Corporate Responsibility Research Conference CRRC 2026

'Planetary Boundaries and the Sustainability Transition: The Great Disconnect?'

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Session 1A – Sustainable Workplace

Thursday 29 October 2026, 09:30-10:30 *Room 04*

Custodians for nature: how field guides balance the customer's psychological contract in Pilanesberg game reserve

(Johannes KRAAK, Peet VAN DER MERWE & Neva BOJOVIC)

Many people visit South Africa for a safari, looking for a connection with nature and wildlife. However, most are not familiar with either, leading to inaccurate expectations on what they will 'get' and what is expected of them on safari. Field guides take tourists on drives, teach about nature and conservation, help them look for wildlife, and safeguard the safety of both tourists and wildlife. They are both service employees representing their companies and custodians for the park's nature and wildlife. A safari thus becomes a complex exercise, with potentially very different expectations between field guides and their guests. We examine the exchange of these expectations through the customer psychological contract (CPC), defined as an individual's perceptions of a reciprocal, promise-based exchange between customers and frontline service employees (Eckerd et al., 2013; Kutaula et al., 2022). When the CPC is fulfilled, it results in positive outcomes such as higher customer satisfaction (Kutaula et al., 2022), but a breached CPC triggers

negative outcomes such as reduced tourist citizenship behavior (Xu & Lu, 2023). Several gaps exist in the CPC literature: (1) focus on customer- but not service employee expectations; (2) focus on general perceptions but not the actual CPC; (3) overlooking the role of the service employee between the CPC and outcomes, despite suggestions of intermediaries. Following calls for more research including service employees (Kutaula et al., 2022) and focusing on tourism settings (Zhao et al., 2020), our central research question was: how do field guides perceive the CPC with their clients? We conducted 48 semi-structured interviews with field guides from Pilanesberg Game Reserve in South Africa between March 2025 and March 2026. There were three repeat participants, resulting in 48 interviews with 45 field guides (6 women and 39 men; average age of 39; 42 South African and 2 Zimbabwean). The interview transcriptions were analyzed through thematic/template methods (King, 2004). The higher-order themes that emerged provided us with a structure that focused around three main topics: (1) CPC contents (i.e., the expectations that field guides perceived from and towards their clients), (2) CPC outcomes (i.e., the reactions of field guides and clients to fulfillment and/or breach), and (3) CPC management (i.e., the active role that field guides took to manage expectations so as to increase fulfillment towards the clients and protect nature and wildlife).

Green intellectual capital and sustainable performance

(Shuaib Ahmed SOOMRO & Fazal MUHAMMAD)

How can organisations leverage green intellectual capital to translate sustainability aspirations into sustained social and environmental performance? Over the past decade, organisations operating in increasingly competitive environments have experienced a marked shift from a narrow focus on profit maximisation towards greater environmental and social responsibility. Heightened societal concerns and growing ecological awareness have placed sustainability at the centre of organisational agendas, a development further reinforced by the United Nations' Sustainable Development Goals (Secundo et al., 2020; Sonetti et al., 2019). As customers and other stakeholders become more environmentally conscious (Benevene et al., 2021), organisations are increasingly expected to demonstrate accountability by simultaneously achieving economic, social, and environmental performance (Haldorai et al., 2022; Secundo et al., 2020). This study draws on experiential learning theory and examines how firm-level green intellectual capital contributes to sustainable performance by fostering employees' organisational citizenship behaviour towards the environment. In addition, we investigate psychological contract fulfilment as a critical boundary condition that shapes employees' willingness to engage in OCBE and, in turn, influences firms' social and environmental performance. We test our theoretical model using multisource data collected from two distinct organisational contexts in Pakistan: garment-exporting firms (63 managers and 201 employees) and universities (46 leaders and 172 faculty members). Hypotheses were examined using multilevel structural equation modelling in Mplus (version 7). The results reveal that GIC is positively associated with sustainable performance, both directly and indirectly through employees' OCBE. Moreover, psychological contract fulfilment strengthens the relationship between GIC and OCBE, indicating that employees are more likely to translate organisational green resources into pro-environmental behaviours when they perceive their psychological contract to be fulfilled. By highlighting the role of employees' perceptions and discretionary behaviours, this study advances the sustainability literature by explaining how and when green intellectual capital is converted into social and environmental performance. While organisations increasingly invest in tangible and intangible sustainability-oriented resources, our findings demonstrate that sustainable performance ultimately depends on how these resources are perceived and enacted by employees at the individual level.

Towards a Contextualised Understanding of ESG Performance in Morocco: A Documentary Study of Listed Companies on the Casablanca Stock Exchange (2020–2024)

(Imane HANINE)

This chapter presents a documentary study contextualizing ESG performance in Morocco, based on a systematic analysis of ESG reports issued by companies listed on the Casablanca Stock Exchange (2020–2024) and aligned with the ISO 26000 framework. The analysis focuses on mapping practices, standards, and emerging trends to provide a structured overview of Moroccan companies' ESG maturity.

Although the focus lies primarily on ESG performance, this study forms part of a broader doctoral research project examining the impact of ESG performance on perceived CSR among internal collaborators. Three complementary theoretical frameworks: Stakeholder Theory, Social Representations Theory, and Voluntary Disclosure Theory, underpin the conceptual approach but are not developed in detail at this stage.

➔ *full paper available*

Staying Open When All Close: Territorial Embeddedness and Corporate Responsibility in a Moroccan Family Business During the COVID-19 Crisis

(Hamza NIDAAZZI & Hind HOURMAT-ALLAH)

Research Question. How do family-specific socioemotional endowments, values, and territorial embeddedness shape corporate responsibility decisions in a Global South family business under conditions of extreme crisis? In answering these questions, the paper responds directly to the conference's invitation to reflect on Africa-rooted corporate responsibility realities that mainstream theorizing has persistently marginalized.

Theoretical Framework. The paper sits at the intersection of family business research and critical International CSR scholarship. Four theoretical pillars are mobilized. First, Socioemotional Wealth (SEW) theory and its FIBER framework (Gómez-Mejía et al., 2007; Berrone et al., 2012) explains why family firms willingly accept short-term economic sacrifice to preserve non-financial endowments (identity, emotional bonds, dynastic continuity) over purely financial performance. Second, the concept of territorial embeddedness (Basco, 2015) reframes the local community not as an external stakeholder but as a constitutive element of organizational identity, rendering the boundary between corporate and societal responsibility deeply porous. Third, family agency costs theory (Schulze et al., 2001) provides a necessary dialectical counterpoint, exposing the asymmetric power relations that paternalistic generosity may generate within the firm. Fourth, and most distinctively, the paper introduces Islamic management values (baraka, kheir, niya, and sadaka) as structural governance variables, absent from mainstream CSR frameworks yet deeply operative in Moroccan and broader MENA family business governance. An original *backcasting* model is proposed to trace the causal chain from foundational values to concrete strategic decisions.

Method. This is a theory-building pedagogical case study built on the critical incident method (Flanagan, 1954; Calvez, 2016, 2025). Primary data were collected between September 2022 and June 2023 through eight semi-structured interviews averaging 75 minutes, conducted with members of the owner-family directorate, managerial staff, non-managerial employees, and an external professional association representative. Interviews were conducted in Moroccan Darija, French, and Standard Arabic with integrated translation and verification. Two-cycle thematic content analysis (Saldaña, 2021) was applied: a first descriptive cycle produced codes anchored in verbatim; a second interpretive cycle enabled theoretical pattern emergence. Triangulation was achieved through systematic cross-referencing of family and

employee narratives alongside documentary analysis of internal records. Member checking with informants was organized in January 2024.

Findings. In March 2020, when the near-total collapse of Marrakech's tourism sector prompted virtually all competing hotels to close and carry out mass layoffs, the ARAO family hotel group made three radically counter-cyclical decisions: keeping its four-star establishment fully operational throughout the crisis; preserving all employees' salaries in full by forgoing family dividends and drawing on personal income; and hosting frontline medical workers free of charge, without any media communication or reputational signalling. Our analysis reveals that these decisions are not reducible to calculative CSR strategy. They are structured by a hybrid value system integrating SEW preservation, generosity logics, and a multi-generational territorial stewardship commitment. The backcasting model demonstrates that counter-market decisions were enabled by values institutionalized across two generations, well before the crisis erupted. Dialectical analysis also surfaces the shadow side: the family's paternalistic generosity generates what one employee termed an 'invisible debt', constraining exit options and wage negotiations, illustrating how authentic family CSR can simultaneously enact benevolence and reproduce structural asymmetries. Three contributions to International CSR scholarship emerge: (1) a demonstration of the theoretical limits of Anglo-Saxon CSR frameworks when applied to non-Western family businesses; (2) the integration of Islamic management values as constitutive governance variables rather than cultural decoration; and (3) the backcasting values-decisions model as a transferable analytical instrument for Global South CSR research.

Session 1C – Open Call CSR & Sustainability (1/5)

Thursday 29 October 2026, 09:30-10:30 *Room 06*

The Role of the State in Determining Private Companies' Responsibilities towards Society

(Robert KUDLAK)

In this paper, we extend existing contributions to the corporate social responsibility debate on the political role of private businesses. Within this stream of literature it is often argued that the increasing globalization of economic activities has given rise to social and environmental problems that go beyond state jurisdictions. It has also blurred the division of labour between the state and private actors – that is, it has weakened the role of states and enhanced the power of corporations. In these circumstances, private companies are expected to assume a more political role and provide society with public goods such as health care, education and technical infrastructure. We argue, however, that public and private actors have never been strictly separated and that the state has long played a significant role in shaping the business–society relationship. This paper aims to explain the role of the state in determining the engagement of private businesses to provide society with public goods. We claim that a company's decision to engage in CSR is not purely voluntary but is a consequence of the state's activism that delineate the character and extent of the political roles and responsibilities of non-state actors. We also suggest that these responsibilities might change with the extension or contraction of the state's role concerning the provision of collective goods. In addition, the diffusion of CSR to developing countries can be partially explained by the 'shadow of hierarchy' that emanates from the developed countries and mobilizes companies to act responsibly in host countries.

Externalizing antagonism - Climate assemblies and counter-hegemonic practice

(Herman STAL & Lydia Milly CERTA)

Organization and management studies (OMS) have shown extensively how hegemonic practices contain, defer and defuse the dislocation that climate change represents, but says less about counter-hegemonic practices that might do the opposite. Drawing on Chantal Mouffe's agonism, we examine whether climate assemblies (CAs)—a rapidly proliferating form of deliberative mini-public—can foster counter-hegemonic

practice. We develop a framework comprising four mechanisms: the dislocation, repoliticization, dis-/rearticulation of, and passionate mobilization against carbon-intensive practice, and trace them abductively across five cases. We find that when participants are consistently interpellated into privileged subject positions, CAs can forge chains of equivalence around radical decarbonization proposals but that the antagonistic frontier necessary for mobilization—a 'them'—must be articulated from outside the assembly.

➔ *full paper available*

Session 2A – CSR & Planetary Boundaries

Thursday 29 October 2026, 11:00-12:30 *Room 04*

Geopolitical CSR and Starlink: Political cognizance in global affairs as a new social responsibility of business?

(Pasi HEIKKURINEN & Eli HALL)

The convergence of ecological, social, political, and economic crises has created a polycrisis in which corporations increasingly influence processes traditionally associated with states and public institutions. This paper argues that existing approaches to corporate social responsibility (CSR), including political CSR (PCSR), are insufficient for understanding the responsibilities that arise when firms play consequential roles in geopolitical affairs. To address this limitation, the paper develops an understanding of geopolitical CSR (geoPCSR) and develops the concept geopolitical cognizance to describe and prescribe its central facet. Geopolitical cognizance refers to the psychological realization and ethical awareness that firms are not merely affected by world politics but actively participate in shaping geopolitical realities, and therefore bear responsibilities commensurate with their influence. Building on the awareness approach to CSR and engaging with major traditions in political CSR scholarship, geoPCSR extends debates beyond questions of legitimacy, justice, domination, and pluralism to emphasize sustainability, peace, and cognizance. Empirically, the paper draws on the case of Starlink and its involvement in the Russia-Ukraine war to illustrate how privately owned infrastructures can influence military operations, international relations, and global security. The case demonstrates that corporations increasingly function as geopolitical actors whose decisions can shape conflict dynamics and societal stability. The paper concludes that responsible business conduct in the polycrisis requires heightened awareness of the geopolitical consequences of corporate action and a broader understanding of firms as contributors to socioecological and geopolitical futures.

➔ *full paper available*

Political CSR, democracy and planetary boundaries – an interrogation and a research program

(Herman STAL)

Political CSR (PCSR) revolves around the fraught relationship between capitalism and democratic governance. Existing scholarship has focused on critical normative and political concerns surrounding corporations' moral responsibilities and practices, for instance in relation to stakeholder inclusion. This has prompted critiques that PCSR implies a corporate encroachment on democratic governance, and that its paradigmatic institutional form, the multi-stakeholder initiative, fails to align with core democratic principles and practices. Building on these critiques of the democratic legitimacy of PCSR, this article pushes the critical interrogation one step further by problematizing democratic principles and practices themselves. This move is motivated by the escalating ecological crisis, as articulated in the planetary boundaries' framework. More precisely, the article argues that the ecological crisis signals the return of nature as a political force, to such an extent that democratic governance itself must be subjected to rigorous, perhaps even ruthless, critique, both within and beyond the context of PCSR. The critique takes the form of

a review of classical and contemporary critiques of democracy, which in turn grounds the ontological, epistemological, and axiological commitments of a democratic-critical research program. While engaging with existing debates within PCSR, this program extends beyond them by articulating a set of key questions that a democratic-critical research agenda should address. In doing so, the article not only systematizes existing lines of critique but also reorients PCSR scholarship toward more fundamental questions about the viability and transformation of democratic governance under ecological constraints. By foregrounding the political role of nature, it opens up new avenues for rethinking legitimacy, participation, and authority in both corporate and democratic contexts. Ultimately, the article contributes a conceptual foundation for future research that seeks to integrate ecological limits into critical analyses of capitalism, democracy, and corporate responsibility.

Do Boards Matter for Climate Risk Awareness? Evidence from the Insurance Industry

(Romulo SOARES, Thayanne L. DUARTE, Silvia DIAS PEDRO REBOUCAS & Romario CASTRO NUNES)

Climate change has become one of the most relevant challenges for the insurance industry. The increasing frequency and severity of extreme weather events affect insurers through claims volatility, underwriting risks, asset valuation, and the long-term sustainability of insurance coverage. Since insurers are directly exposed to the economic consequences of climate-related events, they are also expected to develop adaptation strategies and new risk management solutions (Mills, 2009). Therefore, the recognition of climate-related risks and opportunities has become a central strategic issue for insurance companies. Previous studies have shown that firm-level characteristics may influence insurers' awareness of climate risks and opportunities (Gatzert & Reichel, 2022). However, less is known about the role played by internal governance mechanisms in shaping this awareness. This gap is relevant because boards of directors are responsible for monitoring strategic risks, guiding long-term decision-making, and ensuring that firms are able to respond to complex changes in their external environment. Moreover, board characteristics have been associated with environmental performance and sustainability-related disclosure in previous research (de Villiers et al., 2011). In this research, we investigate whether board characteristics are associated with insurers' awareness of climate-related risks and opportunities. Our theoretical framework builds on the literature on climate risk, corporate adaptation, and corporate governance. From the climate adaptation perspective, firms need to develop capabilities to identify, interpret, and respond to environmental uncertainty. In the insurance industry, this process is especially important because climate change affects the core business of risk transfer and may require the development of dynamic capabilities (Stechemesser et al., 2015). From the corporate governance perspective, boards may influence this process through their monitoring role and through the provision of knowledge, experience, and external connections. In this sense, board size, independence, gender diversity and skill diversity may affect how firms recognize and incorporate climate-related risks into strategic decision-making. In order to test this relationship, we assembled an unbalanced panel of publicly listed insurance companies using data obtained from LSEG/Refinitiv. The final sample comprises 194 insurance firms from different countries, covering the period from 2016 to 2025, totaling 1,482 firm-year observations. The dependent variable is a binary indicator that identifies whether the company reports climate change-related commercial risks and opportunities. As for our analysis, we first describe the evolution of climate risk awareness among insurance firms over time. Subsequently, we estimate generalized linear mixed models with a logit link, considering the binary nature of the dependent variable and the longitudinal structure of the data. Finally, we conduct a robustness check using propensity score matching. Our results show that climate risk awareness increased substantially among insurance firms, rising from 51% of firms in 2016 to 92% in 2025. The regression results indicate that firm size is the most robust determinant of climate risk awareness. Regarding board characteristics, gender diversity is the only governance variable consistently associated with higher climate risk awareness. Taken together, the results show that larger insurers and those with more gender-diverse boards are more likely to recognize climate-related risks and opportunities. These findings contribute to the literature on climate governance by showing that board composition matters for climate risk awareness,

although its influence operates alongside broader organizational characteristics. The study therefore advances the discussion on how corporate governance can support firms' recognition of climate change as a material strategic concern.

Session 2B – Sustainable Entrepreneurship

Thursday 29 October 2026, 11:00-12:30 *Room 05*

Employer Image, Cooperative Identity and Multilevel Governance in Times of Demographic Crisis

(Ludger VOIGT, Giacomo BUZZAO & Richard LANG)

Research Question. The paper investigates how the cooperative sector's image as an employer is collectively constructed, coordinated, or fragmented across multiple governance levels in a context marked by demographic decline, labour shortages, and increasing competition for skilled workers. Focusing on the case of South Tyrol (Italy), the study asks how public institutions, cooperative federations, and individual cooperatives contribute to shaping employer attractiveness, and whether cooperative identity and values function as effective recruitment resources or remain underutilized symbolic assets. More broadly, the paper explores whether employer attractiveness in the cooperative sector should be understood not as an organizational attribute, but as a systemic and collective outcome emerging from multilevel interactions.

Theoretical Framework. The paper is positioned at the intersection of employer branding, signalling theory, and cooperative studies. First, it draws on employer image and employer branding literature (Lievens & Slaughter, 2016), which conceptualizes organizational attractiveness as a process shaped by both internal identity and external communication. Second, the study adopts signalling theory (Spence, 1973; Connelly et al., 2011) to analyse how cooperatives communicate organizational characteristics and values to potential recruits under conditions of information asymmetry. Third, the paper engages with research on cooperative identity (Novkovic et al., 2022), emphasizing the distinctiveness of cooperatives as organizations grounded in democratic governance, collective ownership, and territorial embeddedness. Finally, the study incorporates a multilevel perspective inspired by work on field emergence and identity construction across institutional layers (Lang & Mullins, 2020; King et al., 2021), arguing that employer attractiveness is co-produced by organizations, intermediary actors, and public institutions rather than by firms alone.

