corporation. It's easy to understand how a new institutional order based on Sustainability will be quite close to some of these logics, and far from other, particularly Religion and Family.

Categories	**SUSTAINABILITY**
Root metaphor	Triple Bottom Line
Source of legitimacy	Sustainable Development
Sources of authority	Stakeholder Participation
Sources of identity	Advocacy Networks And Associations; Sustainability Reports
Basis of norm	International Standards And Guidelines; Corporate Citizenship
Basis of attention	Future Perspectives
Basis of strategy	Profit Optimization ($\neq$ maximization)
Informal control	Best Practices
Economic System	Private Welfare Capitalism

Figure 10: Elements of Sustainability as an institutional logic

Institutional logics types can be classified following eight categories (Thornton, Ocasio, & Lounsbury, 2012), the same that we will apply to Sustainability.

The Sustainability institutional logic has a strong root metaphor in Triple bottom line, namely the integration of environmental social and economic consideration in every decision and process.

The main source of legitimacy can be identified in the concept of Sustainable Development itself, because of the unanimous consideration and the lack of ambiguities in which this concept is formulated and adopted. In this description, Sustainable Development should be better considered as the contribution that organizational activities have on Sustainable Development: in this sense, this category is highly comparable with the same elements of other institutional logics, such as 'share price' or 'market position'.

Source of authority is the stakeholder participation, or the idea that corporate governance must take in consideration the needs of all the groups interested in the activity of the firm, an idea highly characterizing this logic from others. Sources of identity can be found in the activity of sustainability reporting, a more and more important instrument of qualitative and quantitative analysis of firms' sustainability profiles, and in the several networks and associations that characterizes sustainability as a business movement.

Basis of norms are the many international standards and guidelines, created by highly recognized agencies or coming from global or regional institutions, the respect of which is usually referred as corporate citizenship. The basis of attention of the logic is in the focus that Sustainability provides on future perspective, on the need to contribute to a better world for future generation solving environmental and social emergencies.

The basis of strategy slightly differs for the Market logic, being profit optimization instead of profit maximization: optimization means that the organization must consider and remedy to all the possible negative impact led to societies. So it represents a different threshold of legitimate economic return. Informal control could be identified in the diffusion and interpretation of best practices, particularly frequent between the most active and powerful firms.

At last, the economic system configured by Sustainability logic can be considered a 'Private Welfare Capitalism' that represents an evolution of 'Welfare Capitalism' typical of State logic. This idea of economic system is characterized by a long-term resolution of the contraposition between economic interests and social needs that can be brought by a concrete and effective engagement of business toward Sustainable Development.

5.4. Conclusions

This chapter apply a number of theoretical reflections, derived in particular from chapter 4, to the empirical analyses of CSR and Sustainability. The main argument is the recognition that both concepts and set of practices can be interpreted as an organizational response to an institutional contradiction, operating on companies' goals, between public and private interests. While CSR –intended as a concept and as a set of practices- seems to be a response operating on the means level, several elements suggest that Sustainability is a response operating on the goals level, thus able to resolve the contradiction by imposing a new institutional logic.

Sustainability harvest the unanimous legitimacy granted to Sustainable Development by political and economic organizations, being a direct prosecution of a path traced from the 80's. More than this, it conveys this heritage in the organizational dimension, highlighting strategic and managerial benefits. The strong reference to the future dimension and to the environmental issues provides to Sustainability a strong appeal for organizations and an undisputed social approval: the eschatological focus and the menaces coming from natural disasters are important emotional and symbolic factors that provide a discursive advantage.

This study is aware that attempting to propose Sustainability as a new institutional logic is a risky move, opening doors to easy critics. I would like to anticipate criticism by explicating some points justifying this research proposal.

First, the identification of a new institutional logic was not the goal of this research, but rather an outcome of a long documental analysis process. Several evidences and suggestions coming from data were finally collected indicating this possibility.

