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Dix ans après : motivations et engagements RSE dans la perception des managers français 2007-2017
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Article abstract

We investigate how managers in French companies report their engagements and motivations regarding corporate social responsibility (CSR) in 2007 and 2017. We conducted and analysed 14 in-depth structured interviews with managers in 2007 and again in 2017. Thematic analysis shows that in 2007, managers focused on instrumental motivations for CSR, citing economically driven artefacts and pro-environmental efforts. In 2017, most managers reported increased and reinforced environmental and social engagements with a parallel shift in the expression of their motivations; seeing CSR as a responsibility to society and future generations, or as a normal, natural activity.

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ABSTRACT

We investigate how managers in French companies report their engagements and motivations regarding corporate social responsibility (CSR) in 2007 and 2017. We conducted and analysed 14 in-depth structured interviews with managers in 2007 and again in 2017. Thematic analysis shows that in 2007, managers focused on instrumental motivations for CSR, citing economically driven artefacts and pro-environmental efforts. In 2017, most managers reported increased and reinforced environmental and social engagements with a parallel shift in the expression of their motivations; seeing CSR as a responsibility to society and future generations, or as a normal, natural activity.

Keywords: CSR, SME, France, instrumental, normative values

Résumé

Nous étudions la manière dont les managers des entreprises françaises rendent compte de leurs engagements et de leurs motivations en matière de responsabilité sociale d'entreprise (RSE) en 2007 et 2017. Nous avons réalisé et analysé 14 entretiens structurés approfondis avec des managers en 2007 et à nouveau en 2017. L'analyse thématique montre qu'en 2007, les managers citent les motivations instrumentales, citant des artefacts économiques et des efforts pro-environnementaux. En 2017, ils citent des engagements environnementaux et sociaux accrus et renforcés; percevant la RSE comme une responsabilité envers la société et les générations futures, ou comme une activité « normale ».

Mots-Clés : RSE, PME, France, valeurs instrumentales, normatives

Resumen

Investigamos cómo los gerentes de las empresas francesas se expresan sobre sus compromisos y motivaciones en la responsabilidad social corporativa (RSC) en 2007 y 2017. Realizamos y analizamos 14 entrevistas con gerentes en 2007 y nuevamente en 2017. El análisis temático muestra que, en 2007, los gerentes se enfocaron en motivaciones instrumentales, citando artefactos impulsados económicamente y esfuerzos proambientales. En 2017, la mayoría de los gerentes reportaron compromisos ambientales y sociales incrementados y reforzados, con un cambio paralelo en la expresión de sus motivaciones; ver la RSC como una responsabilidad normal con la sociedad y las generaciones futuras.

Palabras Clave: RSC, PYME, Francia, valores instrumentales, normativos
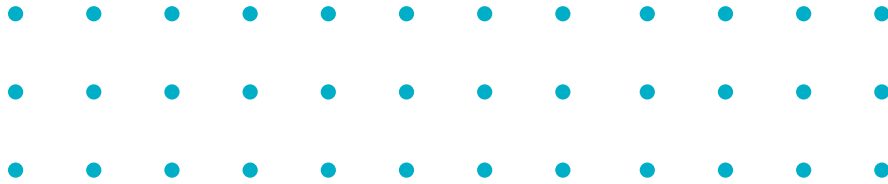
In the last four decades, there has been a growing interest in corporate social responsibility (CSR) worldwide, with the ideas developing initially in a few engaged companies and now strongly permeating into the corporate landscape. Firms in different nations have absorbed and implemented the ideas associated with CSR, each with their own particular way of thinking and doing things according to their cultural environment (Berthoin Antal & Sobczak, 2007; 2013; Matten & Moon, 2008). Companies adapt to the ever-changing specificities of the local and national social and legal contexts in which they operate (Husted, Jamali & Saffar, 2016; Labelle, Corrent & Spence, 2017) and the perceptions, activities and objectives associated with CSR evolve and develop, reflecting these contextual changes (Berthoin Antal & Sobczak, 2013).

In France, there have been numerous institutional and legislative changes in the time intervening between 2007 and 2017. Some examples include the introduction of "*Grenelle 1 and 2*", in 2009 and 2010, which imposed environmental and health and safety objectives nationwide[1]. There has been a rise in sustainability ratings agencies[2] and in 2017, introduction of a new law "*Devoir de Vigilance*[3]" which asks large firms to provide a plan for ensuring responsible and sustainable supply chain operations. These measures are symptoms of a change in the attitudes and conversation in France and Europe around the responsibilities of companies towards the planet and their stakeholders. Managers and owners of firms, as important actors in the nation and region's economic networks can be expected to reflect these changes in both their actions and speech (Chauvey, Giordano-Spring, Cho & Patten, 2015).

Similarly, managers' CSR discourse may be grounded in the particular CSR engagements and performance of their company. Individual managers need to display congruence between their speech and the values and mission of the organization and its decision-makers. They may also need to juggle other factors, such as considerations of the cost of different CSR projects and their visibility to various stakeholder groups. In summary, we would expect the language of organizational actors describing and discussing CSR and its context to express a multitude of influences that change according to context and over time. As

such, we investigate how managers described the notion of sustainable development/CSR in 2007 and in 2017. Specifically, we compare how they represented economic, environmental and social issues in their definitions, and whether they mentioned responsibilities to such issues and their stakeholders. We further look at how they expressed their engagements regarding these elements. We observe whether they used instrumental justifications for their motivation and engagement, such as costs, reputation, profits, or whether they gave more normative reasons, indicating moral duty or feelings of responsibility.

Our findings support the notion put forward by Berthoin Antal & Sobczak (2013) that CSR changes over time. We show this evolution by conducting thematic theoretical analysis of the motivations and justifications reported by managers regarding their CSR engagements over a ten-year period. Through in-depth qualitative interviews, we compare how managers of 14 French companies discussed CSR and their motivations for engaging in CSR in 2007 with the way managers present these issues in 2017. We note here that only one of the interviewees was the same individual in 2007 and 2017.

Theoretical Background

Drivers and Brakes of CSR
Aguinis & Glavas (2012) suggest that institutional-level drivers of CSR arise from two major categories, institutional and stakeholder pressure on the one hand, and regulations, standards and certification demands on the other. The authors further propose that stakeholder relations and salience, industry regulation and growth and contact/visibility with the public are important institutional moderators or mediators of the driver-outcome relationships. Empirical evidence from France and elsewhere supports this model in showing that stakeholder salience and relations are of prime importance as drivers and brakes of CSR engagement (Bon, Pensel & Morlet, 2015), as are legislation, standards and certification, along with the competitive landscape (Hudson & Roloff, 2010). At the organizational level, instrumental motives, the notion that CSR is good for business, or normative motives comprising an awareness that the firm has a moral duty or responsibility to society are both important drivers of CSR, as are the mission and values of the firm. Individual-level drivers such

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1. https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000022470434
2. https://www.novethic.fr/lexique/detail/agence-de-notation-extra-financiere.html
3. https://www.legifrance.gouv.fr/eli/loi/2017/3/27/2017-399/jo/texte

as managerial commitment and personal values are also pertinent to this study which includes a number of small and medium-sized companies (SMEs) with ≤ 250 employees[4].

Institutional Level Drivers

The traditional models of CSR include legal responsibilities as one of the foundations of CSR (Carroll, 1979). More recent conceptualizations consider that CSR comprises "actions on the part of the firm that appear to advance or acquiesce in the promotion of some social good, beyond the immediate interests of the firm and its shareholders and beyond that which is required by law" (Waldman, Siegel & Javidan, 2006, p.1703). In other words, simple compliance with the law does not fall within the definition of CSR.

A consideration of the legal environment, is, however necessary, because organizations are embedded in human societies with state actions creating and maintaining them through the use of legal frameworks (Polanyi, 1957). Within the scope of this study, it is also worth considering legal constraints, firstly because anticipation of future laws can be a pragmatic driver of CSR. Companies anticipating future legislation will engage in the necessary actions to ensure compliance in order to avoid risks and fines (El-Baz, Laguir, Marais, & Staglianò, 2016; Castellò & Lozano, 2009).

Second, recent empirical work shows evidence that managers in France dislike certain CSR legislation, seeing it as a barrier to maintaining control over their own business activities (Bon *et al.*, 2015; El-Baz *et al.*, 2016) particularly in the first instance. However, some research shows that, over time, CSR legislation is slowly integrated into company behavior, and becomes routine practice (Chauvey *et al.*, 2015) or lead to social innovation Dierkes & Berthoin Antal, 1986). Campbell (2007) emphasizes that companies are likely to engage more in CSR practices when state regulation is strong and there is a normative institutional environment encouraging CSR.