Central references:

- Lievens, F., & Slaughter, J. E. (2016). Employer image and employer branding.
- Spence, M. (1973). Job market signaling.
- Novkovic, S., Puusa, A., & Miner, K. (2022). Co-operative identity and the dual nature.
- Lang, R., & Mullins, D. (2020). Field emergence in civil society.

Method. The paper adopts an exploratory qualitative case study design focused on the Autonomous Province of South Tyrol, a region characterized by strong cooperative traditions and relatively favourable economic conditions. The empirical material combines 19 semi-structured interviews with representatives of cooperative federations, public institutions, HR managers, recruiters, and cooperative leaders, alongside seven participant observations conducted during career fairs, study visits, and public events organized by cooperative actors. Additional documentary material and policy reports were collected for triangulation purposes. Data are analysed through thematic analysis (Braun & Clarke, 2006) with the support of ATLAS.ti, allowing the identification of recurring narratives, tensions, and interpretative frames related to recruitment and employer image.

Findings. Preliminary findings reveal a paradox between strong internal identification with cooperative values and weak external communication of these values toward potential recruits. Cooperative identity emerges as a form of latent symbolic capital that is widely recognized internally but inconsistently activated in recruitment practices. The study identifies four main dynamics. First, the cooperative sector underutilizes

its identity as a recruitment resource, often prioritizing technical job descriptions over organizational distinctiveness. Second, the strong heterogeneity of the sector — ranging from banking and agriculture to social and community cooperatives — fragments the construction of a coherent employer image. Third, while public institutions and cooperative federations acknowledge the importance of attracting younger generations, image-building initiatives remain episodic and weakly institutionalized. Finally, recruitment practices remain largely decentralized and dependent on informal networks, limiting the emergence of a coordinated sector-wide employer narrative. The paper argues that, in contexts of demographic crisis, cooperative attractiveness increasingly depends on the capacity to collectively reinterpret and communicate cooperative identity in ways that resonate with younger workers.

Social Enterprises as Intermediaries in Cross-Sector Interactions: Insights from Corporate Volunteering in Colombia and South Africa

(Neva BOJOVIC, Nadine VELDSMAN, Sara VELEZ-ZAPATA & Johannes M. KRAAK)

Cross-sector interactions between firms and civil society actors, such as in the case of corporate volunteering in NGOs or community organizations, are increasingly promoted as vehicles for addressing complex social challenges. Yet these interactions frequently suffer from misaligned objectives, power asymmetries, episodic engagement, and a lack of governance structures (Samuel et al., 2013). This creates a need for intermediary organizations capable of bridging divergent logics and facilitating meaningful engagement. We ask: How do social enterprises fulfil an intermediary role in corporate volunteering, and do their organizational characteristics produce distinct advantages for cross-sector interactions? We draw on three interconnected bodies of literature. First, scholarship on cross-sector interactions and intermediation, which identifies translation, bonding, knowledge brokering, and tension management as core intermediary functions (Stadtler & Probst, 2012; Manning & Roessler, 2014). Second, research on social enterprises as hybrid organizations that combine commercial and social logics (Battilana & Lee, 2014; Saebi et al., 2019). Third, work on relational embeddedness in entrepreneurial and social enterprise contexts (Bacq et al., 2022; Di Domenico et al., 2009). We adopt a qualitative, comparative case study design examining two social enterprises operating in emerging markets: Indeleble Social (Colombia), a place-based intermediary connecting companies with local communities, and ForGood (South Africa), a platform-based intermediary linking corporates with nonprofit organizations. Data were collected through semi-structured interviews with SE employees, corporate clients, and community/nonprofit partners, supplemented by secondary documents. We identify four aggregate dimensions constituting a model of social enterprise intermediation. First, hybrid identity, comprising cross-subsidy architecture, dual logic navigation, mission-aligned workforce, and dual identity articulation, creates organizational conditions for intermediation. Second, relational embeddedness, manifested through people-constituted intermediation, community-generated commercial value, community belonging, and (in Colombia) methodological innovation, converts these conditions into active bridging capacity. Together, these produce a third dimension: enhanced cross-sector interaction quality, characterized by mutual comprehension (rather than transactional exchange), relational continuity (rather than episodic engagement), and participatory co-creation (rather than corporate imposition). Our findings demonstrate that social enterprises offer a theoretically distinct and empirically effective intermediary form for sustainable cross-sector engagement, with particular relevance for emerging market contexts where institutional voids and social inequalities intensify coordination challenges.

Sustainable Entrepreneurship as a Value Driver in Family Firms: Evidence from Listed Moroccan Companies

(Rajaa ELMALKI & Hind HOURMAT-ALLAH)

Listed family firms in emerging markets occupy a distinctive position at the intersection of family governance and market accountability, yet their engagement with sustainable entrepreneurship remains largely understudied, particularly in the North African context. Our paper examines how listed Moroccan family firms operating in the agri-food sector engage in sustainable entrepreneurship practices, and to what

extent this engagement acts as a driver of financial value creation. Drawing on Socioemotional Wealth theory (Berrone et al., 2012), which posits that family firms make strategic decisions to preserve non-financial, identity-related and transgenerational endowments alongside economic objectives, the study argues that family control provides an intrinsic motivation for sustainable engagement, as conceptualized by (Shepherd & Patzelt, 2011) through the simultaneous creation of economic, social and environmental value. This theoretical position is further supported by stakeholder theory (Freeman, 1984) and empirical evidence demonstrating that SEW-driven sustainability engagement strengthens stakeholder trust and enhances long-term firm value (Cennamo et al., 2012). To empirically assess this relationship, the study employs the disclosure index method , constructing a binary scoring grid of approximately 25 items structured around four dimensions of sustainable entrepreneurship environmental policy, sustainable innovation, dedicated CSR budget and community partnerships applied to publicly available annual and CSR reports of five listed Moroccan family firms in the agri-food sector over the period 2020–2024, generating a panel of 25 firm-year observations. The resulting sustainability score for each firm-year observation is examined through correlation analysis in relation to market capitalization. The study expects to find a positive association between disclosed sustainable entrepreneurship practices and financial capitalization, suggesting that family firm, rather than constraining sustainability engagement, acts as a catalyst for value creation. The heterogeneity in CSR disclosure observed across listed family firms is itself anticipated to constitute a noteworthy finding, and results will be interpreted as an exploratory association rather than a causal relationship, offering an initial empirical contribution to a significantly underexplored context.

Session 2C – Open Call CSR & Sustainability (2/5)

Thursday 29 October 2026, 11:00-12:30 *Room 06*

Mandated Beyond-Compliance? Social Value Procurement, University Knowledge Transfer and the Limits of the Business Case in a UK Food-Wholesale SME

(Santosh SALUNKHE, Roula MICHAELIDES & Zenon MICHAELIDES)

Under what conditions does mandated social value procurement generate substantive, beyond-compliance corporate responsibility in a low-margin SME, and what sustains or erodes that commitment over time? Drawing on a single longitudinal case, the paper asks how a food-service wholesaler converted a public-procurement requirement into social and environmental action, and what insider evidence contributes to the wider debate over the disconnect between micro-level corporate sustainability practice and stalled macro-level outcomes. The study positions the case within the critical debate on corporate sustainability, which questions whether micro-level corporate action meaningfully shifts macro-level trajectories or mainly reproduces a reassuring business-case narrative. It draws on Matten and Moon's (2008) distinction between implicit and explicit CSR to characterise UK social value procurement, the Social Value Act 2012 and PPN 06/20 as an institutional mechanism that mandates what CSR theory typically treats as discretionary, producing a hybrid form that the binary does not capture. The corporate-sustainability tensions framing of Hahn, Figge, Pinkse and Preuss (2015) is used to examine how economic, social and environmental objectives are held together rather than resolved in a low-margin sector. Banerjee's (2008) critical account of CSR provides a deliberate counterweight to business-case optimism, framing the empirical question as one of substance versus symbolism. The design is a longitudinal, single-case study of a 24-month Management Knowledge Transfer Partnership (2021–2023) between family-owned food wholesaler in North of England in one of the most deprived areas in the UK and Manchester Metropolitan University. It follows an engaged-scholarship approach: the lead author was the embedded KTP Associate, affording rare insider access to operational, emissions, procurement and social value data across the full project. Evidence is triangulated across carbon accounting, social value reporting and stakeholder engagements. The procurement mandate functioned as a floor rather than a ceiling. By mid-2026, with less than half the contract term elapsed, independently verified social value delivery on the firm's largest public contract had

reached more than three times its six-year commitment, alongside an approximately 71% reduction in plastic packaging and a 15% reduction in carbon intensity. Rather than treating these as a settled success, the paper interrogates how beyond-compliance was sustained, identifying knowledge transfer, the embedding of social value into firm strategy, and local labour and supplier structures as enabling mechanisms, and the conditions under which it could erode, including margin pressure, contract dependence and reliance on key individuals. The paper concludes that sub-national procurement and regional university–SME partnerships offer a real but conditional pathway for transition.

Cross-Sector Partnership and Green Hydrogen Energy Innovation: Qualitative Study on Pune Hydrogen Valley

(Gauri NAVGIRE, Lutz PREUSS, Anne NORHEIM-HANSEN & Tobias GOESSLING)

This study looks at how cross-sector partnerships (XSPs) help drive environmentally sustainable innovation (ESI) by focusing on interorganizational learning (IOL) and, more specifically, on collaborative knowledge exchange. Previous research indicates that organizations learn from each other through interaction, joint problem-solving, and sharing knowledge (Janowicz-Panjaitan & Noorderhaven, 2008; Murphy et al., 2012). However, we still have limited understanding of how these learning processes unfold in XSPs that are working on complex ESI. The paper asks this research question: What are the underlying processes of interorganizational learning emerging from collaborative knowledge exchange in cross-sector partnerships in green hydrogen energy innovation? This question is examined in the context of green hydrogen, a complex, system-level form of ESI that relies on the integration of technological, industrial, infrastructural, and institutional knowledge among various actors. The paper is grounded on the interorganizational learning perspective (Lane & Lubatkin, 1998) that treats learning across organizations as a relationship that develops over time rather than just a simple transfer of information. It also draws on research on strategic alliances and XSPs to clarify the main challenges and enabling conditions of such learning. Specifically, the study builds on Lane and Lubatkin's work on relative absorptive capacity shows that IOL relies on one organization's ability to understand and apply another organization's knowledge. Holmqvist sees interorganizational learning as a continuous process instead of a single exchange. Murphy et al. claim that learning dynamics stand out more in cross-sector environments. Meanwhile, Levinthal and Rosenkopf suggest that we should support empirical settings with contextual details rather than nominal labels. Throughout this research, the study examines how uncertainty, interdependence, heterogeneity, and institutional context influence collaborative knowledge exchange and learning. The study uses a qualitative single-case study design focused on the Pune Hydrogen Valley, a partnership within India's National Green Hydrogen Mission. This case is interesting because it involves high uncertainty, connections across the hydrogen value chain, varied knowledge among participating organizations. Data will be gathered mostly through semi-structured interviews with key people from the involved organizations, along with relevant project documents and publicly available materials. The collected data will be analysed using thematic analysis, allowing the study to interactively explore both the theory and emerging themes in the data. The expected contribution of this paper will be theory refinement. The study examines Pune Hydrogen Valley to improve theory by illustrating how interorganizational learning unfolds when XSPs exchange knowledge under challenging conditions. Possible findings may identify key micro-processes where participants exchange, translate, negotiate, and combine knowledge across different sectors. The study may highlight relational and contextual factors that help or hinder these processes. It could reveal that IOL in XSPs is influenced not just by the availability of knowledge but also by trust, selective sharing, dependence, coordination needs, and power imbalances among participants. By tackling these issues, the paper adds to research on XSPs and ESI. It can clarify how the unique aspects of green hydrogen innovation can enhance our understanding of interorganizational learning in complex collaborations focused on sustainability.

Testing innovation diffusion model on intended adoption of wood-based clothing: Evidence from survey of Finnish consumers

(Joona MYLLÄRNIEMI, Linnea RAASKA, Anni TUPPURA, Riva TOIVONEN & Anne TOPPINEN)

The environmental impacts of the global textile and fashion industry call for transforming the ways we produce and consume clothes. Innovative fibre technologies for producing man-made cellulosic fibres (MMCFs) are promoted as part of bioeconomy and can provide several environmental benefits compared to more conventional fibres (Hetemäki et al., 2017). However, the market success of these innovations depends on the consumer demand and acceptance of textiles produced from these fibres. Consequently, it is crucial to understand how consumers perceive clothes made of these fibres and to identify the potential early adopters to boost market diffusion (Rese et al., 2022). Using data collected via consumer panel in 2026 with 2071 responses, we aim to investigate this matter, and to answer two research question: (1) what are the drivers and barriers for consumer adoption of wood-based textiles, and (2) which consumer segments are likely to be the early adopters of wood-based textiles. In line with the theory of diffusion of innovations (DOI), we used the drivers of diffusion to investigate the intended adoption of wood-based textiles among Finnish consumers (Rogers, 2003). We also utilised the concept of consciousness for sustainable consumption (CSC) developed by Balderjahn et al. (2013) to measure how the sustainability inclination influences the adoption and perception of wood-based clothes. In addition, we focus on identifying the consumer segments that are most likely to be the early adopters of innovative wood-based fibres. In the analysis we employ confirmatory factor analysis and analysis of variance (ANOVA) between the diffusion of innovation drivers, CSC, consumer characteristics and adoption intent. The analysis showed that the DOI theory was relatively effective in explaining the factors that contribute to the intended adoption of wood-based textiles. Among the DOI drivers, compatibility and relative advantage were found to have a clear positive effect on consumers' intention to adopt wood-based clothing. Compatibility refers to how well the innovation fits consumers' existing lifestyles and practices, while relative advantage refers to the perceived benefits of innovative materials or clothing compared with conventional alternatives. According to our results, these effects were stronger than the effect of CSC. The results also indicate that the degree of public awareness and perceived environmental friendliness of alternative textile materials is low. Consequently, our results indicate that manufacturers would benefit of investing in clothing design that fits the needs and preference of consumers as well as in communicating about the environmental benefits of wood-based textiles to ensure better acceptability of wood-based clothing. Furthermore, to reach the potential early adopters wood-based textile industry could target their environmental communication to highly educated female consumers as the likely lead-user category in the market. In contrast, the analysis indicates that neither income nor age has a significant effect on consumers' intention to adopt wood-based clothing. This contribution is targeted to sub-theme 9: Consumer Behaviour on Sustainability Issues.

Session 3A – Social Impact & CSR

Thursday 29 October 2026, 14:00-15:30 *Room 04*

Gatekeepers and Allocators: How Executive Political Ideology Shapes Who Benefits from Corporate Philanthropy

(Muhammad Umar BOODOO, Irene HENRIQUES & Bryan HUSTED)

Research Question. Corporate philanthropy distributes billions of dollars annually to social causes, yet we know little about whose values determine which causes receive funding. This paper asks: whose political ideology shapes corporate philanthropic giving, and how does the governance structure of giving embed those values into resource allocation? Rather than treating corporate giving as a single decision, we decompose it into two sequential stages, access (which charities receive funding at all) and allocation (how much funded charities receive), and ask which executive actors' values govern each stage.

Theoretical Framework. We integrate upper echelons theory with managerial discretion research. Executive political ideology reflects stable value orientations that shape strategic choices, particularly in weakly monitored domains such as corporate social responsibility (Chin et al., 2013; Gupta et al., 2017). Discretion, the latitude executives possess to act on their preferences, conditions when those values translate into outcomes (Hambrick & Finkelstein, 1987). Our contribution is to theorize stage-specific discretion: the latitude a particular actor holds at a particular stage of a sequential decision process. We argue that decision structure concentrates discretion for CEOs at the access stage, where strategic gatekeeping occurs under ambiguity and limited oversight, and for foundation boards at the allocation stage, where specialized evaluation and collective deliberation dominate. Each actor's ideological alignment with recipients should therefore shape outcomes only at the stage where structure grants them latitude, with normatively significant consequences for whether corporate social resources follow need or value congruence (Reich, 2018).

Method. We analyze 496,463 grants made by 258 U.S. corporate foundations to 64,132 charitable recipients between 2010 and 2023, totaling $6.34 billion, drawn from IRS Form 990-PF filings and linked to executive ideology scores from campaign contribution data (DIME database). We measure the political ideological alignment between each recipient and, respectively, the parent firm's CEO and the foundation's board. A two-stage design separates the access and allocation decisions: coarsened exact matching constructs a counterfactual set of over one million plausible but unrealized foundation-recipient pairs to model access, and inverse probability weighting corrects allocation estimates for selection into the funded sample.

Findings. We find a cross-stage reversal in whose values matter. CEO-recipient ideological alignment substantially increases a charity's likelihood of gaining access to funding but has no effect on grant amounts. Foundation board-recipient alignment has no independent effect on access but strongly predicts grant amounts, nearly doubling predicted totals across the observed alignment range. Board influence persists even when the CEO sits on the foundation board, indicating that expert authority at the allocation stage is institutionally insulated from hierarchy. Ideological bias in corporate giving is thus embedded in decision architecture rather than in any individual executive: CEOs decide who gets in, boards decide how much, and resources flow toward value-congruent recipients at both gates. Because the bias is structural, improving the social impact of corporate philanthropy requires redesigning decision stages, not replacing decision-makers.

Shared impact: Changing perspectives towards assessing collaborative achievements

(Sarah M. JASTRAM, Ronja KIRSCHNING, Zara BERBERYAN & Johanna FORSTERLING)

In this conceptual article, we critically examine prevailing approaches to individual impact thinking and measurement employed by organizations and other actors in the context of complex environmental and social grand challenges and institutional environments. Our core research question is: how can collective forms of impact in highly complex and interdependent institutional contexts be conceptualized? We theorize a new concept called 'shared impact', which captures the joint achievements of multiple actors contributing to ecological and/or social value creation in highly opaque, interdependent, and globally dispersed contexts. Our new concept of 'shared impact', shifts perspectives from traditional individual impact assessments and reporting towards capturing collaborative achievements in global sustainable value creation. We build on and contribute to institutional theory, particularly to the decoupling discourse, by differentiating the construct 'ends' and distinguishing between individual and shared impacts. Moreover, we build a bridge between the decoupling theory and the empirical analysis of impacts. Our new 'shared impact' perspective addresses key conceptual and methodological limitations in existing impact research, including ambiguities surrounding ends and impact attribution that have previously resulted in unclear theoretical constructs, misleading conclusions, and stakeholder concerns. Our shared impact concept is relevant for scholars of global strategic corporate social responsibility, non-financial impact as well as institutional decoupling. In addition, we provide useful guidance for managers and policymakers concerned with the strategic coordination and governance required to address complex global socio-ecological issues and international grand challenges.

