



## Making sense of Corporate Social Responsibility: Exploring organizational processes and strategies

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### ABSTRACT

This article describes and analyzes how company members make sense of Corporate Social Responsibility (CSR). The research question focuses on organizational processes of structuring CSR in practice: How do CSR sensemaking processes in companies work and is it possible to discern process strategies?

Based on universal sensemaking theories, a conceptual framework is developed to analyze CSR sensemaking in practice. When the framework is used to analyze the experiences of 18 companies we are able to characterize internal CSR sensemaking as a process that consists of a three-stage cycle with an important role for change agents. Further, we conclude that the companies develop unique interpretations of the three-stage cycle. Grouping the processes, we discern two strategies of communicating and acting that stimulate the involvement of people and embed CSR values in the company.

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### 1. Introduction

The practical implementation of Corporate Social Responsibility (CSR) in companies is mainly based on standardized guides and action schemes. However, recently the call for a more adaptive and context-related approach has become more prominent (WBCSD (World Business Council for Sustainable Development), 1999; Matten et al., 2003; Porter and Kramer, 2006; Godfrey and Hatch, 2007; Basu and Palazzo, 2008). Until now, relatively little attention has been paid to the ways in which companies attempt to position CSR in their organizational structure and reflect it in their own norms and values. The calls for a more adaptive approach propose the development of new ways to organize CSR, based on organizational context instead of generic approaches. In this recent thinking, translating the general notions of CSR into practice is regarded as a process of creating and collectivizing a company-specific approach.

Based on this perception, we investigated the organizational processes of implementing CSR, from the starting point that every organization needs to give its own individual meaning to the concept of CSR, “with current and emerging values acting as brakes, gearboxes or accelerators” (Elkington, 1999). We have interpreted the internal process as an organizational sensemaking process that involves creating and sharing a unique meaning of CSR.

Viewing the internal search for CSR structure as a sensemaking process is a new research angle. Therefore, this article takes the first step to describe and analyze CSR as a sensemaking process in companies. The research question focuses on the company processes of CSR sensemaking in practice: How do CSR sensemaking processes in companies work and is it possible to discern process strategies?

Such practical implementation processes were studied during a participative CSR development program in the Netherlands. The program was called ‘From financial to sustainable profit’ and was set up within the framework of the National Initiative for Sustainable Development (NIDO).<sup>1</sup> The program involved managers of 18 Dutch companies. Cramer published studies of their practical experiences with structuring CSR (Cramer, 2003; Cramer et al., 2004; Cramer, 2005). While Cramer focuses on constructing the steps of a structured approach towards CSR, she also acknowledges that organizing CSR remains a journey that is not clear-cut and is discovered in a trial-and-error process by each company (Cramer et al., 2004; Cramer, 2005). Cramer concludes that there is no single approach, strategy or scenario because CSR is a search process that requires company leaders to develop their own company-specific balance between people, planet and profit. Cramer also identifies an important knowledge gap that remains, which is the need to elaborate *process-oriented* instruments to create support within the company for Corporate Social

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<sup>1</sup> NIDO was an independent foundation (1999–2004) that aimed to increase the awareness and practice of sustainable development in society.

Responsibility. Apart from concrete activities, implementing CSR needs the involvement of management, employees and stakeholders as well as anchoring in organizational values (Cramer, 2005). A better understanding is required of the search processes to structure CSR in companies.

Although the definitions and discourse have developed over time, CSR is a broad concept and no settled definition is yet established. This article adheres to some contemporary views on CSR that assume a 'triple bottom line' connection between the economic, environmental and social responsibilities of business as expressed by the three P's of profit, people and planet (Carroll, 1979; Elkington, 1999; Garriga and Melé, 2004; McWilliams et al., 2006; Tellegen, 2006). Furthermore, our perspective of CSR is in line with a European, more comprehensive approach, arguing that CSR integrates the triple bottom line with two other objectives: the need to incorporate short- and long-term gains, and managing economic, natural and social capital (Commission of the European Communities, 2002; Dyllick and Hockerts, 2002; Castelo Branco and Lima Rodrigues, 2006).

Our study focused on the ways in which CSR was implemented in companies from 1998 until 2003.<sup>2</sup> We have reconstructed the internal CSR processes in cooperation with the participating company managers. Therefore, the study aims at yielding descriptive as well as analytical knowledge with regard to the CSR sensemaking processes in companies.

In this article we will first explain the process-oriented perspective of sensemaking and our translation of theoretical concepts into a conceptual framework. Secondly, the methodology will be described. Thirdly, the framework will be used to describe what the practical experience of CSR sensemaking processes entails, and to analyze the strategies of the companies that engage in the process. As a result we are able to characterize internal CSR sensemaking as a process that consists of a three-stage cycle with an important role for change agents. In addition, we discern two strategies of communicating and acting that stimulate the involvement of people and CSR values in the company.

## 2. Sensemaking theory and CSR

The theoretical concept of sensemaking is based here on the study of sensemaking by Weick (1979, 1995, 2003) and studies that partly built on that work [e.g. Thomas et al., 1993; Drazin et al., 1999; Boonstra, 2000; Craig-Lees, 2001; Weerd, 2001]. Sensemaking takes place when people are not able to use their normal routines and need to create new meaning to cope with reality (Weerd, 2001). Weick introduced the sensemaking perspective as an alternative, non-paradigmatic, interpretive view on organization theory (Chia, 1996; Gioia and Mehra, 1996; Koene, 2001; Rowlinson, 2004).

