

**THE ROLE VALUES PLAY FOR AGENCY IN INSTITUTIONS: A REVIEW OF THE  
NEW INSTITUTIONALIST LITERATURE ON CORPORATE SOCIAL  
RESPONSIBILITY**

**Abstract**

Although values play an important role as normative ends that drive human agency in institutions, new institutionalism (NI) has paid limited attention to them. Consequently, NI tends to be driven by structural determinism and comes somewhat short when explaining agency in institutional structures. In order to better understand how values promote action in institutions, we conduct a literature review of 122 journal articles published between 1989 and 2016 that draw on NI to study the value-laden management concept of corporate social responsibility (CSR). We make three contributions. First, we show how considering values enhances our understanding of behavior in various institutional contexts at the micro-, meso and macro-level of analysis and reveals a more-balanced view on the structure-agency duality. Second, we map the NI/CSR field conceptually, indicating areas of current contributions and providing insight into recent developments. Finally, we present under-explored themes and directions for future research.

**Key words:** Corporate social responsibility; new institutionalism; literature review

## INTRODUCTION

While new institutionalism (NI) has established itself as a key perspective in management studies (Greenwood et al., 2017 & 2008), NI research has so far paid comparatively little attention to the influence of human systems of values in institutionalization (e.g., Chandler, 2014a; Kraatz & Block, 2017; Suddaby, 2010). This is remarkable, especially since scholars have emphasized the importance of values for NI scholarship (e.g., Gehman et al., 2013; Suddaby et al., 2010). For example, eminent NI theorist Richard Scott (2014) argues that values are normative ends that drive human agency. Accordingly, Kraatz and Flores (2015: 356) define values as “human beliefs about the things that are worth having, doing, and being”.

The consequence of the proportionate inattention to values is that NI tends to be driven by structural determinism (Suddaby, 2015) and comes somewhat short when explaining how people and organizations construct and enact their institutional environments (Delmas & Toffel, 2008; Hirsch & Lounsbury, 1997a). Despite approaches that address agency such as institutional work (Lawrence & Suddaby, 2006; Lawrence, Suddaby, & Leca, 2009) and institutional entrepreneurship (DiMaggio, 1988), NI primarily explains how institutions determine human behavior and why individual and collective entities lack agency (e.g., Hirsch & Lounsbury, 1997b; Suddaby, 2015). In connection with this, Zietsma and Toubiana (2018: 438) suggest that NI scholarship further addresses how “the valuable bonds” people “to institutions and drives desires for agency”.

In order to give greater emphasis to values in NI scholarship, we conduct a literature review of NI research on corporate social responsibility (CSR)—per definition a value-laden management concept (Garriga & Melé, 2004; Orlitzky & Swanson, 2008). For example, Davis (1973: 312) defines CSR as “the firm’s considerations of, and response to, issues beyond the narrow economic,

technical, and legal requirements of the firm to accomplish social and environmental benefits along with the traditional economic gains which the firm seeks”. CSR has become a popular phenomenon within the field of management research (Aguinis & Glavas, 2012). This is shown, for example, by the fact that the last two Academy of Management Review’s “Paper of the Decade” Awards have been granted to articles exploring CSR issues through the lens of NI (Campbell, 2007; Matten & Moon, 2008). CSR serves as an empirical window to consider the normative ends that are driving human agency (i.e. values) in parallel to the embedded institutional structures. This enables a more balanced approach to the ongoing debate on the duality of structure and agency (Battilana & D’Aunno, 2009; Garud, Hardy, & Maguire, 2016; Hampel, Lawrence, & Tracey, 2017; Heugens & Lander, 2009).

Insofar, we follow the literature on theory building, which has shown that empirical material can serve as input for theorizing (Alvesson & Kärreman, 2007; Shepherd & Suddaby, 2017). Our investigation of the NI/CSR research stream therefore focuses on the following question: *How does the empirical phenomenon of CSR contribute to our understanding of how values promote action in institutions?* To answer this question, we have conducted a systematic literature review of 122 journal articles that investigated CSR through the lens of NI, published between 1989 and 2016.

We make three contributions. First, we show how the NI/CSR domain offers new insights into how values promote action in various institutional contexts at the individual, organizational and field level. We also suggest that this domain creates a comprehensive, multi-level understanding of agency in an institutionalized world that reveals a well-balanced view on the structure-agency duality. The second contribution is primarily descriptive in nature, since our work maps the NI/CSR field conceptually. While CSR scholarship has established itself as a flourishing branch of research with a keen interest in NI (e.g., Wang et al. 2016), a respective comprehensive literature review is missing, however. Our literature review provides an overview of the field, identifying current

contributions and developments in terms of the use of NI theory, levels of analysis and research methods. Finally, the paper provides insights into current challenges, unanswered questions and potential new fruitful approaches in the NI/CSR domain. Such insights may lay the groundwork for future research that yields new theoretical knowledge about the relationship between structure and agency.

We structure this article as follows. We start by laying out the methodological approach taken for our systematic review, including the selection of journals and keywords regarding NI and CSR, the sampling strategy, and the analysis. The second section presents the results, mapping the current state of the NI/CSR research field. This is followed by a discussion of the different ways in which the papers of our sample may contribute to the broader domain of NI. Finally we provide potential directions for future research.

## **RESEARCH STRATEGY AND METHODS**

In order to produce a typology of existing research drawing on NI to study CSR phenomena, we have conducted a systematic content analysis of 122 peer-reviewed academic journal articles published between 1989 and 2016.

### **Sample**

In terms of sample, we focused our analysis on four types of journals: CSR, management, strategy, and organisational studies journals. We included only outlets that are considered leading academic publications. To identify the journals, we used the 'UK's Chartered Association of Business Schools' *Academic Journal Guide 2015*' and included only 3 and 4 stars publications in our sample, corresponding to a total of 33 outlets (Table 1 provides the full list of journals). We then searched for articles by using the 'CSR strict' key words developed by Strand (2013) (i.e. 'Corporate Social Responsibility' or 'CSR' or 'Corporate Responsibility' or 'CR' or 'Social

Responsibility’) as well as the key word ‘\*institutional\*<sup>1</sup>’, in order to capture a wide variety of key words linked with institutional theory (e.g., new, institutional, neo-institutional, institutionalism or institutionalist).<sup>2</sup>

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We looked for articles including those key words in the title, abstract and key words using the search engine EBSCOhost as well as journal publishing websites Sage, Science Direct, Informs and Emerald. The use of the abstracts is aligned with other literature review articles such as Aguinis & Glavas (2012) and Pisani et al. (2017). Additionally, Abrahamson and Eisenman (2008: 729) argue that abstracts can be used to represent full articles for research purposes, as they “constitute a good proxy for the entire text”.

### **Analysis**

By following previous studies reviewing the CSR literature (e.g., Aguinis & Glavas, 2012; Crane & Glozer, 2016), we conducted a systematic content analysis of the 122 articles included in our sample. To facilitate the content analysis, we developed a codebook encompassing quantitative codes (author[s], article title, year of publication, journal name, type of journal [CSR, management and organisational studies journals], level of analysis [micro, meso, macro, multilevel], research methods [qualitative, quantitative, mixed, theoretical], and NI category [theoretical focus]) and qualitative codes (CSR theme, research aim, and research contribution). Regarding the NI categories (such as legitimacy, institutional logics, etc.), we first developed our codebook by

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<sup>1</sup> We used an asterisk (\*) at the beginning and end of the word to allow for a search term using truncation (i.e. searching for the root of the word, which retrieves alternate beginnings and endings).