Western and Chinese Mining Companies' Operationalisation of Human Rights Frameworks and Community Contestation for Corporate Accountability in the Democratic Republic of Congo

(Amy Yanan ZHANG)

Concept of Nature-based Solutions (NbS) can be somewhat nebulous and so far has not been associated with widespread change by any economic sector. The intention embedded within this concept is to reframe the relationship between the natural environment and human activities by signposting how by working with the natural environment can help tackle societal challenges such as those associated with a rapidly changing climate (Sowińska-Świerkosz and García, 2022, IUCN, 2016). For example, if adopted by economic actors NbS could help strengthen the resilience of core and strategically important business activities. Therefore there is a need to better understand how NbS can be mainstreamed across economic sectors, defined as a process of change that leads to previously marginal practices becoming the norm (Scott et al., 2022, Adams et al., 2023). Economic sectors with tangible dependencies and impacts on nature – such as EU Hydropower Sector represents a relevant context to advance such understanding. This study examines the institutional changes required to support the Hydropower Sector to apply the Nature-based Solutions concept widely in practice. Using the increasing policy focus on barrier removal as a tangible entry point and by drawing multiple methods, including a series of industry orientated roundtables and policy interviews this study identifies and explores five key strategic action areas for mainstreaming of NbS across Europe. These action areas relate to the need to improve; 1. Understanding by economic actors of the NBS concept; 2. Policy narratives about the role of NbS for strategically important economic activities; 3. Funding and financial incentives for measures applied from an NbS perspective; 4. Tools for use by the Sector to design NbS programmes; and 5. Coordination and collaboration between public and private sector actors, from initiation to delivery of NbS programmes with both public and private goods. Delivering such change is however complex, hinging on the ability to harness the different skills and resources of disparate actors. To achieve mainstreaming in practice, this study brings to the fore the need to attend to issues of inclusivity within the sector, and for strong relationships built on trust between actors to positively guide thinking and acting within the Sector for more positive business-nature connections and outcomes.

➔ *full paper available*

Session 3B – Circular Economy (1/2)

Thursday 29 October 2026, 14:00-15:30 *Room 05*

From compliance to collaboration: industrial symbiosis enablers and the role of intermediaries in an emerging eco-industrial park

(Maria COSCIA, Alessandra DE CHIARA & Adriana BASELICE)

Industrial symbiosis (IS) is increasingly recognised as a key meso-level mechanism for advancing circular economy transitions through inter-firm exchanges of materials, energy, water, and by-products among traditionally separate firms (Chertow, 2000; Baldassarre et al., 2019). Eco-industrial parks (EIPs) are often considered favourable settings for IS because geographical proximity may facilitate coordination, shared infrastructures, and collaborative resource management. Yet, co-location alone rarely leads to stable symbiotic collaboration. In many emerging EIPs, firms remain locked into compliance-oriented waste management and fragmented interactions. Against this backdrop, this paper asks: How do entrepreneurs perceive the key enabling conditions of industrial symbiosis in an industrial park? To what extent do they consider IS feasible? Which bottlenecks do they identify? And what role can intermediaries, including research infrastructures, play in supporting more structured symbiotic collaboration? The paper develops a conceptual framework based on four interrelated domains of IS enablers: entrepreneurial characteristics, organisational capabilities, governmental intervention, and economic conditions. Consistent with prior research, it also highlights the importance of intermediary actors able to reduce coordination failures, build

trust, facilitate information exchange, and support collaborative experimentation (Wang et al., 2017). In this respect, research infrastructures can be conceptualised as strategic intermediaries, providing shared facilities, technical expertise, testing environments, and digital tools for resource-matching and joint problem-solving (Fraccascia and Yazan, 2018; World Bank, 2021). Empirically, the paper adopts a qualitative case study design focused on the Fosso Imperatore industrial park in Southern Italy, an industrial area characterised by sectoral heterogeneity but limited formal coordination. A prior systematic literature review informed the semi-structured interview protocol. Interviews were conducted with entrepreneurs or top managers from 8 of the 28 firms mapped in the park, covering sectors such as food processing, printing and packaging, dairy equipment, metalworking, scrap recovery, and digital solutions. Interview transcripts were then analysed thematically to identify recurring perceptions of enablers, barriers, and intervention priorities. The findings reveal that firms already engage in waste separation and recovery practices, largely due to regulatory obligations and operational efficiency concerns. However, park-level industrial symbiosis remains underdeveloped. Five priority areas emerge as critical. First, firms report major gaps in skills, technologies, and shared infrastructures, including expertise in waste valorisation, wastewater treatment, renewable energy communities, and digital systems for monitoring and exchange. Second, administrative facilitation is needed to address bureaucratic complexity and improve access to incentives. Third, the mindset dimension remains fragile, as mistrust, individualism, and weak collaboration culture undermine collective initiatives. Fourth, governance and coordination are insufficient because of the absence of an independent operational intermediary and shared communication platforms. Fifth, economic and financial constraints limit firms' capacity to invest in symbiotic initiatives. The paper contributes to circular economy and corporate responsibility research by showing that the feasibility of industrial symbiosis in emerging EIP settings depends not only on technical complementarities, but also on the presence of intermediary structures capable of orchestration. In this sense, research infrastructures may play a pivotal enabling role by acting as neutral brokers, knowledge hubs, testing facilities, and collaborative platforms that help transform latent complementarities into viable and scalable circular collaborations. In a context of institutional uncertainty and fragmented governance, such intermediary capacity becomes especially relevant for supporting resilient sustainability transitions.

Integrating consumption values and planned behaviour to explain consumers' intentions towards circular rug practices

(Abbie STEVENS, Tulin DZHENGIZ, Asha K.S. NAIR & Mohammad ROOHANIFAR)

Circular-economy transitions require changes in how consumers acquire, use, care for and relinquish products, yet demand-side dynamics in the carpet and rug sector remain underexamined. Integrating selected consumption values with the theory of planned behaviour, this study tests how emotional, epistemic and environmental values relate to attitudinal orientation towards circular practices and how this orientation, subjective norms and perceived behavioural control relate to behavioural intention. An online survey produced 177 eligible responses from adults in the UK and elsewhere in Europe who had purchased a rug within ten years. Hypotheses were tested using covariance-based structural equation modelling in AMOS; direct and indirect effects used bias-corrected 95% confidence intervals from 5,000 bootstrap samples. Epistemic value had the strongest positive association with attitudinal orientation, emotional value was also positive and environmental value was not significant. Attitudinal orientation and subjective norms were positively associated with intention, whereas perceived behavioural control was not. Epistemic and emotional values also had significant indirect associations with intention through orientation. Practice-level acceptance varied: respondents strongly favoured passing unwanted rugs on but resisted rental. Circular consumption should therefore be understood as a portfolio of distinct practices, supported through credible information, curiosity and social endorsement rather than assumed from general environmental concern or perceived capability.

➔ *full paper available*

Beyond CSR Language: Spiritual Values as Foundations of Stakeholder Relationships

(Salwa HOSSINI & Sara BENTEBBAA)

Research on spirituality in organizations has increasingly explored how spiritual and religious beliefs influence managerial behavior, leadership, and organizational life (Benefiel et al., 2014; Singh & Singh, 2022). However, workplace spirituality scholars have predominantly conceptualized spirituality as an individual and often non-religious phenomenon associated with meaning, authenticity, and personal development (Ashmos & Duchon, 2000; Giacalone & Jurkiewicz, 2003). As a result, relatively little attention has been paid to how spiritually grounded value systems shape organizational relationships and stakeholder engagement. Moreover, the dominant distinction between spirituality and religion remains insufficiently explored in non-Western contexts. This study addresses these gaps by asking: How do religiously grounded spiritual values shape stakeholder relationships? Drawing on Swidler's conception of culture as a repertoire for action, we conceptualize spirituality as a repertoire of values, narratives, and moral resources that entrepreneurs mobilize in their everyday organizing activities. We further draw on Actor-Network Theory (Latour, 2005) to examine how these values are translated into organizational practices and stakeholder relationships. The study relies on a two-stage qualitative design. First, four in-depth interviews were conducted with entrepreneurs to explore the meanings they attribute to spirituality and its role in organizational life. Second, two organizational case studies involving eleven additional interviews and documentary material allowed us to investigate how these values are enacted and shared within organizations. Our preliminary findings suggest that stakeholder relationships are shaped by three interrelated dynamics. First, entrepreneurs mobilize spiritual values that are deeply intertwined with religious beliefs and practices. Contrary to dominant workplace spirituality frameworks, respondents rarely distinguish spirituality from religion but rather draw on both as a coherent moral framework. Second, these values shape how entrepreneurs define their responsibilities toward stakeholders. Employees, customers, suppliers, and communities are not primarily viewed through instrumental or contractual lenses, but through moral obligations grounded in trust, fairness, respect, and accountability. Third, these values become embedded in organizational life through everyday practices, managerial behaviors, communication processes, and cultural norms. Through these translation processes, spiritual values are transformed into durable organizational arrangements that sustain stakeholder relationships over time. This study contributes to stakeholder and sustainability research by shifting attention from formal CSR practices to the moral foundations that underpin stakeholder engagement. It also contributes to workplace spirituality research by challenging the dominant separation between spirituality and religion and by showing how religiously grounded spiritual values extend beyond individual experience to shape collective organizational life. More broadly, the findings highlight how entrepreneurs translate spiritual repertoires into organizational practices that foster trust-based and responsibility-oriented stakeholder relationships.

Projectified Hope in Distressing Times and Places: How sustainable development projects organize hope in Mahdia, Tunisia

(Senda FATTOUM & Gazi ISLAM)

Research Question. How is hope socially mediated and selectively accessed in projectified settings? Drawing on an empirical study of a social and solidarity economy (SSE) ecosystem in Mahdia, Tunisia, the paper asks how successive, externally funded programme cycles shape the conditions under which entrepreneurial hope can emerge, persist, and be acted upon.

Theoretical Framework. The paper combines three strands of literature. First, it engages work on *projectification* and the spread of project-based governance into development and public sectors, which highlights the prevalence of short-term, donor-driven interventions and their often latent institutional effects

(Fred & Godenhjelm, 2023). Second, it draws on scholarship that treats *hope* as a socially mediated and institutionally structured orientation to the future rather than as a purely individual emotion (Snyder, 2002). Third, it mobilises Ganzin, Islam and Suddaby's (2020) notion of *magical thinking* in entrepreneurship together with the concept of *fahlawa*—a locally grounded repertoire of tactical intelligence and improvisation in Arab organisational contexts (Yousfi, 2021)—to analyse how actors sustain and enact hope in fragile, projectified environments.

Method. The study uses a qualitative, longitudinal case design centred on CitESS Mahdia, a civil society organisation mandated to support social and solidarity entrepreneurship in Tunisia. The empirical material combines semi-structured interviews with entrepreneurs, programme participants, coaches, intermediaries and institutional partners with organisational documents, project fiches, and activity reports covering the period 2018–2023. The analysis follows an abductive, grounded theory-inspired approach, iterating between empirical material and theoretical constructs to develop aggregate dimensions from first-order codes and second-order themes.

Findings. The paper identifies three interrelated dimensions through which hope is produced, sustained and acted upon in this ecosystem. First, spaces of projectified unhope show how normalised project-based temporariness, intensified bureaucratic and affective demands, and contingent selection thresholds render access to entrepreneurial support structurally precarious. Hope becomes tethered to intermittent project calls rather than to stable entitlements. Second, *keeping hope alive* traces how actors maintain forward-looking commitment through calibrated endurance (scaling down expectations while remaining engaged), spiritual and magical interpretations of outcomes (invoking concepts such as *mektoub* and *baraka*), and modest acts of future-making that extend beyond individual projects. Third, *fahlawa and everyday tactics* captures how entrepreneurs and intermediaries navigate bureaucratic and financial obstacles, protect women's collective initiatives, and iteratively adjust to shifting eligibility criteria through tactical improvisation and locally situated cunning. Together, these dimensions show that hope in projectified SSE ecosystems is not simply an individual mindset but a contested, selective and labour-intensive resource, shaped by global governance logics and local repertoires of resilience. The paper contributes to debates on sustainable entrepreneurship and corporate responsibility by bringing an African, non-Western case and vocabulary into conversation with existing theories. It suggests that understanding sustainable entrepreneurship in the Global South requires close attention to how donor-driven projectification structures horizons of possibility, and how actors draw on spiritual and tactical repertoires to keep hope actionable under conditions of chronic uncertainty.

The Legacy of the Founder's Values: A Lever for Responsible Management in a Moroccan Family Business

(Jihane BENMIRA & Doha SAHRAOUI)

Family businesses are widely recognized for the central role that founders' values play in shaping organizational culture and ensuring business continuity. Yet responsible management has largely been examined through CSR frameworks and stakeholder theory, with less attention to how founders' values help embed responsible practices. This study asks: how do the founder's values shape responsible management within a Moroccan family business? Drawing on Thévenot's theory of regimes of engagement and the domestic order of worth, it analyzes a family business selected from a qualitative doctoral research project on four Moroccan companies engaged in CSR, using semi-structured interviews with managers. The findings reveal that responsible management is not driven solely by formal CSR frameworks. It is rooted in values instilled by the founder from the outset, reflecting a Moroccan understanding of responsibility grounded in integrity, seriousness, respect for commitments, employee dignity, and responsibility toward stakeholders. These values are transmitted through proximity and example, then extended into collective practices, while formal CSR tools codify them. The study extends CSR and family business literature by showing how organizational culture translates responsible management principles into everyday managerial practices.

➔ *full paper available*

Session 4A – Business, Peace & ESG (1/2)

Thursday 29 October 2026, 16:00-17:30 *Room 04*

Legitimacy seeking in post-conflict areas: A focus on social enterprises in Colombia

(Jennifer GRIFFIN, Abel DIAZ GONZALES & Jolien HUYBRECHTS)

Entrepreneurship is widely recognized as a catalyst for economic and social recovery after conflict, since it can stimulate local development and create new livelihood opportunities (Berdal and Mousavizadeh, 2010; Hlady Rispal and Servantie, 2016; Joseph, Katsos, and Van Buren, 2023). In post conflict environments, however, entrepreneurial activity unfolds amid institutional voids, contested authority, and fractured social relations (Cahill-Ripley, 2016; Stephan, Uhlaner, and Stride, 2014). Former combatants who become entrepreneurs face heightened scrutiny and distrust because their identities remain tied to past violence. These dynamics make legitimacy seeking central to the building of a stable enterprise and the peace building potential of their ventures. Social enterprises (SEs) operate at the intersection of these tensions. Seeking to generate social stability and economic opportunity while working with communities that continue to experience the legacies of conflict (Dart, 2004), SE founders depend on rebuilding trust and demonstrating appropriateness (Dart, 2004; Rooks, Klyver, and Sserwanga, 2016; Suchman, 1995). Research on community-based entrepreneurship shows that in contexts of poverty and armed violence, rebuilding relational ties and reestablishing local institutional foundations are crucial (Cohen, 2006; Lichtenstein, Lyons, and Kutzhanova, 2004; Mair, Martí, and Ventresca, 2012). Recent work in Colombia demonstrates that organizations working across community boundaries must actively repair social bonds and cultivate shared practices in territories marked by fragmentation and mistrust (Marquez, Block, Rubey, and Bartkus, 2025). Colombia offers a particularly relevant context for exploring peacebuilding by social enterprises. Decades of armed conflict created deep social fractures, weakened institutional presence, and left a persistent stigma associated with former combatants. Research on post conflict Colombia emphasizes the importance of local actors, informal institutions, and relational networks in rebuilding cooperation and enabling new forms of economic participation (McKeever, Jack, and Anderson, 2015; Mair et al., 2012; Marquez et al., 2025). Yet families, family businesses, and business families functioning as stabilizing institutions that can provide credibility and continuity when formal institutions remain fragile have received limited attention. Familial institutions may shape how former combatants achieve legitimacy and how their enterprises become accepted within their communities. This study examines how former combatants in Colombia who lead social enterprises navigate legitimacy seeking while contributing to community stability. Our sample of enterprises includes culturally rooted and territory based travel experiences in regions historically affected by conflict. The founders rely on local knowledge, community relationships, and kinship based networks, yet confront skepticism and concerns about trustworthiness. These conditions motivate two research questions central to our inquiry:

- How do enterprises in post conflict communities identify viable opportunities when the entrepreneurs themselves lack legitimacy?
- In post conflict communities, how do social enterprises secure the support required to advance their goals?

We argue that families, family businesses, and business families moderate the processes of identifying opportunities and securing support by providing informal institutional support that influences how legitimacy is built. The familial influence aligns with research showing that community-rooted relationships and shared practices are essential for rebuilding social bonds and enabling cooperation in fragmented environments (Lichtenstein et al., 2004; Mair et al., 2012; Marquez et al., 2025). In this sense, families act as institutional anchors that help reduce uncertainty, facilitate trust, and support the emergence of social enterprises as contributors to peacebuilding in Colombia.

Opening the Black Box of Agency: Subsidiaries and Headquarters in ESG Implementation in Colombia

(Angelika RETTBERG & Daniel MEDINA)

Corporate social responsibility (CSR) and environmental, social, and governance (ESG) commitments are facing growing political, regulatory, and economic pressures, yet little is known about how multinational subsidiaries — particularly those of US and European firms — translate this global retrenchment in conflict-affected and fragile settings. This article examines how subsidiaries operating in Colombia exercise agency in responding to headquarters-level pressures, how they navigate and work through possible tensions, and what these responses imply for business contributions to peace in a country marked by fragility. Building on theories of subsidiary agency and multiple embeddedness, we argue that global retrenchment is not transmitted uniformly but undergoes asymmetric recalibration as local managers navigate competing headquarter mandates, regulatory demands, complex demands resulting from dynamic operating contexts, and territorial legitimacy requirements. We draw on a dataset of 25 large corporations that reduced, reformulated, or withdrew CSR or ESG commitments between 2023 and 2025; 1,015 company-year observations covering 312 firms from Colombia's private social investment database (2017–2024); corporate and media documents; and 15 semi-structured interviews with corporate and business-association actors. The findings show that territorial embeddedness and local communities' demands and expectations can buffer substantive withdrawal: where firms depend on fixed assets, community relationships, local supply chains, and social license to operate, subsidiaries often preserve material social investment despite global pressures and in spite of headquarters' directions. However, this continuity frequently coexists with discursive retreat, budgetary dilution, and thematic and linguistic redirection of social investment. For instance, peacebuilding is reframed as territorial development, DEI as inclusion and belonging, and public responsibility is increasingly justified through competitiveness and risk management rather than normative commitment. We conceptualize this pattern as asymmetric recalibration, which may reflect a form of decoupling — whereby subsidiaries sustain locally necessary practices while distancing themselves from politically exposed global labels. The article contributes to business-and-peace scholarship by showing how local agency can preserve peace-positive practices under global normative retrenchment, even as it simultaneously weakens their peace intentionality, visibility, and accountability.