Weick's sensemaking theory starts from the idea that people can only interpret a new phenomenon when they have determined its content. They construct the content in a subjective, meaning-creating (thinking) process: "In real-world practice, problems do not present themselves to the practitioners as givens. They must be constructed from the materials of problematic situations that are puzzling, troubling and uncertain. In order to convert a problematic situation into a problem, a practitioner must do a certain kind of work. He must make sense of an uncertain situation that initially makes no sense" (Weick, 1995).

In organizations, different people can interpret the same phenomenon in various ways. They give a subjective content to objects, judgments, and actions, which makes the world more comprehensible (Boonstra, 2000). In Weick's theory, sensemaking is a continuous process-oriented towards placing current experiences (cues) in a frame of reference. That frame is determined by past experiences. People gradually develop a collective frame of reference by sharing meaning with each other. The sharing of meaning takes place through individual and social activity (Weick, 1995). Next to acting, communicating is important to share meaning: "Sense is generated by words that are combined into the sentences of conversation to convey something about our ongoing experience" (Weick, 1995). Meaning as a shared framework in a company arises through social interaction, aimed at obtaining support. This interaction between people occurs through action, in the form of communication and executing activities. Therefore, sensemaking in organizations is a social process that shapes interpretations and interpreting. Weick (1995) argues that by acting on their interpretations people may change their conception of the world around them. The new interpretations can be shared and confirmed by other people when they act on them.

Weick's theory on sensemaking gave the field of organization studies a turn quite different from the common viewpoints of organizational theorists because it shifts the attention from the structure to the process (Czarniawska, 2003). Organizational sensemaking moves the attention "from organization to organizing" (Hatch and Yanow, 2003) as a process that reduces equivocality and thus "serves to narrow the range of possibilities of behavioral responses in a given situation" (Chia, 1996).

Several authors have used sensemaking theory in empirical studies. The theory has been applied to various subjects: from new venture creation, leadership or IT-driven knowledge and technology adoption to creativity in organizations, innovation-decision processes and strategies of environmental movement organizations (Gioia and Chittipeddi, 1991; Drazin et al., 1999; Forbes, 1999; Carmin, 2002; Marshall and Rollinson, 2004; Weber and Manning, 2001; Seligman, 2006). Sensemaking is also used as a way of thinking to analyze change in new organizational initiatives (Hill and Levenhagen, 1995; Forbes, 1999) or change processes in existing organizations (Weick, 1982; Gioia and Chittipeddi, 1991; Gioia and Thomas, 1996; Weber and Manning, 2001). In other cases, the sensemaking theory is used as a novel way of examining organizational processes, in order to create new insights (Drazin et al., 1999; Carmin, 2002; Marshall and Rollinson, 2004; Pye, 2005).

However, in these analyses sensemaking is regarded as a generally applicable process, based on the saying that Weick introduced as a central recipe for organizational sensemaking: "How can I know what I think until I see what I say?" (Rowlinson, 2004; Weick, 2003; Gioia and Mehra, 1996; Weick, 1995). As a result of many studies, the occurrence of sensemaking is recognized but it is still not clear *how* it works: what course does the process take and how do companies deal with it? Although Weick considers sensemaking a universal process, we notice that the search for the meaning of CSR is approached in many different ways. In this study, the CSR characteristics and ways of working are analyzed as company-specific sensemaking processes.

Sensemaking theory offers a starting point to study the company experiences because CSR is usually a new and comprehensive concept that incites all those involved to create their own frame of reference and construct meaning. Sensemaking is used as a theoretical perspective to explore how CSR processes occur at the organizational level. Furthermore, the viewpoint of CSR implementation as an organizational sensemaking process has recently been recognized as a new research perspective, which is likely to strengthen CSR analysis (Basu and Palazzo, 2008).

<sup>2</sup> The study was called 'Balancing between thinking and acting' and was part of the Dutch National research program 'Corporate Social Responsibility', financed by the Ministry of Economic Affairs from January 2003 to December 2004.

The mechanism of the organizational sensemaking processes is central to this article. It sets out to understand what happens in the organizational practice of CSR sensemaking. The application of the sensemaking theory has been adapted to the field of CSR implementation. Therefore we have developed a conceptual framework that will be used to describe and analyze the empirical data about the CSR sensemaking processes of the 18 companies. The framework was developed as part of our qualitative research design and defines our viewpoint on CSR as a sensemaking process. It is based on the universally formulated assumptions of Weick's sensemaking theory. The data collection and analysis as well as the resulting characteristics and distinctions of the CSR sensemaking practices are based on the empirical observations in the 18 companies.

### 3. Conceptual framework of CSR sensemaking

A conceptual framework explains the study's key constructs and the presumed relationships among them (Miles and Huberman, 1994). The framework helps to focus data collection and analysis because researchers can never include every aspect and every relationship between aspects of the research issue. It is a "skeletal framework" (Boeije, 2010) that guides the selection of suitable methods to answer the questions and offers a framework to interpret the research results (Hutjes and Van Buuren, 1992).

Inspired by the theory of organizational sensemaking we approached CSR implementation as an organizational search process of *when* sensemaking is initiated and *what* happens in the organization. In sensemaking terms this means that people act on the basis of *uncertainty* and/or *ambiguity* and look for new, novel actions to resolve these situations. Further, they undertake two ways of interacting: *belief-driven* and *action-driven*. These four components are guiding concepts that start out with a general description and function as our lens through which we view the research field (Boeije, 2010). The concepts are introduced below and are used in Section 5 to explain the empirical data of the CSR processes.