<sup>2</sup> Although our search focused on institutional theory, we only found papers drawing explicitly on new institutionalism or neo-institutionalism in the tradition of sociologists such as John W. Meyer and Brian Rowan (1977), Lynne G. Zucker (1977), and Paul J. DiMaggio and Walter W. Powell (1983). For this reason, we use the term new institutionalism (NI) throughout the paper.

drawing on the different institutional theory perspectives listed in the edited volumes ‘*The Sage Handbook of Organizational Institutionalism*’ by Greenwood et al. (2017 & 2008). Through the coding process, we then refined the NI categories inductively to better illustrate our sample. The coding helped us identify the main NI perspectives used in CSR research. We inductively coded the specific CSR topics covered (such as stakeholder management, political CSR, CSR communication). Through this analysis, we were able to provide a comprehensive overview of NI/CSR research, identifying key contributions and underexplored themes. In order to gain better insight into the direction of NI/CSR research, we also collected future research suggestions from the articles published in the last 5 years of our sample (2011 to 2016). This enabled us to develop a research agenda that can guide both future NI and CSR research.

### **MAPPING THE FIELD: THE NI/CSR RESEARCH DOMAIN**

Our content analysis of the literature allowed for a systematization of NI/CSR research. In the following, we start by showing where NI/CSR research has been published over time. Second, we present the evolution of the level of analysis adopted in NI/CSR research. Third, we present the distribution of different NI perspectives in NI/CSR research over time. Fourth, we show the level of analysis and research method itemized by each NI perspective. Finally, we indicate the key findings and contributions of each NI perspective.

#### **Evolution of the NI/CSR domain**

Most of the articles in our sample were published in CSR journals (68%), namely in *Journal of Business Ethics*, *Business & Society* and *Business Ethics Quarterly*. The other papers were published in management and organizational studies journals (25%) and strategy journals (7%). Figure 1 shows the evolution of the 122 NI/CSR articles published between 1989 and 2016. Inter alia, it shows a drastic increase of publications across the three fields in 2009, with 86% of the papers published between 2009 and 2016. The overall number of studies (particularly in CSR and

strategy journals) might not have reached its peak yet, as 2016 saw the largest number of papers to date with 28 new articles.

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### **Levels of analysis applied in the NI/CSR domain**

Figure 2 shows the evolution of the level of analysis adopted in NI/CSR research. We can see that research is dominated by macro level (national, industry, field level) and meso level (organizational) studies (91 papers out of 109, illustrated as shades of red in figure 3). The first study examining the micro level (individual) appeared in 2004 with Grit's (2004) study of institutional change investigating modes of CSR management. The 18 studies focusing on the micro level applied the following types of institutional theory: legitimacy (5 papers including Stumberger & Golob's (2016) study of CSR legitimacy amongst employees), institutional context (6 papers including Blindheim's (2015) study of the influence of the Norwegian context on managers), institutional processes & change (only Grit, 2004, mentioned above), institutional work & entrepreneurship (3 papers including Helfen & Sydow's (2013) study of the negotiation work involved in developing a CSR standard), and response to institutional pressure (3 papers including Ngoc Tran & Jeppesen's (2016) study of managers' and workers' responses to CSR pressures in Vietnam).

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### **NI perspectives applied in the NI/CSR domain**

Figure 3 provides information on the distribution of different NI perspectives in CSR research over time. Classifying existing research into types of NI perspectives (e.g., institutional work,

decoupling, institutional change) helped us gain new insights into the life-cycle of different NI perspectives over the last 27 years. Overall, we categorize the 122 articles as either structure-focused papers (e.g. legitimacy, isomorphism, institutional context; in shades of grey in Figure 2) and agency-focused papers (e.g. institutional work & entrepreneurship, response to institutional pressure; in striped boxes in Figure 2). Such a distinction relates to the debate on the relationship between agency and structure (cf. e.g.: Giddens, 1984; Heugens & Lander, 2009; Hirsch & Lounsbury, 1997; Holm, 1995). While NI traditionally addresses the influence of social structure on organizations and socially embedded behaviour (DiMaggio & Powell, 1983; Meyer & Rowan, 1977), actors—both individual and collective—have recently gained importance, for example in the context of institutional work (Lawrence, Suddaby, & Leca, 2009) and institutional entrepreneurship (Garud, Hardy, & Maguire, 2016).

Out of the 122 articles included in our sample, 109 drew on specific NI perspectives. The following findings are based on this reduced sample. First we found that most articles (79 out of 109) drew on the following three NI perspectives in particular: ‘institutional contexts’ (37 articles), ‘responses to institutional pressures’ (25 articles) and ‘legitimacy’ (17 articles). Furthermore, we can observe the occurrence of new NI perspectives in CSR research from 2007 onward with the appearance of agency-focused papers (‘responses to pressures’ papers from 2007 onwards, ‘decoupling’ papers from 2011 and ‘institutional work and entrepreneurship’ papers). The agency-focused articles rapidly gained importance from 2007 to 2016, particularly the ‘response to pressure’ perspective. This finding provides empirical confirmation of previous work theorizing that, over time, NI has become more agentic (Mutch, 2007; Suddaby, 2010 and 2015).

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Figure 3 also shows us that while ‘decoupling’ has always been a central theme in the NI literature (i.e., Meyer & Rowan, 1977), the perspective found its way into the CSR literature many years later with Behnam and MacLean’s (2011) article on decoupling in CSR standard adoption (followed by many other papers, e.g. Haack, Schoeneborn, & Wickert, 2012; Marquis & Qian, 2014; Rasche & Gilbert, 2015). A possible explanation for this is the increased interest in how organizations react to calls for more socially responsible conduct. In this respect, researchers have shed light on some of the specific characteristics influencing decoupling, either inside or outside firms (Marquis & Qian, 2014; Rasche & Gilbert, 2015). However, this remains an underexplored area, with only 5 papers focusing on decoupling in our sample. This is surprising, as the issue of greenwashing – a strategy similar to decoupling by giving a positive image of a company’s environmental records to camouflage its actual performance (Lyon & Maxwell, 2011) – has been established as a central weakness of CSR for many years (Laufer, 2003; Ramus & Montiel, 2005; Boiral, 2007; Aravind & Christmann, 2011).

### **Level of analysis and research method itemized by NI perspectives**

Purely micro-level studies are underrepresented in our sample, with 3% (3 papers out of 109). Most micro level studies investigated the influence of macro or meso factors on the micro level (14% of our sample, 15 papers). It is surprising that there is only a limited number of micro level papers (6 out of 18 micro level studies) that apply agency-focused NI perspectives such as decoupling, institutional work & entrepreneurship, and responses to pressures. For example, as decoupling is considered a strategic response to complex institutional pressures (Oliver, 1991), future NI/CSR research could further investigate strategic motives as well as other types of motivation behind decoupling. The other multi-level studies examined the influence of macro-level institutions on firm-level practices (41% of our sample, 45 articles). Finally, pure macro level studies formed 28% of the sample (31 papers) and meso level studies accounted for 14% (15

papers) (see table 2 for a complete breakdown of the level of analysis and research method for each NI category). Empirical studies dominated the NI/CSR field with 78% of the sample. However, in some categories there was a greater occurrence of theoretical work such as decoupling and institutional processes & change. Empirical articles were divided equally between qualitative (35 articles) and quantitative (36 articles) methods, along with 7 mixed method papers.

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### **Key findings and contributions itemized by NI perspectives**

In the following subsections, we review the studies included in each NI category. This provides an overview of the key findings and current contributions in the field of NI/CSR. Tables 4 and 5 provide a summary of the topics covered in each category, which have been grouped either under the ‘structure’ or the ‘agency’ umbrella (see also figure 2). The tables offer a detailed account of each paper’s focus and enable readers to locate specific sources in each category, whereas the next subsections will summarize the contributions to provide an overview of current knowledge in the field.