As well as legislation, standards, guidelines and certification have a role to play as drivers of CSR. Companies that voluntarily implement or follow international certification and standards such as ISO 26000, the OECD guidelines, UN Global Compact, or specific, national or industrial sector standards, engage themselves in procedures and activities that can lead such standards to become internal "norms" (Christmann & Taylor, 2006). Within such firms, managers may not accept such routines in the first stages but, over time, the management systems associated with the chosen standards become embedded in habitual corporate action (Chauvey *et al.*, 2015).

In the case of France many of the contingent institutional factors that Campbell (2007) suggests are needed for successfully driving CSR are present. These are: state regulation (Loi NRE, Social laws droit du travail, Grenelle 1 and 2, Devoir de Vigilance); independent NGOs with monitoring powers (ORSE, Novethic); and associative networks across industries and corporations (MEDEF, C3D). Another important institutional driver is the presence of ratings agencies such as VIGEO or Sustainalytics, whose presence is becoming of prime importance for corporations' access to finance. In addition, public policy, education and discourse converge in presenting social and environmental responsibility as a primary social objective (Berthoin Antal & Sobczak, 2007). Recent public demonstrations bringing the case of climate change to the fore are also an example of how social signals are pushing all sectors of society to act.[5] This convergence of legislation, institutional pressure and associative networks can reinforce the legitimacy of CSR in the eyes of corporate actors, acting as a strong motivators for CSR engagement.

Stakeholders

The role of stakeholders in organizations comprises a long and abundant stream of research starting over 30 years ago (Freeman, 1984). Initially, stakeholder management was underpinned by two main principles (Garriga & Melé, 2004). The first posited that the goal was to reach cooperation between all stakeholder groups and the aims of the focal organization. In order to understand the different stances of stakeholder groups regarding the firm, Mitchel, Agle and Wood (1997) proposed a typology of stakeholder salience according to attributes of power, legitimacy and urgency. The second principle suggested that a favorable strategy for the company was to manage issues pertinent to different groups of stakeholders, later developed as an issue-focused approach to stakeholder management (Roloff, 2008). The latter approach was particularly suited to dealing with multi-stakeholder networks with common interests and stakes.

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4. https://ec.europa.eu/growth/smes/business-friendly-environment/sme-definition_en

5. https://www.lefigaro.fr/actualite-france/2018/09/08/01016-20180908ARTFIG00097-des-milliers-de-personnes-reunies-a-paris-pour-le-climat.php (accessed 22/01/2020)

The challenge to managers in finding an equilibrium between competing stakeholder claims is particularly relevant to firms operating in a single region over a prolonged period of time for several reasons. First, recent discussions around stakeholder theory emphasize the notion that stakeholders are inter-dependent. Thus, focusing on one group to the detriment of others is counter-productive in terms of creating value (Fassin, de Colle & Freeman, 2017; Freeman, Phillips & Sisodia, 2020). In the context of a rather closely-knit regional business network, this aspect of stakeholder relations is important. Second, the fact that local companies are strongly embedded in their societal environment means that cooperation with a large number of local actors from customers to local government is particularly salient in terms of reputation and access to social capital inherent in the social and business networks that exist in the region (Spence & Morland-Painter, 2010).

Organizational and Individual Drivers of CSR

In addition to the contextual drivers of CSR in companies, there is abundant evidence that organizational and individual-level factors play a strong role in determining how managers speak of CSR, and how it is implemented. For example, CSR engagement can depend on organizational factors such as the degree of environmental proactivity of the firm (Henriques & Sadorsky, 1999; Buysse & Verbeke, 2003), or its stage of development (Baumann-Pauly, Wickert, Spence & Scherer, 2013). Other factors such as the mission and values of the firm (Aguinis & Glavas, 2012), or the costs associated with CSR (Baumann-Pauly et al., 2013) also play a role. The size of the firm also makes a difference, where SMEs tend to be more embedded in their external networks than multinational companies (Baumann-Pauly et al., 2013). Firms possessing a degree of organizational slack arising, for example, from a period of good financial performance or due to their size are also more likely to invest in and maintain CSR programs (Bowen, 2007; Waddock & Graves, 1997). Companies will decide to engage in CSR for a multiplicity of reasons, which can be instrumental- economic, efficiency, reputational motives or normative - the right thing to do in terms of the company's values (Aguinis & Glavas, 2012).

Similarly, individual-level drivers of CSR can be the manager's commitment to and awareness of CSR or his/her personal values (Aguinis & Glavas, 2012). Research has shown that the personal values of the owner/managing director/CEO are a prime motivator for CSR engagement (Gond & Igalens, 2008; Spence, 2016).

The degree to which a company is engaged in CSR may therefore depend on a multiplicity of factors at an institutional, organizational or individual level.

CSR Engagement

Assessing the CSR engagement of companies which use standardized measurement and reporting procedures such as the GRI or other similar guidelines or certification procedures is relatively simple. In such cases economic, environmental or societal engagement towards stakeholders reported over time through company reports allows external observers to gauge engagement through concrete measures. In contrast, where formal policies or reporting do not exist it is more difficult to ascertain how engaged they are using objective measures (Hudson & Roloff, 2010; Spence, 2016). For example, a company may not have invested in costly ISO 14001 certification, but it may be very serious in its implementation of a number of policies for reducing environmental impact. Similarly, a firm may not have a written plan for ensuring CSR standards in its supply chain, but it has long-standing relationships with its local suppliers and the local business network, meaning that the actors in the supply chain provide informal guarantees of product quality and working conditions to each other. This kind of social and relational capital is crucial in the success of CSR operations in both small and large enterprises (Fassin et al., 2017; Spence, 2016).

CSR engagement is therefore not simply a question of measuring investment and performance, inputs and outputs, but more about examining the firm's commitment in terms of a heterogeneous array of factors. These can include the personal engagement of the manager/owner, the embeddedness of the CSR strategy, the economic resources deployed or the engagements taken with respect to the company's stakeholders, both formal and informal (Aragón, Narvaiza and Altuna, 2016; Spence, 2016).

In this study, where we analyse managers' reports of their engagements it is also important to stress the fact that discourse and practice are not always in line. Thus, Cowen, Ferrari & Parker (1987) show that different organizations disclose distinct types of social performance indicators depending on factors such as size, industry or a wish to emphasize a certain image of themselves. While some firms may choose not to report some of their CSR engagements, others may overstate or even lie about their CSR activities in

order to gain legitimacy (Berrone, Fosfuri & Gelabert, 2017). Alternatively, decoupling can occur because a company's engagements with society and the environment form part of the organization's storytelling myths (Meyer & Rowan, 1977) which, over time, move further and further from the actual activities in the organization.

In summary, the factors that can motivate managers to engage in CSR are varied, exist at multiple levels and, importantly for this study, change over time in parallel with societal shifts. In the rest of this paper, we will examine how managers reported their justifications and motivations in 2007 and 2017 and these reports changed.

Method

A sample of 14 managers and CEOs of companies in a single region of France participated in in-depth semi-structured interviews in 2007 and again in 2017. We used the same interview protocol with an additional question concerning the major changes that had occurred in terms of CSR in their company and in the regional/national context in the last 10 years. In 2007, we used the term sustainable development (*développement durable*), more familiar to the respondents at that time. In 2017, we included the term CSR (*RSE*) as the concept has gained familiarity over the last 10 years in France. The method using semi-structured interview was chosen mainly because "it allows depth to be achieved by providing the opportunity on the part of the interviewer to probe and expand the interviewee's responses" (Rubin & Rubin, 2005, p. 88). However, two weaknesses of this approach should be emphasized here: First, the small sample size means that generalizability or reliable case comparison is not possible. Second, using self-report methods on topics such as CSR can lead to managers to overstate their company's engagements (Cowen *et al.*, 1987; Winkle, Etter & Castelló, 2020).

The first part of the interview consisted of questions on the general perception of CSR, its applicability to companies, its potential impacts, and the advantages/disadvantages of having a CSR approach. The second part questioned the participants about the drivers and brakes of CSR, its implementation in their firm, and its benefits and disadvantages. Finally, we gathered information on size, annual turnover and age of the firm. Transcription took place immediately after interviews. Table 1 presents details of the interviewees and companies; more detail is available post-analysis in Table 9.

We used two analytical methods. The first generated commonality word clouds through text mining in order to illustrate through a first broad visualisation of similarities and/or differences between the two corpuses of text gathered in 2007 and 2017. Commonality word clouds (sometimes referred to as text or tag clouds) were generated from both time-period pre-cleaned datasets (Feinerer, Hornik & Meyer, 2008). This highly visual text-mining method allows for a fast 'highlighting' of the most frequently used keywords in a transcribed discourse and requires preliminary cleaning of 'idle text', such as common stop-words and punctuation.

