Article

Twalk Your Talk: On the (Non)-Formative Influence of Corporate Social Responsibility Communication on Supply Chain Sustainability Measures

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Abstract: Corporate Social Responsibility has multiple faces that contradict each other. On the one hand there is the communication of great aspirations and ambitions. On the other hand, there is the unruly practice that complicates living up to those ambitions. These contradictions are, without being exhaustive, caused by a focus on economic performance, organizational behavior, adherence to leading supply chain paradigms, and reputation management. In general, corporate communication about social responsibility is perceived as hypocritical. This research looks at how these communications initiate sustainability measures in the distribution and supply chain functions of a large multinational company. In a single embedded case study, data collection took place using semi-structured interviews complemented with document research. The empirical results show that the supply chain managers were positively critical of the communication about implemented sustainability measures and considered them as an invitation to act. However, they assessed the organization that surrounded them to be less lenient due to the different objectives of the various functions. The respondents diverged about which sustainability measures to apply and embed in the supply chain organization. It became clear that the knowledge base of the respondents was fragmented and incoherent. Reflecting on the research results, the role of top management seems crucial when it comes to coherent policy, knowledge development, and the prioritization of sustainability measures.

Keywords: corporate social responsibility; CSR communication; reputation management; supply chain management; CSR implementation; greenwashing

1. Introduction

Mission statements and communications from large international companies are commingled with aspirations in relation to Corporate Social Responsibility (CSR): combating climate change, social involvement, and environmental sustainability. From this perspective, CSR entails of a series of social and environmental activities that companies implement on a voluntary basis to address social and environmental concerns in their activities and the expectations of stakeholders [1], cited in [2], (p. 284). At the corporate level, multinationals devote considerable attention and money to CSR initiatives and communication; however, at lower levels, at the level of subsidiaries, this is often not addressed or insufficiently addressed [3]. Concrete practices are visible in the supply chains that conflict with the ambitions with regards to corporate social responsibility. Multinational companies use air freight for international distribution, which causes relatively more CO_2 emissions compared to sea freight [4]. Likewise, globalized supply chains comprise the risk of social misconduct, such as unethical working conditions, low wages, and irregular working hours [5].

Research shows that elements of organizational behavior are important barriers to the embedding of sustainable practices in organizations and their supply chains. Concrete

obstacles include economic thinking, a lack of understanding, shifting responsibility, adjustment heuristics, daily worries, uncertainty about the sustainability strategy, and a lack of internal coordination [6]. The dominance and focus on economic and customer-oriented key performance indicators (KPIs) also obstructs sustainable practices upstream in the supply chain. Although the recognition of sustainability performance and indicators is increasing, the main driver for implementation is often a legal obligation [7].

In addition, research shows that many organizations also continue to adhere to leading supply chain paradigms such as LEAN, AGILE, and LEAGILE. While all paradigms have elements that contribute to sustainability, the exploitation of these opportunities depends on the strategic importance that organizations attach to sustainability and the choices they make [8].

Finally, reputation management as a strategic tool is an important originator of the difference between CSR communication and implementation [9]. Thyssen [10] argues that the communicated level of aspiration is often deliberately higher than reality to create a driving force in the pursuit of (sustainable) organizational goals. Tetrault Sirsly and Lvina [11] picture a CSR-related reputation as a flywheel (dynamic pressure) that always exceeds expectations to maintain the built-up reputation. This theme or antecedent will be further explored in this study.

The difference between communicated aspiration and reality may be perceived as hypocritical, window dressing, or decoupling [12]. However, Christensen et al. [12] make a distinction between negative and positive hypocrisy. The negative variant comes down to dishonesty, while in the case of the positive variant, an organization in its communications makes the difference between aspiration and reality as small as possible with the intent to motivate the organization [12]. This is often the case in official external CSR statements in which an organization promises to pursue CSR aspirations [12]. In the background the phenomenon of auto-communication becomes active which means that an organization speaks to itself while addressing the message to someone else [13]. Christensen [14] argues that auto-communication is most convincing when it takes place through external media. Following in the footsteps of Luhmann [15], Christensen et al. [12] argue that CSR communications have the potential to drive change towards implementing CSR, while simultaneously pursuing other ideals such as economic ones. To gain an insight into the influence of CSR expressions, this study aims to investigate how the communication of CSR issues leads to effective sustainability initiatives in the distribution function of an organization, and which initiatives and related indicators are considered material by this function. Regarding the definition of distribution activity, reference is made to the "outbound logistics" activity from Porter and Millar's value chain model [16]. In this activity CSR and economic ideals simultaneously play an important role which is in accordance with the concept of Christensen et al. [12]. Obviously, the full extent of the supply chain beyond organizational boundaries is subject to the influence of CSR expressions and communications that lead to the implementation of sustainability measures that together have a material impact [17]. This study intents to add empirical knowledge and insights to the existing theory on the integration of CSR with communication as a starting point. The formative influence of this communication is studied from the point of view of the supply chain managers of a multinational production organization. Crane and Glozer [18] divide the existing research on CSR communication into four main themes: integration, interpretation, identity, and image. Each theme has two dimensions: a stakeholder dimension and a constitutive (norm generating) or functionalist (rule driven) dimension [18]. A characteristic of the theme of CSR integration is the focus on the relationship between communication about CSR practices with the aim of transferring knowledge and creating commitment among employees [18]. Existing research shows that employees are often poorly informed and are hardly ever involved in CSR activities [19], cited in [18], (p. 1240), which represents a disconnect. A clear gap between communication and implementation is visible in the logistics area, more specifically regarding Logistic Service Providers (LSPs). Transport and logistics activities play an important role in

sustainability issues [20], and more than half of the LSPs mention sustainability aspects on their websites [20]. Lambrechts et al. [20] argue that CSR reporting inevitably contradicts daily logistics operations. Logistics is an important function in today's business operations, making undesirable ecological and social effects difficult to prevent. This becomes apparent in limited sustainability implementation and obscure CSR reporting. Lambrechts et al. [20] rightly wonder how logistics organizations deal with this paradox (the need for logistics operations versus the undesirable effects) and which reporting strategy is applied for communication purposes. The research also shows that the logistics sector does not agree on the materiality of the CSR indicators and which CSR indicators to report [20]. A consensus on reporting best practices within the sector may benefit the long-term sustainability results [21]. After all, uniformity in reporting creates an unambiguous picture, enables the comparability of results, and ensures consistent implementation with the aim of improving sustainability in the sector [21].

The review of the literature (Section 2) identified four categories within the literature. The most reported studies were: (1) contextual; (2) descriptive; or (3) explanatory, often focusing on the hypocritical nature of CSR communication. The fourth category, namely the formative aspects of CSR communication, seems to be underexplored in the literature. The main contribution of this study is to extend our understanding of the formative influence of CSR communication.

2. Literature Study

Recent literature on the integration of aspiration, communication, and formation of CSR can be divided into the categories in Table 1.

Table 1. Identified categories in the literature in relation to the aspiration, communication, and formation of CSR.