***Legitimacy.*** The 17 articles included in this category explored legitimacy at various levels. Table 2 shows a range of studies at the micro, meso, macro and across levels. Studies focused on legitimacy explored firms’ legitimation strategies through different means, such as CSR communication (e.g., Boiral, 2016) as well as different types of CSR activities such as governance practices (Lau, Lu & Liang, 2016) and philanthropy (Hadani & Coombes, 2015). For example, Castelló & Lozano (2011: 11) examined CEO statements in CSR reports and found that dialectic rhetoric signals “a new understanding of the firm’s role in society and a search for moral legitimation”. Castelló and Lozano (2011) further show that engaging in CSR activities that take into account the values of multiple publics enables companies to gain moral legitimacy. Moral

legitimacy is thereby not only needed for getting access to new, important stakeholders from civil society but also in order to meet new and upcoming expectations from various stakeholders. Doh et al. (2010) shed light on the issue of legitimacy building and normative pressures around CSR. While the authors conceptualize CSR as a normative concept, they elucidate how firms adopt CSR since it triggers a positive evaluation of an organization and its activities. Another stream of research explored legitimacy processes through different lenses such as legitimacy evaluation (Pava & Krausz, 1997). Baumann-Pauly, Scherer & Palazzo (2016) suggested that legitimacy is a dynamic process whereby firms adapt their policies and practices to maintain their license to operate.

***Institutional logics.*** Only 5 papers drawing on institutional logics to study CSR phenomena were found in our sample (the first paper dating from 2013), making this an underexplored area of research. Papers in this category focused on the influence of competing logics in different contexts such as employee relations (Westermann-Behaylo, Berman, & Van Buren III, 2014), global governance institutions (Helms, Oliver, & Webb, 2012) and multinational enterprises (Zhang & Luo, 2013).

***Isomorphism & diffusion.*** The 7 papers included in our sample investigated the diffusion of the concept CSR in different settings—such as specific industries (e.g., Dashwood, 2014) and countries (e.g., Höllerer, 2013)—while other studies focused on the nature of diffusion, either by examining its complexity (Raffaelli & Glynn, 2014) or temporal dimension (Bansal, Gao and Qureshi, 2014). The role of values was particularly present in this category, as papers discussed the influence of organizational actors' values (Dashwood, 2014), values embedded within the CSR-related practices (Bansal et al., 2014) and normative pressures from the environment (Delmas & Montes-Sancho, 2011; Raffaelli & Glynn, 2014) in the diffusion of CSR.

*Institutional contexts.* This is the largest NI category with 37 articles. Most articles focused on the influence of macro-level institutions on organizational practices (65% of the papers included in our sample were coded as ‘multi-level’). This is the most homogenous category, as all papers listed shed light on the influence of the context on CSR. Many papers provided empirical evidence on the influence of the national context in high-income economies [e.g., Brammer & Pavelin’s (2005) comparison of the UK and US], middle-income [e.g., Knorringa & Nadvi’s (2016) study of China, Brazil and India] and low-income<sup>3</sup> [e.g., Julian & Ofori-Dankwa’s (2013) study of Ghana]. This perspective on institutional environments allows for more context-sensitive CSR research (Athanasopoulou & Selsky, 2015) which takes into account the role of cultural values in CSR adoption (e.g. Ni, Egri, Lo & Lin, 2015). For example, Kim, Amaeshi, Harris & Suh (2013) shed light on the influence of different value systems in South Korea, a non-Western context. In addition, Perez-Batres, Miller and Pisani (2010) illustrate this with a study on Latin America. The authors show how values define roles, rights and responsibilities in a certain society and how they can be enforced by influential actors (e.g., firms, nongovernmental and other independent organizations, the State) to create social stability inasmuch as actors fulfil their roles. The study detects two measures to ensure the diffusion of such values: First, influential others can spread values through commercial exchange. This is because organizations stemming from countries with higher levels of trade volume (between them) take over the codes of conduct suggested by an influential other. Second, states can signal appropriate ways to act, especially in the case of absent legal or other sanctions that influence organizations and individuals through a normative process (e.g., ratifying the Kyoto Protocol). Furthermore, the perspective on institutional contexts is characterized by a high volume of theoretical papers (10 articles out of 37). These theoretical papers discussed the

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<sup>3</sup> We used the World Bank’s country classification by income level which is based on gross national income (GNI) per capita. <https://datahelpdesk.worldbank.org/knowledgebase/articles/906519>

influence of the national business system on firms' CSR practices (e.g., Matten & Moon, 2008) but also its impact on specific issues such as leadership (Delios 2010) and climate change (Wittneben et al. 2012).

***Institutional processes & change.*** This category is focused on macro or meso level processes of institutionalization (5 out of 6 articles). Papers in this category highlighted processes of institutionalization of CSR both internally (e.g., Grit, 2004) and externally (e.g., Lepoutre, Dentchev & Heene, 2007). For example, de Bakker & Hellsten (2013) provided evidence on the role of activists' tactics to enable institutional change on CSR issues. This category includes many theoretical articles—3 out of 6 papers (Epstein, 1989; Rama, Milano, Salas & Liu, 2008; Rasche et al., 2013)—which developed ideas to further the institutionalization of responsible business practices.

***Institutional work & entrepreneurship.*** This category includes 7 articles focusing almost entirely on multilevel analysis (5 papers out of 7). Papers provided evidence on the role of actors in CSR (Amaeshi et al. 2016a and 2016b; Zeyen et al., 2016) and more broadly, they theorized CSR as a form of institutional work through different processes such as negotiation (Helfen & Sydow, 2013), disruption (Karam & Jamali 2013) and crisis management (Zhao et al, 2014). For example, studies such as Karam and Jamali (2013) and Amaeshi et al. (2016b) provided insight into the influence of macro level values on institutional work in weak institutional contexts.

***Response to institutional pressure.*** This is the second largest NI category with 25 papers. The majority (16 articles) focused on multi-level analysis (for example looking at the influence of industry level pressures on intra-organisational practices). Articles centred around three key themes. First, 10 articles identified the different types of pressures related to CSR such as normative pressures (e.g. Iatridis, Kuznetsov and Whyman, 2016; Surroca, Tribó, and Zahra, 2012). For example, Campbell (2007: 946) identifies different institutional conditions for CSR such as “public

and private regulation, the presence of nongovernmental and other independent organizations that monitor corporate behavior, institutionalized norms regarding appropriate corporate behavior, associative behavior among corporations themselves, and organized dialogues among corporations and their stakeholders.” A second stream of studies provided evidence on the processes of identifying and responding to pressures in multinational enterprises (e.g., Surroca et al., 2013; Marano & Kostova, 2016). Finally, a third area of research addressed responses with respect to different countries (e.g., Pedersen & Gwozdz, 2014; Beddewela & Fairbrass, 2016) and different practices (e.g., Griffin et al., 2015; Iatridis et al., 2016).

***Decoupling.*** Only 5 papers on the decoupling of policy and practice in a CSR context were found. They addressed two very precise aspects of decoupling—the causes of practice adoption variations (Marquis & Qian, 2014; Misangyi, 2016; Rasche & Gilbert, 2015) and the role of CSR standards and their at least initially limited impact on firms’ practices (Behnam & MacLean, 2011; Haack et al., 2012). Haack et al. (2012) conducted a study representative of the latter. The authors argue that at first CSR standards are decoupled from actual organizational practice. However, they further report that making a firm’s CSR attachment explicit can introduce an organizational change process in the long run, as stakeholders tend to hold organizations accountable for their pledges. Consequently, the authors argue that participants start to reconsider their role in an organization as well as their underlying values and convictions. Rasche and Gilbert (2015) draw on similar arguments in order to explain practice adoption variations. The authors argue that CSR communication is often aspirational in the sense that it is not an exact reflection of what a firm actually does. In other words, there is a lack of organizational authenticity arising from an inconsistency between values provided and practices performed (i.e. Cording et al., 2014). However, communicating such aspirations holds the potential to formulate values, convictions, identities and frameworks for decision-making that again becomes established in an organization.