For the main analysis we carried out thematic analysis (Braun & Clarke, 2006) in order to study how the definitions, reported engagements and motivations for CSR had changed between 2007 and 2017. Using N-Vivo 11 software, we first coded the transcribed interviews from 2007 and 2017 in terms of the reported degree of engagements (formal and informal) that the company had undertaken. Both authors of this work coded the transcripts progressively in parallel with each other, with discussions regarding interpretations allowing a richer coding process. A first interpretation led us to consider the reported engagements along four main themes: *Personal* (commitment of interviewee and/or management team), *Economic* (degree of economic investment in CSR), *Stakeholder* (contracts, certification or responsibilities towards stakeholders) and *Strategic* (whether CSR was core to company strategy or not.) The four types of engagement we determined loosely match those identified in other studies of CSR (e.g. Aragón *et al.*, 2016; Spence & Morland-Painter, 2010). Based on this preliminary analysis, we identified discourse indicating that companies were more or less involved in CSR and clustered them into two main categories of *less* and *more* engaged in order to examine and display the data. The analysis then examined the managers' description of firms' engagements and motivations more closely, allowing the themes to emerge from the data. At the end of the analysis, a summary Table was drawn up (Table 9) allowing a more finely grained assessment of the reported engagements and motivations of the managers in the companies studied.

TABLE 1

Sample characteristics with CSR engagements from website and website archive*

Company	N° Employees (2007 → 2017)	Sector of activity	Respondent's position (2007)	Respondent's position (2017)
		Change of Structure	*Key CSR engagements from website pages*	
A	6→18	Cosmetics	Managing Director	Managing Director
		No change	*No CSR/SD*	*Economic, social, environmental*
B	450→550	Clothing	Communications Manager	Communications & CSR Manager
		No change	*Social, environment, ethical, economic*	*+ISO 26000*
C	200→300	Agribusiness (Animal nutrition)	CTO	Development & Communications Manager
		No change	*Not available*	*Social, environmental, safety*
D	113→112	Printing Services	Managing Director	Marketing & Communications Manager
		No change	*Econ, social, environment*	*Econ, social, environment*
E	300→400	Agribusiness	CEO	Quality & Environmental Safety Manager
		Merger with distributor in 2015 → 800 employees on 3 sites	*Environmental ISO14001*	*Quality, Safety, Gender Equality*
F	115→150	Agribusiness	CEO	Security & Environment Manager
		Member of agriculture/Agrifood cooperative in West of France (year N/A) →12500 members	*Not available*	*No CSR/SD mention*
G	90→90	Freight Services	CEO	Human Resources Director
		No change	*No CSR/SD mention*	*Environment, gender equality*
H	18→16	Printing Services	Managing Director	Managing Director
		No change	*Environment*	*Environment*
I	300→300	Agribusiness	Managing Director	R&D Director
		Acquired by EU group, 2010 → Joint venture with MNC, 2016 →10 000 employees. Independent operations.	*No CSR/SD mention*	*Societal, environmental*
J	200→200	Turn-key factory solutions	CTO	Security & Environment Manager
		Merger French company, 2012; Affiliated to Italian MNC in 2017 → Independent operations	*No CSR/SD mention*	*Econ, social, environment*
K	48→110	Cosmetics	Sales Manager	Managing Director
		No Change	*No CSR/SD mention*	*Environment*
L	400→420	Wellbeing-Spa	Managing Director	Communications Manager
		No change	*No CSR/SD mention*	*No CSR/SD mention*
M	250→200	Agribusiness	Production Manager	Communications Manager
		No change	*Not available*	*Environment, global compact*
N	500→500	Agribusiness	Managing Director	CSR Coordinator
		No change	*Social, environment, ethical, econ*	*Social, environment, econ*

* The Wayback Machine: https://archive.org/web/web.php

Results and Analysis

Text-Mining for CSR

The first step of the analysis using text-mining showed an interesting and clear shift in both the themes and the language used by managers in the sample. In 2007 there is a firm emphasis on environmental issues, reflecting the institutional push of the French government (e.g. La Grenelle, la loi NRE) and international NGOs towards greening all aspects of society in France, including the corporate landscape. By 2017, managers are using the international discourse around stakeholder relations, well-being and the common good to a much greater degree (e.g. the UN millennium goals and Agenda 2030).

Defining CSR

In the preliminary word cloud-based analysis, the generated commonality clouds showcase a major shift in terms of managers' perceptions of the various aspects of SD (2007) and SD/CSR (2017). In 2007, the respondents insisted quite heavily in their definitions of SD/CSR on pragmatic aspects such as energy savings, and the preservation of finite resources.

Reflecting public governmental discourse of the recently introduced "Grenelle 1", managers mainly discussed environmental aspects of CSR. Ten years later in 2017, the discourse evolved, with respondents focusing on the human and social aspect of CSR (see Figure 1).

We can also see that some words in the lexicon of the managers interviewed in 2007 were not mentioned in the 2017 interviewees, and vice versa. Notably, in 2017 we see a substantial rise in words related to local community and people, as well as a few references to phenomena entering the mainstream sustainability discourse such as "greenwashing" or "circular economy".

The Changes in Descriptions, Engagements and Motivations of CSR: 2007–2017

Describing CSR

Following the visual presentation of the main themes in the descriptions of CSR, we examined how they describe CSR more closely using thematic analysis. In 2007, the principal focus of discourse was on issues such as preservation of

FIGURE 1
Describing sustainable development/CSR 2007–2017

Words appearing in 2007 or 2017 **exclusively** (count)

Word group	2007	2017
Stakeholders	Collaborators (5), member (5)	Local residents "*riverains*" (12), neighbour/s (3), local (14)
Environment	Biofuel (10), SD2100 (8)	ISO26000 (14), carbon (2)
Societal/business phenomena	Fair trade "*equitable*" (7)	Greenwashing (3), social media (1), circular economy (2), lobbying (3), wellbeing (9), women (4)

resources and the planet, but also ensuring long-term survival of the company, as the following example illustrates:

CEO of company H: "*So in fact for me sustainable development is, uh, how to ensure the future of H company. There are two words, development: to develop the company and sustainable -how to develop it sustainably. ... if you want your company to last for several years.*"
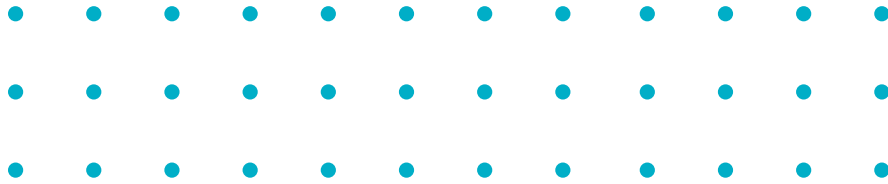
At that time, some managers were aware of the "three pillars" approach to sustainability and included these in their definitions. All the managers said that sustainability included environmental issues, sometimes exclusively. An illustration of the inclusion of conceptualization is seen in the discourse of the **CEO of Spa company L**:

"(Sustainable development is) *a question of resources, quantitative & qualitative and to take measures to reduce impact on the environment...to optimize use of resources and the interaction between our activity and the environment through the supply chain or energy choices"*

By 2017, these elements gave way to more discourse around the notions of responsibility and duty towards stakeholders. In some cases, the respondents spoke more about the role they assumed, and their embeddedness in their local/regional community and/or within their value chain. In addition, they increasingly insisted upon their 'internalized' responsibility towards their employees and provided evidence for that. Tables 2a and 2b present the main findings from both periods, with extracts illustrating the observed change in the specific companies' representatives' discourse.

The analysis shows that the discourse of CSR in 2007 was descriptive in nature, concerning itself with the issues encompassed in the environmental concerns of that time embodied in the "Grenelle de l'environnement". Managers were getting to grips with the sustainability models of the time concerning the triple bottom line issues of people, planet and profits. The more highly engaged companies were talking about embeddedness in networks, regions or about relations with stakeholders. By 2017, we see the discourse reflecting the more holistic approach arising from international bodies such as the UN and the agenda 2030. Managers' discourse changes direction reflecting a normative definition of CSR. The interviewees use modal auxiliary verbs such as "must", indicating perceptions of duty and obligation. In addition, we observe the use of vocabulary of social exchange and embeddedness, with words such as "respect", "relationship", "give to", "society", "engagement", indicating that companies and managers are more likely to express the notion that CSR involves the company in its network, community or society.

In summary, managers' descriptions of CSR reflect the institutional and societal changes taking place. In 2007 managers described their companies as independent single firms where management would deal with concrete issues to and a few principal stakeholders close to them. In 2017, there is a move towards the idea of the firm participating in a national, international and planetary system. This system incorporates multiple stakeholders, issues and institutional frameworks.