Category	Description	References
Context	CSR as a function of Stakeholder, Resource, and Institutional Theory	Gianni, Gotzamani, and Tsiotras [22]; Lozano [23]; Rocha, Searcy and Karapetrovic [24]; Riikkinen, Kauppi and Salmi [25]
Descriptive	Types of integration and degree of integration	Schoeneborn, Morsing, and Crane [26]; Font, Elgammal and Lamond [27]; Girschik [28]; Penttilä [29]; Winkler, Etter, and Castelló [30]; Schaltegger, Harms, Windolph, and Hörisch [31].
Explanatory	Why is there a gap?	Wickert, Scherer, and Spence [32]
Formative	How can integration be realized?	Arjaliès and Mundy [2]; Simons [33]; Feder and Weissenberger [34]; Graafland and Smid [35].

This research is about how the supply chain managers perceive the firm's CSR communication and implementation, which obstacles or enablers they encounter, what measures have an effect, and how those can best be anchored. With these insights, the body of knowledge about the formative aspect of CSR communication will be expanded.

Gianni, Gotzamani, and Tsiotras [22] see CSR as a multidisciplinary aspect of business operations and place it in relation to the Resource, Institutional, and Stakeholder Theory. In line with Lozano [23], Gianni et al. [22] argue that CSR is a function of stakeholder influence that is transformed into CSR results by means of integration in an Internal Management System (IMS). These results are reported back to the same stakeholders. The stakeholders' interpretation of the communicated results reflects the CSR performance and in addition tells us something about the effectiveness of the IMS. Stakeholders play a dual role because they provide input for the IMS and obtain the output reported back [24]. An important finding from the research by Gianni et al. [22] is that with regards to CSR, there seems to be a disconnect between performance management and performance measurement and reporting; what is measured is not managed, and what is managed is not measured. Gianni et al. [22] propose that existing reports and the knowledge gained from them

provide the indicators for the IMS to achieve integration with the operation. A potential risk of this approach is that organizations rely too much on ready to use templates with which they act in accordance with existing reports, laws, and regulations, but do not innovate and the implementation is lagged [25]. According to Riikkinen et al. [25] it is all about the combination of development, training, implementation, and application to be effective.

Based on a literature review, Schoeneborn, Morsing, and Crane [26] define three typologies or formative views that reflect the relationship between stakeholder-oriented CSR communication and CSR practices. The main objective of this literature review was to define the concept of the "walk-talk" relationship [26].

2.1. Walking-to-Talk

In this typology the walk or activity precedes the communication [26]. Even though communication can be an impulse for new CSR initiatives, it is important in this typology that communication is subordinate to the action, and that they are separated from each other [26]. In organizations that apply the walk to talk approach, under-communication often takes place deliberately; in practice, they do more than they communicate among others; for example, this is visible in the tourism industry [27]. An important reason for this is to prevent feelings of guilt among tourists leading them to stay away, resulting in loss of turnover [27]. A study by Girschik [28] shows that CSR activists within an organization even depict the internal and external communication about CSR transformation in such a way ("framing") that can ignite innovative CSR impulses.

2.2. Talking-to-Walk

Contrary to the walking to talk typology, the communication precedes action and is leading in the talking to walk typology [26]. As with walking to talk, communication is separated from the action. The dominant idea of this typology is Communication as Constitutive of Organization (CCO) [26]. A longitudinal study by Penttilä [29] shows that CSR aspirations and communication have become part of the organizational strategy and therefore may pave a formative path for CSR action. Winkler, Etter, and Castelló [30] warn of a negative spiral (vicious circle) that can possibly arise if too much CSR rhetoric is adhered to, causing employees to disengage. This negative spiral could be caused by performance tensions, interpretation differences, and differences between actual and perceived delegation [30].

2.3. (T)Walking

Within twalking, walking and talking take place simultaneously and there is no separation between communication and action [26]. Walking and talking are interwoven in a continuous process which is an important difference from the other typologies discussed.

2.4. Degree of Integration

Schaltegger, Harms, Windolph, and Hörisch [31] conducted research among German companies into the extent to which organizational functions are involved in sustainability management. This involvement is based on a cognitive–affective component (to be divided in affection and support) which influences sustainable behavior [31]. This behavioral component is represented in practice through applied sustainability management tools [31]. Schaltegger et al. [31] argue that top management, among other things, provides impulses to achieve those functions to become engaged or affected with sustainability. They conclude that externally oriented functions such as Marketing, Public Relations, and Strategic Management are most involved and use many sustainability management tools related to their function. The more internal and performance-oriented functions such as Procurement and Logistics show less involvement [31].

Wickert, Scherer, and Spence [32] link the organizational size in terms of number of employees to the cost of CSR. They argue that on one hand, the costs related to implementation, such as processes and procedures, increase because the organization and complexity

grows, while the benefits are unclear. On the other hand, communication costs become relatively cheaper per employee, and this generates benefits without the implementation of sustainability measures. Therefore, the gap between communication and practice becomes wider [32]. Wickert et al. [32] argue that the opposite is true for small organizations; the implementation of CSR measures is cheaper than its communication. As the organization grows in terms of staff numbers, the gap between CSR implementation and communication increases: "In contrast large firms have characteristics that make walking CSR relatively more costly (compared with small firms) as it involves the coordination and control of largely decentralized activities across divisions, functions, and value chains, and vice versa" [32] (p. 6). With a larger organizational size, talking alone brings more benefits than its implementation and provides a financial incentive [32].

Arjaliès and Mundy [2] investigated how Management Control Systems (MCS) are used to embed CSR in strategic processes among large French companies and applied the Levers of Control (LOC) model from Simons [33] to explore its contribution to support CSR actions. These organizations attach great importance to and make use of beliefs and interactive and boundary systems; however, the use of the diagnostic systems lags. It is these diagnostic systems that play an important role in the implementation of the CSR strategy [2]. A possible cause is that diagnostic systems that implement the CSR strategy do not have equal priority compared to those for mainstream business strategies [2]. While Arjaliès and Mundy [2] kept their research within organizational boundaries, an extension of organizational control and governance beyond organizational boundaries would benefit the potential impact of implemented control systems even more [17].

A recent study by Feder and Weissenberger [34] shows that the attitude of managers towards CSR initiatives has a strong impact on their intention to undertake CSR activities. Perceived behavioral control is another important influencing factor on those intentions [34]. CSR aspects should be built into the MCS to improve attitudes and the degree of control to anchor CSR in the operation [34]. The findings from Feder and Weissenberger [34] align with the theory of Merchant and Van der Stede [36] to build in effective people, action, and result controls. Feder and Weissenberger [34] propose, among other ideas, linking CSR components to performance goals.

The findings of Arjaliès and Mundy [2] and Feder and Weissenberger [36] are complemented by research conducted by Graafland and Smid [35] who conclude that there is a positive link between formulated CSR policy, which is a part of an MCS, and CSR implementation.