Walking and Chewing Gum: Multinational responses to geopolitical disruptions and climate pressures after Russia's invasion of Ukraine

(Jason MIKLIAN)

How do multinational enterprises navigate acute geopolitical disruptions while polycrisis pressures accelerate? To deliver new insights on this question, we examined how firms responded to the shock of the Russian invasion of Ukraine within the context of the overlapping environmental commitments made immediate by climate change. Studying ownership and risk disclosures from 2015–2025 among 142 firms reporting Russian subsidiaries, 61 subsequently reported lasting withdrawals from Russia, including 44 with corroborating evidence of post-invasion transfers or business wind-downs. Those who left the Russian market had smaller international portfolios and different sectoral compositions before the invasion than those who remained. Yet, geopolitical and climate disclosures subsequently increased in both groups, showing that climate pressures remained prominent in corporate risk agendas even as firms responded to a geopolitical shock. The evidence suggests that firms can respond to multiple shocks within a polycrisis environment with selective portfolio adjustment for one shock (geopolitical) occurring alongside continuing recognition of another (climate change), with implications for our understanding of corporate risk agendas and firm capabilities to grow multiple overlapping crisis competencies.

➔ *full paper available*

Termites and magpies working towards sustainability impact: a study on research methods and distance to business applications

(Amelia BROWNE, Ana Rita DOMINGUES, Alice OWEN & William YOUNG)

The Corporate Responsibility Research Conference is the longest-running academic conference on Corporate Social Responsibility (CSR) and Corporate Sustainability. The papers presented at CRRC record diverse business-facing research practices by academics from business schools and other research institutes where business may not be the primary focus. Over the past two decades, CRRC papers document a range of research methods aimed at achieving positive sustainability impacts in businesses and organisations. Some approaches use established methods to create strong structures that can be built upon year after year to deliver sustainability outcomes; we use the analogy of termites for this approach. Others select from a diverse set of tools to create adaptive structures that respond to specific contexts; we term these magpies. It is unclear which approach has the greatest impact and to what extent the research findings from each approach are directly applied in businesses and organisations. This research aims to assess how research approaches have evolved over the past 20 years and to identify whether there is data that can help us understand under what conditions these approaches support positive, significant sustainability impacts in businesses and organisations. The research is a longitudinal study analysing the diversity of methods applied in research presented throughout the years at the CRRC. It explores the diversity of methods used in research and how the application of research findings to business can be assessed. The current study attempts to analyse which research methods have the most significant impact on businesses and organisations and to what extent they are directly applicable. This has implications for future research design and for supporting research which aligns effectively with business support activities.

Perceived personal benefit and materialism in ethical fashion: Evidence from the US and Japan

(Zara BERBERYAN, Sarah JASTRAM, Stefan ROSE, Ronja KIRSCHNING, Lucas KRASSAU, Mark HEUER, Kanji TANIMOTO & Stefan SCHALTEGGER)

In light of the escalating social and environmental challenges ethical fashion consumption has emerged as a promising response, particularly given the well-documented detrimental impacts of the fashion industry. Yet, despite their articulated intentions, consumers continue to select less ethical fashion alternatives, a discrepancy widely conceptualized as the attitude–behavior gap (Berberyan et al., 2025). A growing body of literature demonstrates that materialistic lifestyles are negatively associated with consumers' ethical awareness (e.g. Kramarczyk & Alemany Oliver, 2022) thereby constraining ethical consumption. Materialistic consumers tend to prioritize purchases that deliver personal benefits—such as social recognition (Ryoo et al., 2020)—rather than engaging with ethical considerations. In parallel, the literature identifies a lack of perceived personal benefit as a central barrier to ethical consumption (Berberyan et al., 2025). Despite these insights, the interconnection between materialism and perceived personal benefit remains insufficiently theorized and empirically examined. This gap is particularly critical, as both constructs are closely linked through their shared emphasis on self-oriented motives and value-based decision-making. Given that materialistic consumers are primarily driven by self-related outcomes, understanding the extent to which perceived personal benefit shapes their engagement in ethical fashion consumption is essential. Such an integrated perspective is necessary to identify mechanisms through which ethical consumption can be more effectively promoted. Moreover, this relationship has received limited attention in cross-cultural contexts, where both materialistic value orientations and perceptions of personal benefit are likely to differ systematically. Our core research questions are: How are perceived materialism and personal benefit linked with the ethical purchase frequency? How does the relationship between materialism and the purchase frequency of ethical fashion depend on perceived personal benefit? How are

these relationships affected by consumers' national context? To answer these research questions, the study draws on a nationally representative sample of 2,618 respondents from the United States (US) and Japan. To test the hypotheses, an analysis of moderated mediation was conducted using Hayes' PROCESS macro. The findings yield several contributions. First, concerns regarding a lack of personal benefit are shown to significantly reduce the frequency of ethical fashion purchases, corroborating prior findings in related domains. Second, and contrary to the dominant view that positions materialism and ethical consumption as opposing forces (e.g., Alzubaidi et al., 2021), our results demonstrate that materialism can act as a significant driver of ethical consumption. Third, the study shows that in the individualistic context of the US, higher levels of materialism are associated with an increased perception of lacking personal benefit, resulting in a significant negative indirect effect on ethical purchase frequency. In contrast, in the collectivistic context of Japan, materialism is associated with a reduced perception of lacking personal benefit, yielding a non-significant indirect effect. These findings extend ethical consumption literature—particularly research on communication and advertising appeals (e.g., Ryoo et al., 2020)—by demonstrating that materialism can be strategically leveraged to promote ethical consumption, especially in individualistic contexts where self-benefit appeals are more salient. These insights also carry important managerial and societal implications.

Wearing Thin: The Cultural Work of Belief in Weight-Loss Bracelets

(Hela ZOUAOUI)

Contemporary wellness markets increasingly offer consumers objects that promise not only bodily transformation but also spiritual and energetic intervention. Among these are weight-loss bracelets made from purportedly mystical or "energy" stones and marketed as capable of detoxification, appetite control, and weight reduction. This paper asks: How do enchanted weight-loss objects redistribute the work of believing, hoping, and controlling the body within contemporary wellness consumption? Drawing on research on magical thinking in consumer culture, we conceptualize the weight-loss bracelet as an enchanted marketplace object through which bodily aspirations become materialized and individualized. Previous consumer research demonstrates that magical thinking can function as a culturally embedded means of negotiating uncertainty, sustaining hope, and creating a sense of agency in weight-loss pursuits (St. James, Handelman, & Taylor, 2011). Related work conceptualizes peculiar beliefs as consequential to consumer choice and experiential processing (Kramer & Block, 2011), while scholarship on consumer enchantment highlights how marketplace practices can reintroduce magic and wonder into otherwise rationalized consumption contexts (Fitchett et al., 2013). More recently, research demonstrates that consumers may attribute an underlying "essence" to marketplace objects through magical thinking (Wu et al., 2025). Methodologically, the paper combines autoethnography, creative writing, and netnography. The first author draws on her embodied experience as a fat woman engaged in the culturally and emotionally demanding pursuit of weight loss, represented through a creative narrative structured around a dream and an imagined dialogue with a weight-loss bracelet, followed by the confrontation with her actual experience with the bracelet. This experiential account is complemented by a netnography of the virtual consumer community surrounding these products, examining how sellers and consumers collectively circulate, legitimize, and marketize claims about the bracelets' energetic and weight-loss properties. Our analysis reveals three interconnected dimensions of the cultural work performed by the bracelet. First, the bracelet materializes belief, transforming an otherwise abstract hope for bodily change into an object that can be touched, worn, and incorporated into everyday routines. Second, it outsources the labor of belief: uncertainty surrounding weight loss is partially transferred from the consumer to an enchanted material presumed to possess transformative capacities. Third, the bracelet operates as a soft technology of self-control, extending weight-loss surveillance and discipline into mundane bodily practices while simultaneously offering comfort, hope, and a sense of possibility. The paper therefore contributes to consumer research by conceptualizing enchanted wellness objects not simply as manifestations of magical thinking, but as material companions in the cultural production of bodily responsibility. In doing so, it illuminates how wellness consumption can blur the boundaries between faith, fashion, and function, while raising broader questions about how contemporary markets individualize responsibility for health and bodily transformation.

Navigating Institutional Logics in Interorganizational Sensemaking: Evidence from ESRS Implementation

(Kevin MASSMANN, Sarah M. JASTRAM, Giampiero PALAZZO & Sophie HUTSCH)

Sensemaking refers to the process through which actors work to understand novel and ambiguous issues or events. While research on sensemaking within organizations has in-creased considerably over the past decades, interorganizational sensemaking remains under-explored. In contrast to sensemaking within organizations, interorganizational sensemaking requires actors from heterogeneous organizations to align around a shared course of action while navigating tensions between individual and collective interests. Such tensions may be the result of multiple and potentially conflicting institutional logics among the actors in-volved in interorganizational sensemaking. However, little is known about how actors en-gaged in interorganizational sensemaking navigate these differing institutional logics. Enhancing our understanding on this topic appears particularly relevant in the context of corporate responsibility, as impactful sustainability initiatives depend on collective efforts across organizational boundaries. Therefore, this study addresses the following research question: how do actors from different organizations navigate institutional logics during interorganizational sensemaking processes? The theoretical framework of this study combines the sensemaking perspective and institutional theory. First, the study adopts a sensemaking perspective to examine how actors from different organizations collectively interpret and respond to a novel governance regulation (Kuhlmann et al., 2023; Maitlis and Christianson, 2014). Second, the study draws on institutional theory to explore how these actors navigate potentially conflicting institutional logics during interorganizational sensemaking processes (Alvesson and Jonsson, 2022; Thornton et al., 2012). The empirical context of this study is the Corporate Sustainability Reporting Directive (CSRD) and its introduction of the European Sustainability Reporting Standards (ESRS) as a novel sustainability regulation requiring interorganizational sensemaking. As the CSRD mandates external assurance of sustainability reports for large European organizations, the introduction of the ESRS requires actors from assurance firms, reporting firms and other organizations to collectively engage in sensemaking. To examine how actors navigate institutional logics during these interorganizational sensemaking processes, the study adopts a qualitative and exploratory research approach. Data were collected through 39 semi-structured interviews with sustainability assurors from multiple assurance firms who are centrally involved in interpreting the ESRS across organizational boundaries, as well as observations from one industry event and various external documents. Data were analyzed using an inductive coding approach. Our core findings reveal five mechanisms through which actors navigate institutional logics during interorganizational sensemaking: (1) strategic adjustment, in which actors ad-just their own logic to the logic of others for competitive reasons; (2) temporary adjustment, where actors temporarily adjust their own logic to support other actors in pursuing their own, complementary logic; (3) logic transfer, through which actors use power or legitimacy claims to promote particular logics; (4) logic blending, in which actors combine conflicting or underdeveloped logics into new or refined logics; (5) joint logic development, where ac-tors collectively develop new logics for novel situations. These findings extend the sense-making literature by conceptualizing interorganizational sensemaking as a process of navigating different institutional logics, in which actors adjust, transfer, blend and jointly develop logics in response to novel governance initiatives.

From Soil to Stitch:

Rethinking Sustainability Governance at the Beginning of Garment Supply Chains

(Dominika Alexa TEIGISEROVA & Samia HOQUE)

Research Background and Question. Over the past two decades, sustainability standards, certification schemes, and ESG frameworks have become central mechanisms through which corporate responsibility is

governed within global garment supply chains. Despite increasing levels of auditing, certification, and reporting, concerns persist regarding labour conditions, environmental degradation, unequal power relations, and the limited capacity of current governance arrangements to support meaningful social and ecological transformation. While previous research has highlighted the limitations of compliance-based CSR and sustainability governance, less attention has been paid to how these challenges are evolving at the earliest stages of global value chains (GVCs). This research asks:

How do sustainability standards and governance mechanisms enable and constrain the transition towards more socially just and regenerative forms of sustainability at the beginning of garment supply chains?

Theoretical Framework. The study draws on Strong Sustainability theory in business contexts (Upward and Jones 2016), which challenges assumptions that environmental and social harms can be addressed primarily through efficiency improvements and the substitution of natural capital. Strong Sustainability instead emphasises ecological limits, regeneration, social justice, resilience, and the need for transdisciplinary and multi-stakeholder approaches. To understand how these principles are operationalised in practice, the paper integrates literature on global value chain governance and social upgrading, particularly work examining buyer–supplier power asymmetries and the limitations of compliance-based CSR approaches (Sinkovics et al. 2025; Sinkovics, Hoque, and Sinkovics 2016). Landrum's Five-Step Sustainability Model (Landrum and Ohsowski 2018) provides an additional lens for evaluating the extent to which current governance systems facilitate progression from compliance towards regenerative and co-evolutionary forms of sustainability.

Method. The research reports findings from an exploratory multi-stakeholder workshops involving academics and practitioners with expertise in sustainability standards, certification systems, CSR, supply-chain governance, responsible sourcing, manufacturing, and environmental and social sustainability across Europe, Asia, and the Americas. Participants worked in mixed academic–practitioner groups and engaged in systems mapping, root-cause analysis, and transformation pathway discussions designed to explore governance barriers, accountability structures, and opportunities for systemic change. Data were analysed thematically to identify recurring governance challenges, underlying assumptions, and leverage points for transformation.

Preliminary Findings. Consistent with existing literature, participants viewed sustainability standards as both essential governance mechanisms and significant constraints on transformative change. Standards were recognised for creating shared expectations, accountability, and transparency across fragmented supply chains, yet were also perceived as reinforcing compliance-oriented approaches focused on auditability and measurable indicators rather than deeper structural change. Participants highlighted persistent concerns regarding unequal distributions of responsibility, whereby manufacturers and suppliers bear substantial costs, risks, and administrative burdens associated with certification while brands retain disproportionate decision-making power and limited long-term accountability. Tensions were also identified between globally standardised sustainability requirements and locally relevant social needs, suggesting that governance systems frequently struggle to accommodate cultural context and community priorities. However, a novel finding extends current governance debates. Participants observed an emerging shift in compliance responsibility further upstream within garment GVCs. Whereas previous sustainability governance efforts focused primarily on garment manufacturers, increasing demands for traceability, digital product passports, eco-passport systems, extended producer responsibility, and environmental verification are transferring compliance obligations towards textile processors, fibre producers, and other actors at the beginning of the supply chain. This shift is increasing the visibility of previously overlooked actors while simultaneously imposing new environmental and administrative burdens on organisations with limited influence over downstream commercial decisions. Results highlight growing governance complexity, driven by overlapping certification schemes, reporting requirements, and buyer expectations. These dynamics create implementation fatigue and may reduce firms' capacity to pursue regenerative and long-term sustainability initiatives.

Overall, the findings suggest that current governance systems remain largely oriented towards compliance and risk management rather than regeneration and justice. Advancing towards Strong Sustainability may require governance arrangements that redistribute responsibility more equitably, strengthen long-term commitments across supply-chain actors, and better integrate local context, regeneration, and shared accountability into sustainability governance. We are further formulating the findings based on Five-Step Sustainability Model to identify further steps towards regenerative and just upstream GVCs.

Twenty Years of Board Governance and Sustainability Research in Developing Economies: Patterns, Gaps and an Agenda

(Haitam ABOUDRAREN & Doha SAHRAOUI)

Research Question: How has the literature on corporate governance and CSR/ESG performance in emerging markets evolved, and what does its structural composition reveal about the geographic, conceptual, and institutional asymmetries of the field, particularly the position of the African continent?

Theoretical Framework. The study is situated at the board-CSR nexus, where the board of directors translates sustainability expectations into firm-level outcomes. It draws on the four theoretical lenses that structure this literature: resource dependence theory framing boards as resource providers (Pfeffer & Salancik, 1978), agency theory emphasizing monitoring (Jensen & Meckling, 1976), stakeholder theory positioning boards as intermediaries among competing interests (Freeman, 1984), and upper-echelons theory linking directors' cognitive attributes to strategic outcomes (Hambrick & Mason, 1984). A central premise is that these frameworks remain fragmented, each illuminating a single mechanism without an integrated model, which is a fragmentation the bibliometric mapping makes visible.

Method. A bibliometric review of 203 peer-reviewed articles indexed in Scopus over 2001–2025, retrieved via a TITLE-ABS-KEY query combining three conceptual domains (board composition, CSR/ESG performance, and emerging markets) and restricted to English-language articles and reviews. Following Donthu et al. (2021), the analysis combines performance analysis (production trends, leading sources, country output and citation impact) with science mapping (thematic mapping and keyword co-occurrence networks), conducted using the bibliometrix R package and the Biblioshiny interface (Aria & Cuccurullo, 2017).

Findings. The field is expanding quantitatively but remains structurally unbalanced. Production follows three phases: latency (2001–2013), emergence (2014–2019), and post-2020 intensification, yet is heavily concentrated in Asian contexts (China, India, Pakistan), while African producers register measurable output without entering the top citation tier and appear nowhere as nodes in the co-occurrence network. Four interconnected gaps emerge: a geographic mismatch between the field's stated object ("emerging markets") and its Asian-dominated evidence base; a surface-level, "black-box" treatment of boards as structural inputs rather than deliberative units; an ESG standardization mismatch in which disclosure is used as a proxy for genuine performance; and disciplinary fragmentation across finance, ethics, and management venues that rarely cite one another. The study contributes a structural diagnosis and a multi-level research agenda (micro board processes, meso CSR-committee effectiveness, macro cross-regional comparison), inviting African governance contexts to be constituted as objects of inquiry in their own right rather than residual cases against an Asian-defined template.