Economic and Environmental Engagement and Motivations

In general, managers interviewed in 2007 reported engagement to some degree in activities to protect the environment. In the region of France where the study took place there had been widespread local government initiatives to provide the infrastructure enabling recycling and treatment of general waste both for households and for local businesses. This was accompanied by a strong communication campaign. The interviews at that time reflected this initiative and showed that the managers reported at least some processes and procedures in place to sort, recycle and treat their waste. In parallel, for many it made simple economic common sense to reduce energy and resource use. In addition to this basic level of environmental engagement, some reported considerable economic investments in their production facilities, for example buying new machines that would print using new plant-based dyes (companies D and H), or anticipating building to environmental standards introduced two years earlier in France (HQE – equivalent of LEED; company A). Other managers in highly engaged companies reported investment in technology allowing them to produce their own renewable energy (company N).

The reported motivations and discourse around these engagements varied, ranging from some clearly resistant and reluctant to engage, to some seeing it as making good sense and others with a clear attachment to environmental preservation.

By 2017, managers reported that their firms had maintained or intensified their environmental engagement. The discourse around the motivations also changed, with more of the respondents seeing such engagements as a necessity.

Companies Reporting Lower Levels of Engagement

In Table 3, we analyse the seven companies with relatively low levels of reported CSR engagement. Three of them (**F**, **G** and **I**) were actively resistant to CSR in 2007, and indicated they were engaged in the minimum activities of recycling
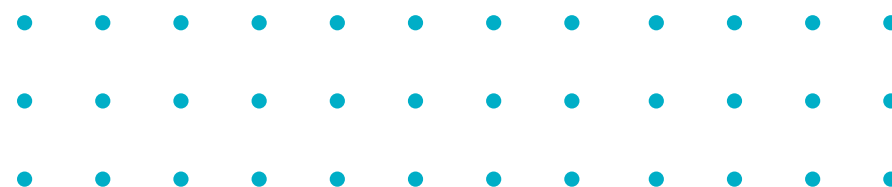
TABLE 2A

Defining CSR 2007-2017. Companies with more recent, or unclear engagement in CSR or SD. Interviewees in companies F, G, I, C, J, K, L (in brackets)

2007	2017
Resistant to SD notion in 2007 → less resistant in 2017	
CEO (F): *Apart from energy savings (this approach) has no vision of the future... it's certainly just a niche (market) just to please a certain category of intellectuals.*	**Security & Environment Manager (F)**: *It's the impact of the company on (environment, society and economy) and what we can do to limit this impact.*
CEO (G): *I am against it, it's a fad.*	**HR Director (G)**: *in terms of economic growth, it's all the environmental aspects, social aspects... Every company and individual must be responsible.*
CEO (I): *an excuse for colloquiums and meetings, but that's not how we're going to solve the problem*	**R&D Director (I)**: *A societal side, HR, human, and environmental: pollution, taking market demand into account, good raw materials, less waste, energy use, low footprint.*
Definition often in terms of optimization or environmental indicators in 2007 → inclusion of other CSR aspects in 2017	
CEO (L): *It's a question of resources, quantitative & qualitative and to take measures to reduce impact on the environment...to optimize use of resources.*	**Communications Manager (L)**: *It's respect for ecology. But there is also a societal and economic part.. respect of the employees, ensuring.. well-being.*
CTO (J): Take into account the life cycles of all our products up to the dismantling of facilities, recycling, re-treatment.	**Security & Environment Manager (J)**: *It is ensuring that companies, in addition to making good products or meeting a customer need, respond to a latent need in society, participate in society.*
Sales Director (K): *Reduce waste and energy consumption from an environmental point of view: pollute less.*	**MD (K)**: *It includes environmental aspects and the long-term prospects of the company while respecting the employees and their work conditions – and the suppliers. Making sure that all the production output is in good condition and respects French law.*
CTO (C): *development which takes into account the long-term survival of the company and jobs, the impacts on the environment and the overall integration of consumer health*	**Development & Communications Manager (C)**: *The impact on the environment of our activities... a component more related to the comfort and security of the employee, finally everything that affects people in fact.*

and waste management. In terms of motivation, these interviewees felt that the sustainable development "fad" was another excuse to force them to invest in or communicate about (potentially costly) activities that were either irrelevant to their business or that they were doing perfectly well as normal management practice (see respondent I in Table 3). For example, in 2007 the CEO of company I makes the point that sustainable development is just common sense:

Interviewee Company I: *"We all look at how many cartons, how many liters of water, metal recycling, plastic recycling, lost pallets, scrap. Those who speak the most about sustainability have not done so. as much as we do"*

By 2017, the agrifood company **I** had been sold to another company which holds a leading position in the EU with 10 000 employees worldwide, but it retains largely independent operations. The acquiring firm communicates on its website on the details of a far-reaching a sustainability program ranging from saving bumblebees to protecting teen mental health. However, the R&D manager's discourse (company **I**) in 2017 remains more cautious when describing his motivation, saying *"It's the market, the costs and so on. There is an awareness, and also the impact on the business"*. Similarly, company **F** forms part of a large local cooperative organization who communicate strongly around CSR and
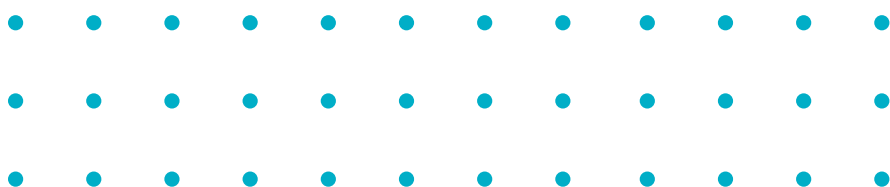
TABLE 2B

Defining CSR 2007-2017. Companies with long-term, clear engagement in CSR or SD.
Interviewees in companies A, B, D, E, H, M, N (in brackets)

2007	2017
Often classic 'three pillars' definitions in 2007: (economic, environmental, social aspects) → sometimes changed in 2017 (A and E), sometimes remains similar (D)	
Sales & Finance manager (A): *Energy savings, use of renewable energy. A notion of ethics in commercial exchanges… like Max Havelaar*	**MD (A)**: *An awareness, a will to consume differently… a partnership with stakeholders, the environment, with the employees and euh… elected officials, other economic actors.*
MD (D): *How to reconcile economic and social progress without jeopardizing the natural balance of the planet.*	**Marketing & Communications Manager (D)**: *A controlled and reasoned development that seeks efficiency and protection for both employees and the environment.*
CEO (E): *3 dimensions: social aspects, the environment and the idea of continuity.*	**Quality & Environmental Safety Manager (E)**: *a product that is affordable and attractive, speaking for a factory like ours, respecting the environment and respecting a certain number of societal standards, that is to say, paying attention to the Human aspect. It includes business ethics…*
*Definition in terms of sustainability/responsibility towards stakeholders in **2007** → maintained or broader stakeholder responibility in **2017***	
Communications Manager (B): *companies who wish to be accountable to their stakeholders for their actions in economic, environmental, social and societal domains.*	**Communications & CSR Manager (B)**: *an approach to progress which reconciles respect for fundamental rights of work, health and the environment-responsibility of an organization for the impacts of its decisions and activities on society and the environment*
CEO (H): *Take into account suppliers, customers and employees, shareholders and civil society to act sustainably.* **NB: SAME INTERVIEWEE IN 2017**	**CEO (H)**: *…want your company to last for several years. Also, the responsibility of the company towards its stakeholders and society*
Production Manager (M): *I would say that it is the integration of the company in its environment, in its social, economic, environmental environment.*	**Communications Manager (M)**: *It's associating actions which affect the environment and people, i.e. the way we are embedded in our environment as a corporate citizen, to economic performance. It's the result of the company's actions in the society in which it lives.*
CEO (N): *The vocation of a company to survive over time. Development can only occur within sustainable logic, taking into account the people we work with upstream and downstream.*	**MD (N)**: *The capacity of a firm, um…human society to develop in symbiosis with its environment.*

sustainability, but the interviewee expresses CSR engagement in instrumental terms in 2007 and again in 2017 he says, "*…a company is first and foremost profit-making, and today we realize that there can be an economic interest in integrating the environmental aspect*"

In the ten years, managers' discourse in these companies had softened, with the interviewees seeing it as more of a necessity because of the strategy of the parent company (company **I**) or the cooperative to which the firm belonged (**F**), or for economic reasons. The transport company (**G**) in particular had found

an economic and environmental interest in applying for the MASE certification (health, security and environment), and reported serious actions regarding the control of carbon emissions. They received the certification two years after the interview in 2019.

The four other companies (**C, J, K, L**) also reported basic waste and recycling activities in place in 2007 but expressed their motivations in more positive terms. They saw environmental activities as potentially beneficial in economic terms, or as part of their core business of maintaining quality.

Environmental engagements and motivations. Companies with relatively low levels of engagement.