Under the influence of stakeholders, a CCO or a talking to walk impulse takes place [22,26]. To anchor this CCO in the distribution function of an organization, a diagnostic or result controlled MCS is desired [2,34]. The emphasis is on diagnostics because Schaltegger et al. [31] show that performance-based functions such as procurement and logistics contribute less to CSR, and operational targets (diagnostics) may have more of an effect to increase this contribution. From a cost perspective, the size of the organization has an expected negative impact on the implementation of CSR measures [32], which puts CSR anchoring in the resource allocation perspective [22]. The already reported CSR items and the knowledge and experience gained in this process could serve as input for the definition of the KP's [22]. The following constructs are central in our study:

Construct 1: communication as constitutive of organization (CCO): The potential formative influence of communication [12] on CSR practices in the distribution function is present but is related to whether and how the aspirations communicated to stakeholders are embedded in an enabling MCS [34]. The presence and quality of the formulated CSR policy reinforces this effect [35]. Some skepticism should be considered [30].

Construct 2: organization: The size of the organization may be an obstacle to define and implement CSR KPIs or measures for the distribution function. Too many stakeholders are involved in the distribution process. In a partially corporate managed distribution function, each business unit, including support functions, is a stakeholder with specific requirements and wishes, making conflicting interests inevitable. The implementation of CSR measures may result in different requirements (operational and financial) per business

unit, which has an impact on efficiency and cost level and thus the willingness to implement them [22,32].

Construct 3: management control system: Because the distribution function is performance-based [31], it is expected that diagnostic MCS elements as part of the IMS will be preferred [2,34]. Measures that can be expressed in KPIs are preferred because of their measurability and unambiguity [30]. It is also important that the KPIs are realistic and influential in the creation of support within the organization [30,34].

Construct 4. materiality: Regarding the indicators to be implemented, the distribution function will primarily seek to link up with items in existing external reports and elements that are considered material for identified stakeholders but are not yet managed through an MCS [22,25]. The four constructs are synthesized in a conceptual model which is visualized in Figure 1.
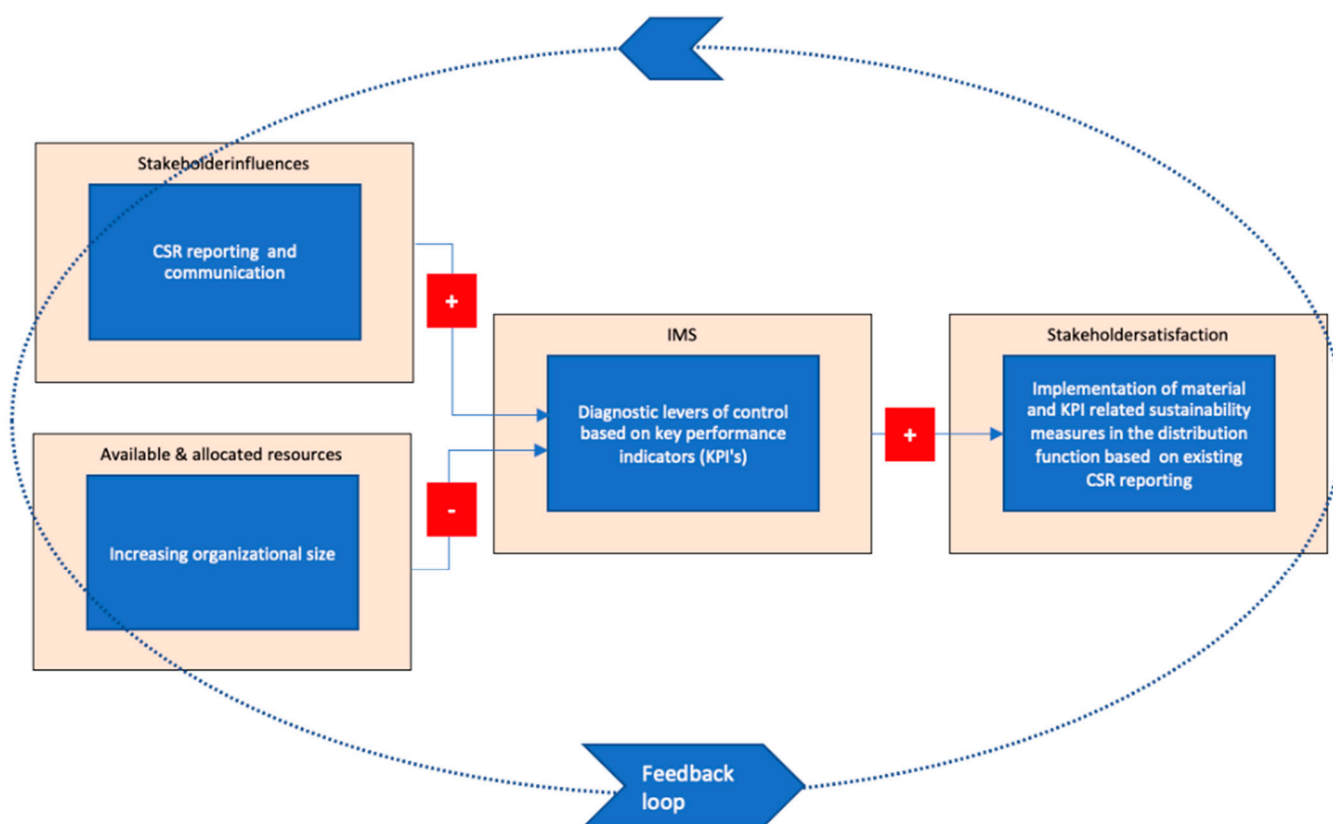
Figure 1. Conceptual model.

3. Materials and Methods

The aim of this case study was to raise clearer and more insightful questions [37] about the (non-)formative influence of CSR communication on the distribution function. A case study was chosen since it is an exploration of a contemporary phenomenon over which the researcher has no control and the boundaries between the phenomenon and the context are not entirely clear [37]. More specifically, an embedded single case study was carried out since the problem definition was examined within the context of a single organization (single case) in which input was requested from supply chain managers at the business unit level (embedded).

3.1. Case Organization (Main Unit of Analysis) and Population (Embedded Sub-Units of Analysis)

The case organization is a multinational production organization with an ambitious Corporate Sustainability Approach (CSA) and reporting that makes the case representative. The study examined the extent to which these ambitions and reporting differ from the

reality in the distribution function. The company is active in the semiconductor and electronic components industry and consists of autonomous business units that are active in different markets worldwide. Each business unit has its own supply chain organization with far-reaching decision-making authority over its design. The distribution function for the business units is partly carried out centrally and managed at the corporate level. There is no separate CSR department or officer at Business Unit or Corporate Operations level tasked with implementation. The selected population consisted of the responsible supply chain directors of the underlying business units and the corporate managed distribution function. This population was a good representation of the supply chain operation. The respondents had many years of experience within the organization and its supply chain. This led to a rich data collection [37] from the case. The sample was classified as non-probability or self-selection because the research was aimed at this population [38].