#### 3.1. The start of sensemaking: uncertainty and ambiguity

Weick defines the conditions under which sensemaking is initiated as 'shocks'. These shocks "need not be massive and sudden" but they interrupt an ongoing flow and stimulate people to initiate "novel" action (Weick, 1995). This happens for example when people are confronted with new taxes or regulations or when people leave a steady job to start a new company. Uncertainty and ambiguity are two types of sensemaking occasions common to organizations (Weick, 1995). When CSR is introduced in a company, managers, employees and other stakeholders are confronted with a new reality that influences all processes and departments of the organization. Often, they cannot rely on existing routines to cope with the new ideas. They can become uncertain about the nature and consequences of CSR because they know too little about it or, conversely, are overloaded with information that creates a situation of ambiguity (Weick, 1995).

##### 3.1.1. Uncertainty

When lack of knowledge exists, uncertainty is the reason for seeking meaning. According to Weick (1995), the "inability to extrapolate from current actions and to foresee their consequences" triggers people to start sensemaking and reduce their ignorance. Milliken (1987, 1990) notes that organizational characteristics influence the ways in which managers interpret the organizational environment. He connects the organizational interpretation process to the need to examine the practice of sensemaking: "It seems important to try to examine empirically how organizational sensemaking and response systems work. Such

research may improve our understanding of some of the reasons why organizations fail to adapt effectively to environmental changes" (Milliken, 1990). Milliken and Weick state that different capabilities are needed to deal with uncertainty, but they do not elaborate on that notion. In this article we will focus on ways to deal with uncertainty in CSR sensemaking processes.

##### 3.1.2. Ambiguity

Ambiguity, which is the other sensemaking occasion common to organizations, leads to a search for meaning because of too much or equivocal information. Weick states that people are confused by too many interpretations that support different interpretations (Weick, 1995, 2003). Ambiguous situations lack clarity and consistency. It is often difficult for the people involved to define their situation: "the problem with ambiguity is that people are unsure what questions to ask and whether there even exists a problem they have to solve" (Weick, 1995).

Referring to literature about ambiguity Weick distinguishes twelve types of ambiguous situations. They represent definitions of situations that "capture the nature of ambiguity" (Weick, 1995). The list of ambiguous situations does not represent an order of events. We have summarized Weick's descriptions below. Ambiguity exists when:

- The definition of the problem is unclear and shifting
- Collecting and categorizing information is problematical
- Interpretations of data are different, sometimes conflicting
- People rely on different values orientations; personal and professional values may clash
- Goals are vague or contradictory
- Time, money or attention are lacking and can make a difficult situation chaotic
- The situation appears to have inconsistent features, relationships or demands
- Roles and responsibilities are not clearly defined
- Success measures are not clear
- There are difficulties in understanding cause-effect relationship in a situation and/or uncertainty as to how to obtain desired effects
- Symbols or metaphors are used to express viewpoints instead of precise definitions
- Decision-making becomes fluid because key decision makers and influence holders enter and leave.

In the data about the CSR processes we will discern the ambiguous situations that become apparent, and analyze how the participants take action to deal with them.

#### 3.2. Sensemaking interactions

##### 3.2.1. Resolving uncertainty and ambiguity

It is important to notice the distinction between the sensemaking occasions of uncertainty and ambiguity because they each will lead to other actions. To reduce uncertainty, people need *more information* from formal sources that helps them determine the outcomes of possible lines of action. According to Weick, the information exists in formal sources such as reports and other impersonal media because information and overview are needed (Weick, 1985, 1995). To remove ambiguity, people need *different kinds of information*, which consist of personal conversations and direct contact.

##### 3.2.2. Belief-driven and action-driven interaction

According to sensemaking theory, creating and sharing meaning in organizations takes place through social interaction: "Shared

meaning is difficult to attain. (...) It is not about similar meanings but about equivalent meanings. (...) So if people share anything, what they share are actions, activities, moments of conversation, and joint tasks" (Weick, 1995). People talk with each other and develop activities; they constantly react to each other and in doing so they "play an active and defining role in the production of their own reality" (Weerd, 2001). People in the organization create a sense of understanding and direction through acting and communicating.

As a result of interacting, organization members come to see their shared environment in a similar way. They share their beliefs and consequently they collectivize meaning: "Sensemaking is an effort to tie beliefs and actions more closely together (...) The activities of relating are the sensemaking process" (Weick, 1995). Weick distinguishes two ways of interacting: belief-driven and action-driven. If people make sense of CSR in a belief-driven way they share their ideas on and opinions of CSR with others. People who engage in action-driven sensemaking develop collective activities in order to generate a shared meaning of CSR. Gradually beliefs are formed that increasingly become the foundations and guideline for new activities. This interplay between beliefs and actions will take shape in most CSR processes. The interaction between beliefs and actions is a continuous process of feedback between a small group of management and a larger group of people in the organization.

The conceptual framework of the beginning of sensemaking (uncertainty, ambiguity) and what then happens (sensemaking interactions) informs the methodology as explained in Section 4, "thus providing a context for the process and grounding its logic and criteria" (Crotty, 1998).

#### 4. Methodology

For this study we used a qualitative methodology to address the research question. While empirical research on CSR in leading management journals is mainly of a quantitative nature (Lockett et al., 2006) qualitative techniques are common in the study of sensemaking in organizational research (Craig-Lees, 2001). The research focus was on the interactive processes CSR sensemaking. As stated in the introductory section, reconstructing the companies' internal CSR implementation processes was used as a way to gain insight into the characteristics of sensemaking.