2007	2017
Engagements: Waste & recycling	**Engagements: Waste, recycling, energy**
F (Agrifood): Packaging, waste (oils,water,) **G (Transport):** None **I (Agrifood)**: Waste management & reduction of packaging.	**F***: Same + plastic- eco-packaging project. **G**: Written charter on carbon emissions, eco-driving training. Bonus plan for drivers reducing fuel use. MASE certification in progress. **I***: Packaging, transport, waste & recycling.
Motivations: Resistant to CSR	**Motivations: Company strategy, economic (instrumental)**
F: *Constraints and regulations, yes, depending on those, we assign resources.* **G**: *Whether our vehicles pollute or not, it doesn't make any difference to the tax.* **I**: *"sustainable" is everywhere now. This affair has become a load of nonsense. We all have one objective, for our companies to last. And for them to last, we have to be good at what we do, and to be good we avoid using 10 tons of cardboard when 4 will do and one million liters of water when 500 000L will do. But we have always known that. I have been trying to find the best energy and water saving solutions for the last 30 years!*	**F**: *It's a voluntary process. It's clear that if we want to ignore this, we can. For me it comes from the company.* **G**: *At the beginning it was economic...to stay competitive, (now) our objectives are to reduce fuel use, CO2 and waste* **I**: *We are being pushed that way by the market.*
Engagements: Waste & recycling	**Engagements: Waste, recycling, carbon/energy**
C (Animal nutrition): Environmental management system (ISO14001). **J* (Factory solutions):** Recycling, intend to implement environmental safety standards (QSE) **K (Cosmetics):** Waste treatment, recycling. **L (Spa):** Energy use, water quality	**C**: ISO14001, High investment in R&D for safe, low carbon-generating animal feed. **J***: Recycling, waste treatment **K**: Waste treatment, recycling. **L**: Improvements on buildings for energy and waste reduction.
Motivations: Economic (instrumental)	**Motivations: Societal expectations, attractiveness, corporate culture (instrumental /normative)**
C: *the problem is the extra costs that this engenders. For example, when we talk about recycling and eliminating waste there are indirect costs. We get better management of the system, but there are costs linked to the audits.* **J**: *a little constrained and forced and then we realize that development costs are rather high, but anyway rather than suffering, it's better to anticipate.* **K**: *We can recover certain costs (through waste recovery, for example.* **L**: *We have been aware about sea-water quality for 20 years. It's (water quality) our core business.*	**C**: *in our work on the nutrition of animals, cows, of course we must integrate concerns about global warming, the greenhouse effect, with what we do with the animal that releases methane, so it directly impacts our R&D, our solutions and products.* **J***: *A well-executed CSR, euh environment... plan can be an advantage in terms of attractiveness and recruiting better people.* **K**: *It's in the culture of the company...we were doing it without realizing it.* **L**: *It's in the corporate culture, we've been doing it for 20 years, we don't need to change.*

*Companies taken over or merged with larger groups

By 2017, the reported environmental engagement was still low, but the motivation and awareness of SD was higher. The agrifood company C's (animal-nutrition) manager explained that they had decided to start implementing a new CSR plan and were increasing their environmental engagements. This company is in an environmentally sensitive domain because of potential health scares to do with meat products, and climate change due to bovine gas emissions of methane. Their motivation for change was expressed as societal concerns surrounding these twin issues. As the interviewee (C) says:

"So these are things that have gained momentum (in society), I think… we are in a new era in relation to that."

Similarly, company **J**, recently merged with another entity, also reported starting out on a new CSR plan, and felt it would be an element of organizational attractiveness. The new director asked the interviewee to start consolidating and reporting on the current CSR status. The interviewee said:

"A new director general arrived a year and a half ago… he said 'I want to work on CSR because we do a lot of things that we aren't aware of and that we absolutely have to measure and see how we can improve'"

The respondent from company **K** (Cosmetics) was vague on the details of their environmental engagements. However, he expressed an opinion, echoed by many of our interviewees, that the company does a lot for the environment, and has always done so. They simply hadn't called it "sustainable development" or "CSR".

K: *A few years ago, I thought that we were not aware of CSR and environmental practices to any degree, as we hadn't worked on it. Then I realized that when we were audited (by clients) on practices etc. these are things that are already in place in the company except that they were not called CSR, we don't call them Sustainable Development but in reality, they are.*

In summary, the data displayed in Table 3 shows that companies reporting less engagement in environmental activities tended to talk about their motivation in instrumental terms (Aguinis & Glavas, 2012), speaking about costs, efficiency or reputational issues in 2007.

In 2017, they expressed their motivations in a more mixed manner. They still had the instrumental concerns of 2007, but more of them were discussing their reasons for environmental action in more normative terms of how their company fits into a larger societal and environmental context.

Companies Reporting Medium to High Levels of Engagement

The second group of companies are those that reported either a definite orientation towards SD in 2007 or already high engagement at that time. In Table 4, we see that companies A, D and E said they had invested quite heavily in economic terms, or reported including environmental issues at the core of their strategies. Case A, a small cosmetics company had just started up in 2004, and decided straight away to design their production facilities to high environmental quality standards (HQE). In 2017, we see that this initial impulse naturally led them to go down the path of SD. In 2017, the managing director says about going with an environmental approach:

A: *(our company) was the first French cosmetic company with an HQE building. It was at the creation… not the creation of the company, but a little later… It was a growing awareness… a will to be part of this process. We made a number of personal commitments. So, the two of us, the directors, have committed ourselves to going in that direction.*

It is an interesting observation in cases A and D, that the structural (buildings, machinery) and procedural (environmental management, certification processes) contexts are strong motivators for triggering and maintaining environmental behavior.

Companies D (printing) and E (Agrifood) reported sustainability at the core of their strategies in 2007, with the CEOs initially expressing very strong commitments to SD and in the case of E to the local environment and community. This expression of commitment was still there in 2017 despite changes in top management. The interviewees in companies D and E both mentioned the strong leadership of the original CEOs as crucial for starting and continuing down this path.

The CEO of company H (printing) indicated strong personal environmental values, and in 2007 already reported CSR as a core value in the company. We see strong beliefs in his discourse but little formalization of environmental processes, which is normal in such a small structure (16 employees).

The last set of companies (Table 5) B (clothing), M (agrifood) and N (agrifood) include the two largest companies in the sample (550 and 500 employees respectively), and all three are well-established in the region, having existed for at least 50 years. The clothing firm (B) has a strong regional and national brand reputation, and in 2007 the interviewee expressed high commitment in the firm

TABLE 4
Environmental engagements and motivations. Companies with medium levels of engagement.

2007	2017
Engagements: Management systems; building	**Engagements: Management systems; building**
A (Cosmetics): Building new factory to environmental (HQE) standards **D (Printing):** Strategic direction, Factory design, inks, paper from sustainable forests. **E* (Agrifood):** ISO14001, Waste management **H (Printing):** Eco-packaging, biodegradable products. Waste sorting & recycling Investment in env friendly machinery	**A**: Strategic direction towards environmental standards; Factory built and operating, ISO26000 **D**: Same as 2007, + Zero waste **E**: New factory energy-savings/water treatment-recycling, local networks for waste treatment, **H**: Same as 2007
Motivations: Environmental values, economic (instrumental/normative)	**Motivations: Strategy, embeddedness (normative)**
A: *it will differentiate us (from competitors), and energy will be more expensive in the future.* **D**: *has been part of the corporate culture for years and years. We were very aware of everything that was environmental, and the social aspect was grafted on to it afterwards... ... all investments must be thought of in terms of the environmental and social impact. Different processes, different paper (certified), different inks* **E**: *We are in a rural environment of high quality in a local context. It seems normal that the company subscribes to this environment, that there is congruence between the global environment and the company.* **H**: *When one thinks of a change, an investment, a recruitment, a development in the company, one integrates all the questions of hygiene and safety of the employee, the ecology and the system which surrounds us*	**A**: *With the construction of the building, we put in place the organization that went along with it. It led to a different perspective.* **D**: *It's part of the company's DNA so I can't (explain)... It helps the strategy in a way, it's induced. It is more processes and methods that we will include in the strategy.* **E**: *we are a big company in a sparsely populated region so our company is very well known and we have an impact on the local environment: on local residents, on town halls, on policies, about the people who work or who live around the company. Here too, the company can have a positive or negative impact on the direct, local environment.* **H**: *Because I have been convinced from the start. It's part of my education and that's part of common sense in life not wanting to ransack the planet and respect Man, that's all, huh. It's common sense, that's all.*

TABLE 5
Environmental engagements and motivations. Companies with high levels of engagement.