For the study, 10 senior supply chain managers were approached for a semi-structured interview. The respondents had different nationalities, were aged between 40 and 60, and brought over twenty years of global operational and supply chain experience. The broad professional track record of these respondents produced rich and meaningful insights that furthered knowledge [39]. The study followed a non-positivist research paradigm focusing on in-depth understanding rather than breadth, which justified the small sample size [39]. The choice to conduct 10 narrative interviews was based on the theory from Creswell [40] that suggests a minimum of two to three participants for narrative inquiry. Narrative inquiry does not prescript the number of participants because it does not aim to generalize. Instead, it focuses on individual attitudes and experience which might give new and unexpected insights [41]. Reasonably, the "narratives discussed provide an avenue for further exploration" [42] (p. 127).

3.2. Quality Aspects: Validity, Reliability and Risks

For a case study, an exploratory objective, construct validity, and reliability are important quality criteria for the research [37]. Internal validity was not applicable because this research had an exploratory character and did not investigate a causal relationship [37]. External validity was not applicable either because (single) case studies are too specific and cannot be generalized [43].

Semi-structured interviews were used for data collection. With this method comes the risk of response bias (socially desirable answers given the subject matter) and reflexivity (mutual influence) which does not benefit construct validity [37].

To avoid socially desirable answers, the questions were drafted in a neutral way in the form of friendly non-threatening how questions [37], although this was no guarantee that those type of answers would not be given [44]. Likewise, explicitly guaranteeing the anonymity of the interviewee has a diminishing influence on giving socially desirable answers [38]. The occurrence of reflexivity was partly limited by the fact that the interviews lasted less than one hour and were held through Skype, which created a distance between the interviewer and interviewee [37].

This research pivoted around the opinions and perceptions of interviewees. Therefore, the case study had a relativist orientation [37] related to Yin [37] following Schwandt's definition that universal values do not exist [45]. According to Yin [37], this orientation fits a constructivist research approach aimed at capturing the perspectives of the participants. In this context the research can also be placed against the background of sensemaking [46]; "Organizational sensemaking is first and foremost about the question: How does something come to be an event for organizational members" [46] (p. 410).

Interview data were triangulated with company documentation, such as presentations, reports, and publicly available information to determine the degree of correspondence [37]. This research relied on data triangulation [37] to improve the construct validity. Likewise, the interviews were recorded, and all gathered data were stored in a database [43].

Operationalization took place by means of semi-structured interviews and company documentation. To collect data, the interview questions in Table 2 were drawn up to cover the construct and the expectations framed in paragraph 2.

Table 2. Interview schedule and the operationalization of constructs.

Construct CCO	Source from Which the Questions Were Derived	Potential Signal Words
Could you briefly explain your perception of the organization's CSR communication (expressions) and reports?	To what extent do CSR communication and reporting have a formative influence? [26,30,34].	Good, proud, important, self-satisfied, reputation, support, social
To what extent do you see this CSR communication and reporting as an invitation to implement CSR initiatives in the distribution function that contribute to the communicated aspirations?		Delegation, interpretation, interests, commitment, concrete instruction, waiting, preconditions
Construct Organization	**Source from Which the Questions Were Derived**	**Potential Signal Words**
How accommodating you think the organization is to develop CSR initiatives for the distribution function?	The organizational size and related complexity affect the willingness to make resources available because an "impact" analysis may take place [22,32].	Complexities, alignment, mode optimization
Could you indicate whether, and if so, what financial considerations might play a role in this?		Savings, payback time, gross margin
Could you explain to what extent the communicated Corporate CSR aspirations are achievable for the distribution function?		Time, (un)realistic, resources, trade off
Construct Management Control System	**Source from Which the Questions Were Derived**	**Potential Signal Words**
In what way can CSR measures best be anchored in the distribution function so that follow-up takes place?	The distribution function is an internal performance function with less attention to CSR [31]. A diagnostic MCS fits best with the performance-oriented character of the function and has the best chance of success if measurable and influenceable [2,34].	KPIs, bonus, target, measurable, preferred suppliers.
Construct Material CSR Measures	**Source from Which the Questions Were Derived**	**Potential Signal Words**
Which CSR initiatives do you think have the most impact on the distribution function?	Indicators from existing corporate reports are considered material and serve as guidance for implementation [22,25].	Optimization projects, selection green 3PLs, mode optimization
Based on which sources do you come to your choice of CSR initiatives for the distribution function?		Corporate CSR reporting, 3PL influences, customers, benchmarking

Existing theories were used to guide the research by means of constructs and theoretical expectations, which is a primarily deductive approach [37]. A drawback of this approach is that it may exclude certain items that need to be investigated or the construct may deviate excessively from the participants' ideas [47].

All interviewees gave written informed consent, and a verbatim transcript was made immediately after the interviews by online transcription software to guarantee its validity. Listening to the sound recording simultaneously, the transcript was reviewed, and small clarifications were made where necessary. Based on the available documentation, to what

extent the perceptions and opinions of the respondents corresponded with the image that the available business documents evoked was investigated. The company explicitly wished to remain anonymous within the context of this research and therefore the used documents are not disclosed. The following documents were reviewed: Public Corporate Responsibility Report 2018, Periodical Supply Chain Business Reviews Q2 2020, Monthly Logistics Performance Reports Q2 2020, and internal presentations setting out the strategy and priorities Q1 2020.

The analysis of the interviews took place by means of a coding process using a commercial software package. The transcribed interviews were firstly open coded by labeling the text fragments and using signal words that relate to the elements of the construct. Potential signal words were drawn up beforehand (see interview scheme) but new signal words were also added that were not foreseen, such as work ethic or island. Moreover, not all signal words per construct ran parallel to the interview questions. For example, when answering question one, a respondent may already have given an answer to question four, or vice versa. Next, the open coded text fragments were axially coded and clustered in a code with a higher level of aggregation. At the end, the codes with the highest level of aggregation were structured according to the construct from which the theory was built. The internal documentation was compared with the published CSR report and then placed in the perspective of the interview results for the purpose of data triangulation.

4. Results

The constructs were discussed using the interview questions from paragraph three as guidance. Each respondent was an embedded sub-unit [43] that answered the interview questions with his or her own opinion, knowledge, experience, and background. These interview data in combination with the document research provide a wide-ranging and rich picture of the formative power of CSR communication regarding the organization.

4.1. Construct 1: Communication as Constitutive of Organization (CCO)

4.1.1. Perception

To determine the formative influence of communication, first the perception of the communication and implementation of CSR in the organization was asked. The aim was to obtain an understanding of the individual attitude of the respondent as this influences their behavior to take initiatives. Based on the answers, the following two elements of attitude became clearly visible: value judgements (affective) and conceptions (cognitive) [48,49].

In general, the respondents took a positive but critical look at the CSR communication and implementation in the case organization, both in terms of judgement and opinion.