Session 5A – Business, Peace & ESG (2/2)

Friday 30 October 2026, 09:00-10:00 *Room 04*

The Legitimacy Squeeze: How Firms Navigate Competing Political and Social Licenses in Fragile Environments

(Sarah CECHVALA)

Fragile environments often combine weak governance with highly consolidated authority, concentrating power in ruling elites. Extractive industry companies operating in these contexts must negotiate licenses, taxation, and regulatory approvals with those in power while simultaneously managing their legitimacy with local communities, who are often in conflict with those authorities. This legitimacy squeeze can create acute tensions between obtaining and maintaining political legitimacy with governing authorities on the one hand

and social legitimacy with local communities on the other. Social license to operate (SLO) scholarship maps a multi-license terrain in which political and social licenses can often sit in friction and discusses the latitude firms have when navigating these tensions. Yet less has been done to

articulate how firms decide to operate, whether by strategy or by expedience, within that space, or how their positions evolve as those decisions accumulate. Institutional theory offers conceptual grounding for explaining firm behavior in complex institutional contexts, providing a more comprehensive understanding about how firms behave when licenses compete. This article presents a conceptual framework that builds on Oliver's five strategic responses to institutional pressures to propose several tactics firms employ in these settings. It then specifies the contextual and firm-level conditions that shape the direction and speed of shifts in a firm's legitimacy position. In doing so, it strengthens the bridge between SLO and institutional scholarship and offers a framework for understanding corporate behavior in challenging environments.

Sustainable Consumption and ESG Resilience in an Age of Geopolitical Uncertainty: Evidence from the United Arab Emirates

(Jamal MALOUF)

Rising geopolitical uncertainty has reshaped the context in which governments, businesses, and consumers pursue sustainability objectives. Since early 2026, increasing regional tensions, economic uncertainty, supply-chain vulnerabilities, and concerns over long-term stability have reinforced the importance of resilient and responsible business practices across the Middle East. Within this environment, the United Arab Emirates (UAE) represents a unique context: a globally connected economy committed to sustainability transformation through UAE Vision 2030 and the Net Zero 2050 initiative, while operating within a wider region exposed to geopolitical volatility. This study examines the factors that motivate consumers in the UAE to purchase sustainable products and explores how responsible consumption contributes to broader ESG transitions in uncertain environments. While global research has extensively investigated environmental attitudes and ethical awareness, limited attention has been given to how psychological, social, economic, and contextual factors shape sustainable purchasing behavior in high-income emerging economies facing evolving sustainability and geopolitical challenges. Using a quantitative cross-sectional survey of UAE residents, the study investigates six predictors of sustainable consumption: environmental concern, social influence, social status, financial capacity, perceived product quality, and convenience. These factors are examined in relation to green purchase intention and actual sustainable purchasing behavior. The findings reveal that green purchase intention is the strongest predictor of actual sustainable purchasing behavior. Among the examined variables, perceived product quality and convenience emerge as the most significant drivers of consumer intention, highlighting that sustainable transitions depend not only on environmental values but also on the ability of businesses to integrate sustainability into accessible and high-quality market offerings. Social influence demonstrates a positive but limited effect, while environmental concern and social status are not significant predictors when other factors are considered. Interestingly, financial capacity shows a negative relationship with purchase intention, suggesting that economic resources alone do not guarantee stronger sustainability engagement. The study contributes to the Business, Peace and ESG literature by demonstrating how sustainability adoption is shaped within a geopolitically uncertain environment. The findings suggest that ESG resilience requires more than institutional commitments; it depends on building markets where responsible choices become practical, trusted, and accessible. By examining the UAE as a stable yet regionally embedded economy, this research contributes to broader discussions on how responsible business practices can support sustainable development and societal resilience during periods of global and regional uncertainty.

A Framework for Circular Hospitality Transition

(Arjan VAN RHEEDE, Martijn RIETBERGEN & Willy LEGRAND)

Escalating socio-ecological pressures require the hospitality sector to move beyond fragmented efficiency measures towards systemic circular transformation. This conceptual introductory chapter examines how circular hospitality can be understood as a sustainability transition and how growth, sufficiency and degrowth logics shape its direction and transformative potential. Drawing on circular economy, sustainability transitions and post-growth scholarship, it develops a Circular Hospitality Transition Framework that connects the hospitality lifecycle with the depth of transition and domains of intervention. The framework applies seven diagnostic dimensions: perspectives on growth, resource use, consumption and service provision, the purpose of innovation, value, the scale of change and indicators of progress. It distinguishes growth-oriented circularity, which emphasises efficiency, innovation and competitiveness; sufficiency-oriented circularity, which prioritises enoughness, durable assets and bounded resource use; and degrowth-oriented circularity, which seeks absolute reductions in throughput and less dependence on volume expansion. The chapter demonstrates that circularity is not inherently transformative: similar practices may reinforce existing growth models, moderate demand or contribute to structural change. By integrating lifecycle, transition-depth and economic-logic perspectives, the framework provides researchers and practitioners with a diagnostic tool for assessing organisational–ecosystem alignment, clarifying normative assumptions and guiding more coherent circular hospitality strategies within ecological and social limits. The book's remaining chapters are positioned within the framework to illustrate its underlying logic and application.

➔ *full paper available*

Circular Parenting: Developing a Multidimensional Scale of Attitudes and Intentions Toward Circular Economy in Baby-Mother Products Industry

(Diren BULUT)

The mother–baby product and service industry represents a uniquely suitable context for circular economy (CE) implementation due to the short product life cycle, rapid aging associated with infant developmental stages, and the growing demand for sustainable parenting practices. Products such as baby clothing, strollers, toys, maternity products, feeding equipment, and childcare-related services are frequently underutilized and discarded after limited use, creating substantial opportunities for circular practices including reuse, rental, repair, refurbishment, resale, sharing, take-back systems, and product-as-a-service models. Despite increasing attention to circular consumption and sustainable parenting, the literature lacks a validated multidimensional scale capable of measuring consumer attitudes and behavioral intentions toward circular economy practices within the mother–baby industry. Existing circular economy measures are either context-general, focused primarily on environmental awareness, or designed for unrelated sectors, thereby failing to capture the unique concerns of mothers and caregivers, particularly regarding child safety, hygiene, trust, and emotional involvement in purchase decisions. Addressing this gap, this study aims to develop a comprehensive scale for measuring attitudes and intentions toward circular economy products and services in the mother–baby sector. Grounded in circular economy theory, sustainable consumption literature, and the Theory of Planned Behavior, this study conceptualizes circular economy orientation in the mother–baby context as a multidimensional construct encompassing environmental responsibility, economic value, convenience, child safety and hygiene perception, social acceptance, trust in circular service providers, and perceived product quality. The study also would like to focus on the great economic value of the industry whereas the parents with enthusiasm goes further and beyond with the expenditures. This first step of the multidimensional scale development group and individual interviews would be conducted to build the scale structure for the dimensions of; reuse, rental, resale, reduce, sharing, refurbishing, repair, recycling, upcycling and product life extension. In the first stage, qualitative interviews with mothers, expectant parents, pediatric product users, and industry stakeholders such as second-hand mediators will be conducted

to generate domain-specific items reflecting lived experiences and concerns surrounding circular baby products and services. Insights from prior CE scales, sustainable consumption literature, and parenting consumption studies will also inform item generation. After the scale structure is designed, multi-validation process would be applied to measure the content, discriminant and measurement validity. First, it introduces one of the first validated industry-specific circular economy attitude and intention scales for the mother–baby sector. Second, it extends circular economy theory by incorporating high-involvement parenting concerns, particularly safety, hygiene, and trust, which remain underrepresented in existing CE research.

Session 5C – Biodiversity & Business

Friday 30 October 2026, 09:00-10:00 *Room 06*

Private sector engagement with nature in the context of a rapidly changing climate: The case of the Scotch Whisky Sector

(Esther CARMEN, Rebecca GRAY & Kerry WAYLEN)

Concepts such as Natural Capital and Nature-based Solutions are intended to reframe the relationship between the natural environment and human activities. These concepts signpost how working with the natural environment can help tackle societal challenges such as those associated with a rapidly changing climate. For example, if adopted by the private sector working with nature could help strengthen business resilience across economic sectors. These concepts can be somewhat nebulous and so far, have not been associated with widespread change by any economic sector. However, sectors with tangible dependencies on nature – such as food and drink producers – offer the best prospects for business to embed nature as part of their operations. This study examines the extent to which the Scotch Whisky Sector is working with nature, and the potential to do more in future. It is based on interviews and a workshop with representatives of different whisky companies, and analysis of their corporate plans. Key findings are that there are different nature engagement approaches emerging within the sector, with varying motivations, scales and targets. These approaches are shaped by the interplay of multiple internal factors, ranging from high-level corporate priorities, individuals with interest or expertise, organisational structures and decision procedures, financial and human resource availability, access to expertise, as well as perceptions of shifting customer expectations. While motivations include working with nature to strengthen climate resilience involving an explicit socio-ecological systems perspective, other motivations relate to corporate social responsibility and policy compliance. These efforts offer promise, but their variability also poses challenges for making any sector-wide recommendations for driving progress. Natural Capital frameworks and tools may help, but likely require tailoring to different rationales and pre-existing approaches. Creating clearer mechanisms for knowledge sharing, partnership development and for applying natural capital data and tools could support more active engagement within the sector. This study suggests however this needs to be underpinned by a focus on strengthening and connecting different motivational pathways, particularly those that bring the landscape scale and a socio-ecological systems perspective to the fore.

Biodiversity reporting - very complex, rather abstract and difficult to fully understand

(Marileena MÄKELÄ, Panu HALME & Tiina ONKILA)

Research question: The aim of our study is to develop and reflect a framework for biodiversity loss related reporting in business' sustainability work.

Theoretical Framework: Biodiversity loss is one of the most urgent environmental threats facing the globe today. Business is a main contributor to biodiversity loss, and thus also a key actor for change. As part of companies' sustainability work, biodiversity related topics have received increasing attention within recent years. One of the key tools for companies' sustainability work is sustainability reporting. Sustainability

report is expected to be a balanced description of both positive and negative sustainability impacts of company's operations.

Method: First, we theoretically develop a framework on the levels, dimensions and aspects for disclosing biodiversity related information, based on the current reporting frameworks, Global Reporting Initiative (GRI), European Sustainability Reporting Standards (ESRS) and Taskforce on Nature-related Financial Disclosures (TNFD). Second, based on the framework, we interpret our observations of the biodiversity reporting practices of Finnish forest and food industry companies. For forest companies we used a time series (1998-2021) of reports from three companies, and for food industry a snapshot of ten companies. Third, based on interviews with sustainability professionals, we empirically analyze the prerequisites for companies to proceed to disclose biodiversity related information.

Findings: The framework covers issues that relate to depth, credibility, materiality, comprehensiveness and transparency of disclosing biodiversity related information. The analysis of biodiversity reporting practices revealed a focus on qualitative impact and risk identification but lack of a more ambitious and quantitative target setting. Nature conservation is mentioned in the reports, typically as projects, but it is not the key content of biodiversity reporting in the Finnish companies. Inconsistently with the reporting data, the interviewees showed ambition and willingness for higher levels of disclosing biodiversity related information, but lack of knowledge and skills in doing so. Our study contributes to research on sustainability reporting by an analytical framework and understanding of company shifts in the level of reporting.

Session 6A – Stakeholder Engagement for Sustainability (1/3)

Friday 30 October 2026, 10:30-12:00 *Room 04*

Designing Meaningful Stakeholder Engagement – Indigenous People's Participation in Corporate Project Design on Their Lands

(Sade HAMMAMI)

With the legal advances in corporate social responsibility and human rights due diligence, business and human rights scholars and lawyers have engaged with the question of how to ensure meaningful stakeholder involvement in corporate operations. However, most approaches focus on stakeholder participation as a compliance procedure in specific moments of project design, pre-defined from top down. For Indigenous rights, this has meant focusing on consultation with Indigenous representative bodies, such as the Saami parliament in Finland, rather than engaging with communities' substantive rights over land. Against this background, the paper aims to develop a prototype for holistic engagement with Indigenous communities in corporate projects. The theoretical and methodological framework of the article combines legal research with indigenous methodologies and design thinking. In sketching the prototype, it draws on international law on indigenous peoples' rights, previous literature on corporate responsibility for and engagement with Indigenous rights, and Indigenous and relational design, including Indigenous theorizing on sustainable land relations. The paper's empirical design context is land-intensive projects (i.e. renewable energy construction, mining) that take place on the lands of the Indigenous Saami peoples in the Nordic Sápmi. The resulting framework can be used as a tool for co-developed projects that fulfil corporations' obligations to respect Indigenous rights throughout the project lifecycle. In this vein, the framework can function as a strategic tool for the promotion of Saami rights at a time of intensifying land use under the Nordic green transition. Such co-designing is key to implementing just and decolonial projects that are accepted by the communities, which is essential for upholding social trust and a democratic society throughout the sustainability transition.

Benefit agreements between Indigenous peoples and mining companies as private solutions to the governance of natural resources in the Russian Arctic

(Natalia YAKOVLEVA, Tuyara GAVRILYEVA, Klara SCHEURENBRAAND & Marina STEPANOVA)

The practice of negotiating benefit agreements between companies and communities has spread from developed countries of Canada and Australia to developing and emerging economies. In Russia, mining companies started to develop such benefit agreements with Indigenous people as part of corporate social responsibility in the absence of land ownership for Indigenous peoples. This paper aims to examine the efficacy of such agreements using a case of an Indigenous reindeer-herding community in the Russian Artic - Olenek district of Yakutia. We investigate three aspects of the agreement process and design: a) preceding interactions between actors in a nexus of 'business-government-community', b) solutions to the governance of natural resources on Indigenous lands; and c) emerging factors influencing the agreement development. Our study adopts an institutional analysis and development framework and suggests that factors such as regional government support, civil society pressure, corporate social responsibility policies, Indigenous self-government, Indigenous leadership, aid the agreement development. We draw recommendations for policy and practice in support of Indigenous self-government and self-determination.

➔ *full paper available*

Who Speaks, Who Is Heard, Who Matters? Specifying Stakeholder Voice

(Anna HANNULA, Lotta Sihvo MATIKAINEN, Harry VAN BUREN, Sybille SACHS & Johanna KUJALA)

Voice is an implicit, inherent, and basic assumption in stakeholder theory (Freeman, 2009). The exercise of voice is how stakeholders express their identities and attempt to further their interests, beliefs and values (Van Buren & Greenwood, 2009). Stakeholder voice has been studied in the context of specific business-stakeholder relations, such as relationships with employees (Martínez Lucio & Connolly, 2010), customers (Edinger-Schons et al., 2020), and communities (Gonzalez, 2019). However, there is a fundamental problem: we talk a lot as scholars about stakeholder voice, but it is not clear what the meaning of stakeholder voice actually is in the business-stakeholder context, how to categorize different expressions of it, and why stakeholder voice matters at all. Despite its manifest importance, stakeholder voice has not been well-specified as a theoretical construct. The lack of attention to stakeholder voice as a distinct construct, we suggest, has led to a gap of theoretical precision and utility precisely because the implicit assumptions related to having and exercising voice have not yet been surfaced and analyzed. We seek to remedy this problem in our paper. Stakeholder voice is also important in analyzing the relationship between business and society and in considering fundamental questions in the field. We do not know, for example, how to include non-traditional and marginalized stakeholder voices (Alm & Guttormsen, 2023) or the voices of non-human stakeholders (Kortetmäki et al., 2023; Waddock, 2026), or even what practical difference such inclusion makes for either businesses or stakeholders. The purpose of this paper is to clarify the construct of stakeholder voice to unfold the full potential of its use in stakeholder theory. We contribute by presenting a descriptive analysis of the different conceptualizations of stakeholder voice in previous literature, by offering an inclusive definition of stakeholder voice, by clarifying the sources and functions of stakeholder voice, and by providing a guide for future research.

Method: Literature Review. We conduct a literature review of academic articles on stakeholder voice published in management and organizations, business ethics, and CSR journals. As a first step, we have conducted a search on stakeholder voice in 13 leading academic journals. However, we discovered that the body of literature is limited to only three journals (Journal of Business Ethics, Business Ethics Quarterly, Business and Society) and misses a lot of the other relevant literature. We decided to broaden the literature search and used the Academic Journal Guide 2024 to target leading (levels 2*to 4*) academic journals in the fields on (a) ethics, corporate social responsibility, and management, (b) organization studies, (c) strategy, and (d) regional and environmental planning categories. We will next search for the articles in these journals and start our analysis.

As preliminary observations, we discovered a paucity of articles specifically about stakeholder voice at the center of the analysis. Although the term "stakeholder voice" appears relatively frequently in the literature, it is typically used without explicit definition. Authors tend to use stakeholder voice as a taken-for-granted construct rather than providing conceptual clarity for it, which suggests that there should be an implicit understanding of the meaning of the construct. Indeed, a lack of specificity about what stakeholder voice is, including common definitions, remains. Moreover, stakeholder voice seems to be linked to participation in business decision making and governance, but models of antecedents and outcomes of stakeholder voice are lacking.

Session 6B – Consumer Behaviour & Sustainability (2/2)

Friday 30 October 2026, 10:30-12:00 *Room 05*

When CSR Is Not Enough: Structural Privilege, Corporate Responsibility, and the Consumer Ethics Gap in Fashion and Beauty Retail

(François JABBOUR)

Purpose: This paper examines why corporate social responsibility (CSR) commitments in the fashion and beauty sectors fail to generate consistent ethical purchasing behavior among consumers. Specifically, it investigates the structural and psychological mechanisms that produce a gap between stated consumer values and actual purchasing behavior — what this paper terms the CSR consumer gap.

Design/methodology/approach: A mixed-methods design is employed, combining a quantitative Likert-scale consumer survey (n = 100) distributed across the UAE and the United States, and semi-structured interviews with senior industry practitioners. Survey data were analyzed using descriptive statistics and cross-tabulation by demographic variables. Interview data were analyzed thematically.

Findings: Only 18% of respondents demonstrate consistent ethical purchasing behavior, despite 78% self-identifying as ethical individuals. Income, education, and geography are the strongest predictors of behavioral consistency. The gap is attributed to three primary mechanisms: structural privilege limiting access to ethical consumption; convenience dominance overriding ethical intent; and identity-driven rationalization sustaining positive self-image despite inconsistent behavior.

Research limitations/implications: The sample is geographically concentrated in the UAE and United States and was recruited through convenience sampling, limiting generalizability. Future research should employ larger, more representative samples across diverse markets.

Practical implications: CSR investment at the communication level is insufficient to change consumer behavior when structural access barriers remain unaddressed. Brands and policymakers must reduce the material costs of ethical consumption, particularly for lower-income segments.

Originality/value: The paper reframes the consumer ethics gap as a structural rather than individual problem, introducing a conceptual framework linking structural privilege, convenience, and identity rationalization as co-determinants of CSR consumer behavior in fashion and beauty retail.