The type of knowledge that we are concerned with is how the company participants actively create meaning in CSR, which adheres to a constructionist research approach (Silverman, 2004). Therefore, an interpretive line of inquiry was developed, based on social interactionist views about understanding group actions and interactions (Miles and Huberman, 1994). As social interactionists, people are pragmatic actors who continually adjust their behavior to the actions of others. Through their interactions they actively construct their social world. Meaning is not a given, but is constructed in interpretive processes of social interaction. Social interactionist approaches focus on how interaction can create meaningful experiences and how experiences lead to social action. In our study we let the participants reconstruct their actions and interactions with other people in the organization who were involved in putting CSR into practice. The focus was on describing the search processes of implementing CSR and finding action patterns in the processes.

##### 4.1. Selecting the companies

This article is based on our study that was carried out in 18 Dutch companies that had been practicing CSR for several years and are listed in Table 1. They represent a variety of sectors and differ in size and type, from a national coffee roasting company with 40 employees to a multinational chemical company with 20,000 employees and a financial institution with 58,000 employees. All

**Table 1**  
Participating companies.

AVR holding (waste management)	PAP Egg Group (boiled and peeled eggs)
Coca-Cola Enterprises Netherlands (soft drinks and beverages)	Peeze Coffee still (coffee roasting and machinery)
DSM (chemical company)	Perfetti Van Melle (confectionery)
Dumeco (food concern specializing in meat)	Pinkroccade (ICT)
Interface (carpet manufacturer)	Rabobank Group (financial services, banking)
KLM (airline company)	Sodexho, Netherlands (catering)
Nuon (multi-utility company distributing water and energy)	StoraEnso Fine Paper Berghuizer Mill (paper mill)
Ordina (ICT)	Uniqema (oil and chemical company)
Ouwehands Zoo Rhenen (zoo)	Ytong (supplier of autoclaved aerated concrete bricks)

companies are based in the Netherlands, most of them operate internationally and seven firms are Dutch subsidiaries of an international parent company.

The companies were brought together previously, in the context of the NIDO program that we referred to in the introduction of this article. One manager of each company participated in the NIDO study for two years (2000–2002). The managers took part in monthly meetings in order to exchange experiences, to discuss common problems and to interact with external stakeholders. As part of the program's requirements, the company's senior manager or director selected the participating manager who played a key role in the CSR process.

We have selected the same companies for our study, for three reasons. First, they were experienced in implementing CSR. Some of the companies were frontrunners and others had been working on CSR issues for at least five years. Moreover, the company management regarded the selected participant as a key player in their CSR efforts. Because of these reasons the participating managers were able to provide data on the CSR process of their company. Second, they represent different kinds of organizations and therefore would probably show different ways of dealing with sensemaking processes. Third, because of the previous cooperation a feeling of trust was already established and companies were willing to provide extensive information, including confidential data.

We collected and analyzed empirical data about the companies' social sensemaking processes over a period that covers six years, from 1998 until 2003. The NIDO program ran during part of that period, from 2000 until 2002. During that program the managers were able to exchange experiences and collect information about CSR. The program was a source of information, but it is important to note that it did not pre-structure the internal CSR processes that took place in the companies.

##### 4.2. Collecting data

In this multiple-case research we used several methods of collecting data, including document analysis, interviews and feedback verification. The data collection was split into three phases. This approach made it possible to triangulate the data across methods. The first phase was a document analysis of information from annual reports and – if available – social, environmental and CSR reports from 1998 to 2003, and NIDO program reports. We analyzed the contents of the reports to determine which interactions regarding CSR were addressed by the companies. We executed a within-case analysis, which resulted in five categories that companies address



with regard to CSR: the use of language, the themes they address, the quality and management systems put in place, the activities carried out, and the drivers of change. For each category the texts that the companies published from 1998 until 2003 were summarized in a data sheet. For each company a summary data sheet with the five categories was constructed.

The data sheets were used as a starting point for the second phase of data collection, which was a series of semi-structured interviews about the CSR search process with the participant from each company. The interviews were guided by a protocol that focused on the evolution of CSR in the companies. While walking through the process special attention was given to the way the notion of CSR was introduced, the course of the process, who were involved and which interactions they developed. Other points of attention were the place of CSR in the organizational structure, the positions and roles of the people involved in the process and the support of management and resources. As part of the interviews, the information about CSR processes from document analysis was checked and further developed during the conversations. This procedure allowed for the improvement of internal validity through triangulation of data.

In the third phase, which was a seminar with six of the companies, the data have been tested for their plausibility. During the seminar, the researchers presented and discussed the results with the participants.

#### 4.3. Analyzing data

Based on the conceptual framework, we will describe and explain the CSR processes of *when* sensemaking was triggered and *what* social interaction took place. The individual and group interviews were taped, transcribed and analyzed by using clustering steps of reading the texts, ordering, coding and grouping to form categories (Chia, 1996; Silverman, 2004). We used a combined strategy of case-oriented and variable-oriented strategies, based on the guiding concepts of our conceptual framework. Gradually the concepts became more definitive and split up into several variables. We then used an approach that is called “stacking comparable cases” (Miles and Huberman, 1994). We used the set of variables to write up each case report with a similar set up. Then we used matrices and tables to analyze each case, followed by a cross-case analysis and display in a meta-matrix. That information has been condensed further, to make systematic comparison possible.