2007	2017
Engagements: Long-term EMS and certification	**Engagements: Long-term EMS and certification**
B (Clothing): Certifications for social and environmental standards, Global Compact, Max Havelaar etc..Audits **M (Agrifood):** ISO 14001, IFS (food certification – supply chain audit); Water and waste reduction/recycling, packaging. **N (Agrifood):** Organic since 1970s, certified, renewable energy, abandoned ISO14001 as "integrated", eco-driving, carpooling, public transport for employees...	**B**: Continuous progress; + ISO26000 **M**: Continuous progress + ISO 5001, Global Compact, Ecovadis, ethifinance audits. **N**: Continuous progress + ISO26000
Motivations: Strategy, key values, formalization (normative)	**Motivations: Strategic, key values, embeddedness, Legitimacy (normative)**
B: *it is a completely strategic issue since we live in an extremely difficult sector which is experiencing globalization head on. In this context, sustainable development is a very important issue, on all fronts. It is an element of development; in any case that's how we see it.* **M**: *In fact I think that the approach already exists intuitively if you want, the whole thing is rather today to say: finally in the last fifteen, twenty years, what have we really done? Is there something that falls within the scope of SD? The actions that we can do I don't know with our employees, the training, keeping them in the country... so a little to summarize all these actions. I think we were "doing SD" without realizing. Like Monsieur Jourdin writing prose without knowing it...* **N**: *We are a family business, I represent the third generation, so sustainability forms part of our values. We are sustainable yes. And it is true that we have had a commitment for example in organic products since 75 so it is really part... for us it is obvious that development can only occur sustainably. In any case, unsustainability does not seem to us to be related to our entrepreneurial spirit and our business history.*	**B**: *We operate in a global and ethically sensitive industry. We wanted to integrate sustainable development and CSR at the heart of our strategy and our management system.* **M**: *I think that when we looked into the subject, we realized that we were already doing a lot of things in these areas, without necessarily talking about sustainable development or CSR. Uh so I think so, even without knowing it sometimes even small companies do things socially, do things to live well in their environment, do things for the environment in terms of energy, etc.* **N**: *Because it's part of the stakes... the stakes are getting stronger and stronger... and it is part of what will... uh... whether a business is acceptable or not. It's part of it. It's one of the models of future acceptability*

to ensuring social standards in the production and supply chain operations. It already had CSR at the heart of its strategy, providing transparent and detailed CSR reports available on its website (see Table 1) and sufficient size and finance to structure CSR formally. The interviewee expressed the opinion that they were in a difficult sector, where they had to be very careful of their image in terms of quality and ethics. Analysis of the changes reported indicated that the ten years that elapsed between interviews had simply seen a natural progression in their reported activities and procedures. The discourse around their view of CSR and the reasons for adhering to it remained similar (see Table 5 interviewees company B, 2007-2017).

Firms M and N are also highly reputed and well-established agrifood firms in the region. Firm N had started producing organic products in the 70's and the interviewees indicated that the family owners kept their strongly held environmental and social values at the core of their business. The differences in managers' discourse between 2007-2017 signaled a natural growth and modernization of pre-existing environmental engagements reported in 2007. The discourse around their motivations remains normative, and both interviewees perceived the company as a citizen with a role to play in larger society.

Our analysis suggested that Firm N was clearly starting out in CSR in 2007, and the interviewee was well informed and interested in SD. The managers reported almost no engagements to describing full strategic deployment of CSR in ten years. The development described occurred in tandem with very high growth in turnover (see Table 9). The discourse in both years reflects a theme emerging repeatedly in our interviewees' responses. They reported already being engaged in good management, trying not to pollute, to participate in the life of the region, to reduce resource use. They described being concerned about access to energy then and in the future because of the geographic location of the firm. According to the interviewee, CSR and its guidelines simply helped them formalize what they were doing anyway. We can see that the two interviewees from company N have remarkably similar narratives about the evolution of the company's CSR in 2007 and in 2017.

After examining managers' reports of economic investment and environmental engagements of the participant companies, we now turn to the second largest type of engagement we identified in the data, reported engagements towards stakeholders.

Engagement Towards Stakeholders and CSR Motivation

All the respondents in the sample showed an increased awareness of the importance of stakeholders since 2007. In general, managers cited a greater number of stakeholders in 2017 than in 2007. In addition, the stakeholder groups discussed had expanded from primarily the direct traditional stakeholders – customers, suppliers and employees in 2007 towards encompassing broader groups such as "society" or "citizens", "future generations", "the government", "Europe" as well as groups indicating social ties such as "neighbours", "the community", or "the village".

Mixed Motives

Before moving on to a detailed analysis of reported engagements to stakeholders, it is worth bringing out a tension we observed in the discourse of some managers, who somewhat resented being constrained to formalize their actions towards stakeholders by legal obligations. Others felt that the law was a proper way to incite companies to CSR. These opinions were unrelated to the degree of engagement in CSR and occurred across the sample.

A small number of respondents expressed the idea that the legal framework surrounding CSR was a 'constraint', that it was a 'barrier' to development, preventing them from implementing their policies as they wished. This discourse existed equally in 2007 and in 2017. For example, the interviewee in company A in 2007 expresses that applying the law on energy is "*complicated*", and in 2017 says "*I am against all regulation. No, these are constraints added to more constraints*". Other interviewees did not appear to think environmental or social laws had anything to do with them or CSR. For example, the interviewee from company B said in 2007: "*There is nothing* (in the law) *to incite you to do it* (apply CSR)", and in 2017 says "*not really*" in response to the question "does the law drive CSR in your opinion? In other words, legislation was mainly seen as irrelevant, an illegitimate driver of CSR. This reflects previous findings by Bon *et al.* (2015) and El-Baz *et al.* (2016).

A second theme in the discourse analysed was that CSR was not about legislation, but a voluntary, values-based approach. As such, legislation, again, is an illegitimate driver of CSR, even detracting from the moral legitimacy of a CSR approach. In 2007, the interviewee from company H says "*No legal obligation for SD. All the better! It should be a voluntary approach.*" In 2017, the manager from

company K says: "*Directors aware of this* (CSR) *don't need constraining laws and are capable of implementing things that have meaning* (for them and their company). *I even find that it* (legislation) *is catastrophic*.

Finally, some managers felt that legislation was a good thing, according it with moral legitimacy. Their argument was that it provided a level playing field, and a structure ensuring that all companies were moving in the same direction towards safe and responsible behaviour. Company K's interviewee, for instance, moved from the attitude of regulations as a constraint in 2007 "*The legal context raises barriers*" to saying in 2017 "*legal obligations have been expanded slowly so that large and small enterprises are concerned – this contributes* (to CSR) *yes.*"

A second theme with mixed motives is around certifications and standards. First, we note that many of the firms in the sample report having increased their certification efforts, suggesting that they endow certain certification bodies, in particular ISO certification, with a certain legitimacy. In some cases, it was for instrumental reasons. For example, company A went from planning to get HQE certification for its buildings in 2007 to obtaining two ISO certifications in 2017 in order to provide a "*guarantee to our clients*". Similarly, the participant from company C has described certification as "*essential vis-à-vis our suppliers* (2007)" and to protect its reputation in case of "*crises in our sector* (agrifood)" in 2017. The interviewee from company G called certification "*a load of nonsense*" in 2007, but in 2019 is certified MASE in order to guarantee health & safety and protection of the environment. In 2017, company G's manager's discourse had changed substantially: "*the aim is to get certified, to have a logo and to communicate around it. It's a real plus, yes.*"

Three companies (F, H, J) simply did not report having any certification or following any external standards either in 2007 or in 2017. This finding is unsurprising, as SMEs in particular tend to lag behind in formal certification efforts (Hudson & Roloff, 2010).

Finally, our analysis suggests that for companies who have been certified for long periods, there has been a shift in attitude. In 2007, managers expressed pride in obtaining certifications or following standards: "*We are the first to have this certification in the sector*" (company C) or "*We have the CARE standards with almost zero faults*" (company E). Alternatively, the discourse included moral

issues such as "*transparency*" or "*respecting engagements*". By 2017, we suggest that such certifications have become standard practice. Here the same companies simply listed their certifications and did not say much more on the issue. As the CEO of company N put it:

"*the practices become routine, and we don't have the impression that it's something different or good*"

Changes in Reported Stakeholder Engagements

In 2007, in line with Hill & Jones (1992), the language used around the primary stakeholders, namely customers, clients and suppliers suggested that managers saw their responsibilities towards them in almost purely pragmatic terms (Table 6). For example, some interviewees reported implementing/ not implementing CSR because the customers want/don't want it. In 2017, some of these companies reported implementing some CSR actions because times had changed, and customers now required it. For example, the manager from company K (cosmetics) says in 2007: "*We are a sub-contractor. Our customers refuse this.*" and in 2017: "*We are audited by our clients on this* (CSR)".

However, by 2017, we see a greater degree of reported acceptance of responsibilities towards stakeholders as a motivation towards engaging in CSR. For example, the interviewee from company C (animal nutrition), reported increased commitments, mostly to health and safety, and starting to deploy a CSR plan in response to the concerns of multiple stakeholders. In 2007, they felt it was important to have health and safety standards because of food scandals to do with the meat industry. By 2017, the communications manager told us that: "*This* (CSR) *forms part of the preoccupation of every citizen, at least in France, and also employees expect it. Everyone is concerned*".