> *"So, I would say have we made progress. Yes. Are we a leader in sustainability? That one I don't know that I would think we're as much of a leader when I look at the still a lot of opportunities there to really be climate friendly to really make the sustainability a part of it."*

The respondents felt that the emphasis of the organization was mainly on the social aspects and less on sustainability or greening.

> *"The communication I see in particular is about . . . what shall I call it . . . more the human resources piece."*

This positive critical perception was expected and is important because it possibly leads to the desired attitude with respect to the CSR initiatives. The critical notes can be seen as constructive and offer opportunities to improve communication and further stimulate the desired attitude.

4.1.2. Invitation

Most respondents saw CSR communication as an invitation. They placed this in a social context and felt that one should do something in return for society. CSR was also seen as an opportunity to save costs or to pursue a more diverse hiring policy.

"Yeah, from a sustainable supply chain I think so. And I think that there are opportunities there that do lend themselves to both a cost of lead time and a sustainable exercise where we can blend them together it's ideal."

Some respondents reacted in a reserved way because they felt limited in their ability to take initiative or because it was not on their mind.

"I'm not involved in those type of you know those things first they don't I mean like . . . the . . . organization really takes control of that."

The responses show the expected mobilizing effect of CSR communication reflected in various interpretations of how to act or behave. In relation to these interpretations, some respondents saw CSR communication as something to be compliant with while others saw it as an appeal to their work ethic which aligned with the levers of control concept [33].

It is important to recognize that the reservation that existed with some respondents was not intrinsically motivated but was caused by external obstacles. However, there was also a group of moderately or passively committed people who thought that things were already going well or who just wanted to be compliant. The question is whether and how the proactivity of the latter can be increased.

4.2. Construct 2: Organization

In this part of the interviews, respondents were asked how they rated the leniency of the organization around them when it came to developing CSR initiatives. Respondents predominantly judged the organization's leniency as limited. However, each respondent had different reasons, varying from limited senior management support, business units working in silos, to complex data structures and customer requirements. Leadership was also cited as an important driver of responsiveness. This limited leniency led some respondents to be reluctant to take CSR initiatives.

"But unfortunately, the . . . is not able to organize things so well that we can structure things in a good way, both technically and logistically. We have too much . . . We have too many escalations, too many delays with customers with customers. Internally . . . Internally, we are still managed on matters such as lead time, such as ship to request, which means that we are often shipped by air where we can actually do it by boat. So that's a pity. That doesn't deliver much, those KPI's. The pattern we're in doesn't invite us to go green."

One respondent mentioned Human Resources (HR) and Finance guidance which pointed to a potential form of passivity or a vicious cycle.

"But in my world, in my mind in finance and HR kind of set of the guidelines of where we play in right and what are the boundaries for us to be in compliance to do things the right way."

The interviews showed also that financial aspects play an important role in the implementation of CSR initiatives. The respondents rated the attitude of the organization as a tradeoff oriented where a financial benefit was pursued. Financial aspects were also part of the respondents' intrinsic considerations in the implementation of CSR. It seems that finance is both a driver and an obstacle. The obstacles were two-fold: Firstly, the respondents saw CSR initiatives as more expensive and in conflict with the dominant percentage of Sales and Cost to Serve metrics as they had doubts if the CSR expenditures would have a reasonable financial return. Moreover, the shift from air transportation to the relatively less polluting ocean freight with regards to "make to order" items has led to a longer lead time which might have a negative impact on Sales growth as customers do not accept longer lead times and will seek alternative suppliers.

"Now you got to put together a business case that says we can do this and we're going to get benefits from a cost standpoint because let's face it we're a for profit company."

And:

"I might be greening the supply chain by saving on emissions but I'm gonna be less green on my wallet because I'm going to lose the business because a competitor is going to come in and take it from me."

In contrary to the theory from Wickert et al. [32] none of the respondents reflected that communication costs were relatively cheap and generate revenues even without implementing sustainability measures. This line of thought did not seem to be on their mind.

All respondents experienced a "gap" between corporate aspirations and their daily reality, particularly with respect to greening. Such a gap can motivate the organization to strive to close the gap. On the other hand, it can also be demotivating if employees are not "enabled", with disengagement as a result. Here the top management has a clear role to give direction and take a clear position on CSR.

4.3. Construct 3: Management Control System

The opportunities to embed CSR in the daily operational environment ranged from superficial to fundamental initiatives and from rule-based (hard levers of control) to norm-driven measures (soft levers of control). This finding goes against the expectation that performance-based departments will primarily use influenceable KPIs or "hard controls" as a mechanism.

"And anytime you have a large enough organization, you're going to have some people that are naturally passionate about the environment and about being green. And you know who they are because they're the ones already driving the electric car and they're the ones already, you know, with the with the solar panels on their home. So, you've got them already. You don't need to convince them. You just need to make them part of your early adopters and give them some prominent roles and responsibilities in what you do."

Or:

"And in a distribution center you know you can tell people all day long to do this. Don't do that but until you make a concerted effort to have a conversation with them that's when they finally get it."

The use of existing KPIs to drive sustainability is interesting. Given the performance pressure, supply chain managers may choose pragmatic reasons for this solution; no additional KPIs and still greening, with no development or innovation as a pitfall. In terms of anchoring, the respondents also referred to top management as a facilitating body, which was a common thread in the interviews.

"So that means we have to do less Air and more Ocean. That, of course, runs parallel with the freight costs. It's very nice that the knife cuts both ways, so that sort of thing ... a CO_2 footprint, I think. And in the DC's the energy consumption, perhaps."

4.4. Construct 4: Materiality

In this part of the interview, the respondents were asked about the CSR measures that they think have the most effect. As far as material measures are concerned, a range of actions were mentioned that on the one hand had an ad hoc character or were not difficult to implement such as packaging requirements.

"Now what I think is effective though not always possible are recyclable packaging supplies. So especially where we are shipping components between ... factories that we shouldn't be using corrugated we should be looking at some type of returnable tote or some type of recyclable packaging that maybe can be used by that receiving plant."

On the other hand, fundamental and far-reaching measures were mentioned as well, such as localization.

"Absolutely. That, as you know, the supply chain part of my job and having a branch of our organization dedicated to network optimization, that's something I think I've been promoting that already in my few months with the group and with our procurement

leader, that manufacturing in the region of consumption is going to have a world of benefit to us in terms of cost improvement, lead time improvement, delivery improvement. Then we also know that it's going to have a tremendous impact on our transportation consumption, our energy consumption, because we just don't need to move as much."

None of the measures mentioned were actively derived from or linked to the CSR reporting, while they did contribute to the aspirations. This goes against the expectation that CSR reporting serves as a starting point, and the suggested measures were tied to these disclosures. Most respondents were also not aware of the CSR report and did not know what was considered as the material. It is remarkable that the respondents all came up with sustainability measures aimed at greening and hardly any social initiatives. The reason for this could be that all respondents believed that when it comes to CSR, the case organization was above all a social company where inclusion and diversity were considered very important and advertised accordingly.