To present the empirical data in the next section, we have split up the condensed meta-matrix in smaller matrices for several variables and explained the results in written text. First we used the similarities between participant experiences to describe the general picture of a three-stage CSR sensemaking process. Next we sorted the differences between the ways participants interpret the stages of their CSR process, and tied them to the ways they characterize their organization. We analyzed the reconstructions of the participants in order to find the patterns that represent the greatest common divisor. Based on that information we constructed two overarching strategies to make sense of CSR. The quotations of the participants that are used in the text are anonymous for confidentiality reasons.

## 5. Empirical observations

Central to this article is what company employees *do* to make sense of Corporate Social Responsibility in their organization. Using the conceptual framework we have distinguished their social interactions, which determine *when* CSR sensemaking starts and *what* is undertaken.

### 5.1. The start of sensemaking

In the 18 companies the introduction of CSR issues started with a diffuse sensitivity for CSR. A particular reason or set of reasons formed the starting point for companies to take up an issue or to become interested in the concept of CSR. These triggers varied from criticism by an NGO about a company's packaging policy to the assessment of future market opportunities or personal conviction of the director or CEO. The participants often linked their efforts to the societal discussion about corporate responsibilities. In every company, when interest in CSR was expressed, the process of sensemaking was set in motion.

Most of the company representatives experienced *uncertainty* as the occasion to start searching for a meaning of CSR issues. At first the participants were looking for more information about where to start and what to do. They were also uncertain about determining the environmental or social issues within the general CSR concept that could relate to their organization. When the participants gained some experience with implementing CSR, they expressed uncertainty about choosing new priorities or expanding the scope of their activities.

A third of the company representatives described situations of *ambiguity*. When starting to transfer the information they had gathered about the general concept to the context of their own organization, the participants were confused about the diversity of expectations and possibilities in managing CSR. They struggled with organizational limitations. The two issues they struggled most with were transferring CSR ideas to other people and departments in the organization and, conversely, obtaining support from management.

The research participants described this process of dealing with uncertainty and/or ambiguity as a general awareness that motivated them to *explore* the importance of CSR issues for the organization. As a first step they wanted to get a better picture of the content and background of the CSR issues at hand or of the general CSR concept. In this exploratory stage the participants used several ways of gathering information. We have discerned the interactions based on uncertainty and the interactions based on ambiguity.

### 5.2. Sensemaking interactions

#### 5.2.1. The exploring stage: resolving uncertainty or ambiguity

The participants mainly demonstrated ways to reduce their uncertainty: they required understanding of the possible CSR actions. Based on the research data, we distinguished five interactions that they undertook to gather information, as summarized in Table 2. The participants explained that they discovered the response options that were open to them by taking part in formal and informal organization-internal discussions and meetings (U1, U2), executing a baseline measurement in the organization (U3), obtaining information from external information sources (U4), and/or exchanging information and experiences with each other (U5).

The five types of interaction comprise different ways of gathering information. We will explain these actions and show how they are used in the companies. The internal discussions about CSR (U1, U2) varied from formal presentations to informal lunchroom or hallway meetings. Some companies have short management meetings and develop the issues through practical activities. Others lay down their CSR issues in management systems and follow a structured implementation.

Fourteen company representatives initiated a baseline measurement to determine the state of affairs regarding their CSR performance (U3). A baseline measurement is a questionnaire about CSR topics that relate to activities and departments

**Table 2**  
Exploring stage: resolving uncertainty.

Company	Interactions				
	U1	U2	U3	U4	U5
AVR			x		x
Coca-Cola		x		x	x
DSM	x	x	x	x	x
Dumeco			x		x
Interface	x	x		x	x
KLM	x		x	x	
Nuon	x		x	x	x
Ordina	x	x			
Ouwehands		x	x		x
PAP Egg		x	x		
Peeze	x	x	x		x
Perfetti	x		x		
Pinkroccade	x				
Rabobank	x	x	x	x	x
Sodexho		x	x		x
StoraEnso	x		x		x
Uniqema	x	x	x	x	x
Ytong		x	x		x

U1 Formal internal discussions and meetings.

U2 Informal internal discussions and meetings.

U3 Executed a baseline measurement.

U4 External information sources.

U5 Exchanging information, experiences in round tables.

throughout the organization. The answers have been interpreted according to pre-set parameters in order to form a picture of the CSR performance. The first results established a baseline of CSR involvement and can be repeated regularly in order to measure progress against a goal or to determine targets and priorities. Within the context of the NIDO program the participating companies used a Sustainability Score Card that was developed by a CSR consultancy firm. The Score Card is a checklist of questions based on CSR documents and guidelines such as the Global Reporting Guidelines, ISO 14001, AA1000, SA 8000, ILO norms, OECD-guidelines and on documented expectations of various stakeholders. Almost all of them cooperated with three or more departments in their organization to complete the assessment. In seven companies the baseline measurement was used as a tool to develop CSR ideas, to determine priorities or to relate CSR to other assessment instruments, often in the field of quality management. In the other companies the assessment was used only within the framework of the NIDO program and not as an implemented tool. The baseline measurement was an important tool to gather information in the organization, but also to start the discussion about the local CSR view and create involvement of other people.

Seven participants obtained information from external information sources (U4). They started communicating with

stakeholders such as NGO's, local and provincial governments and the people living in the neighborhood. Furthermore, some company managers regarded the implementation of CSR as an organizational change process and hired advisory firms to help them determine topics, management strategy or consciousness-raising. It is noticeable that the companies with more than two years of experience in implementing CSR will seek external interaction more often. The CSR experience does not seem to influence the use of the other actions. The external information sources contributed to the perception of the CSR concept.