## HOW THE NI/CSR DOMAIN CONTRIBUTES TO NI

As we have argued above, researching the value-laden concept of CSR from the perspective of NI helps to focus on values, which serve as normative ends of human agency (Kraatz & Flores, 2015; Scott, 2014). In the following sub-sections, we discuss the various ways in which the papers of our NI/CSR research sample may contribute to the broader domain of NI (see Figure 4 below).

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**Values at the micro level.** As shown by Figure 4, values at the micro level help us to better understand individual behavior inside organizations and intra-organizational processes.

As regards the first issue, some NI/CSR studies show how values drive peoples' interests and generative capacity inside firms. For example, Blasco and Zølner (2010) investigate the way normative, value-laden macro institutions shape managers' mindsets at the micro level. The authors document that values have a significant influence on what managers consider as appropriate responsible behavior within companies. Managers' mindsets again form the basis to explain the differences between French firms that have a greater extent of CSR activities and Mexican firms which are getting increasingly involved in social initiatives falling under CSR instead of corporate philanthropy.

Some NI/CSR studies show how values' interplay with cognitive elements influences the understanding of individuals' organizational role. For example, Dashwood (2014) applies a multi-level perspective to demonstrate empirically how values set managers' worldviews and identities, which both influence managerial behavior inside companies. Even though Daswood (2014) stresses the importance of values for explaining individual behavior, the study also keeps track of regulative and cognitive aspects. In this respect, Dashwood (2014) draws attention to the finding

that the interplay between cognitive and normative elements (i.e. values) influences managers' understanding of their roles and own interests.

Secondly, the NI/CSR domain further sharpens insights into intra-organizational processes of responses to normative pressures. In addition to the influence of values on individuals inside organizations, several studies from our sample indicate that values, either embedded inside CSR practices or rooted in external pressures, can influence the level of implementation of CSR within organizations. For example, Bansal et al. (2014) compare the adoption of corporate social practice and corporate environmental practice. The authors show empirically that the extensiveness of CSR practice adoption relates to the values underlying a practice. Raffaelli and Glynn (2014) show that, *inter alia*, normative, value-laden pressures at the macro level influence the adoption of the CSR practice of employee voluntarism by individual employees.

In a nutshell, studying values at the micro level opens up new insights into how people actually behave inside organizations and the intra-organizational processes of CSR implementation in responses to normative pressures.

**Values at the meso level.** As shown by figure 4, values at the meso level increase our understanding of organizational behavior and organizational decoupling and recoupling processes.

With regard to the former issue of organizational behavior, some NI/CSR studies show that values and cognitive/regulative elements have phase-specific influences on organizational adoption. For example, Iatridis et al. (2016) report that values are the main drivers for early CSR adopters, while later adopters implement CSR practices mainly through coercive and mimetic motives. By illustrating that early CSR adoption is neither based on efficiency (Tolbert & Zucker, 1983) nor on economic gains (Kennedy & Fiss, 2009) but on values instead, Iatridis et al. (2016) contradict the classic two-stage adoption model by Tolbert and Zucker (1983) and suggest that values may serve as substitutes for efficiency arguments. Delmas and Montes-Sancho (2014) show



that regulative forces and values can work against each other in early phases of CSR adoption, whereas values are the dominant force in later phases of adoption. By emphasizing that values are more important in later phases, Delmas and Montes-Sacho (2014) contradict Iatridis et al. (2016), who found that values are more relevant in the case of early CSR adoption. Apart from these contradictions, the two studies are in agreement insofar as both emphasize the enduring impact of values on CSR adoption.

Some NI/CSR studies demonstrate that firm-level values drive organizational adoption despite a lack of enabling institutional contexts. For example, Amaeshi et al. (2016b) investigate the question of how local firms pursue CSR in developing countries with a lack of enabling institutional contexts, such as strong civil society, government and market. They report that firm-level values provide important insights into corporate behavior, since they are the key driver for CSR adoption in such regions of the world.

The NI/CSR domain points out that specific firm-level values help explain a specific type of organizational behavior. Especially to be emphasized is the work by Campopiano and De Massis (2015). The authors compare family and non-family firms in an Italian context and find that these organizations pursue different CSR approaches. The comparative study shows that family firms have a stronger emphasis on social and environmental issues than non-family firms because of specific organizational systems of values that promote altruism, which the authors label “family culture”.

Secondly, NI/CSR literature also holds the potential to enhance our understanding of decoupling/re-coupling processes. Decoupling is a core theoretical construct in NI, which stands for the separation between organizational talk and action (i.e., Meyer & Rowan, 1977). The papers in our NI/CSR sample add to the NI decoupling literature by carving out how values help comprehend the role of organizational recoupling processes and agency in organizations and

develop a more dynamic understanding of decoupling. For example, Haack, Schoeneborn and Wickert (2012) show that companies tend to express their commitment to moral values in the form of a formal CSR policy. The authors then prove empirically that decoupling a company's CSR policy from its actual corporate practice is probable in early implementation phases while its probability decreases in later phases due to recoupling processes. In particular, Haack et al. (2012) show that decoupling potentially leads to recoupling because of a potential cognitive dissonance between an organization's formal commitment to values and the personal values and moral beliefs of actors participating in the organization. Similarly, Rasche and Gilbert (2015) show that initial 'aspirational' CSR communication is transferred increasingly into actual practice. Equally, both studies provide theoretical explanations for such recoupling processes. They show that in the course of time organizational members increasingly see through the aspirational talk, start taking 'talk' more seriously and consequently former 'talk' is transferred more and more into organizational practice. In this respect, these studies provide empirical evidence and inductively derived explanations to support the argument by (Scott, 2008) that decoupling is not stable in the long run.

In sum, studying values at the meso level opens up new insights into organizational behaviour, since it helps us better comprehend how and why organizations adopt a certain management concept. In addition, meso-level values allow us to understand the role of recoupling processes and agency in organizations and provide the basis for developing a more dynamic understanding of decoupling.

**Values at the macro level.** As illustrated by Figure 4, values at the macro level enhance insights into how organizations act differently in different institutional contexts.

Some NI/CSR studies reveal that values established in the institutional environment influence organizational behavior. For example, Campbell (2007) theorizes that CSR is more likely to happen when firms are in a normative institutional environment that encourages CSR behavior. In this

respect, the author mentions, for example, the normative status of stakeholders as, for instance, employees. Jamali and Neville (2011) find that lacking normative pressures hinder the establishment and dissemination of standardized CSR practices at the organizational level. Finally, Lund-Thomsen, Lindgreen, and Vanhamme (2016) demonstrate that companies in evolving countries with weak normative institutions are likely to engage in irresponsible behaviour. On this basis, the authors conclude that CSR does not become institutionalized in such contexts.