➔ *full paper available*

Bridging perceived effectiveness and ethical consumption: Insights into the role of risk aversion and social norms from the United States and Japan

(Zara BERBERYAN)

Fashion industry has emerged as a major contributor to environmental degradation and a range of social challenges, rendering research on the drivers of ethical fashion consumption both theoretically and

practically important. In this context, despite the established impact of Perceived Consumer Effectiveness (PCE) (Alzubaidi et al., 2021; Yarimoglu & Binboga, 2019) —an individual's belief in their capacity to make a difference —little is known about boundary conditions that reinforce its impact on ethical purchasing. This gap is particularly salient in the fashion industry which is closely tied to identity expression and social comparison extending purchasing decisions beyond functional utility. In such a context, consumers' willingness to purchase ethically depends a lot on whether they believe their individual actions can produce meaningful change amid the industry's proven social and environmental costs. Hence, understanding the conditions that shape the effectiveness of this belief is particularly important in the context of fashion, where ethical and symbolic motives coexist and frequently conflict. In an industry where consumption is publicly visible and morally charged, risk aversion and social pressure may act as complementary forces that reinforce the impact of PCE. Fashion purchases entail multiple risks due to their identity-laden nature and rapid trend cycles which are further amplified in the context of ethical fashion, which is often perceived as costly, less fashionable, or of uncertain quality. At the same time, fashion consumption is embedded in social structures that shape identity through shared norms, rendering clothing choices visible signals of identity and ethical orientation. Despite this, little research has examined how social norms and risk aversion condition the impact of PCE on ethical fashion purchasing. Hence, drawing on a sample of 2.618 consumers from Japan and the United States and applying a hierarchical regression analysis, this study pursues the following research questions:

RQ1: How do risk aversion and perceived social norms influence the impact of PCE on ethical fashion purchase behavior?

RQ2: What is the role of the national context in these relationships?

The results contribute threefold: First, this study advances research on ethical consumption (Berberyan et al., 2025) and sustainability-oriented business strategies (dos Santos Silva & Goncalves-Dias, 2025) by demonstrating that the effect of PCE on ethical fashion purchase behavior is conditioned by risk aversion (Saari et al., 2021) and perceived social norms (Hageman et al., 2024). By explicitly identifying risk aversion and social norms as reinforcing conditions, this study extends efficacy-based perspectives clarifying when and under what conditions PCE translates into ethical fashion purchase behavior. Second, this study contributes to cross-cultural consumer research particularly in the domain of ethical consumption by demonstrating cross-cultural stability in the conditions under which PCE translates into ethical fashion purchase behavior. Third, the findings offer actionable implications for fashion brands and policymakers aiming to promote ethical fashion consumption. Rather than relying on PCE alone, the results suggest that its impact is strengthened in risk- and norm-sensitive market contexts.

When do social norms translate into ethical consumption? Psychographic boundary conditions across Japan and the United States

(Zara BERBERYAN, Sarah JASTRAM, Oliver SCHNITTKA, Mark HEUER, Kanji TANIMOTO & Stefan SCHALTEGGER.)

The environmental and social harms associated with the fashion industry, coupled with the marginal uptake of ethical fashion, underscore the need to better understand how ethical purchasing is enacted in everyday marketplace contexts. Despite the well-established role of social norms, little is known about the conditions under which they translate into ethical purchasing behavior. This study conceptualizes ethical fashion purchasing as a socially embedded practice the enactment of which depends on consumers' psychographic dispositions. Since consumption decisions involve tensions between personal motivations and socially endorsed expectations (Elgaaied-Gambier et al., 2026), understanding the impact of social norms on ethical purchase behavior requires greater attention to psychographic traits that shape how consumers navigate normative pressures within complex social environments. Yet, the literature has focused primarily on the direct impact of social norms (Balabanis et al., 2024), while less attention has been devoted to examining broader psychographic traits that may influence how social norms translate into ethical purchase behavior.

The present study focuses on two categories of psychographic boundary conditions: egoistic and behavioral disposition traits. Egoistic traits, namely materialism and narcissism, capture the extent to which individuals prioritize self-enhancement, status, and identity signalling in their consumption behavior (Kramarczyk & Alemany Oliver, 2022; Ryoo et al., 2020). Moreover, behavioral disposition traits, namely impulsiveness and planning propensity, capture differences in consumers' self-regulatory tendencies (Mai et al., 2020). These dichotomous categories of psychographic traits have complementary roles in shaping how individuals internalize and act upon social norms. Egoistic traits, determine the extent to which individuals are receptive to social norms by influencing their motivation for social approval, self-enhancement and adherence to consumption-related expectation. Meanwhile behavioral disposition traits shape how these motivations are enacted into purchase behavior by influencing decision-making processes.

Drawing on data from 2,618 consumers across two national contexts and using hierarchical regression analysis, we examine the following research questions: How do egoistic and behavioral disposition traits influence the relationship between perceived social norms and ethical fashion purchase frequency? How does this relationship differ across individualistic vs collectivistic contexts?

The findings contribute threefold. First, the study provides a more nuanced understanding of norm-driven ethical consumption by specifying the psychographic boundary conditions of the relationship between perceived social norms and ethical fashion purchase frequency. Second, the study contributes to research on ethical consumption across national contexts by demonstrating the cross-cultural robustness of key psychographic boundary conditions underlying norm-driven ethical fashion purchasing. Third, the findings provide actionable guidance for organizations and policymakers seeking to promote ethical fashion consumption through normative influence strategies. The results indicate that normative communication should be tailored to consumers' psychographic traits.

Session 6C – Open Call CSR & Sustainability (4/5)

Friday 30 October 2026, 10:30-12:00 *Room 06*

The politics of governing AI in sanctions screening: gradual change in Latvian banks

(Jēkabs KARLIS RASNACS)

Latvian banks are adjusting their sanctions screening practices in a period when both sanctions pressure and the use of artificial intelligence have grown quickly. EU sanctions have become more extensive and more frequently updated since war in Ukraine in 2022. For banks, this means that sanctions screening is no longer only a routine compliance function. It has become a fast moving area where institutions need to process changing lists, identify possible matches across imperfect data, deal with alerts, and still make decisions that can be explained and defended. Latvia is a useful case for this question because sanctions are politically and strategically important in the country. Latvia also went through major financial sector reforms after 2019, which increased expectations around anti-money laundering, terrorist financing prevention, and sanctions compliance. At the same time, Latvia is an interesting case because relatively high use of AI at work exists together with public distrust toward AI. This creates a setting where banks may have strong reasons to automate, but also strong reasons to keep human control and legal accountability visible.

The paper investigates which form of gradual institutional change best explains the move toward AI driven sanctions screening in Latvian banks after 2020. Theoretically, It uses Mahoney and Thelen's ideas of layering, drift, conversion and displacement to understand whether banks are replacing old compliance systems, adding new tools to existing ones, reusing old rules for new purposes, or allowing existing rules to change in practice because the environment around them has changed. The guiding research question is: Which mode of gradual institutional change (i.e., layering, drift, conversion or displacement) best explains banks' transition to AI-driven sanctions screening after 2020? The study is based on a structured review of publicly available documents from the largest banks in Latvia, including annual reports, AML and financial

crime policies, codes of conduct and related materials. The analysis uses criteria to assess in an ordinal data way what banks disclose about automation and AI in sanctions screening. In this way, the data can be used for statistical measures. These criteria cover issues such as human oversight, sanctions list coverage, data quality, matching methods, ownership and control checks, transaction screening, workflow automation, third party tools, explainability, and follow up after true matches. The document review is supported by a planned closed-ended question survey of banks about how automation has affected daily work in practice, staffing, decision speed, false positives and false negatives, and the validation of automated outputs.

Preliminary results show that Latvian banks disclose rather little about the technical side of AI and automation in sanctions screening. Some banks describe sanctions compliance, list coverage, transaction screening and ownership checks, but almost none explain matching methods, alert scoring, thresholds, explainability, or clear human decision boundaries in detail. This does not necessarily prove weak controls. More cautiously, it shows a public transparency gap. The early findings suggest that the main form of change is layering. Banks appear to be adding automated and AI supported tools to existing compliance systems, instead of replacing those systems completely.

➔ *full paper available*

Do ESG Controversies Crowd Out Corporate R&D? The buffering Role of CSR Committees in French Listed Firms

(Amira LAJMI, Bilel BZEOUICH, Nadia BEN FARHA & Amal HAMROUNI)

Research Question. This paper examines whether ESG controversies affect corporate R&D intensity and whether the presence of a board-level CSR committee moderates this relationship. More specifically, it investigates whether reputational shocks related to environmental, social and governance controversies crowd out long-term innovation investment, or whether sustainability-oriented governance mechanisms help firms preserve their R&D effort under reputational adversity.

Theoretical Framework. The study draws on stakeholder theory, legitimacy theory, agency theory and the Porter hypothesis. ESG controversies are viewed as negative signals that damage stakeholder relationships and threaten corporate legitimacy (Freeman, 1984; Suchman, 1995). Under reputational and financial pressure, managers may reduce discretionary long-term investments such as R&D in order to protect short-term performance, consistent with agency theory (Jensen and Meckling, 1976). However, environmental and regulatory pressures may also stimulate innovation by encouraging firms to develop cleaner and more efficient technologies, as suggested by Porter and van der Linde (1995). Within this framework, CSR committees are considered as board-level governance mechanisms that may improve ESG oversight, stakeholder engagement, risk management and long-term strategic discipline.

Method. The empirical analysis is based on a panel of 262 French listed non-financial firms over the period 2005-2021, representing 3,412 firm-year observations. France provides a relevant setting because listed firms operate under strong non-financial disclosure expectations while retaining discretion over strategic innovation budgets. ESG controversy data are collected from Refinitiv Eikon, financial data from Compustat Global, and governance data from BoardEx and firms' annual reports. R&D intensity is measured as R&D expenditure scaled by total assets. ESG controversies are captured through an aggregate controversy score and three separate dimensions: environmental, social and governance controversies. The study uses two-way fixed-effects panel regressions with firm and year fixed effects, clustered standard errors and one-year-lagged controversy variables. Additional robustness tests include alternative binary controversy measures, dynamic system GMM, two-stage least squares and propensity score matching.

Findings. The results show that ESG controversies are negatively and significantly associated with corporate R&D intensity. This suggests that controversy exposure may generate reputational costs, financing constraints, crisis-related expenses and managerial distraction, thereby reducing firms' ability to sustain long-term innovation investment. The negative effect is observed across all ESG controversy dimensions

and is particularly pronounced for environmental controversies. More importantly, CSR committees significantly attenuate this negative relationship. Firms with a dedicated CSR or sustainability committee experience a weaker decline in R&D intensity following controversy exposure. These findings indicate that board-level sustainability governance can act as an organisational resilience mechanism by preserving strategic investment when firms face reputational shocks. The paper contributes to CSR and corporate governance research by identifying innovation capacity as a hidden cost of ESG controversies and by showing that CSR committees do not merely serve symbolic or disclosure purposes, but may also protect long-term value creation. It also extends debates on responsible governance by linking ESG risk management to firms' capacity to sustain innovation during periods of controversy.

Moral Ambition and the Intent-Output Gap in Impact Investing: A Systems Perspective

(Arthur DUMAS)

Impact investing has continued to reproduce itself despite persistent uncertainty about its ability to fulfil its core promise of generating social and environmental impact alongside financial returns. This paper examines this puzzle using an abductive research design and qualitative systems mapping. It develops a systems explanation in which interacting reinforcing and balancing feedback processes shape the reproduction of the field. The paper contributes methodologically by developing an abductive approach to qualitative systems mapping and theoretically by integrating seemingly contradictory accounts of impact investing as a moral market and as a field whose social and environmental impact remains uncertain.

➔ *full paper available*

Session 7A – Stakeholder Engagement for Sustainability (2/3)

Friday 30 October 2026, 13:30-15:00 *Room 04*

Social Entrepreneurial Ecosystem and Stakeholder Governance

(Keysa Manuela MASCENA, José Milton DE SOUSA FILHO, Luiza O. C. MACIEL & Jane COSTA DE MENEZES)

Social enterprises may adopt a hybrid business model structured around two institutional logics: the commercial logic, centered on profit generation as in traditional businesses, and the socio-environmental logic, oriented toward addressing socio-environmental problems. The central challenge of this model lies in reconciling both logics simultaneously and in a balanced manner (Battilana, Obloj, Pache, & Sengul, 2022). Such businesses can be fostered through entrepreneurial ecosystems — complex systems encompassing actors, institutions, social networks, and cultural values that stimulate entrepreneurial activity. Social entrepreneurship ecosystems (SEEs), in particular, aim to achieve social impact, develop hybrid businesses, and promote sustainable entrepreneurship. SEEs emerge as coordinated networks of actors, resources, policies, and infrastructure that interact to support social enterprises and impact-driven initiatives addressing societal challenges such as homelessness, hunger, lack of access to education, sanitation, healthcare, and environmental degradation (Lyons & Roundy, 2024).

The orchestration of SEEs can be examined through the lens of stakeholder governance, which concerns the sharing of responsibilities, decision-making, and joint value creation among multiple stakeholders (Bridoux & Stoelhorst, 2022). This paper addresses the following research question: How are stakeholder governance mechanisms formulated to develop an entrepreneurial ecosystem focused on social impact? To answer this question, a systematic literature review and a case study were conducted. The case study was developed within an emergent SEE in Brazil, drawing on interviews, workshops, and secondary data. The findings contribute to the analysis of formal and informal governance mechanisms and boundary conditions that support SEE development. Evidence indicates that ecosystem orchestrators design management strategies

to integrate heterogeneous actors around a shared vision of growth and to mitigate tensions inherent to hybrid ecosystems, which must balance socio-environmental commitments while pursuing market access and finance. The paper concludes by presenting the contributions and implications of social entrepreneurship in the context of the Global South.

The grey and dark shades of stakeholder engagement activities in a circular economy: Emerging tensions related to temporality

(Heta LEINONEN, Annika BLOMBERG & Jenni KAIPAINEN)

This study examines the less explored darker dimensions of stakeholder engagement in the context of sustainability transitions, focusing on the circular economy in Finland. While stakeholder engagement is typically portrayed as positive and bright, this study shifts attention toward its "grey" and "dark" shades, referring to unintentional and intentional harm in stakeholder engagements. The research question guiding the study is: what kind of temporal tensions can be identified in stakeholder engagement activities in a circular economy in Finland? The theoretical framework builds on an issue-focused stakeholder approach, where stakeholders are understood as individuals or organizations that can affect or are affected by a focal issue (Freeman, 1984; Roloff, 2008). Stakeholder engagement is conceptualized broadly as interaction among stakeholders with aims, activities, and impacts and from moral, strategic, and pragmatic perspectives (Greenwood, 2007; Kujala et al., 2022). The study incorporates research on the grey and dark shades of stakeholder engagement, highlighting that engagement activities may involve unintended harm or deliberate actions that negatively impact others (Kujala et al., 2022). The circular economy forms the empirical context, understood as a shift from a linear "take-make-waste" model toward a regenerative system that minimizes resource use and retains value (Geissdoerfer et al., 2017). Because such transitions require collaboration among diverse stakeholders, they also create conditions where tensions may emerge. The study integrates temporality as an analytical lens, drawing on research highlighting tensions between short-term and long-term orientations in sustainability (Slawinski & Bansal, 2015). Methodologically, the study adopts a qualitative design. The empirical data consists of 37 semi-structured interviews with 40 circular economy experts in Finland, conducted in 2019 and 2021. The interviewees represent ministries, companies, municipalities, and development organizations engaged in multi-stakeholder collaboration. The data was analyzed using inductive thematic analysis. The analysis began by identifying stakeholder engagement activities and coding them to capture grey and dark shades. During this process, a temporal dimension emerged, leading to a second phase focusing on time-related tensions. The findings show that many challenges in stakeholder engagement can be understood as temporal tensions. These tensions manifest on three levels. At the individual level, tensions arise between slow and fast work pace, and between employee turnover and retention. At the organizational level, tensions relate to the need for rapid responses versus the challenges of sudden change, as well as short-term versus long-term project orientations and differing organizational timeframes. At the national level, tensions emerge between urgency and lack of readiness, and between the need for pioneers and coordinated collective progress. Overall, temporality is embedded in stakeholder engagement and constitutes a source of both grey and dark dynamics. The paper contributes to research on stakeholder engagement and sustainability transitions, particularly by highlighting temporal tensions in multi-stakeholder collaboration in the circular economy. It is positioned within a sub-theme focusing on circular economy.

Recognising communities and nature as stakeholders: a qualitative case study to understand the process of stakeholder engagement

(Sara VELEZ-ZAPATA, Lutz PREUSS, Neva BOJOVIC & Lorenzo PELLEGRINI)

Some companies have taken steps towards more inclusive stakeholder engagement by recognising communities and nature as stakeholders (Panwar et al., 2026). However, examples remain limited to firms driven by moral (i.e. good intentions) or strategic aims (i.e. competitive advantage), while the quality of the process by which stakeholders are engaged remains unexamined (i.e. pragmatic aims). This means that we

still need to better understand the conditions under which companies not only recognise communities and nature as stakeholders but also include them as participants in decision-making processes (Kujala et al., 2022). Thus, we asked: when companies recognise communities and nature as stakeholders, what does such an engagement process look like? To answer this research question, we took an abductive approach, which allowed us to iterate between our data and existing theories. We conducted a qualitative study of a Colombian chocolate company which has explicitly committed to communities and nature in its strategy. The explicit stakeholder engagement strategy enabled us to use the company as a theory-driven case to deepen our understanding of how stakeholders are engaged. We employed in-depth interviews and focus groups to delve into the decision-making processes companies follow and the roles that both communities and nature play. The participants include top managers, employees from the Sustainability department and from the company's cocoa farms, cocoa farmers, members of farmers' associations and neighbouring communities. As secondary data, we analysed company sustainability reports from the past 10 years and policy papers addressing the contexts in which the company operates. With our preliminary findings, we identify two strategies through which the company engages with communities and nature. First, stakeholder engagement of communities has mainly materialised as moral aims (e.g. empowering young farmers through capacity building). Regarding the quality of these processes (i.e., pragmatic stakeholder engagement), the company has adopted a "territorial approach" to contextualise its activities across six regions and build strong relationships with communities. For this context-based approach, the company relies on sustainability professionals who work directly with cocoa farmers on social and environmental projects. Although communities are recognised as the "heart" of the business strategy, these professionals serve as communication channels that represent community voices. This means that the impact of stakeholder engagement relies on employees rather than on the multiplicity of actors, interests and processes within the communities. Second, regarding nature, the company is recognising communities as intermediaries in decision-making processes that affect water streams, biodiversity and forests. With environmental projects, the company is creating alliances for biodiversity conservation and training cocoa farmers as environmental guardians (i.e. moral and pragmatic aims). For our theoretical contribution, we build on the conceptualisation of the moral, strategic and pragmatic components of stakeholder engagement (Kujala et al., 2022). We also build on the concept of community-based conservation (Agrawal & Gibson, 1999) to critically assess how the company is recognising multiple interests and actors within communities and to analyse stakeholder engagement from an ecological perspective (i.e. the embeddedness of organisations in the natural environment). This interdisciplinary framework allowed us to contribute to two research gaps in the stakeholder engagement literature (Kujala et al., 2022; Kujala et al., 2019): better understanding stakeholders in their full complexity and gaining an in-depth understanding of stakeholder engagement practices across different contexts.