The companies in Tables 7 and 8 reported being very engaged towards their stakeholders in 2007 and committed to sustainability and CSR. The discourse of the managers in these firms appears to reflect a stronger idea of themselves as corporate citizens. Their discussions shifted from a perspective of the firm as a single entity in competition with others, towards the notion that they are part of a local network, and sometimes an international web of relations. Their discourse indicates that they conceive of themselves as having a moral responsibility towards society or as forming a natural and important element of society as a citizen.

Companies with lower degree of engagement towards stakeholders

2007	2017
Stakeholder engagements:	**Stakeholder engagements:**
F (Agrifood): Customers (quality) **G (Freight):** None **I (Agrifood):** Customers (quality)	**F**: Customers (quality) **G**: Customers (quality); employees (bonus, training, M/F equal pay); competitors (same constraints, aims) **I**: Customers (supermarkets); society
Motivations: None	**Motivations: Legal, market pressure (instrumental)**
F: *Nobody wants to pay out any money for this (I mean the customer)* **G**: *--* **I**: *--*	**F:** *Apart from the legal obligations, no nothing yet.* **G:** *To stay competitive, everyone has had to reduce consumption (of fuel)* **I:** *(our client) insists that we are (sustainable) to become 'eligible' (as a supplier)*
Stakeholder engagements:	**Stakeholder engagements:**
C (Animal nutrition): Customers, employees (are shareholders since 1995), media. **J (factory solutions):** Customers (ISO9001) **K (cosmetics)**: Customers, employees **L** Customers (quality)	**C**: Customers (medical, environmental, traceability), employees, cooperative, media, society. **J**: Customers, employees, willingness/intention to engage with society **K**: Employees (diversity, well-being), customers (audits) **L**: Customers (quality)
Motivations: **Customer, media pressure (instrumental)**	**Motivations**: **stakeholder expectations, values (normative)**
C: *There were crises in the media. That was a way to* **make us** *work on our standards to show we cared about these aspects.* **J**: *Customers are only at the beginning. They already have their own internal concerns, (in the future) they may view their own suppliers differently. But for now, it is... you know SD, we talk about it a lot... these are big policies for now, which cost a lot.* **K**: *We are a sub-contractor. Our customers refuse this.* **L**: *Our customers ask for it...Some employees are sensitive to this issue.*	**C**: *This forms part of the preoccupation of every citizen, at least in France, et also employees expect it. Everyone is concerned.* **J**: *we don't yet have a formal approach. That's what I meant. That is to say that we take action, each employee takes action. We have relationships with schools, we integrate people, we do a lot of positive thin.* **K**: *In terms of training, we are two and a half times the legal quota. In terms of disabled workers, we are twice the legal quota. In addition, help is given to return to work and integration. There is no discrimination on the basis of CVs.* **L**: *the end customer is not necessarily interested. ...We just do it because it's the right thing.*

Tables 7 and 8 illustrate these changes with extracts from the interviews.

In summary, we can see that most companies in this sub-sample have changed in terms of their discourse on sustainability and CSR. Those who expressed instrumental motives in 2007 had changed by 2017, speaking about a larger number of stakeholders, expressing a broader, more embedded view of their place among their stakeholders and on the planet.

Summary of Engagements and Motivations

Overall, the analysis shows that reported CSR engagement increased overall in the years from 2007-2017. From the data, we ranked the 14 companies in terms of their reported engagements on four dimensions outlined previously: *Personal* (reported commitment of interviewee and/or management team), *Economic* (reported degree of economic investment in CSR), *Stakeholder* (described contracts, certification or responsibilities towards stakeholders) and *Strategic* (whether CSR was expressed as core to company strategy or not). Each dimension was scored as highly engaged, partially engaged or not engaged by the two authors of the paper. A sum of the average scores on each dimension gave us a score for the firm which we ranked into four stages: -1=Resistant to concept; 0=Little or no engagement; 1=Some engagement, usually environmental; 2=Strong engagement; 3=Very strong engagement. Table 9 shows a summary of how engagements and motivations changed.

Table 9 allows us to see that reported motivations for CSR engagement are extremely diverse according to the business concerns and challenges as well as the personal values of the interviewee and the firm. No pattern in terms of the size, age, turnover, sector of the company appears. Overall, however the analysis showed that motivations for CSR were expressed in largely instrumental terms in 2007 to more normative terms in 2017, and included consideration of a higher number and type of stakeholder, moving from a minimum of the "customer" to a wider group including the community and human society. More managers in 2017 express the view of their firm as a citizen, embedded in its community be it locally, nationally or internationally. Their discourse reflects more deeply integrated CSR assuming that it is the norm, the way "society is" (company E). The changing discourse amongst the managers interviewed here appears to move away from purely making the business case for CSR and going towards moral or normative arguments. This shift is in line with the suggestion

TABLE 7
Companies with high degrees of engagements to stakeholders

2007	2017
Stakeholder engagements:	**Stakeholder engagements:**
A (Cosmetics): Customers (quality) **D (Printing):** Suppliers (sustainable forests), society (handicap, take interns), customers (label –imprim'vert) **E (Agrifood):** Customers, suppliers, employees (wellbeing) society. **H (Printing):** Customers, suppliers, employees (*not formalized*)	**A**: Customers (certification), institutions (Global Compact), cooperative, banks (mutualist), industrial partners (waste treatment), associations (networking, recruitment handicapped workers), universities, French government, competitors, employees (equal bonus for all) **D**: Same + more local networks; Global Compact; F/M equal representation on board **E**: Customers (certification on origin of food), suppliers (responsible sourcing), WWF partner, employees (wellbeing) society. **H**: Customers, suppliers, employees, local business networks
Motivations: Stakeholder relations, values (normative)	**Motivations: Societal expectations, values (normative)**
A: *Customers might be curious* **D**: *The price is not the only criterion; I want to work with companies who engage to replant trees;…In a company which asks itself questions and develops continuously, the employees, engage well in the process* **E**: *(It is important) at a social and societal level, a vision of the future in the management of our collaborators* **H**: *There are clients who are more sensitive to this, more attentive. And our suppliers (some are bigger than us), we ask them to make certain efforts to engage in our SD policy, for example, with the packaging*	**A**: *We didn't realize it, in fact, but when there are others who come from outside, they say "oh well there is that and there is that? Well we didn't have that in my old company." Already those who come from outside perceive the differences.* **D**: *(Better quality of life) for the employees if we use less toxic products, better for customers. For all stakeholders actually.* **E**: *"That's how society is today" "the firm is truly embedded in the local life of the village where it operates. So it was obvious that we couldn't have negative impacts on the environment, neither could we have negative impacts on the people who work here."* **H**: *I think that we all have a social responsibility with our neighbors, family, children, that's it. I'm trying to leave a planet.. I'm just a tenant.. well, it's a ready-made formula, well, it's not me who invented it, we are a tenant of the planet, and I'm going try to leave it more or less clean and correct for our future generations.*

TABLE 8
Companies with very high degree of engagements to stakeholders

2007	2017
Stakeholder engagements:	**Stakeholder engagements:**
B (Clothing): Customers (Quality & supply chain monitoring, social & environmental performance guarantees); Suppliers (Ethical Sourcing, Max Havelaar, Yamana); Society & Region (Employment in France as much as possible. Regional Business Networks) **M (Agrifood):** Customers, employees, region. **N (Agrifood): Society, employees** (Arts sponsorship, projects with town; childcare, transport for employees, diversity, participative management) **suppliers** (local sourcing & partnerships), **customers** (certified organic), business networks (see verbatim)	**B**: 2007+ ISO26000 and new networks/supply chain audits **M**: + local networks, Global Compact, Audits from clients using EcoVadis and EthiFinance for investors and as a supplier. **N**: Same as 2007 with new projects and partnerships, ISO 26000.
Motivations: Stakeholder/societal expectations, embeddedness, strategy, values (normative)	**Motivations: Stakeholder/societal expectations, embeddedness, strategy, values (normative)**
B: *The textile sector suffers from a significant image deficit… consumers who demand transparency, traceability, quality… professional clothing or companies such as the post office, SNCF, Paris airport who expect guarantees from their suppliers on the social and environmental quality of their supply chains… (to be) legitimate on the territory,..rather than waiting for additional pressure we anticipated… (for) competitive advantage.* **M**: *We operate in a region where people tend to leave (recruitment and retention is an issue)…SD can help them stay here…. where nature is dominant, so we can transmit a coherent image to our clients.* **N**: *SD is common sense and good practice and we realize that once we implement it, the practices become routine, and we don't have the impression that it's something different or good… I think it's interesting to share with other companies that have the same approach or identical values to see their good practices, identify good practices in our company and then be able to exchange with other companies… So the fact of creating a network was something very interesting and we realized that many companies used consultants to give themselves a good image but then did not implement or go through with the exercise.*	**B**: *The need to offer its customers products from supply chains which guarantee respect for human rights, the health of users and the environment* **M**: *The integration of a company in its… in its local environment which promotes everything we talked about today, the fact that it promotes short circuits, the circular economy… trying to work on a subject with our own neighbours, to discuss it with them. I find that changes things. We are no longer in our own little corner.* **N**: *I think there is an important network effect. That is, in my view, we can't think of CSR at the level of a single company*