In the last part, the respondents were asked based on which information and knowledge sources they choose CSR measures and initiatives. The underlying idea behind this question was to understand to what extent respondents made a link with existing reports and what was considered important in these reports. The respondents had a fragmented and inconsistent knowledge framework from which doubts could also be heard.

"Just . . . I would say the usual media so the internet for example also mails or information from supply chain media. That supply chain magazine that we have in the Netherlands or Martijn Lofvers', you might know that thing, so that's one that I pick up from once in a while. McKinsey also has a mail list in which I think it's interesting to know the usual media I would say the newspaper and television. Didn't have any training in it."

Another respondent claimed to gain knowledge through interaction with logistic service providers (3PL's):

"Yeah, it well it's really it's my daily work. So, I've you. Anytime. Anytime. For example, right now in . . . , anytime that we're having a discussion with a supplier, whether it's FedEx, U.P.S., DHL and a small parcel or it's Kerry when we're talking, you know, rail and road between China and Europe, we do make it a point to ask the question about what are their plans. It's gotten to the point now where it's rarely a question that they have to answer. It's usually already built into their presentation because they're driving it already or they know we're going to ask. So that's what I see in . . . . In my prior roles. Yeah, what I would see through our procurement and quality teams is when we would go out to a new supplier."

As a supply chain function, a coherent knowledge framework is important to make a coordinated and effective contribution to CSR measures that the organization considers to be of material importance.

4.5. Document Research

The interview results were triangulated with the document research to determine the concurrence between the interviewees input and the sustainability implementation of the company [37]. The collected documentation was structured and studied from a cascading perspective and anonymized at the request of the organization. Table 3 shows the types of documents that were examined for content and coherence and placed in the perspective of the interview narratives.

Table 3. Researched document types (in descending aggregation order).

Description	# Of Documents	Period
Officially published CSR report of the case organization	1	2018
Internal presentations setting out the organization's strategy and priorities	3	Q1 2020
Periodic business reviews and reports about the supply chain and logistic activities	7	Q2 2020

4.5.1. Perspective from the Published CSR Reporting

Reading the published sustainability results from the organization, the high level of aggregation is obvious. There was no link with a business unit or entity. The organization used the materiality chart from the GRI reporting principles [50] which contained 17 issues that the organization considered to be of material importance, such as community investment, climate change, human rights, sustainable supply chain, and employer of choice. This overview shows that the positive impact that the organization attributed to itself was above average to high on all 17 items. This does not concur with the point of view of the distribution function as substantial use was made of the relatively polluting air freight, business units operated independently of each other, resulting in unused consolidation opportunities, and there were frequent demand increases and decreases in the distribution centers with all the associated personnel consequences. Here the gap between communication and reality is visible, which makes the case organization representative. The company's materiality chart shows that the greening-related aspects were attributed a more medium impact while the social aspects went towards a high impact. This picture concurs with the respondents' view that the organization was more social than green. The chart also makes it clear that the case organization had a high impact in terms of profitability, which is in line with the respondents' experience (financial domination). Several respondents questioned the effectiveness of the CSR communication because they saw little coming back in their operational priorities or goals and they found the reporting too generic (high aggregation level).

4.5.2. Perspective Internal Townhall Presentations

Periodically, the leadership of an organizational segment or an underlying business unit (BU) gives an internal presentation to lower management and employees in which the performance, strategy, and priorities are set out. The priorities mentioned in Table 4 emerged from recent presentations (Q1 2020):

Table 4. Organizational priorities.

Priorities	Sub-Priorities
New Product Introductions (NPI)	
Productivity	
Customer focus	
Talent Development	
Mind What Matters	COVID ventilators, Intellectual Property Violators, Ship to Request

The above enumeration makes it clear that out of the material aspects mentioned in the CSR-report, only talent development and the COVID ventilators were part of the internal spearheads. Both can be brought under the umbrella of Employer of Choice respectively Community Investment. The translation of the CSR issues into action points for the internal organization was minimal based on the documentation. This corresponds with the answers of the respondents on the alignment/anchoring aspect in which they expected more direction from top management.

4.5.3. Perspective Periodic Business Reviews

On an operational level, the spearheads from the town hall presentations were clearly reflected in the form of KPIs that were actively managed. As far as distribution is concerned, the following KPIs were considered important: Freight productivity (in terms of percentage of sales); Distribution Center costs (cost to serve); On Time Delivery; Customer Complaints; Safety.

The safety KPI was the only element that was directly reflected in the published CSR publication. All interviewed supply chain managers were confronted daily with the conflicting KPIs of freight productivity and on-time delivery. Therefore, a considerable part of the freight costs of the case organization consisted of relatively polluting air freight to achieve the dominant "ship to request" KPI. The strong focus on DC costs is also at odds with the "employer of choice" aspect because the DCs are constantly scaling up and down, with all the associated personnel consequences. These CSR conflicting KPIs were also put forward by the respondents.

Remarkably, despite the pattern of the priorities and KPIs, the respondents still saw opportunities for greening through the pursuit of freight productivity. This indirectly establishes a potential link with CSR reporting in terms of the sustainable supply chain: "we manage what we report".

Although the picture that emerged from the document research concurs with the feedback from the respondents, an important difference between the documents and the interview results concerns the scope that can be divided in two aspects. The first aspect is the difference in the covered functional area; the supply chain managers give input to the distribution function only and have limited company-wide visibility compared to the Senior Leadership that issues the CSR report and the internal strategy documents that cover the whole organization or business unit. The second aspect is the difference between management and measurement; the supply chain managers reflect on what they are being managed on, while the CSR report possibly contains items that are measured but not managed [22].

5. Discussion

5.1. Construct 1: Communication as Constitutive of Organization (CCO)

Regarding the first construct of our study, the results show that CSR communication of the case organization had a mobilizing effect on supply chain managers. This is in line with the formative aspects of communication as described by Schoeneborn et al. [26]. The supply chain managers mentioned a range of anchoring mechanisms that enabled them to implement and sustainably realize concrete CSR initiatives. These mechanisms fit into the Management Control Systems (MCS) of Merchant and Van der Stede [36] and applied by Feder and Weissenberger [34] who conclude that CSR items must be part of an MCS to achieve concrete results. Interestingly, most of the interviewees considered CSR measures within the organizational boundaries and did not apply a holistic or cross boundary supply chain view which would make more impact [17]. The supply chain managers also indicated that they needed support from top management, which is confirmed by Graafland and Smid [35], who argue that there is a positive link between a CSR policy and its implementation. Graafland and Smid [35] indicate that CSR should be an explicit part of the responsibility of top management to promote the implementation. The financial dominance, the generic nature of CSR communication, and a lack of clarity about empowerment created skepticism among some respondents [30].