Several comparative studies highlight the importance of considering macro level values for explaining similarities/differences in regard to organizational practices across societies. The seminal work of Matten and Moon (2008) introduces the distinction between making a firm's CSR attachment explicit and a more implicit approach to CSR characterized by fewer corporate claims. The authors further theorize that whether firms engage in implicit or explicit CSR may be explained by the values that dominate a national business system. In a follow-up study in Korea, Kim et al. (2013) show that values associated with the Confucian conception of right and wrong lead to the fact that Korean companies are at the interface of implicit and explicit CSR. The authors report that such a CSR approach is morally charged rather than strategic, since in the East Asian context firms are expected to weigh social progress more than individual needs. Hence, Korean firms' approach to CSR also stands out by highly justifying the pursuit of profit. Ni et al.'s (2015) study of CSR practices across three different societies—Mainland China, Hong Kong, and Taiwan—similarly demonstrates how values affect organizational behavior. The authors suggest that cross-country research focuses on values because they have a critical impact on an approach to CSR and thus provide the basis to explain similarities and differences across societies.

The NI/CSR domain further elucidates how values' interaction with cognitive/regulative elements affects organizational behavior. For example, Jamali and Neville (2011) show that in addition to normative pressures, coercive effects are also important for CSR adoption at the firm

level. Similarly, Matten and Moon (2008) ascribe the explicit and implicit divide, and the respective shift from one CSR approach to the other, to the interaction between different institutional elements in a respective national business system. Surroca, Tribó, and Zahra (2012) showed that multinational corporations transferred social irresponsible behaviour from their Western home contexts to subsidiaries in other countries with less regulation, less stakeholder engagement and less activism by non-governmental organizations aside from different normative national standards.

In a nutshell, the macro level studies of our sample show that values are important for researching organizational behaviour. Since macro-level values critically influence such behaviour, they are crucial for the examination of not only how, but especially why organizations act differently in different institutional contexts.

**Duality of structure and agency.** As we argued above in Figure 4, the NI/CSR domain reveals a more balanced view on the structure-agency duality. This is because values promote action in institutions on all three levels and thus contribute to a better understanding of agency in an institutionalized world. More precisely, the studies of our sample may add to the long-standing (cf. e.g.: Giddens, 1984; Hirsch & Lounsbury, 1997; Holm, 1995), and still ongoing debate about the duality of structure and agency (e.g.: Garud, Hardy, & Maguire, 2016; Heugens & Lander, 2009). This duality closely relates to the “paradox” of embedded agency which circles around the following question: If actors are embedded in institutional structures, how will they be able to find novel ways of doing and introducing new practices in particular? (e.g.: Battilana & D'Aunno, 2009; Garud et al., 2016; Lawrence, Suddaby, & Leca, 2009; Meyer & Jepperson, 2000). In the following, we mention three ways in which the NI/CSR domain adds to a more balanced view on the structure-agency duality.

Firstly, NI/CSR studies in our sample show us how to investigate agency in parallel with structural components. These studies do so by considering the following two aspects equally: On the one hand, they take into account the influence of social structure on organizations as well as socially embedded individual behavior (DiMaggio & Powell, 1983; Meyer & Rowan, 1977). On the other hand, they incorporate recent approaches that pay more attention to actors—both individual and collective—like, for instance, institutional workers (Lawrence, Suddaby, & Leca et al., 2009) and institutional entrepreneurs (Garud et al., 2016). Some NI/CSR studies show this in the case of non-Western institutional contexts, such as evolving or emerging countries—often without a strong democratic or legal history—like for instance the Arab Middle East (Karam & Jamali, 2013), China, India, and Russia (Zhao, 2014), Nigeria (Amaeshi, 2016a) and, among others, Brazil, India and Turkey (Helfen & Sydow, 2013). These studies exemplify that focusing on weak institutional settings with no or only limited affinity to Western-centred institutions can inform NI and the structure-agency debate in particular.

Secondly, NI/CSR research on non-Western institutional contexts helps us to study how embedded actors trigger institutional change in weak institutional settings and address, for instance, the following questions in particular: Where do institutions come from? How does the institutional system change over time? What are the antecedents of institutions? (Zeyen, Beckmann, & Wolters, 2016). More precisely, studies about actors pushing for CSR in evolving countries report how local activities may influence and change the institutional context or even disrupt opposing institutions that do not support or even harm CSR. For example, Amaeshi et al. (2016b) show that local firms engage in institutional entrepreneurial efforts to promote CSR in a developing country that lacks CSR enabling institutions such as a strong civil society, government and market. Karam and Jamali (2013) document how CSR is applied as a suitable form of institutional work to disrupt the gender institution in the Arab Middle East and initiate positive institutional change. They develop a

framework comprising different forms of CSR activities that hold the potential to withdraw the moral basis of the subjugation of women in the Arab Middle East. Therefore, these studies on non-Western institutional contexts help shed light on the structure-agency debate's underlying question of how actors embedded in a respective institutional context are able to introduce new ways of doing.

Thirdly, a number of studies on more Western contexts similarly adds to the duality-structure debate. These NI/CSR studies combine agency with structure arguments in order to explain the variance of organizational adoption in the same institutional context (Blindheim, 2015; Bondy, Moon, & Matten, 2012; Dashwood, 2014; Höllerer, 2013; Jones, 1999; Pedersen & Gwozdz, 2014). An indicative example is the work from Höllerer (2013) that explores the diffusion of CSR in Austria. The author shows that local CSR adoption depends on a dual influence of institutional pressures on the one hand and the actor and its respective position on the other. For the case of different interpretations and variances of CSR, Heugens and Lander (2009: 63) report that the “institutional environment is not a prison that makes agency impossible but may actually be seen as a springboard for a variety of organizational behaviours”. Such a conclusion is particularly in line with the concept of embedded agency.

In a nutshell, NI/CSR studies indicate how micro-, meso- and macro-level values promote action in institutions and thereby help create a comprehensive, multi-level understanding of agency in an institutionalized world. Such an understanding suggests considering agency in parallel with structures and serves to explain how embedded actors introduce new practices into various institutional contexts, and variance in terms of organizational adoption in the same contexts.

### **AVENUES FOR FUTURE RESEARCH**

By drawing on our systematic content analysis (Tables 3-5 and Figures 1-3) and the current literature's contributions on the role of values in NI, we have identified two avenues for future research.

First, we provide specific research ideas for each NI category (e.g. legitimacy, decoupling). Those research ideas were identified from papers in our sample published in the last five years (2011 to 2016).

Second, the following subsections discuss seven emergent and underexplored themes that future research may address. These broad themes emerged from our analysis and provide general guidance for NI/CSR research. As the majority of the articles in our sample (65%) focused on the meso level of analysis (including multi-level studies on the influence of meso on micro or macro on meso level), further studies exploring the dynamics of the micro and macro levels would be worthwhile. The seven themes are therefore ordered from a micro to a macro level of analysis as they highlight current knowledge gaps and develop a research agenda for the NI/CSR domain. Based on the discussions above we first discuss future research ideas related to the role of values in NI. We then argue that the literature would benefit from more micro-level perspectives on CSR and the investigation of intra-organizational empirical settings. One way of doing this would be to consider the influence of material practices related to CSR. At a more macro level, more research is needed on the complex pressures associated with CSR and their influence in different institutional settings (e.g. SMEs, family firms, non-Western contexts). Finally we note the current lack of longitudinal and large-scale studies of CSR phenomena.

***The role of values.*** The papers in our sample hold the potential to inform future NI research on values on the micro, meso and macro levels: With regard to the *micro level*, NI/CSR studies such as Blasco and Zølner (2010) and Dashwood (2014) prove that values have a powerful influence on behavior at the intra-organizational level. Those studies thereby hold the potential to guide future

NI work by explaining how to operationalize values on the individual level of analysis. They demonstrate how values manifest themselves as individual mindsets about responsible behavior. Providing insights into values, their effects on individual behavior, and their respective operationalization may stimulate future research that takes into account calls for NI scholarship that further considers values as an object of research (e.g., Kraatz & Block, 2017; Suddaby et al., 2010).