Second, these empirical results are completely coherent with the theoretical model of institutional change proposed in chapter 4. The model is the outcome of a notional exercise coming from a critic reflection of existing literature in the field of new institutional theory, and is earlier than several empirical analysis presented in this research.

Third, I would like to reflect about the epistemological nature of institutional logic, to affirm how this analytic tool can be enriched by positively embrace every reflection about change, even if particularly hazardous. Institutional logic's framework, together with new institutional theory in general, was born as a reaction to the stasis of first neo-institutional contributions and to the difficulty to explain and comprehend social change. As a consequence, institutional logics analysis must strongly connect with historicity of institutional forms. It's a not a case if Thornton, Ocasio and Lounsbury includes between metatheoretical assumptions the definition of institutional logics as *historically contingent*, by

specifying that "empirical observation indicates that the importance of the interinstitutional system's institutional orders is not a given in their age of origin and their influence varies over historical time" (Thornton, Ocasio, & Lounsbury, 2012: 12). In the last years, important studies highlighted the need to make reference to new institutional orders that were not take in account by previous research: for instance, it's very recent the inclusion of Community between the institutional orders group (Greenwood et al., 2011).

The need for institutional logics framework to remain open to change confronting with empirical research is essential. If this were not the case, the institutional logics would be considered as permanent and immutable. In this way, the epistemological assumptions of new institutional theory would fall, leaving space to a renewed version of functionalistic and positivistic theories.

Some might correctly say that empirical research cannot justify every theoretical attempt, included the less meaningful, but all these points demonstrated my conviction to provide a coherent and sensible piece of research from the methodological, theoretical, and epistemological point of view. For sure, this research is intended to be an analytical stimulus to better understand the role of CSR and Sustainability for contemporary organizations. New institutional theory represents a privileged point of view to understand social change not only at the organizational level, to anticipate and suggest future directions and possibilities.

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Appendices

1. List of documents

ORDER	TITLE	ORGANIZATION	YEAR
P1	DAVOS MANIFESTO	WORLD ECONOMIC FORUM	1972
P2	GUIDELINES FOR MULTINATIONAL ENTERPRISES	OECD	1976
P3	OUR COMMON FUTURE	UN	1987
P4	THE BUSINESS CHARTER FOR SUSTAINABLE DEVELOPMENT	IINTERNATIONAL CHAMBER OF COMMERCE	1990
P5	AGENDA 21	UN	1991
P6	PRINCIPLES FOR BUSINESS	CAUX ROUND TABLE	1994
P7	COPENHAGEN DECLARATION ON SOCIAL DEVELOPMENT	UN	1995
P8	BUSINESS DECLARATION AGAINST SOCIAL EXCLUSION	EU	1995
P9	CONSULTATIVE ENVIRONMENTAL FORUM	EU	1995
P10	SIGNALS OF CHANGE	WBCSD	1997
P11	EXPLORING SUSTAINABLE DEVELOPMENT	WBCSD	1997
P12	HUMAN RIGHTS PRINCIPLES FOR COMPANIES	AMNESTY INTERNATIONAL	1998
P13	IMPRESE, MARKETING, CAUSE SOCIALI	SODALITAS	1998
P14	EUROPEAN CODE OF CONDUCT	EU	1999
P15	BILANCIO SOCIALE	SODALITAS	1999
P16	CAUSE RELATED MARKETING	SODALITAS	1999
P17	AA1000 FRAMEWORK	ACCOUNTABILITY	1999
P18	AA1000 OVERVIEW	ACCOUNTABILITY	1999
P19	LAVORO, PARI OPPORTUNITA, DIVERSITA	SODALITAS	1999
P20	MEETING CHANGING EXPECTATIONS	WBCSD	2000
P21	CONSUMERS ATTITUDE SURVEY	CSR EUROPE	2000
P22	COMMUNICATING CSR	CSR EUROPE	2000
P23	GIUDELINES FOR MULTINATIONAL ENTERPRISES	OECD	2000
P24	MAKING GOOD BUSINESS SENSE	WBCSD	2000
P25	QUINQUIENNALE SODALITAS	SODALITAS	2000