The empirical research data show that the respondents had different interpretations as to which formative view, as described by Schoeneborn et al. [26], was applicable for the case organization. Moreover, the respondents made a distinction between social responsibility and sustainability. There may therefore be different perceived "formative views" in organizational units and functions. Schoeneborn et al. [26] assume in their theory the simultaneous existence of these differences and make a comparison with the Tamara ("In this regard, we believe that the metaphor of Tamara can be of use here, that is, a play

where characters unfold their stories on different scenes to an audience that sometimes is walking and sometimes is running to follow different characters as they move into new scenes to continue their stories (see Boje, 1995)" [26]) metaphor which is supported by our empirical research data. The existence of these different perceptions in an organization implies a crucial role for top management to recognize them, compare them with their own insights, and anticipate them appropriately to realize organizational alignment [48].

5.2. Construct 2: Organization

The supply chain managers experienced the surrounding organization as an obstacle to take CSR initiatives. These obstacles were operational, financial, and management related. However, there was not a single respondent who took a holistic view and argued that the implementation of a CSR system was missing because of the costs and because it was therefore financially more beneficial to leave it at communication only (i.e., reputation management) [32]. It is possible that these were the implicit considerations of top management and not of the management at one or more levels below. This entails the risk of a vicious circle [30] because top management may or may not consciously have a double agenda and thus constitute an obstacle. This can lead to a negative spiral [30] because supply chain management is not supported in their initiatives. The organization can become an obstacle due to the limited resources made available [22]. This limitation may be the result of a choice made by top management because the returns are unclear [32], but they do not explicitly share this viewpoint with the rest of the organization. Not choosing is also a choice because there are consequences attached to it.

The research results bring a nuance to the research of Gianni et al. [22] who claim that CSR performance depends on, among other things, allocated resources that lead to CSR performance through an internal management system (IMS). In the case organization, CSR was not an integral part of the supply chain IMS. The interviews show that the respondents expected a lot more support from top management (as an enabler) in the direction, prioritization, and implementation of CSR initiatives. In the theory or model from Gianni et al. [22], top management is part of the IMS resources. However, the empirical results show that top management played a very prominent or even decisive role in the allocation of IMS resources and IMS level. This could be shown or emphasized separately in the construct of Gianni et al. [22].

Wickert et al. [32] argue that as the organization grows, the costs of CSR implementation increase, and communication only generates more benefits. The theory of Wickert et al. [32] is paradoxical from the perspective of this research in the sense that whilst it is possible to think in this way, it should not be propagated and communicated because it damages reputations and may lead to a vicious circle.

5.3. Construct 3: Management Control System

Internal performance-oriented functions such as the supply-chain function in general contribute relatively little to CSR [31]. It is expected that the implementation of CSR-related KPIs will be preferred because of their influence and the fact that KPIs fit well with the performance-oriented character of the supply chain function [30,31,34]. The respondents' feedback did indeed indicate the use of KPIs, but specific CSR KPIs were hardly mentioned. The supply chain managers often proposed the continued use of the existing KPIs because they ran in parallel with greening. For example, striving for the lowest possible transport costs through mode optimization or applying a LEAN approach [8]. This dual use of the existing KPIs may hinder CSR improvement because there is no internal development, application, and implementation [25]. In addition to KPIs, the respondents also mentioned behavioral influence and fundamental footprint changes (localization). In contrast to KPIs, these proposals were not performance-based and were outside the respondents' sphere of influence. One respondent mentioned compliance or collaboration with the HR function as an anchoring mechanism. This is an excellent option, provided that the HR function fulfills an active role in developing and deploying responsible leadership, culture and

green HRM-practices [51–53]. If the HR function is only a bystander [54] and does not engage with CSR, this is an empty shell and a shift of responsibility. Finally, one respondent mentioned the appointment of "early adopters" who change the organization from the inside out. Based on a recent study by Girschik [28], this appears to be a viable option to change the supply chain organization from the inside out.

KPIs as a hard control have been identified in the interview data, but the respondents mentioned many soft controls as well.

Overall, the interviews show that there are diverse views on how to embed CSR in the distribution function. What is obvious is that the respondents also mentioned mechanisms and measures that cannot be influenced by themselves and partly exceed their functional scope. This contrasts with the results of Feder and Weissenberger [34], who argue that in the case of a positive attitude, managers prefer CSR activities that they can influence (perceived behavioral control). The empirical results of the underlying research show that this is not necessarily the case. Organizational footprint changes for example, are way beyond the respondent's control.

5.4. Construct 4: Materiality

The supply chain managers mentioned several CSR measures that they considered material for the distribution function. It was expected that those measures would align with the items that the case organization considered important as included in the Corporate Responsibility Report [22]. It emerged from the interviews that most respondents were not familiar with this report and did not know what specific CSR issues the case organization considered important. Items were reported that were not managed through an MCS [22]. Moreover, the knowledge base of the respondents about CSR was not coherent or tailored to the aspirations of the case organization. This may also be a reason why the respondents' views on CSR anchoring mechanisms and measures were so different. Liu, Liu, and Yang [55] conclude in their research on a procurement environment that specific "green training" supported by top management has a positive effect on CSR practices that contribute to the aspirations of the organization. The lagging behind of this type of training may have to do with the previously mentioned arguments of Wickert et al. [32] that the benefits of CSR are unclear and top management are therefore hesitant to allocate CSR training resources.

Gianni et al. [22] note that in terms of CSR, there seems to be a disconnect between performance management and reporting, which is confirmed by our research. Respondents took little or no notice of CSR reporting, had a fragmented knowledge base, and did not know what was being reported. Gianni et al. [22] therefore propose to integrate existing reported metrics and related knowledge into the current IMS to measure effectiveness. When combined with green training [55] and internal development [25], this can increase the effectiveness of CSR implementation.

6. Conclusions

Our study showed that for the case organization, CSR communication had a limited formative effect on supply chain management when it came to sustainability initiatives. On the one hand, CSR communication had a mobilizing influence on the respondents, i.e., the supply chain managers; almost all of them were positively critical about the implementation and showed a willingness to take CSR initiatives themselves in the distribution function.

On the other hand, most of the supply chain leads assessed the organization around them as not very lenient when it came to CSR measures. The respondents identified these limitations from various angles. First, from an operational perspective that provided a varied picture and related to the complex data structure, organizational capabilities, customer perspectives, and internal collaboration. A second perspective was management related; the respondents indicated that the support for CSR initiatives was highly dependent on the support of senior leadership on a corporate and business unit level that was perceived as brief and invisible. The third and final perspective was that financial aspects played a

dominant role in the discussion about CSR initiatives. The dominant feedback from respondents was that they experienced a gap between communicated corporate CSR aspirations and reality, particularly in sustainability or "greening".

It also turned out that the supply chain managers thought differently about how to anchor CSR in the distribution function. From an organizational perspective, these ideas ranged from a fundamental geographical structural change to superficial, partly ad hoc initiatives within the existing operational environment and giving space to early adopters among employees. At the behavioral level, some respondents believed in a normative approach (exemplary behavior) while others saw more benefit in a regulatory or task-oriented approach. Respondents also thought differently about the material measures that needed to be taken and in terms of extremes, ran parallel to the ideas about anchoring; from local sourcing, production, and distribution (fundamental) to a contingency approach.