Several NI/CSR studies (e.g., Bansal et al., 2014; Iatridis et al., 2016) show empirically that intra-organizational processes are driven by values. Many studies in our sample, however, still consider values in parallel to other institutional elements. For example, Delmas and Montes-Sancho (2014) show that normative and regulative forces can work against each other in early phases of CSR adoption. Raffaelli and Glynn (2014) reveal that CSR adoption is influenced through normative as well as mimetic pressures. Future research could consider these studies as a starting point for addressing the “how”, “when” and “why” organizations actually react to societal calls for specific conduct like, for instance, CSR. In that sense, the NI/CSR domain may help address NI calls to unravel the still underexplored phenomenon of how organizations actually respond to external pressures for change (Chandler, 2014b; Park et al., 2011).

Concerning the *meso level*, the NI/CSR domain underlines the importance of values for researching organizational behavior. For example, Amaeshi et al. (2016b) show how organizational values cause local firms to promote CSR in Nigeria, which lacks CSR enabling institutions. Campopiano and De Massis (2015) show that organizational value systems become measurable in the form of firm-level business culture. In connection with this, future research can further investigate how values manifest themselves in organizational practices, processes, and structures.

NI/CSR studies on decoupling and recoupling processes at the organizational level may inform NI research on decoupling. Haack et al. (2012) and Rasche and Gilbert (2015) provide empirical



evidence that over time decoupling may result in recoupling as the consequence of a mounting dissonance between an organization's commitment to values and the personal values (i.e. moral beliefs) of actors participating in this very same organization. Apart from deepening existing NI knowledge concerning the instability of decoupling in the longer term (Scott, 2008), these studies hold the potential to stimulate future work on decoupling by providing novel insights into the long-term effects of adoption processes and by presenting the importance of actors' (value-laden) interpretations of newly introduced concepts and practices.

Additionally, a high number of studies in our sample show that *macro-level* values are important for researching organizational behaviour. In this respect, the NI/CSR literature suggests focusing on values at the field-level when addressing the question of how organizations may, for instance, adequately address some of the grand societal challenges (George, Howard-Grenville, Joshi, & Tihanyi, 2016). Furthermore, several studies can instruct future NI work on organizational behavior by explaining the operationalization of values at the organizational field level. For example, Perez-Batres et al. (2010) measure normative pressures through commercial, such as the trade volume, and state signaling indicators, such as the ratification of the Kyoto Protocol. Following this, research may, for instance, identify new channels or investigate already known channels through which normative elements diffuse in organizational fields, and further explore their specific effects on organizational behavior.

Finally, the comprehensive insight gained into how micro-, meso- and macro-level values promote action in institutions opens up promising avenues for the *structure-agency debate*. Future research can use a multi-level understanding of how values promote agency in an institutionalized world as a starting point. For example, studies may consider values at all three levels of analysis and investigate their varying influence on embedded agency. In this respect, researchers could investigate the following: While actors are embedded in an institutional context dominated by

macro-level values, they are able to introduce new ways of doing based on actor-specific micro-level and/or meso-level values. Studies could then investigate, for instance, when and why micro-level values are more influential than meso-level or macro-level values, or vice versa. Some NI/CSR studies thereby provide concrete indications of how to execute such an endeavor. While some indicate the way change occurs in a highly institutionalized world (e.g., Höllerer, 2013), others document how institutional entrepreneurs (e.g., Amaeshi et al., 2016b) and institutional workers (e.g., Karam & Jamali, 2013) introduce new practices into weak or even hostile institutional contexts. In a nutshell, the NI/CSR domain provides a template to investigate how values at different levels promote action in different types of institutions and in this respect supports the examination of how, when and why embedded actors are able to introduce institutional change.

*Micro-level perspectives on CSR.* Our systematic content analysis emphasizes a lack of micro-level studies (see figure 3). Individual level studies gained in popularity from 2010 onward but only in limited numbers. This is aligned with a budding interest in the field of CSR for micro-level perspectives focused on the specific role of actors (e.g., Hafenbrädl & Waeger, 2017; Mitra & Buzzanell, 2016; Risi & Wickert, 2017). Our content analysis particularly highlights the lack of studies on the role of actors in the institutionalization of CSR inside corporations. Future research could therefore focus on micro-level perspectives on CSR adoption and implementation. Another potential area of research identified by Reed, Vidaver-Cohen & Colwell (2011) relates to the impact of leadership on firms' legitimacy. Finally, studies could explore the role of power in institutional work around CSR (Helfen & Sydow, 2013). More precisely, research could investigate the “mediating role of power relationships between negotiators, personal traits of the negotiators, and other conditions influencing negotiation work and its capacity for institutional change” (Helfen & Sydow, 2013: 1094).

***Intra-organisational empirical research.*** In relation to the previous theme, our review shows a dearth of empirical research conducted inside organisations. As mentioned above, studies have highlighted the need to gain a better empirical understanding of decoupling processes (Haack et al., 2012; Marquis & Qian, 2014; Rasche & Gilbert, 2015). More precisely, new research could further illuminate the specific conditions for symbolic adoption (Rasche et al., 2015) or ‘decoupling risk’ (between reporting and actual corporate behaviour) in CSR (Marquis & Qian, 2014) by providing a more detailed understanding of the substantiveness (or lack) of CSR activities. Furthermore, the logic literature identified a gap in terms of our current understanding of firm-level institutional logics (Westermann-Behaylo et al., 2014), as we know very little about the role of organizational identity and logics in CSR. In fact, most recent research shows how the investigation of institutional logics inside firms allows us to identify the boundary conditions of the organizational adoption of sustainable business practices (Risi, 2018). Finally, Rasche et al. (2013) underlined the need to enhance our knowledge of CSR institutionalization inside corporations, particularly by investigating the specific forms of organising for CSR.

***Role of material practices.*** The relationship between CSR narratives and objects (such as CSR reports, strategic tools and templates) has been underexplored (Haack et al, 2012). Issues related to the materiality of CSR could have implications in terms of our understanding of decoupling processes (Haack et al., 2012) as well as the role of CSR reports in legitimacy building (Boiral, 2016). For example, future research could aim to connect materiality with values by investigating how values are embedded in objects such as CSR reports. More NI/CSR research on the role of material practices would also be in line with a broader call for further investigation of material and visual elements in organizational and management studies (Boxembaum, Jones, Meyer, Svejenova, 2018).

***Complexity and pluralism in CSR.*** As CSR is a paradoxical and contested concept (Gond & Moon, 2011; Matten & Moon, 2008; Okoye, 2009), it offers a unique empirical context. Helms et al. (2012) have called for more research on logic pluralism in CSR, which would offer a more dynamic view of logics, taking into account contradictions and complexity (Greenwood, Raynard, Kodeih, Micelotta, & Lounsbury, 2011; Schildt & Perkmann, 2017). Complexity in CSR could be studied, for example, at the micro level by investigating how various internal and external perceptions of an organization's identity influence practice adoption (Raffaelli & Glynn, 2014).

***New empirical contexts.*** Current studies have identified the need for more studies on the responses to institutional pressures related to CSR in different empirical settings such as small and medium sized enterprises (Campopiano & De Massis, 2015), suppliers (Surroca et al., 2013) and specific industries (Beddewela & Fairbrass, 2016). Furthermore, research on the influence of the institutional context has provided extensive evidence from high-income economies (e.g., Jackson & Apostolakou, 2010) and middle-income countries (e.g., Crotty, 2016). While non-Western contexts have been underrepresented in current research, 31 studies in our NI/CSR sample have, however, investigated weak institutional contexts and non-Western societies like, for instance, Africa (Arya & Zhang, 2009) and the Middle East (Rettab et al., 2009). Hence, these studies may serve as a good starting point for future NI research focusing on very different institutional settings. This type of research will then be able to respond to calls for consideration of the variety of institutions in NI (cf., Meyer, 2014) and for comparisons between weak and strong institutional context such as, for example, with respect to institutional work (Helfen & Sydow, 2013).