An informal way of interacting was the exchange of information and experiences, which took place when the company representatives met each other, sat around the table and discussed their views (U5). The NIDO program organized these round table meetings. The participants used the meetings to share experiences. Although the companies at the table differed in sector and size, they basically had the same questions. The different approaches to dealing with the questions made it possible to explore problems and to find answers to shape their own picture of CSR.

The exchange of experiences relates to the context of our CSR sensemaking framework on two levels. First, we detected the informal round table exchange as a tool that helped the participants gather information about CSR. Although the round table situation was created in the context of the NIDO program, the participants designated it as a useful tool to resolve their uncertainty. Secondly, contrary to the theoretical assumption in the conceptual framework, the use of informal information exchange in conversations showed that not only formal but also informal information sources were used to resolve uncertainty. On the other hand, in line with the conceptual model and confirmed by the companies in the feedback seminar, the five tools used by the participants are ways to gain more information about implementing CSR.

Six companies reported confusing situations that we have linked to sensemaking occasions of ambiguity. The sources of these situations can be traced back to the twelve situations of ambiguity in the conceptual model. We recognized five of the twelve situations in the participants' CSR experiences. The companies and the corresponding interactions are displayed in Table 3.

The unclear and shifting problem definition (A1) occurred when the CSR targets were set at the international headquarters and the Dutch branch had difficulties transferring those targets to their local organization. Furthermore, the reporting of the actions and results was originally expressed in financial information. The targets and reports were changed to local indicators that were relevant and comprehensible for the employees.

Dealing with large amounts of information on CSR implementation (A2) became difficult when there were too many projects and the coordinators were not able to select relevant

**Table 3**  
Exploring stage: resolving ambiguity.

Company	Type of ambiguity	Interactions
Interface	A1: Definition of the problem is unclear and shifting	Searching for ways to make CSR activities less complex and more comprehensible for employees
StoraEnso	A2: Collecting and categorizing information problematical	Less projects and organizing meetings between managers and coordinators
AVR Dumeco	A3: Time, money and attention lacking	AVR: Emphasizing the image of the company and personal enthusiasm to gain visibility and management support Dumeco: Emphasizing client wishes, importance for employees and society to gain visibility and management support
Nuon	A4: Roles and responsibilities not clearly defined	The Corporate Sustainability Centre (CSC) determines the content of the CSR policy and quality systems. The units work independently and the CSC looks for ways to anticipate on each unit's motivations to start implementing CSR
KLM	A5: Success measures not clear	Focus on direct benefit targets, e.g. lower costs and company reputation

environmental and labor issues of the projects. The solution was to limit the amount of projects and to discuss the issues in monthly meetings of the coordinators with the project managers.

A shortage of time, money or attention (A3) was experienced in the company that did not assign working hours to develop CSR views, so people did the work in addition to their regular work. The participants tried to convince management of CSR advantages, but their efforts did not always succeed. Unclear roles and responsibilities (A4) slowed down CSR implementation when CSR policy was formulated centrally while allowing business units to independently decide which quality systems or CSR activities they used. This situation led to a conflict of interests. Although the solution was not yet found, the Corporate Sustainability Centre was looking for ways to emphasize the advantages of participation for the business units. These advantages could be market chances or social interest, but also the possibility of solving problems with governments through CSR activities.

In the company with unclear success measures (A5), the participants had difficulties translating a case example to other departments because the management was disappointed when CSR did not offer direct benefits such as extra customers. They had to suggest different motivations for management, such as cost and reputation gains.

Thus ambiguity was experienced by not only the companies that were just beginning to interpret CSR, but also the more advanced organizations. The experiences of these companies showed that situations of ambiguity in sensemaking recur as part of an ongoing process, which is a characteristic of the CSR process: “Sense is a discrete representation of an ongoing experience (...) an ongoing process that never stops” (Weick, 1995, 2003).

To resolve ambiguity, the company participants used other techniques than action to reduce the occasions of uncertainty. They used different kinds of information, and efforts were aimed at transferring the general concept or issues of CSR into a form that was compatible with their companies’ way of working.

### 5.2.2. The translating and embedding stages: belief-driven and action-driven

One person or a small group in each organization tried to make their ideas about CSR work for the organization on the basis of concrete interactions. They had the role of intermediaries between the information gathering activities and the organization. In almost all of the companies the research participants functioned as initiators and catalysts. Some of them call themselves “change agents” or “brokers” who *translate* the general concept of CSR into language that fits the organization or specific departments in the organization. We regard the research participants as change agents, based on their role and objectives in the CSR process.

The role of change agents is a central property of many organizational change theories (Weick, 1999). Change agents create or redirect change and, in the context of this article, translate the general CSR concept to the local organization. They scan the information about CSR from their own views. They gather information on and obtain insight into the possible directions of CSR. In the context of the conceptual model the company change agents develop activities, communicate and involve more and more people in the process. In turn the CSR beliefs of the organization are shaped by the input of a growing number of people. Beliefs are created and anchored as a result of actions.

Referring to the conceptual model the actions that the change agents used for translating can be divided into belief-driven and action-driven categories. Based on the empirical research data we have established actions that relate to these categories in the way that is expressed in Table 4.