Lastly, it became clear that the knowledge base of the respondents that underpinned the proposed CSR initiatives was fragmented and inconsistent. Respondents drew on experience from other companies, used knowledge from magazines and information from third parties, made assumptions, and showed doubt. Only a small proportion of respondents took note of existing reports (Corporate Responsibility Report) or consulted other company departments.

Based on the input of the respondents, the role of the top management seems to be of great importance when it comes to knowledge development, prioritization, and coordination to increase the effectiveness of CSR implementation. The outcome of the research is visualized in Figure 2 which differs in several aspects from the conceptual model (see Figure 1):
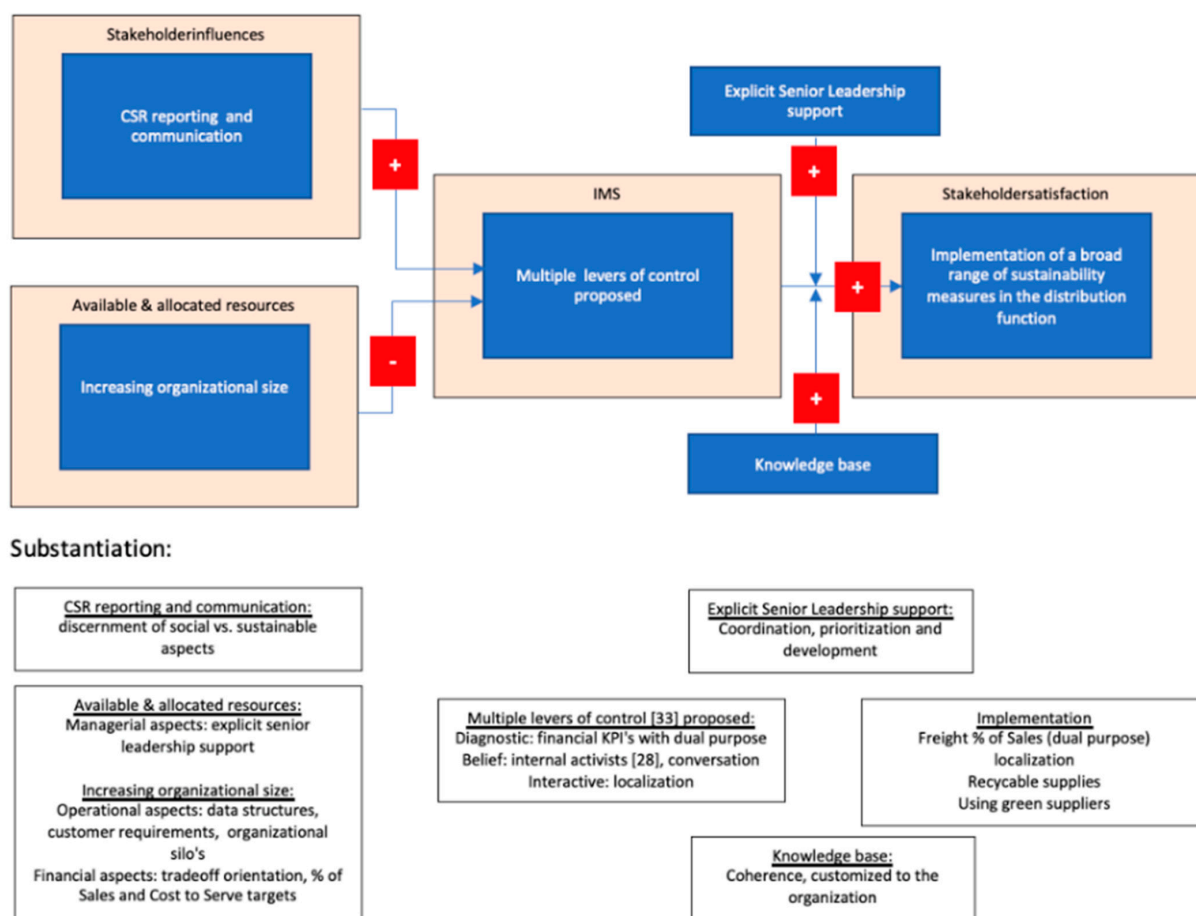

Figure 2. Observed empirical model.

7. Limitations and Suggestions for Follow-Up Research

7.1. Limitations

As described in Section 3, this research mainly revolved around the respondents' opinions and perspectives. These specific opinions and perceptions are subject to change over time. In addition, data collection was carried out by one researcher, which increases subjectivity because of personal ideas and beliefs [56].

The research was carried out within one United States-based multinational production organization that operates as a in a business-to-business environment. This case organization has been, and still is, formed by mergers and acquisitions. In addition, most of the interviewed supply chain managers had (mainly) a production background and joined the case organization through a merger or acquisition. All these aspects limit the generalizability of the research.

Finally, the study used the term Corporate Social Responsibility. This term is broad and has many interpretations, which also emerged from the interviews. Responsibility and sustainability have been used interchangeably and more attention could have been paid to the demarcation between the two concepts. Responsibility is a normative concept while sustainability is much more system oriented. A clearer distinction would probably have led to a sharper construct and an even better interpretation of the research questions [57].

7.2. Suggestions for Further Research

This research was carried out among middle managers and the internal recipients of CSR communication. The same type of research could be extended to the top management of a case organization to investigate whether and what effect they aim to have with CSR communication on the supply chain organization. In this way, it could be determined whether and where misalignment and decoupling exist [30,32].

In addition, it would be interesting to investigate how the top management of the case organization looks at the existence of different "formative views" [26] with respect to CSR in its own supply chain organization and how it thinks about bridging these differences with a view to organizational alignment.

Several respondents indicated that cross functional guidance from HR and Finance was important when implementing CSR in the distribution function. Research could be undertaken into what this cross-functional guidance should look like from the point of view of supply chain management and what they expect from the HR and Finance functions.

In the study, respondents mentioned several potential embedding mechanisms for CSR (KPIs, behavior, etc.) but also material CSR measures. It would be interesting to investigate which material measure fits which anchoring mechanism in the view of the supply chain managers. Establishing a link between measure and anchoring mechanisms with the aim of arriving at a classification could be a basis for follow-up research.

Investigating and mapping the prevailing dominant logic of the case organization helped realize possible CSR initiatives. The aim was to investigate how and what can be realized in the perspective of the prevailing dominate logic of top management. A possible approach to follow up on this issue would be to focus on the role of sustainable leadership practices [58], and whether perhaps the top management's view could focus more on the holistic perspectives of SCM practices [59], incorporating the socio-economic and socio-ecological aspects [60].

Institutional Review Board Statement: The study was conducted according to the guidelines of the Declaration of Helsinki; however Institutional Review Board (or Ethics Committee) approval was not requested for this data collection.

Informed Consent Statement: Informed consent was obtained from all subjects involved in the study.

Data Availability Statement: Due to the nature of this research, the participants of this study did not agree for their data to be shared publicly.

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