P26	FONDAZIONI D'IMPRESA	SODALITAS	2000
P27	GREEN PAPER ON CSR	EU	2001
P28	EUROPEAN UNION STRATEGY FOR SUSTAINABLE DEVELOPMENT	EU	2001
P29	MEASURING AND REPORTING CORPORATE PERFORMANCE ON HUMAN RIGHTS	CSR EUROPE	2001
P30	ANNUAL REVIEW	WBCSD	2001
P31	BUSINESS CASE FOR SUSTAINABLE DEVELOPMENT	WBCSD	2001
P32	VOLONTARIATO D'IMPRESA	SODALITAS	2001
P33	PERCORSI DI QUALITA NEL SOCIALE	SODALITAS	2001
P34	EXPLORGIN BUSINESS DYNAMICS	CSR EUROPE	2002
P35	BUSINESS AND DIVESRSITY	CSR EUROPE	2002
P36	CSR JOURNEY	WBCSD	2002
P37	GHG PROTOCOL	WBCSD	2002
P38	JOHANNESBURG DECLARATION ON SUSTAINABLE DEVELOPMENT	UN	2002
P39	A BUSINESS CONTRIBUTION TO SUSTAINABLE DEVELOPMENT	EU	2002
P40	ANNUAL REVIEW	WBCSD	2003
P41	RISK AND SUSTAINABLE DEVELOPMENT	WBCSD	2003
P42	NEW SOCIAL PARTNERSHIPS	IMPRONTA ETICA	2003
P43	VADEMECUM PER GESTIRE LA DIVERSITA	IMPRONTA ETICA	2003
P44	MANIFESTO	IMPRONTA ETICA	2003
P45	INVESTOR RELATIONS	CSR EUROPE	2003
P46	CSR-SC	ITALIAN GOVERNMENT	2003
P47	ISSUE MANAGEMENT TOOL	WBCSD	2004
P48	CSR FORUM FINAL REPORT	EU	2004
P49	LINEE GUIDA MOBILITA	IMPRONTA ETICA	2004
P50	QUANDO L'IMPRESA COMUNICA LA SUA RSI	IMPRONTA ETICA	2004
P51	RAPPORTO SOCIALE	SODALITAS	2004
P52	LEADERS SUMMIT	GC	2004
P53	CODICE COMPORTAMENTO CRM	SODALITAS	2004
P54	RAPPORTO SOCIALE	SODALITAS	2005
P55	G.3 TECHNICAL PROTOCOL	GLOBAL REPORTING INITIATIVE	2005
P56	DECLARATION OF PRINCIPLES	ILO	2006
P57	MAKING EUROPE A POLE OF EXCELLENCE ON CSR	EU	2006

P58	LA RSI ED IL COINVOLGIMENTO DEGLI STAKEHOLDER	IMPRONTA ETICA	2006
P59	IL CONTROLLO IN TEMA CSR	IMPRONTA ETICA	2006
P60	IL DECRETO LEGISLATIVO 231/2001 E LA RSI	IMPRONTA ETICA	2006
P61	RAPPORTO SOCIALE	SODALITAS	2006
P62	I PRINCIPI DELLA RSI	SODALITAS	2006
P63	GC SUMMIT REPORT	GC	2006
P64	EUROPEAN PARLIAMENT CSR RESOLUTION	EU	2007
P65	ANNUAL REPORT	BSR	2007
P66	RAPPORTO SOCIALE	SODALITAS	2007
P67	RICERCA DONNE E LAVORO	SODALITAS	2007
P68	TOOLKIT PARITA DI GENERE	SODALITAS	2007
P69	GC ANNUAL REVIEW	GC	2007
P70	GC SUMMIT REPORT	GC	2007
P71	SUSTAINABLE MARKETING GUIDE	CSR EUROPE	2008
P72	RUGGIE REPORT	UN	2008
P73	RAPPORTO SOCIALE	SODALITAS	2008
P74	LA MULTICULTURALITA, UN VALORE PER L'IMPRESA	SODALITAS	2008
P75	ANNUAL REVIEW	GC	2008
P76	LEADING COMPANIES RETREAT	GC	2008
P77	ISO 26000	ISO	2008
P78	TOOLBOX USER MANUAL	CSR EUROPE	2009
P79	CIRCOLI VIRTUOSI	IMPRONTA ETICA	2009
P80	LA RSI: UN'OPPORTUNITA PER SUPERARE LA CRISI PENSANDO AL FUTURO	IMPRONTA ETICA	2009
P81	LINEE GUIDA MOBILITA GEOGRAFICA DEI LAVORATORI	IMPRONTA ETICA	2009
P82	ENTERPRISE 2020 VISION	CSR EUROPE	2010
P83	2020 MARKETPLACE	CSR EUROPE	2010
P84	ANNUAL REVIEW	GC	2010
P85	GLOBAL COMPACT MANAGEMENT MODEL	GC	2010
P86	LEADERS SUMMIT	GC	2010
P87	LEADERS NEW YORK DECLARATION	GC	2010
P88	CEO STUDY	GC	2010
P89	VISION 2050	WBCSD	2010