Belief-driven interactions are management meetings and setting priorities (BD1 and BD2). All change agents had meetings with management or directors (BD1). After the recognition of the importance of CSR, the management meetings were used to define the scope and priorities in the company. This process can be brief and pragmatic, focused on specific target groups or theme-related projects (BD1 short). The participants who described themselves as

**Table 4**  
Translating and embedding stage: belief-driven and action-driven interactions.

Company	Belief-driven interactions				Action-driven interactions			
	BD1		BD2		AD1		AD2	
	short	long	activities	document	pilot	structure	projects	formalize
AVR	x				x			
Coca-Cola	x		x		x		x	
DSM		x		x		x	x	x
Dumeco	x		x		x			
Interface		x		x		x	x	x
KLM		x		x		x		x
Nuon		x		x		x	x	x
Ordina	x		x		x			
Ouwehands	x		x		x			
PAP Egg	x		x		x		x	
Peeze	x		x		x	x	x	
Perfetti		x			x			
Pinkroccade	x							
Rabobank		x		x		x	x	x
Sodexho	x		x		x			
StoraEnso		x		x		x	x	x
Uniqema		x	x		x		x	
Ytong	x				x			

**BD1 short** Discussing CSR implementation in short management meetings.

**BD1 long** Discussing CSR implementation in regular and long management meetings.

**BD2 activities** Setting priorities on management level with focus on executing activities.

**BD2 document** Setting priorities on management level with focus on documenting themes.

**AD1 pilot** Establishing CSR activities by starting with small pilot projects.

**AD1 structure** Establishing CSR activities by starting to set up an organizational structure.

**AD2 projects** Follow up with broader project activities; sometimes framework for projects.

**AD2 formalize** Follow up with formalization by registering CSR implementation in reports and systems.

pragmatic change agents concentrated on translating the CSR principles into clear and tangible goals (BD2 activities). In one of the companies for example, a goal was to stimulate the people in the organization to contribute feasible ideas: “for us as a relatively small company it has to be concrete and tangible, and show fast and visible results. (...) People in the company come forward with proposals. For example a new method of packaging was brought forward by our people from product development”.

Other participants had long management meetings and emphasized their systematic way to organize CSR and strove for the implementation of CSR values in quality and management systems or policy (BD1 long). In one company CSR aspects were, for instance, embedded in the mission statement: “the mission was determined; together we could create the path. CSR is seen as a strategic concept at corporate level”. The priority themes for CSR are laid down in policy documents and related to the core activities of the companies (BD2 document). One company chose to focus on two clusters: life sciences and material sciences. Another company defined a few policy themes: strengthening the cooperative basis, anchoring sustainability, sustainable products and services, strengthening position in society and integration in operational management.

Action-driven interactions are establishing activities and communicating with people in the company (AD1 and AD2). Change agents, mostly supported by the top-management, initiated and developed activities that made the possibilities of CSR visible for people in different departments or business units. The companies studied put different emphases on their CSR activities. For instance some were concentrating on environment-related issues and others focused on external societal programs.

Implementation might take place through small pilot projects, while broader action and policy followed at a later stage (AD1 pilot). One company for example stimulated people in the organization to contribute feasible ideas. The same company developed its own version of the baseline measurement and used it to guide its production processes, and developed an employee satisfaction research to adapt the social policy. Two other companies set up an energy mirror in their main entrance hall to show employees and visitors the energy consumption over the previous months and to create environmental awareness. Another action-driven way was developed through system and policy instruments (AD1 structure). Companies set up an organizational structure for CSR, such as a department, a staff group or a policy centre. People who worked in the centralized CSR structure formulated mission statements, policy, and activities. During the process the CSR structure was further formalized by registering CSR implementation in a management handbook, quality systems and/or annual reports (AD2 formalize). In

these follow up CSR actions, we also noticed that most of the formalized companies also broadened their activities while the companies that started with pilot projects did not add formalization actions to their process in this stage. They concentrated on broadening their project actions (AD2 projects). Transferring to the embedding stage, some of these companies created a framework for the CSR activities, for example by designating a special term to the company CSR program, such as “Coca-Cola Cares”. The manager explained: “we tried to make CSR tangible by placing it in a frame that matched the company”. The overarching program of CSR activities provided the employees with a platform to develop joint ideas and activities, or in Weick’s (1995) terminology, “meaningful structures and environments”.

### 5.3. Strategies of CSR sensemaking

In the empirical section above we described the similarities in the CSR experiences of the company participants and related them to process stages of exploring, and translating and embedding. Translating and embedding of CSR takes place when people continue to initiate and follow up the belief-driven and action-driven interactions, in order to let it develop into an ongoing cycle of actions. Although the strategies in each organization appeared to be company-specific, we identified two methods for translating and embedding CSR. In Table 5 we have summarized the belief-driven and action-driven interactions in a *pragmatic* and a *systematic* strategy.

The two strategies show different ways of acting and communicating and therefore a different interplay between belief- and action-driven processes. Eight companies used a pragmatic strategy and six companies applied a systematic strategy. Four companies could not be categorized because the reconstruction of their processes did not provide enough information for classification. To present the strategies we will use two case examples: the pragmatic strategy of company A, and the systematic strategy of company B.