Session 7B – CSR Communication (1/2)

Friday 30 October 2026, 13:30-15:00 *Room 05*

Framing Green Transition: Metaphorical Framing and Discursive Legitimation of Electric Vehicles

(Elise FRANCOIS & Lisa THOMAS)

This study explores the deployment of metaphors in the framing of the so-called sustainable technologies. It is guided by the following research question: how does metaphorical framing in corporate discourse enable emerging sustainable technologies to retain legitimacy despite persistent sustainability contradictions? This study adopts a macro-to-micro institutional perspective, examining how French automotive companies reproduce and refine dominant transition narratives in their corporate communications.

The transport sector is the second-largest source of global CO2 emissions (Statista Research Department, 2025) and the largest source in Europe, representing 32% of their total CO2 emissions (IEA, 2025). In

response, electric vehicles (EVs) are positioned as a cornerstone technology of the green transition as they are expected to contribute to the decarbonization of the transport sector. Since electric mobility is aligned with several UN SDGs (Abdelkareem et al., 2025), it can be considered to represent policy importance for many. While these goals are supposed to be translated into national regulatory frameworks to achieve carbon neutrality such as the phase-out of all new internal combustion engine (ICE) cars by 2035 in the European Union (European Parliament, 2022), it does not always happen. Nevertheless, and despite the academic critique (e.g. Roos & Hornborg, 2024), the positioning of EVs in public discourse is often deemed a politically and morally desirable solution (McDonnell et al., 2023). EVs are widely framed as a clean alternative to ICE vehicles in the Global North. However, this framing is selective and partial. While organizations might legitimize EVs through framing claims highlighting the benefits, a growing body of literature reflects the surfacing sustainability contradictions obscured by such framing. EVs rely heavily on the mining and extraction of lithium, cadmium, cobalt and other minerals which are located in Global South countries, generating soil and water pollution amongst other issues (Bell, 2024; Dall-Orsoletta et al., 2022; Prates et al., 2023).The result is an asymmetry of visibility in discourse related to EVs, with the dominant corporate and institutional framing rendering only part of the reality visible while concealing the rest.

Metaphors, as a cognitive tool, play a central role in shaping how we perceive complex issues (Lakoff & Johnson, 1980), while simultaneously functioning as powerful framing devices in discourse (Semino, 2008). Extensive research on legitimation strategies for emerging sustainable technologies demonstrates how narratives, visions and frames construct political and social acceptability for controversial sustainable technologies (Sovacool et al., 2020; van der Velden et al., 2023). More specifically, this paper examines the interplay between the different elements of discursive legitimation – strategies, positions, foundations, temporality, and arenas – as conceptualized by Vaara et al. (2024), positioning metaphors as key rhetorical vehicles within this process. Finally, research on energy justice (Bell, 2024) reveals that low-carbon technologies reproduce global and local inequalities. Together, these streams of research demonstrate material injustices and their narratives. However, little attention is paid to micro-level discourse and how these contradictions are normalized or contradicted. In particular, the role of metaphor in constructing and sustaining legitimacy has been underexplored.

A mixed-methods approach is applied combining corpus linguistics, as the quantitative tool to identify the metaphors through collocation analysis, and critical metaphor analysis (Charteris-Black, 2004), for the qualitative analysis. Corpus linguistic enables identification of linguistic patterns across a large heterogeneous corpus. The collocation analysis will be conducted using LancsBox X software developed by Lancaster University. The Critical Metaphor Analysis follows the four-step protocol – contextual analysis, metaphor identification, metaphor interpretation and metaphor explanation – as developed by Charteris-Black (2004). The data analyzed in this study consist of a specialized corpus of publicly available corporate communications – including financial reports, sustainability reports, press releases, transcripts of shareholder meetings – produced by major global car manufacturers selling electric cars in France covering the period 2008-2025. This time frame allows us to capture the full development of the discourses on electric vehicles from the pre-regulatory period until today. The four companies selected represent the top four best-selling car manufacturers in France in 2025, ensuring that the corpus reflects the dominant corporate voices shaping EV discourse in the French market. Documents were accessed through the LexisNexis database or retrieved directly from companies' websites. All documents are analyzed in their English-language version to ensure the linguistic homogeneity required by the corpus linguistics methodology.

This research expects to demonstrate that recurring metaphorical framing used in corporate discourse portrays EVs as agents of progress in the service of a greener and cleaner future, aligning with dominant transition narratives picturing EVs as a major actor in the decarbonization of Europe. At the same time, these metaphorical frames are likely to deflect attention away from the environmental and social impacts of EVs' production, reducing the visibility of those sustainability contradictions. Theoretically, this study deepens existing research on discursive legitimation by demonstrating how metaphors operate as a central micro-level mechanism by which EVs retain legitimacy despite contradictions. Additionally, it raises ethical issues

about strategic corporate communication by showing the responsibility of organizations to be more transparent regarding the full lifecycle impacts of decarbonization technologies.

Navigating Paradoxes in Corporate Sustainability Assessment: Tensions in Framework Design

(Julia PFANNENMÜLLER)

Investors, regulators, and corporate actors increasingly rely on sustainability assessment frameworks, which are tools that apply predefined indicator sets to collect and aggregate company data into comparable scores and rankings, to guide capital allocation, compliance, and reporting decisions (Escrig-Olmedo et al., 2019). Yet these frameworks persistently produce divergent evaluations of firms (Berg et al., 2022; Patara & Dhalla, 2022). The prevailing academic and regulators response frames this as a standardization problem, calling for harmonized methodologies (Carungu et al., 2025; Grassetti & Marazzina, 2026) and unified indicators (European Parliament, 2022; Gudmundsdottir & Sigurjonsson, 2024). This paper challenges that assumption.

Existing literature documents that divergence arises from non-standardized data (Chatterji et al., 2016; Liu, 2022), differences in scope, measurement, and weighting (Berg et al., 2022), and underlying assumptions (Diez-Cañamero et al., 2020). However, these issues have largely been examined in isolation (Ahmad et al., 2019; Gan et al., 2017), leaving limited understanding of how design choices jointly reproduce inconsistencies. The research question guiding this paper is: How do interdependent design choices in corporate sustainability assessment frameworks generate and reproduce tensions that drive persistent divergence in assessment outcomes?

The paper argues that divergence is not a consequence of insufficient standardization but is rooted in the inherent structure of sustainability assessments themselves, in the need to simultaneously satisfy competing demands, such as comparability and contextual relevance, that cannot be jointly optimized. To conceptualize these dynamics, the paper draws on commensuration theory (Espeland & Stevens, 1998) and paradox theory (Carmine & De Marchi, 2023; Lewis, 2000; Smith & Lewis, 2011). Commensuration theory illuminates how translating multidimensional sustainability phenomena into comparable numerical scores inevitably embeds normative assumptions at every stage of framework design. Paradox theory explains why the resulting tensions are not solvable trade-offs but persistent, nested contradictions that are reproduced rather than resolved across the design process.

Methodologically, the paper conducts a conceptual analysis synthesizing literature across corporate sustainability measurement, composite indicator methodology, and domain-analogous assessment contexts. Crucially, this synthesis first constructs a stage-level model of framework design, spanning indicator selection, scope definition, measurement, normalization, weighting, aggregation, and output construction, which provides the analytical scaffolding for identifying where paradoxes emerge and how they interact. Four paradoxes are identified: a standardization paradox (standardization vs. divergence), a comprehensiveness paradox (comprehensiveness vs. comparability), an objectivity paradox (objectivity vs. value-laden choices), and an aggregation paradox (synthesis vs. information loss), which are nested such that each arises at specific design stages and displaces and amplifies the others recursively.

This paper makes three contributions: First, it advances paradox theory as an explanation for structural irreducibility of rating divergence. Second, it introduces a stage-level conceptual framework that maps how four paradoxes nest and displace across the design process. Third, it reframes standardization not as a solution to divergence but as a mechanism that relocates underlying paradoxes, with implications for framework developers (academics, rating agencies), and framework users (investors, corporate strategy teams) who must navigate, disclose, and critically reflect on the assumptions embedded in their chosen tools.

➔ *full paper available*

When CSR converges, and when it does not: national institutions, sectors, and sustainability discourse across three countries and three sectors (2008-2024)

(Frederic BALLY, Thibault DAUDIGEOS & Lauren MEIKLE)

Corporate sustainability reporting has expanded through the diffusion of global standards, reporting frameworks, and stakeholder expectations. Yet it remains unclear whether this diffusion has produced a more harmonized CSR discourse across national and sectoral contexts. This study examines the longitudinal evolution of corporate sustainability discourse across France, the United States, and the Netherlands, and across the agri-business, banking, and pharmaceutical sectors between 2008 and 2024. We analyze a corpus of 1,329 corporate CSR reports using a combined topic-modeling and manual-coding approach. The findings reveal selective rather than uniform harmonization. For instance, the USA–Netherlands pair is the most harmonized and the only country pair showing significant overall convergence. However, the interaction between sector and country pair explains a substantial share of the variation in heterogenization, indicating that CSR harmonization emerges from specific national–sectoral configurations rather than from sectoral or national factors alone. At the dimension level, Environmental content generally converges, Social content remains the largest source of heterogeneity, and Governance divergence increases in both country pairs involving the United States. The study contributes a longitudinal, relational, and dimension-specific account of CSR harmonization. It shows that global CSR diffusion does not replace national models of corporate responsibility with a single universal template; rather, national institutions and sectoral fields selectively shape the translation of globally diffused CSR norms.

➔ *full paper available*

Session 7C – CSR & Diversity

Friday 30 October 2026, 13:30-15:00 *Room 06*

Unknown Unknowns: The Vicious Paradox of Box-ticking in UK DEI Practice

(Hugh LEE & Rana TASSABEHJI)

This paper addresses two core research questions:

RQ1: How do tick-box diversity monitoring templates used in UK DEI recruitment and selection processes shape individuals' experiences of them?

RQ2: What intended and unintended consequences arise from the use of tick-box diversity monitoring formats in organisational DEI recruitment practices?

In pursuit of answers to these questions we offer a critical examination of UK equal opportunities practice (DEI) from an external, non-UK perspective. RQ1 invites us to examine the forms and their effect. RQ2 turns attention from the effect of the forms (the paradoxes they raise by the categories and questions they ask) to the way that such forms affect potential applicants for employment as they reflect on such questions and negotiate their responses i.e. ‘tick the boxes’. We argue that this approach is simultaneously first, legally unnecessary, second, methodologically unreliable, and third, epistemologically invalid. In addition to these somewhat ‘academic’ faults, our research exposes hitherto unrecognized harms that are perpetrated by the very policy that organisations deploy to do good, hence ‘the vicious paradox of unknown unknowns’. Drawing on a qualitative study of 309 participants who were asked to reflect on their thoughts and feelings when encountering a standard UK DEI monitoring template, we apply Smith and Lewis's work (2011, 2022) dynamic equilibrium model of paradox theory to illuminate the structural contradictions embedded in DEI monitoring practice. To be clear, Paradox Theory was not a pre-specified analytical framework. Rather, the way contradictions inherent in participants' accounts manifested during analysis meant that paradox theory emerged not as one possible lens among many, it was demanded by the findings. Our analysis, for which we

used Braun and Clarke's reflexive transactional analysis (RTA) demonstrates that monitoring forms, designed to promote Diversity, Equality and Inclusion, paradoxically generate experiences of Discrimination, Exclusion, and Indignation among the very individuals it purports to protect. We term this 'the DEI Inversion'. We identify three forms of harm (psychological, emotional, and structural) arising from the process and trace the vicious cycles of mistrust and avoidance to which they give rise at both individual and organisational levels. We conclude by proposing a framework for an alternative virtuous cycle that would treat the paradox of DEI monitoring not as a problem to be solved but as a condition to be responsibly managed through transparency, iterative design, and genuine institutional commitment.

The Uneven Reach of CSR: Ownership Control and Women's Corporate Mobility

(Thayanne L. DUARTE PONTES, Keysa Manuela MASCENA, Romulo A. SOARES & Felipe A. SOBRAL E SILVA)

Gender inequality remains deeply embedded in corporate hierarchies, particularly in access to positions of authority and strategic decision-making. The glass ceiling literature argues that these barriers are not merely representational, but operate through unequal promotion probabilities that become more severe at higher organizational levels (Maume, 2004). They are also sustained by gendered leadership stereotypes and informal organizational routines that associate authority with masculinity (Kulik and Rae, 2019). Within this debate, corporate social responsibility (CSR) has been increasingly discussed as a possible mechanism for embedding fairness, diversity, and accountability into organizational practices (Cook and Glass, 2018). However, prior studies suggest that CSR may generate uneven diversity outcomes across hierarchical layers and institutional contexts (Mun and Jung, 2017; Lin et al., 2023). This study asks whether CSR practices are associated with women's upward mobility in Brazilian publicly traded firms and whether this relationship depends on ownership control. We combine gender-disaggregated workforce data disclosed by Brazilian listed firms with CSRHub indicators for an analytical sample of 197 firms and 735 firm-year observations covering the 2022 to 2024 period. The dependent variables are odds ratios comparing women's chances, relative to men, of moving from non-leadership roles to leadership, executive board, and board of directors positions. The CSR dimensions capture employee-related practices, such as compensation and benefits, diversity and labor rights, and training, health and safety. We examine four ownership-control groups: family, state-owned, foreign, and institutional firms. Regression results show that CSR does not operate as a universal mechanism for increasing women's advancement. In models without interactions, the direct effects of CSR dimensions are limited and unstable across ownership groups. Type of control, however, matters in specific transitions: state-owned firms show a positive association with women's access to boards, but a negative association with access to executive board positions, while foreign-controlled firms show more favorable patterns for executive mobility. The interaction models refine this interpretation. For leadership positions, CSR is positively associated with women's mobility in the broader comparison group, but this association is attenuated among foreign-controlled firms. For executive board positions, the most consistent evidence emerges among family-controlled firms, where CSR dimensions are more positively associated with women's advancement. For boards of directors, CSR-related moderation is weak and inconsistent. These findings contribute to CSR and gender-diversity research by showing that CSR's inclusion effects are conditional on both hierarchy and ownership structure. Rather than uniformly breaking the glass ceiling, CSR appears to create selective pathways for women's mobility, especially in organizational contexts where formal practices can reshape promotion routines. The results therefore challenge purely symbolic interpretations of CSR while also showing its limits: without stronger governance and accountability mechanisms, CSR alone may not be sufficient to redistribute power at the highest levels of corporate decision-making.

Beyond Tokenism:

How Female Leadership Shapes the Authenticity of CSR Engagement in Family Firms

(Hind HOURMAT-ALLAH & Maryame AZROURA)

Family businesses often use CSR to protect the family's reputation. However, their governance remains largely male-dominated, and women are frequently confined to supporting roles despite their growing visibility within top management. This brings up the question of how female leadership in family businesses can move from a symbolic presence to a truly empowered role, leading to concrete CSR actions. This is a conceptual article based on a review of the literature on gender, institutional legitimacy, tokenism and CSR in family businesses, from which a process model and a set of theoretical propositions are developed. The model shows that female leadership often begins with a symbolic appointment, but that, under certain conditions such as genuine decision-making power, critical mass and identification with the family's socio-emotional legacy, this symbolic position can become a genuine driving force behind CSR commitment.

➔ *full paper available*

Session 8A – Stakeholder Engagement for Sustainability (3/3)

Friday 30 October 2026, 15:30-17:00 *Room 04*

Responsible leadership and stakeholder governance: Towards a multi-level theory

(Karina PAVLISA & William S. HARVEY)

Intensified global problems such as climate change, biodiversity depletion, and inequality have created hightened expectations for organizations and their leaders to act responsibly. Prior research has highlighted the importance of managing for stakeholders (Freeman et al., 2010), stakeholder engagement (Kujala et al., 2022), social purpose (Harvey et al., 2026), and emphasized a pressing need to reduce societal harm (Barnett, 2022). This has fuelled scholarship in the field of responsible leadership (Doh & Quigley, 2014; Maak, 2007; Maak & Pless, 2006; Maak et al., 2016; Voegtlin, 2016; Voegtlin et al., 2012), rooted in stakeholder theory. However, there is an ongoing debate about what 'responsible' means in responsible leadership (Voegtlin, 2016; Waldman et al., 2020). Theorizing responsible leadership presents several theoretical challenges. First, it requires a multi-level (Miska & Mendenhall, 2018) and dual-focused analytical lens. It needs to embrace both the 'virtues and deeds', that is the traits of responsible leadership (Freeman & Auster, 2011) and the process of this social-relational and ethical phenomenon (Maak & Pless, 2006). Second, theoretical extensions of responsible leadership should relate to whether there are social, ethical and sustainability risks that a firm's leadership may produce or exacerbate stakeholder disadvantage due to insufficient reciprocity in exchange relationships (Pavlisa, Harvey, & Doh, 2026). Finally, responsible leadership is an evaluative concept, and more attention is needed to understand whether stakeholder social evaluations are objectively achievable, given the multi-level social structures that responsible leadership is embedded within. Taking into account these theoretical challenges, we explore the following research question: How do multi-level social structures and leader-stakeholder tensions challenge responsible leadership practices for sustained societal outcomes?" We use Pierre Bourdieu's (1977, 2011; Bourdieu & Wacquant, 1992) conceptual and analytical apparatus and prior scholarship that mobilizes his work in the stakeholder governance and leadership literature, to address the challenge of multilevel dual-focused theorizing. Employing the concepts of capital, habitus, and field, we rely on perspectival and configurational theorizing (Conelissen et al., 2021) and develop a conceptual model of responsible leadership, discuss its embeddedness in multi-level social structures of accumulation, and explain the nature of multi-level interactions in the context of stakeholder relationships as managing capital flows. We make several contributions to the responsible leadership literature. First, we develop an analytical framework which engages with the dynamism of multi-level social structures. Second, we formulate key dimensions and

interactions as part of our outside-in approach to theorizing responsible leadership. These dimensions and interactions reflect risky areas where stakeholder disadvantage may arise, with implications for exacerbating inequality. Third, using the concept of habitus, we explain how the morality of human actors, as a key assumption of stakeholder theory and, by implication, responsible leadership, is sociallly rather than individually constructed, and how this implicates responsible leadership and its evaluation. Our model paves the way for developing new cross-level research questions in responsible leadership and stakeholder governance literature and seeks to extend the debate to how responsible leadership is socially structured, differentially enacted, and implicated in the reproduction of inequality and social evaluation.