P90	TRANSLATING ESG	WBCSD	2010
P91	MDG: ACCELLERATING PROCESS	WBCSD	2010
P92	INCLUSIVE BUSINESS AND THE MDG	WBCSD	2010
P93	OLTRE IL PIL	IMPRONTA ETICA	2010
P94	LA CRISI E LE NUOVE POVERTA	IMPRONTA ETICA	2010
P95	LINEE GUIDA REALIZZAZIONE EVENTI SOSTENIBILI	IMPRONTA ETICA	2010
P96	PROGETTO BRC: LINEE GUIDA PER LE IMPRESE DI COSTRUZIONE	IMPRONTA ETICA	2010
P97	PROGETTO LIFE LACRE: LINEE GUIDA PARTNERSHIP PER IL CLIMA	IMPRONTA ETICA	2010
P98	CARTA DELLA DONAZIONE	SODALITAS	2010
P99	DIVERSITALAVORO	SODALITAS	2010
P100	MEMBERSHIP FONDAZIONE SODALITAS	SODALITAS	2010
P101	SIAMO TUTTI STAKEHOLDER	IMPRONTA ETICA	2010
P102	LIBRO D'ORO DELLA RESPONSABILITA SOCIALE	SODALITAS	2010
P103	COMUNICATO RISULTATI RICERCA	SODALITAS	2010
P104	SODALITAS DAY	SODALITAS	2010
P105	CSR COMMUNICATION	EU	2011
P106	GUIDELINES FOR MULTINATIONAL ENTERPRISES	OECD	2011
P107	MANIFESTO	IMPRONTA ETICA	2011
P108	IMPRONTA ETICA 2020	IMPRONTA ETICA	2011
P109	GIOVANI E IMPRESA	SODALITAS	2011
P110	SODALITAS SOCIAL INNOVATION	SODALITAS	2011
P111	COMUNICATO SOCIAL INNOVATION	SODALITAS	2011
P112	IMPRESA RESPONSABILE, VALORE, TERRITORIO	IMPRONTA ETICA	2012
P113	ESSERE SOSTENIBILI	SODALITAS	2012
P114	IMPRESE E SOSTENIBILITA	SODALITAS	2012
P115	SODALITAS SOCIAL AWARDS	SODALITAS	2012
P116	EVOLUZIONE SOCIAL AWARDS	SODALITAS	2012
P117	CARTA PER LE PARI OPPORTUNITA	SODALITAS	2012
P118	LABORATORIO WORKING AGE	SODALITAS	2012