***Longitudinal and large-scale studies.*** Finally, although many studies suggest that CSR is widely diffused (e.g., Matten & Moon, 2008), we lack a clear macro-level empirical understanding of the diffusion of CSR, particularly in terms of how and why CSR varies across contexts. Furthermore, a longitudinal analysis of CSR diffusion would provide further insight into the

influence of evolving institutional contexts (Höllerer, 2013). Large-scale studies could also help develop a holistic framework of CSR pressures. A typology of pressures would allow for cross-cultural study of the institutional factors influencing CSR in firms (Pedersen & Gwozdz, 2014; Iatridis et al., 2016). Finally, we could enhance our understanding of CSR practice adoption by studying the temporal dimension of institutions (Raffaelli & Glynn, 2014). For example, future studies could examine the role of time in the processes of responding to pressures (Marano & Kostova, 2016), since different time horizons influence organizational practice adoption in different ways (Risi, 2018). The focus on the temporal evolution may also benefit the decoupling literature, as it helps us better understand if and how firms move from decoupling to recoupling in the course of time (Haack et al., 2012; Marquis & Qian, 2014). This is aligned with the perspective taken by Dacin, Goodstein and Scott (2002: 53) that considers the “temporal embeddedness of institutions” as a research avenue.

## CONCLUSION

Over the last decades, CSR has become a central issue in the field of management (Aguinis & Glavas, 2012). It is therefore not surprising that the number of publications drawing on NI perspectives to study CSR has increased rapidly, particularly over the last ten years (see Figure 1). While the NI/CSR domain has become prevalent in academic research, we know very little about the actual contribution of CSR—as a value-laden empirical phenomenon—to institutional theory. With the aim of better understanding the role of values in NI research, this paper provided a comprehensive review of NI/CSR research. We synthesized and theorized the contribution of CSR to NI through a systematic review of 122 journal articles published between 1989 and 2016.

Our paper provided theoretical insight into the role of values in promoting actions in institutions (see Figure 4 for an overview). At a micro level, values were found to influence individual actors’ interpretation of CSR issues but also intra-organizational processes of CSR adoption and

implementation. At the meso level, the study of values enhanced our understanding of decoupling and recoupling processes as well as firm-level practice adoption and behavior. Finally, at the macro level, investigating values highlighted how organizations act differently in different institutional contexts. Furthermore, those findings helped inform our understanding of agency in an institutionalized world and thereby revealed a more balanced view on the structure-agency duality.

Another important contribution is to provide a synthesis of the NI/CSR domain. As the first study to undertake a longitudinal analysis of the field, this paper has conceptually mapped NI/CSR research. This offers fresh insight into the life-cycle of different NI perspectives over the last 27 years as well as a better understanding of current developments and challenges. We have illustrated how existing NI/CSR research tends to be focused on the organizational level of analysis and interested in three main institutional aspects: the organizational responses to institutional pressures, the influence of the institutional context on organizations, and the organizations' pursuit of legitimacy (often discussed as the 'license to operate' in the CSR literature).

Through this analysis we have also provided directions for future research by presenting under-explored themes and unanswered questions in the NI/CSR domain. We have shown how future research could examine institutional dynamics at both a micro level (by, for example, enhancing our insight into intra-organizational processes of CSR management) and a macro level (by, for example, providing a large-scale study of CSR diffusion over time and across countries). We hope that our work can help inspire prospective institutional research on values that further advances theoretical knowledge about the relationship between structure and agency.

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## TABLES AND FIGURES

**TABLE 1. Number of papers per journal**

CSR journals		Strategy journals	
Business Ethics Quarterly	7	Strategic Management Journal	5
Journal of Business Ethics	61	Global Strategy Journal	0
Business & Society	15	Long Range Planning	1
Gender & Society	0	Strategic Organization	2
Management journals		Organisational studies journals	
Academy of Management Journal	3	Organization Science	2
Academy of Management Review	3	Human Relations	0
Administrative Science Quarterly	0	Leadership Quarterly	0
Journal of Management	2	Organization Studies	5
Journal of Management Studies	5	Organizational Research Methods	0
Journal of Management Inquiry	2	Group and Organization Management	1
Journal of Business Research	2	Organization	1
European Management Review	0	Research in Organizational Behavior	0
International Journal of Management Reviews	2	Research in Sociology of Organizations	0
Academy of Management Perspectives	3		
Academy of Management Annals	0		
British Journal of Management	0		
California Management Review	0		
Gender, Work and Organization	0		
Harvard Business Review	0		
MIT Sloan Management Review	0		

**Table 2. NI/CSR Categories per Level of Analysis and Research Method**

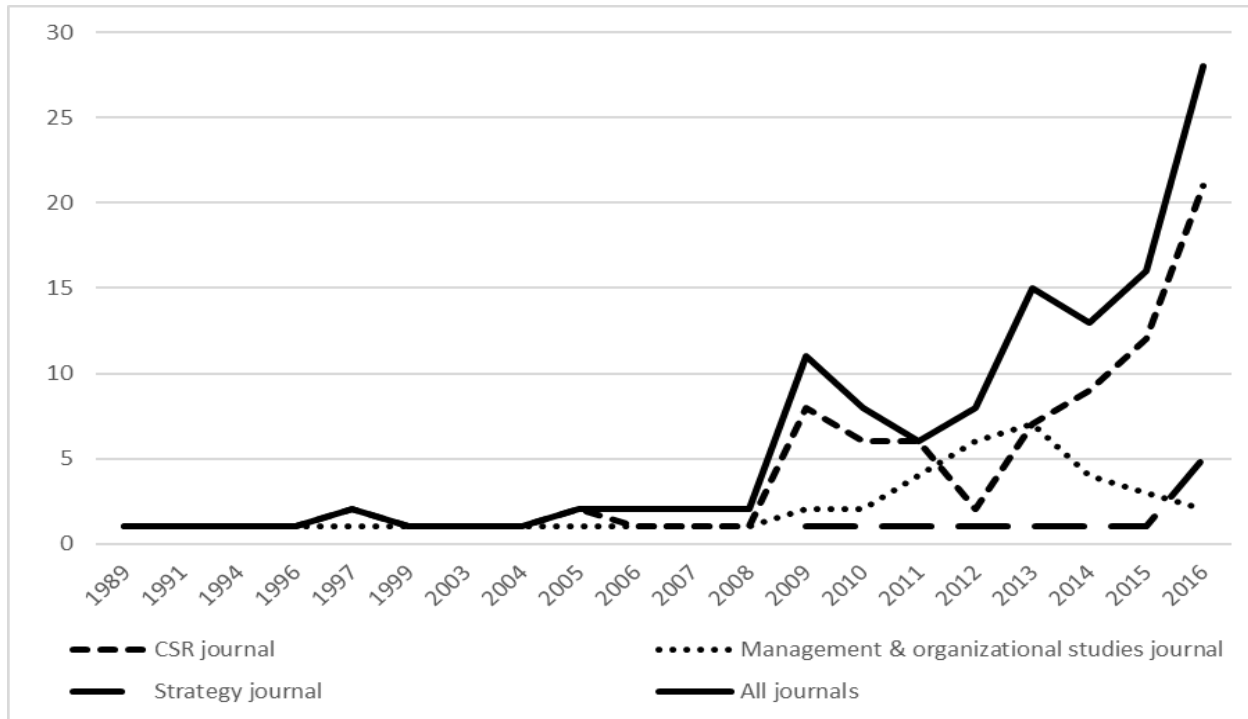
Category of institutional theory	Number of papers	Level of analysis (%)				Research method (%)	
		micro	meso	macro	multilevel	empirical	theoretical
<b>Structure-focused NI</b>							
Legitimacy	17	2(12%)	7(41%)	5(29%)	3(18%)	13(76%)	4(24%)
Institutional logic	5	0(0%)	2(40%)	1(20%)	2(40%)	4(80%)	1(20%)
Isomorphism & diffusion	7	1(14%)	0(0%)	2(29%)	4(57%)	6(86%)	1(14%)
Institutional contexts <sup>4</sup>	37	0(0%)	0(0%)	13(35%)	24(65%)	27(73%)	10(27%)
Institutional processes & change	6	0(0%)	0(0%)	2(33%)	4(67%)	3(50%)	3(50%)
<b>Agency-focused NI</b>							
Institutional work & entrepreneurship	7	1(14%)	1(14%)	0(0%)	5(72%)	5(71%)	2(29%)
Response to institutional pressure <sup>5</sup>	25	0(0%)	2(8%)	6(24%)	17(68%)	17(68%)	8(32%)
Decoupling	5	0(0%)	1(20%)	1(20%)	3(60%)	3(60%)	2(40%)
TOTAL (Number of papers) <sup>6</sup>	109	3(3%)	15(14%)	31(28%)	60(55%)	78(72%)	31(28%)