TABLE 9
Summary of changes in engagements and motivations

Company Sector Size	Interviewee Role (2007→ 2017)	Company age (years in 2017)	Turnover Million € 2007→17	Engagement in CSR 2007→17*	Main Motivations 2007→2017
A Cosmetics 18 emp	CEO →MD Wife & husband	14	0.5 →2 .4	1 → 3	Differentiation, personal beliefs → Personal engagement and following procedures/strategy/culture
B Clothing 550 emp	Comm→Comm	80	70 → 85	3 → 3	Industry reputation with customers+ values → Embedded in region + reputation+values
C Animal nutrition 300 emp	CTO→Comm	51	53 → 65	0 →1	Environment, safety & security impacts → Same + climate change
D Printing 112 emp	MD→Comm	80	11 → 15	2 → 2	Personal Values/culture + customer demand (no change)
E Food 400 emp	CEO→Environm	38	50 → 60	1 → 3	Embedded in region Customer/societal demand for transparency/traceability (no change)
F Food 150 emp	CEO→Environm	50	21 → 43	-1 → 1	2017: Legal constraints Group (cooperative) strategy
G Transport 90	CEO→HR	41	8.8 → 7.1	-1 → 1	2017: Certification Climate change & fuel costs
H Printing 16	MD→MD Same person	44	3 → 1.5	Unclear	Personal values Personal values in harmony with societal expectations
I Food 300	MD→R&D	110	110 → 65	-1→ 1	2017: Key client demands (audit) Societal expectations
J Factory solutions 200	CTO→Environm	40	30 → 30	0 → 0	Anticipation of risk → "New" management values
K Cosmetics 110	Sales→MD	21	6 → 17	1 → 2	Legal framework →Organizational culture
L Spa 420	MD→Comm	47	24 → 33	1 → 1	Core business concerns with (water) quality & energy savings (no change)
M Food 200	Productn→Comm	50	56 →197	1→ 3	Formalisation of ad hoc sustainability activities + Embedded in Region → Stakeholder expectations + Embedded in Region
N Food 500	MD→CSR	143	260 → 260	3 → 3	Core strategy since foundation of company Core values (no change, but language more abstract in 2017)

* -1=Resistant to CSR engagement; 0=Little or no engagement; 1=Some engagement, usually environmental; 2=Strong engagement; 3=Very strong engagement.

by Kaplan (2020) that the business case does not motivate managers, and that their motivation for CSR is triggered more by an interest in the process of developing CSR and understanding the trade-offs between stakeholders in the socio-cultural context in which they operate.

Discussion and Conclusions

Our findings support the notion put forward by Berthoin Antal & Sobczak (2013) that CSR changes over time as organizations learn and internalize a variety of national and cultural signals, and that this learning leads to social and environmental innovations to respond to those signals.

Our analysis shows that managers internalize contextual pressures and signals, which interact with their own and the firms' values, interests and challenges with a resulting change in their reports of CSR engagements, and in how they speak about their motivations. A long-standing body of research has identified the drivers of CSR (see Aguinis & Glavas, 2012 for a review), and we have been able to examine and discuss those which are salient for the managers interviewed in this study.

We can conceptualize the shift in reported engagements and motivations through the lens of legitimacy theory (Suchman, 1995). Our data showed that managers said they increased their engagements towards the environment and to a larger range of stakeholders over the ten years from 2007 to 2017. In parallel, the way managers expressed their reasons for engaging also changed. It shifted from imbuing CSR with pragmatic legitimacy (good for business) towards moral (the right thing to do) and cognitive (the way things are) legitimacy. We note that the achievement of cognitive legitimacy leads to managers expressing their actions as "normal", taking for granted their contributions to society.

We suggest that these results reflect not only the individual values of managers, and the everyday challenges of running a business, but also the changes in discourse in the national and international institutional landscape. In France in 2007 around the time of the first wave of interviews the 'Grenelle de l'environnement' focused largely on the issues of energy and carbon emissions. The later iterations of Grenelle 1 in 2009 and Grenelle 2 in 2010 were broader and included a larger set of environmental and societal (quality of life) issues. By 2017, we see the integration of planetary, global norms into the French national discourse, with a clear message around achieving the 17 sustainable development goals in the UN's Agenda 2030.

The language used by the managers in this sample reflects that change, in that their discourse around motivations and engagements towards society became broader to include more stakeholders and showed that they conceived of themselves and their company as belonging to a larger business and societal landscape. This effect is particularly noteworthy in companies which have had a sustainability/CSR orientation for many years, or which operate in sectors where CSR issues are a sensitive issue, such as in the agri-business sector.

These findings contribute to the idea that managers may be less motivated by the business case for CSR in 2017 than they were in 2007 and are more likely to express their motivations in terms of moral or normative justifications (Kaplan, 2020).

The implications of these results for managers operating on the international arena is that in order to adapt and survive in a rapidly changing global context, they need to engage both with internal and external stakeholders. Such engagement does not occur simply through paying lip service to environmental and social responsibility, but through true absorption of such norms. By truly integrating CSR into the DNA of the corporation, firms are able to move ahead from simple cost-cutting, pragmatic implementation to proactive transformative actions in line with the norms and expectations of the new generation. Our analysis shows that all the managers interviewed had an increased awareness of sustainability and CSR and of the fact that they were operating not simply as a single, isolated firm, but that they formed part of a broader geographical and social landscape from local to international.

There are several limitations in this study. One is in its geographically limited location. Respondents come from one single region in France, and their responses may be shaped by local initiatives and networks which do not exist in other locations. Similarly, the sample does not represent all the sectors of activity that exist, nor does it focus on one particular sector, which would allow comparison within industries.

Another limitation arises from the fact that different individuals with different roles were interviewed in 2007 and 2017 (except company H), which could have an influence in their perspectives on CSR issues. Previous research shows that rhetoric and discourse around CSR is dependent on who exactly is speaking about it (Igalens, 2007). However, we see that the discourse changed in similar patterns across the sample or in some cases, a remarkable similarity in views, and narratives in both years. This might be because of the size and local embeddedness of the firms. All employees and managers can become familiar with and integrate the story and values of their firm with relative ease. Two of the respondents referred to the previous CEOs (by name) as the initiators of CSR providing plenty of details regarding the CSR 'narrative' of the firm, indicating real identification with the firm. Future quantitative studies with larger samples could usefully tease out possible differences in discourse based on the role of the speaker versus other changes over time. However, we strike a note of caution concerning the use of self-report methods, as decoupling between managers' discourse and actual practice my occur (Cowen *et al.*, 1987; Winkler *et al.*, 2020).

Another limitation is in the limited scope in a small sample to investigate effects of size, age or governance structure on discourse. Future research might also explore the discourse of managers with a larger set of industries, to examine the motivations linked to instrumental and normative perspectives depending on the sector. For example, two cases in the textile and animal nutrition sectors were operating in the highly sensitive areas of social standards in textile supply chains and livestock health respectively. Both recognized the social sensitivity of their sectors but reported very different levels of engagement in CSR.

Alternatively, a focus on a single sector could also be revealing. There were a large number of agrifood companies with heterogeneous characteristics in the sample in this study. Their engagements and motivations varied considerably despite being in the same sector and operating in the same geographical area. A larger scale, quantitative study could investigate some of the reasons for this heterogeneity such as relative stakeholder power, participation in business networks or access to physical and human resources, and investigate how these interact with individual and organizational-level variables such as managers' or the firms' values.

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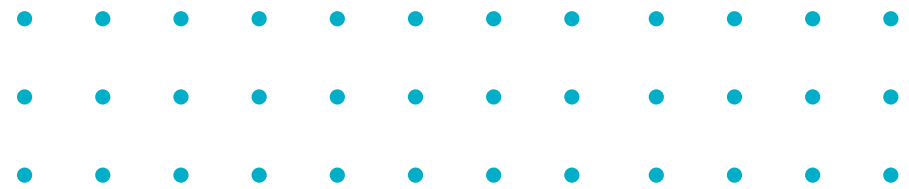
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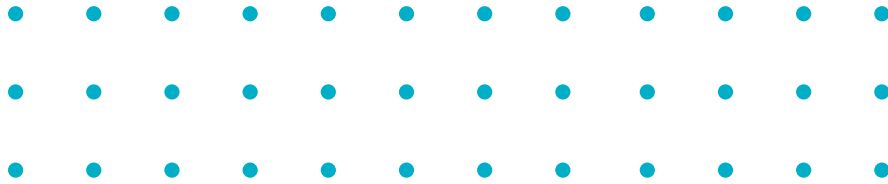
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