2. Words classes in vocabulary analysis

Num	Group Name	English Word List	Italian Word List
1	Accounting	Accounting, Accountability, Audit, Auditing, Report, Reporting	Bilancio, Contabile, Contabilita', Rendiconto, Rendicontare,
2	Assumption	Assumption, Concept, Hypothesis, Opinion, Premise, Suppose, Theory	Assunto, Concetto, Ipotesi, Opinione, Postulato, Premessa, Presupposto, Supporre, Teoria
3	Benefit	Benefit, Benefiting, Advantage, Convenient, Gain, Gaining, Interest, Return	Beneficio, Benefico, Beneficiare, Vantaggio, Vantaggioso, Conveniente, Convenienza, Giovamento, Guadagno, Interesse
4	Business	Business	Affari
5	Change	Change, Changing, Evolution, Evolutive, Evolving, Modifying, Modification, Renewal, Shift, Shifting, Transformation, Transforming, Variation, Variance	Cambio, Cambiamenti, Cambiare, Evoluto, Evoluzione, Evolvere, Modifica, Modificare, Mutare, Rinnovamento, Rinnovare, Trasformare, Variazione
6	Company	Company, Corporate, Corporations,	Azienda, Aziendale, Impresa
7	Competitiveness	Competitiveness, Competitive, Competitively	Competitivita', Competitivo
8	Compliance	Compliance, Compliant, Conform, Conforming, Conformity, Irregular, Irregularity, Regular, Regularity, Obedience, Observance	Conforme, Conformita' Conformare, Irregolare, Irregolarita', Regolare, Regolarita', Obbedienza, Osservanza, Osservare
9	Crisis	Crisis, Critical, Criticality, Emergency,	Crisi, Critico, Criticita', Emergenza
10	CSR	CSR	RSI
11	Development	Development	Sviluppo
12	Dilemma	Dilemma, Paradoxical	Dilemma, Paradosso, Paradossalmente
13	Duty	Duty, Due, Imperative, Imposing, Mandatory, Obliging, Commitment, Committing	Dovere, Doveroso, Imperativo, Imporre, Imposto, Obbligare, Obbligatorio, Obbligo, Vincolo, Vincolante
14	Duty Verb	Must, Necessitating, Need, Ought, Should	Dovere (Verb.), Bisognare, Costretto, Necessita', Necessitare
15	Economy	Economy, Economic, Economist, Economically	Economia, Economico, Economista, Economicamente
16	Entrepreneurship	Entrepreneur, Entrepreneurship, Entrepreneurial, Entrepreneurialism	Imprenditore, Imprenditoria, Imprenditoriale, Imprenditotieralita',
17	Environment	Environment, Environmental, Ecology, Ecological, Nature, Natural, Green, Pollution, Pollutant, 'Eco-' prefix, Greenhouse	Ambiente, Ambientale, Ecologia, Ecologico, Natura, Naturale, Naturalistico, Inquinamento, Inquinanti, 'Eco-' prefix , Verde, Serra
18	Equity	Equity, Equitable, Equal, Fairness, Fair, Justice, Just Injustice,	Equita', Equo, Giustizia, Giusto,
19	Ethic	Ethics, Ethic, Ethos, Moral, Morality	Etica, Etico, Eticamente, Morale, Moralistico, Moralmente