<sup>4</sup> For this analysis 2 papers were excluded from the analysis because they are literature reviews

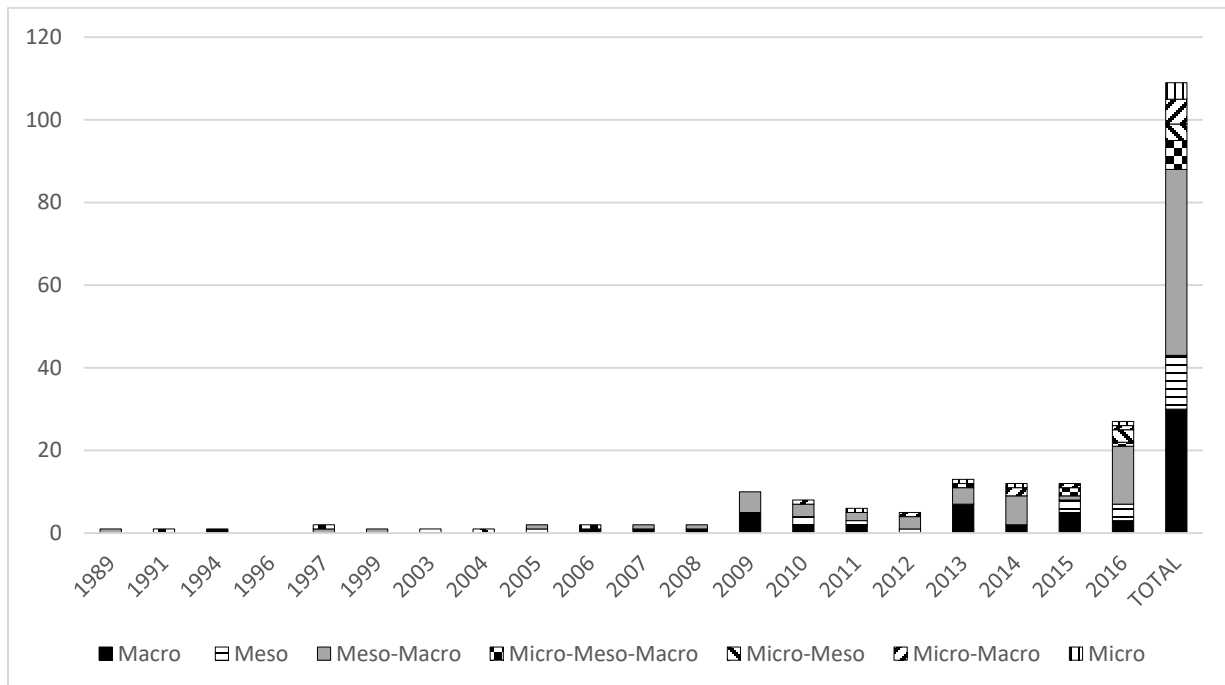
<sup>5</sup> For this analysis 1 paper was excluded from the analysis because it is a literature review

<sup>6</sup> For this analysis 10 papers were excluded because they were drawing on 'other' types of institutional theory (e.g., institutional voids) and were not included in this analysis

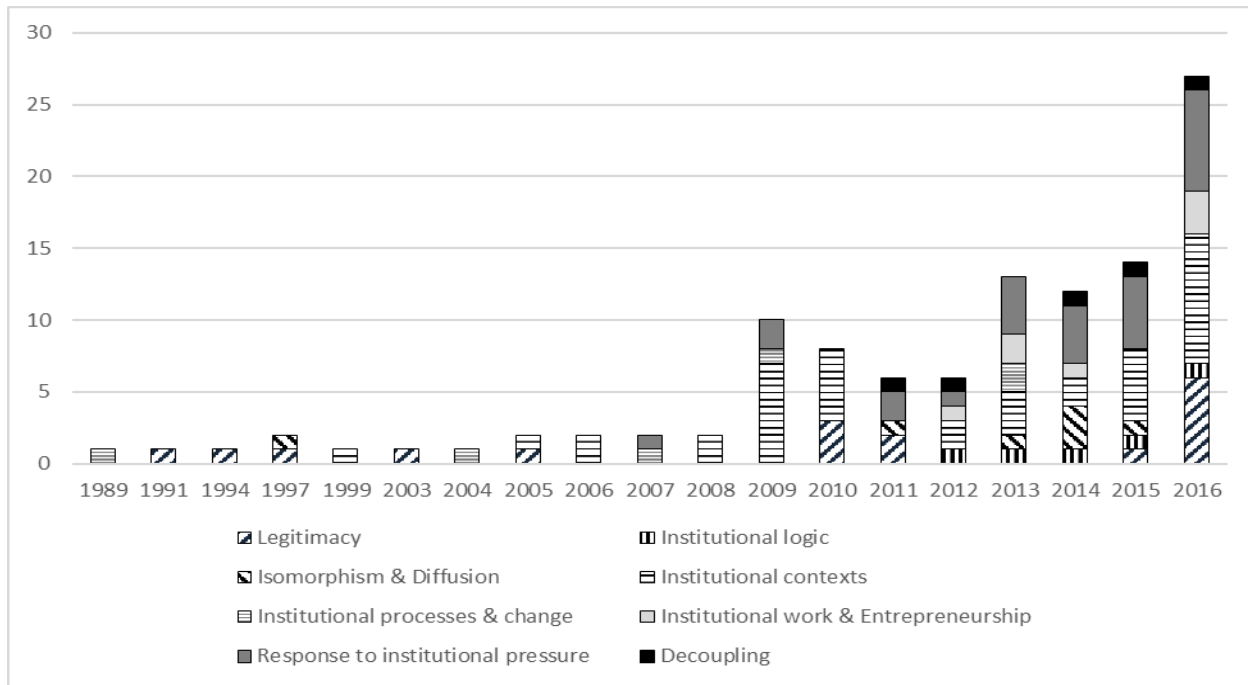
**Figure 1. Evolution of IT/CSR Articles over Time**



**Figure 2. Research Levels over Time**



**Figure 3. Type of Institutional Theory (Theoretical Focus) over Time**



**Figure 4. How values promote action in institutions**