When does socioemotional wealth foster corporate responsibility? Unpacking the microfoundations of stakeholder responsibility in family firms

(Hiba EL MAJHED)

Family firms are widely recognized for their distinctive relationships with stakeholders, often characterized by long-term orientation, trust, community embeddedness, and reputational concerns (Zellweger, T. M., & Nason, R. S., 2008). These characteristics have frequently been attributed to the preservation of socioemotional wealth (SEW), which has become one of the dominant theoretical lenses in family business research (Gómez-Mejía et al., 2007; Berrone et al., 2012). However, despite two decades of research, empirical evidence regarding the relationship between family ownership and corporate responsibility remains fragmented. While some studies report higher levels of corporate social responsibility (CSR) among family firms, others find weak, contingent, or even negative relationships. This inconsistency suggests that SEW alone cannot explain why family firms engage differently with their stakeholders. This paper argues that the missing link lies in the microfoundations of responsible behaviour. Rather than treating socioemotional wealth as a direct predictor of CSR, we conceptualize it as a motivational system whose influence depends on how family principals interpret their responsibilities toward different stakeholder groups. Building on the socioemotional wealth perspective (Gómez-Mejía et al., 2007; Berrone et al., 2012), stakeholder theory (Freeman, 1984), behavioral theory of the firm (Cyert & March, 1963), stewardship theory (Davis et al., 1997), and recent developments in responsible governance (Hernandez, 2012), we develop a process perspective explaining how family-centred goals evolve into responsible stakeholder behaviors. Specifically, we propose that stakeholder responsibility emerges through a sequence of interconnected mechanisms. Family identity strengthens the desire to preserve socioemotional wealth, which, in turn, reinforces perceptions of stewardship, intergenerational responsibility, and reputational accountability. These socio-cognitive mechanisms encourage decision-makers to privilege long-term stakeholder relationships over short-term economic optimization. Consequently, responsible behavior should not be viewed merely as a strategic response to institutional pressures but as an expression of the family's identity, continuity aspirations, and relational commitments. Rather than empirically testing existing relationships, this paper develops an integrative conceptual framework that explains how socioemotional wealth shapes corporate responsibility through stakeholder-oriented governance mechanisms. Drawing on socioemotional wealth theory, stakeholder theory, stewardship theory, and the behavioral theory of the firm, the paper argues that responsible stakeholder engagement should be understood as the outcome of interacting family-centered motivations rather than as a direct consequence of family ownership. By integrating these complementary perspectives, the framework moves beyond the prevailing assumption that socioemotional wealth automatically translates into responsible behavior and instead identifies the conditions and mechanisms through which family-specific goals are converted into stakeholder responsibility. The paper makes three theoretical contributions. First, it reconceptualizes socioemotional wealth as a generative mechanism underlying corporate responsibility rather than merely a predictor of strategic decisions. Second, it bridges family business and stakeholder literatures by proposing a process-based explanation of how family values and non-economic goals shape stakeholder-oriented governance. Finally, it responds to recent calls for stronger theoretical integration within family business research by offering a conceptual model that clarifies the behavioral foundations of responsible governance in family firms. The framework opens new avenues for future empirical research and contributes to

advancing a more nuanced understanding of corporate responsibility beyond traditional firm-centric explanations.

Research question. How can socioemotional wealth explain the emergence of corporate responsibility in family firms through stakeholder-oriented governance, and what theoretical mechanisms transform family-centred goals into responsible stakeholder behaviour?

Theoretical framework. This paper integrates four complementary theoretical perspectives to develop a conceptual explanation of corporate responsibility in family firms. The primary lens is Socioemotional Wealth (SEW) Theory, which explains how family firms pursue non-economic goals related to family control, identity, reputation, emotional attachment, and dynastic succession (Gómez-Mejía et al., 2007; Berrone et al., 2012). To explain how these goals translate into responsible organizational behaviour, the paper combines Stakeholder Theory (Freeman, 1984), Stewardship Theory (Davis et al., 1997), and the Behavioral Theory of the Firm (Cyert & March, 1963). The integration of these perspectives provides a process-based framework linking family values, socioemotional motivations, stewardship orientation, and stakeholder responsibility.

Method. This study adopts a theory-building conceptual approach based on an integrative and critical review of the family business, stakeholder, and corporate responsibility literature. Through conceptual synthesis and theoretical integration, the paper develops a process framework and a set of propositions explaining how socioemotional wealth fosters stakeholder-oriented corporate responsibility in family firms.

Session 8B – CSR Communication (2/2)

Friday 30 October 2026, 15:30-17:00 *Room 05*

The Virtuous Cycle: How CSR Communication May Raise Expectations in Brand-Consumer Interaction

(Olena ROMANIUK)

This paper examines how CSR communication connects consumer evaluation and organisational response across markets. Drawing on five years of professional involvement in sustainability research and organisational advice, it develops an abductive, reflexive analysis of selected practitioner accounts. The analysis links consumer recognition, organisational interpretation and activity beyond individual firms. It proposes that declining sustainability distinctiveness may accompany a shift towards expected adequacy, where a practice retains relevance and its absence attracts adverse evaluation. These propositions require independent testing, including assessment of organisational and environmental outcomes. The paper's implication is that CSR communication may succeed by making sustainability less exceptional.

➔ *full paper available*

Communicating the 'Net-Positive' approach: perspectives from advocates to adopter

(Hannah BIRCH, Katy ROELICH & Rory PADFIELD)

Research Context and questions. Forum for the future (2019) describe 'Net Positive' as a new way of doing business that works across society, environment, and global economy, striving to put back more than is taken out. Polman and Winston (2021) urge companies to become "net-positive - giving more to the world than they take," describing the benefits and offering detailed guidance to business leaders. Similarly, the 'Net Positive Project' brings together companies to guide them through an aligned net positive approach (Norris, G. A. 2019). There are some clear 'advocates' for this approach, including those referenced, each with their own principles and guidance, and 'adopters' - businesses that are using the approach, for example Dell and Kingfisher, all participants of the net positive project (2019). With a varied set of advocates and

adopters, it is important to find clarity on how the approach is conceptualised, measured, reported and communicated. This research follows a timeline of participants of the net positive project (2019) and their sustainability strategy reporting and communication over time. This paper seeks to understand (1) Within the context of business, how is the term 'net positive' conceptualised by both advocates and adopters (2) How does this conceptualisation influence its operationalisation, measurement and communication over time?

Theoretical Framework. The 'Triple Bottom Line' approach to CSR, challenges businesses to measure and report performance across three areas- social, economic, and environmental (Elkington, J. 1998). 'Net-positive' builds upon this approach but calls for business to have a positive impact in these areas. Transparency in all three areas is becoming crucial for business credibility (Gardner et al., 2018). However, even with a myriad of evaluation frameworks, standards, tools, and indicators available, it is challenging to capture business impact, particularly when attempting to quantify intangible goods and services, such as social outcomes (Xu, Wang and Liu, 2017). There is often a disparity between company policy, and practice, as they attempt to respond to institutional pressures, leading to a theme of reporting that lacks third-party assurance, scoping, and time frames (De Grosbois, 2016). Net positive brings the additional challenge of not only measuring impact but capturing overall positive impact. Recently the concept of 'Greenhushing' has been introduced, with varying levels of companies essentially backtracking on targets, or underreporting their sustainability efforts for fear of scrutiny (Rasche,2025)

Methods. This paper identifies key advocates for the Net Positive approach and uses documentary analysis to understand how the concept is defined, measured, and reported. Documentary analysis will involve reviewing guidance documents, books, and website content from each advocate to identify the concepts and processes outlined. In contrast, key adopters of the concept will be identified, and documentary analysis of CSR reports and website content will be used to follow how the concept has been defined, measured, and reported. This will be done against the GRIs 8 key reporting principles (Global Reporting Initiative, 2024)

Initial findings. An initial review of advocacy approaches has identified distinct and varied approaches to conceptualisation and quantification of 'net positive'. Through this research we hope to characterise the series of narratives that underpin the conceptualisation that has given rise to the different approaches. Initial review of reports from key adopters shows a lack of clarity in understanding of net-positive and what differentiates the approach from other sustainability approaches. Upon following companies that have taken a net positive approach, it has been found that after initial ambitious targets, the concept has been gradually watered down and evidence of back rowing on targets is apparent. This paper will discuss thoughts on what factors may have lead to this 'greenhushing.'

Reconciling Sustainability and Performance: How CEOs Construct a Narrative of Harmony in ESG Discourse

(Radouane ABDOUNE, Sara BENTEBBAA & Ali DARDOUR)

Corporate sustainability research has traditionally emphasized the tensions and trade-offs organizations face when balancing economic performance with environmental and social responsibilities. Yet contemporary CEO discourse increasingly portrays sustainability and business performance not as competing objectives but as naturally aligned and mutually reinforcing. While prior research has documented the growing integration of sustainability into corporate value creation narratives (Arvidsson, 2023), less attention has been paid to the discursive processes through which CEOs construct such representations. This paper addresses this gap by asking: How do CEOs construct strategic narratives that portray sustainability and business performance as mutually reinforcing? Drawing on the sensegiving literature (Gioia & Chittipeddi, 1991; Fiss & Zajac, 2006; Logemann et al., 2019) and research on organizational narratives, we examine how CEOs shape interpretations of sustainability through corporate communication. Rather than assessing whether sustainability enhances financial performance, we focus on the narrative mechanisms through which CEOs make sustainability appear compatible with, and even essential to, business success. The study is based on a qualitative analysis of discourse produced by 41 CEOs of major corporations operating across

diverse industries. The dataset combines two complementary communication arenas from the same period: CEO interviews published in a leading business review and the annual reports of the corresponding firms. This dual corpus offers a unique opportunity to examine how sustainability narratives are articulated across both spontaneous and highly institutionalized communication contexts. Our preliminary findings reveal a remarkable convergence across sectors and communication formats. Despite operating in different industries, CEOs mobilize a shared narrative structure that consistently presents sustainability and performance as mutually reinforcing rather than competing objectives. Three narrative mechanisms underpin this discourse. First, sustainability is reframed from a responsibility-oriented concern into a strategic driver of innovation, competitiveness, resilience, and growth. Second, potential tensions between economic and societal objectives are absorbed through narratives of long-term value creation, which transform sustainability from a potential trade-off into a prerequisite for enduring corporate success. Third, CEOs rely on a common repertoire of expressions and arguments that normalizes the integration of ESG concerns into core business strategy and promotes a "win-win" understanding of corporate sustainability. This study contributes to CSR communication research by moving beyond the identification of sustainability themes toward an analysis of the narrative processes through which sustainability and performance are discursively aligned. It shows how CEOs engage in sensegiving activities that construct and reproduce a shared corporate narrative in which sustainability is no longer framed as a constraint, obligation, or sacrifice, but as an integral component of value creation and organizational success. More broadly, the paper highlights the remarkable convergence of CEO sustainability narratives across sectors and communication contexts.

Session 8C – Open Call CSR & Sustainability 5/5)

Friday 30 October 2026, 15:30-17:00 *Room 06*

Exploitative or exploratory sustainability? Power asymmetries in the company's strategic CSR architecture

(Laura VARJA, K. S. CHOI, Paulina JUNNI & Gang WANG)

Corporate sustainability strategies vary widely across firms, yet existing research offers limited insight into how these differences emerge from intra-TMT power asymmetry. This study develops a behavioral, power-based account of how firms construct their CSR architecture, i.e., the balance between high-precision (exploitation) and broader (exploratory) sustainability initiatives, by examining the interplay between CFO–CSO power asymmetry, performance feedback, and environmental turbulence. Drawing on the Behavioral Theory of the Firm and Upper Echelons Theory, we argue that CFOs' structural control over budgeting and measurement systems steers firms toward measurable, compliance-oriented CSR (exploitation), whereas CSOs' stakeholder-oriented roles promote long-term, innovation-driven initiatives (exploration). Performance relative to aspiration levels shapes managerial focus and risk preferences, amplifying CFO influence under negative feedback and expanding CSO discretion when firms exceed aspirations. External turbulence further heightens demands for accountability, strengthening financially oriented logics and constraining exploratory CSR. Together, these mechanisms explain how sustainability strategies emerge from intra-TMT negotiation rather than institutional pressures alone, positioning CSR architecture as a dynamic strategic configuration shaped by executive power, performance interpretation, and uncertainty.

➔ *full paper available*

Firms' sustainability transitions, spillovers, and acceleration dynamics

(Marco MENONI)

The main research questions of this paper examine the technology and its relationship with potential lock-in states and tipping points. Specifically, we investigate how the multipurpose nature of technology can foster firms' sustainability transitions. Given that incumbent firms can operate as a network to establish deep incumbency across multiple sectors, it is fundamental to consider to what extent keystone actors promote this transition. Finally, this study explores how tipping points can accelerate sustainability transitions and interact with one another at the firm, industry, and sector levels. The paper considers a multi-level perspective (MLP) framework (Geels, 2024) and development block theory (Enflo et al., 2008). This can better delineate the temporal aspects related to sustainability transition (Andersen et al. 2026). Evaluation of tipping points with cascade effects can help to understand the pathways of transition (Abrams et al. 2026). Institutional theory (Galleli & Amaral, 2026) can support understanding reciprocal influence between firms and institutions. Considering that transition dynamics can be distributed among different countries, it is worth taking into account the geographic context. Given the importance of the temporal dimension in systems transitions, it is interesting to evaluate the variables that can accelerate firms' sustainability transitions.

This paper adopts a mixed-methods approach, combining both qualitative and quantitative methodologies. The study relies on secondary data, with the firm, industry, and sector serving as the primary units of analysis. Specifically, a global panel dataset spanning several years enables a longitudinal examination. The analysis incorporates multiple variables, including country, industry sector, pollutant emissions, external context, supply chain dynamics, firm revenue, firm size, and technological innovation. Statistical methods are employed to analyze the dataset.

The main expected results pertain to identifying potential tipping points critical for system reconfiguration, as well as mapping their relations and interactions. Early-warning signals may emerge to reveal the proximity to these tipping points, while spillover effects are expected to influence the pace of the transition. Furthermore, the diffusion of technological innovation helps map the strength of cross-sector transitions. Significant differences are anticipated to emerge between cleaner and more polluting corporations, with industry-specific variances exhibiting distinct path-ways toward sustainability. Finally, combining a corporate perspective with a network view clarifies the complexity of phenomena that transcend organizational boundaries. Multipurpose technologies do not just disrupt one niche; they can reconfigure a wider part of the landscape more quickly. The corporate social responsibility of keystone firms could help to embrace sustainability in the value and technological chain.

On the Nature of Management and Organization Theory: Examining Self-Referentialism in the Field through the Concepts of Anthropocene, Planetary Boundaries, and Grand Challenges

(Pasi HEIKKURINEN, Herman STAL, Padmaja ARGADE & Ralf BARKEMEYER)

Management and Organization Studies (MOS) increasingly engages with concepts developed in neighboring fields to address environmental, social, and economic challenges of unprecedented scale. Among the most influential examples are The Anthropocene (TA), Planetary Boundaries (PB), and Grand Challenges (GC), concepts that have gained considerable traction within management scholarship over the past two decades. While these ideas are commonly presented as evidence of the field’s growing inter-/transdisciplinarity and societal relevance, this paper asks a more fundamental question: what does their adoption and application reveal about the nature of MOS itself? Drawing on paradigm theory (Kuhn, 1962; Burrell and Morgan, 1979; Whitley, 1984), we examine:

(1) to what extent MOS remains self-referential in its engagement with external knowledge, and
(2) what kind of paradigmatic implications this might have for the development of the field.

We define self-referentialism as the tendency of a field to produce knowledge primarily through its own concepts, debates, and citation networks, even when addressing phenomena that originate elsewhere. More specifically, in MOS, self-referentialism could denote the tendency to engage with external concepts such as TA, PB, and PC primarily through management scholarship itself rather than through sustained engagement with the foundational literature of Earth system science, ecology, geology, or other source disciplines. Consequently, imported concepts gradually acquire management-specific meanings and become incorporated into self-reinforcing citation and theoretical networks.

Paradigm again is defined as a shared framework of assumptions, concepts, and research practices that structures how a scholarly community understands and investigates a domain of phenomena (Kuhn, 1962; see also Burrell and Morgan, 1979; Kakkuri-Knuuttila et al., 2008). It shapes not only the answers researchers provide but also the questions they consider worth asking. In this context of the study, self-referentialism can be understood as a tendency of paradigms to reproduce themselves by interpreting new phenomena through existing assumptions and conceptual frameworks, rather than allowing those phenomena to fundamentally challenge the paradigm itself. Based on these premises, the paper develops and investigates a set of hypotheses concerning the dynamics of self-referentialism in MOS.

To explore these hypotheses, the paper undertakes a comparative analysis of MOS scholarship on TA, PB, and GC. By examining citation practices, intellectual influences, and patterns of knowledge reproduction since the year 2000, we investigate how ideas travel across disciplinary boundaries and how they are transformed in the process. Particular attention is paid to the relationship between foundational texts and their subsequent representation within management research, as well as to changing citation patterns over time.

The significance of this inquiry extends beyond disciplinary self-reflection. From an inter-/transdisciplinary perspective, self-referentialism is problematic because it limits epistemic diversity, encourages the domestication of external knowledge, reinforces disciplinary blind spots, and reduces the capacity of a field to understand complex phenomena whose causes and consequences extend beyond its own conceptual boundaries. At its simplest, it does not support the revolution in the scientific paradigm towards inter-/transdisciplinarity. Complex phenomena, such as climate change and biodiversity loss, emerge from interactions among biophysical, technological, economic, political, and cultural systems, and therefore cannot be adequately understood through any single disciplinary lens. As concepts such as TA, PB, and GC are progressively absorbed into MOS, the risk is that the field becomes increasingly effective at reproducing its own conversations while becoming less capable of engaging with the full complexity of the phenomena those concepts were originally developed to describe.

Drawing on paradigm theory, we argue that self-referentialism functions as a mechanism of normal disciplinary development. As concepts are imported from other fields, they are progressively interpreted in ways that render them compatible with the dominant assumptions of MOS. The consequence is that potentially disruptive ideas are often absorbed into existing paradigmatic structures rather than prompting fundamental reconsideration of the field's foundational premises. For breaking the single paradigm mentality, more dialogue across paradigms is deemed both possible and desirable (Willmott, 1993, see also Hassard, 1991).