20	Finance	Finance, Financial, Financially	Finanza, Finanziario, Finanziariamente
21	Future Verb	Will, Going	Essere (Fut. Verb.), Avere (Fut. Verb.)
22	Global	Global, Globalization, Globalizing, Universal, Universality, World	Globale, Globalizzazione, Globalizzare, Mondo, Mondiale, Universo, Universale
23	Goals	Goal, Aim, Ambition, Aspiration, End, Finality, Objective, Purpose, Target	Fini, Finalita', Ambizione, Aspirazione, Obiettivo, Scopo
24	Governance	Governance	Governance
25	Honesty	Honesty, Honest, Corruption, Corrupting, Anti-Corruption, Honor, Honorable, Integrity, Probe, Probity, Sincere, Sincerity, Trustworthy	Onesta', Onesto, Corruzione, Anti-Corruzione, Integrita', Leale, Lealta', Sincerita'
26	Impact	Impact, Impacting, Effect, Consequence, Consequent	Impatto, Impattare, Effetto, Conseguenza
27	Innovation	Innovation, Innovative, Innovator, Innovativeness	Innovazione, Innovativo, Innovativita'
28	Labour	Labour, Work, Worker, Employee,	Lavoro, Lavoratore, Dipendente, Impegato,
29	Leadership	Leader, Leadership	Leader, Leadership
30	Legitimacy	Legitimacy, Legitimate, Legitimize, Legitimately	Legittimita', Legittimo, Legittimare, Legittimamente
31	Management	Management, Manager, Managerial, Administrator, Administrative, Administering, Executive	Amministrazione, Amministratore, Dirigente, Dirigenziale, Gestione, Gestionale, Manageriale, Managerialita'
32	Market	Market, Marketplace, Capitalism, Capitalist, Competition, Competitor, Liberal, Liberalism	Mercato, Capitalismo, Capitalista, Competizione, Liberalismo, Liberale
33	Negative Change	Damage, Decay, Decline, Declining, Weakening, Worse, Worsening	Declino, Declinare, Deterioramento, Deteriorare, Indebolimento, Peggio, Peggiore, Peggiorare
34	Obstacles	Obstacle, Obstruction, Obstructing Impeding	Ostacolo, Ostacolare, Impedimento, Impedire
35	Opportunity	Opportunity, Capability, Chace, Occasion, Possibility, Potential	Opportunita', Capacita', Occasione, Possibilita', Possibile, Potanziale, Potenzialita',
36	Opportunity Verb	Able, Can, Capable, May, Might	Potere (Verb.)
37	Organization	Organization	Organizzazione, Organizzativo
38	Past Verb	Was, Were, Had	Essere (Past Verb.), Avere (Past Verb.)
39	Philantropy	Philantropy, Philantropic, Benefactor, Generous, Generosity, Humanitarian, Volunteering, Volunteerism	Filantropia, Filantropo, Filantropico, Benefattore, Beneficenza, Benevolenza, Generoso, Generosita', Umanitario, Volontariato, Volontaristico
40	Positive Change	Advance, Advancing, Better, Growth, Improve, Improvement, Improving, Optimizing, Progress, Progressing, Refine, Refining	Crescita, Crescere, Migliore, Miglioramento, Migliorare, Ottimizzare, Perfezionare, Progresso, Progredire
41	Practices	Practice, Instrument, Means, Procedure, Routine	Pratica, Mezzo, Procedura, Strumento
42	Principles	Principle, Belief, Conviction, Faith, Ideal, Tenet, Values	Principio, Convincimento, Credenza, Fede, Ideale, Valore, Valoriale

43	Profit	Profit, Profitable, Profitability, Shareholders, Shareowners,	Profitto, Profittevole, Profittabilita', Azioni, Azionisti, Azionario
44	Reputation	Reputation, Reputational, Brand, Branding	Reputazione, Reputazionale, Marchio
45	Responsibility	Responsibility, Responsible, Responsibly	Responsabilita', Responsabile
46	Risk	Risk, Risky, Risking, Dangerous, Hazard, Menace, Threat, Threatening	Rischio, Rischioso, Rischiare, Azzardare, Pericolo, Pericoloso
47	Rules	Rule, Code, Guideline, Law, Norm, Normative, Regulation,	Regola, Regolamento, Regolazione, Codice, Legge, Norma, Normativa
48	Social	Social, Society, Solidarity, Cohesion, Exclusion	Sociale, Societa', Solidarieta', Coesione, Esclusione
49	Stakeholder	Stakeholder	Stakeholder
50	Strategy	Strategy, Strategic, Strategically, Plan, Tactic, Tactical	Strategia, Strategico, Strategicamente, Tattico
51	Supply	Supply, Supplier, Chain	Fonitura, Fornitore, Catena
52	Sustainability	Sustainability	Sostenibilita'
53	Sustainable	Sustainable	Sostenibile
54	Top Level Governance	Board, Boardroom, CEO, Chairman, Chief, President	Direttore, Presidente
55	Trade	Trade, Trading, Commerce, Commercial	Commercio, Commerciale, Commercializzare