#### 5.3.1. Pragmatic strategy

In the companies that pursued a pragmatic strategy, the change agents concentrated on translating the principles into clear and tangible goals. One of the participants said: “It is important to make clear how it works in practice”. The pragmatic orientation also determined the boundaries of what can and cannot be done. In conversations about their CSR search process they presented their organization as practical. A typical feature of the pragmatic strategy was implementation through action, while formalization followed at a later stage. The results of baseline measurements were sometimes used as guidelines to determine activities and were not immediately transferred to a CSR policy. Sometimes a special CSR

**Table 5**  
Two strategies of translating and embedding CSR.

Companies <sup>a</sup>	Strategy
Coca-Cola	Pragmatic strategy
Ordina	Belief-driven: Discussing CSR implementation in short management meetings (BD1 short)
Ouwehands	Setting priorities on management level with focus on executing activities (BD2 activities)
PAP Egg	Action-driven: Establishing CSR activities by starting with small pilot projects (AD1 pilot)
Peeze	Follow up with broader project activities; sometimes framework for projects (AD2 projects)
Sodexho	
Uniqema	
Ytong	
DSM	Systematic strategy
Interface	Belief-driven: Discussing CSR implementation in long management meetings (BD1 long)
KLM	Setting priorities on management level with focus on documenting themes (BD2 document)
Nuon	Action-driven: Establish CSR activities by starting to set up an organizational structure (AD1 structure)
Rabobank	Follow up with formalization by registering CSR implementation in reports and systems (AD2 formalize)
StoraEnso	

<sup>a</sup> Strategy of 4 companies not determined because of limited information: AVR, Dumeco, Perfetti, Pinkcroccade.



term or program was created as a framework for the projects. The internal support for CSR and the activities are anchored in the organization when the cycle of short meetings, selection of priorities, and development of activities continues.

Company A had started with a very pragmatic perspective that was in line with the company's culture, but since 2000 CSR activities had become increasingly important. The impetus had been NGO criticism of the company's packaging and social opposition to the proposed expansion of one of its plants. These stakeholder objections had made the company aware that it would become increasingly subject to societal pressure. Although the company had been involved in community initiatives it was clear that a more detailed CSR perspective was needed. As a result the management decided to develop a strategy and implementation plan for CSR. The initial focus was on developing environmental activities and the next step was the people dimension. Of the possible target groups it was decided to focus on setting up activity programs for schools and making brochures to promote the programs. This brought the concept alive, for example as the participating manager of company A noticed: "previously people were quite skeptical [about CSR], but through such a brochure the concept has started to become visible". The change agents started with a number of small pilot projects. If these proved successful the management would consider implementing a similar approach for other target groups.

A growing number of people became involved, including individuals from management, commercial affairs, sales and external affairs, and regional managers. The program was extended along similar lines. The participants from company A mentioned as the main reasons for success "the pragmatic approach, attuned to the culture of the organization, the personal convictions of key figures (including members of the board), momentum [a sense of urgency] and some luck". Key objectives were to ensure the company's survival in the long-term, to provide added value for the company and society, to treat CSR as a continuous improvement process and to build on the collective mental awareness it was producing.

### 5.3.2. Systematic strategy

In the companies that used a systematic CSR strategy, the focus was on anchoring CSR aspects in quality and management systems, and policy. The quality and management systems were often already present in the company and were partly complemented by additional audits, targets and manuals. The baseline measurements were used as measuring tools and became part of CSR policy or, more often, quality systems. The priority themes for CSR were related to the core activities of the companies. Spreading and anchoring of the CSR actions takes place when the belief- and action-driven cycles are repeated: managers further develop themes and priorities, repeat baseline measurements and continue to develop actions and communication.

The participant from company B experienced the CSR process as an orderly sequence of events. The company management adopted a strategy that was related to the procedures in quality and management systems. In 2000 the quality manager was appointed to lead the process. He initiated the first steps, which were aimed at creating a consensus on the company's understanding of and intentions for CSR. His first initiative was to fill in a baseline measurement with the nine members of the management team and discuss the results. Next the management team set up a multidisciplinary working group to prepare for implementation of the measures derived from this exercise. The working group consisting of eight senior staff members was split up into three subgroups that could work separately on each P: People, Planet and Profit. The members started by interviewing colleagues. As one of the members from company B explains: "In this way we started to find out what is going on inside our company as well as which

criteria for social involvement we wanted to formulate. (...) That has broadened awareness. (...) We started from a theoretical angle, but through conversations with one another the approach became more practical and the thoughts behind it more clearly defined. On the basis of this consultation process we made proposals that were decided upon by management."

The management team approved all but one of the proposals regarding the CSR policy made by the working group. Issues that were implemented included for instance the reduction of complaints about smell, more efficient use of raw materials, environmental care in the offices, transportation, genetically modified organisms, sustainable investment, communication with stakeholders and tele-working.

After the successful results of the first working group, management elected a new working group. This working group had to set up a yearly sustainability report, according to the guidelines of the Global Reporting Initiative. This target was reached after one year.

The main success factors that were mentioned are the commitment of the management, the competent middle managers, the structured way of working, and the introduction of mechanisms to ensure that everybody in the company cooperated.

The two strategies for approaching the CSR search process show that the way in which companies interpret CSR depends on the values and the ways of working that are particular to the organization. Each company develops its own techniques and therefore a different CSR process. Every company uses activities and communication that anyone within the organization understands. The change agents adapt their interactions to the ways of working in the organization, to mobilize the interest and support of the management and the employees.

## 6. Conclusions

The research question of this study focused on understanding the search processes of implementing CSR in practice: How do CSR sensemaking processes in companies work and is it possible to discern process strategies? Sensemaking theory is used to clarify and substantiate the processes of positioning CSR in the organization. From a sensemaking perspective, putting CSR into practice is viewed as an organizational process of creating meaning and thereby support for CSR throughout the organization. Companies engage in sensemaking *when* it is no longer possible to understand the world around them with existing routines and schemes. And *what* happens in the organization is interaction: communication and action is used to establish similar beliefs about CSR that form a shared frame of reference.

We have shown that CSR sensemaking is a process of three stages – exploring, translating, and embedding – with distinctive processual activities. The course of the process and the follow up of the sensemaking interactions were very different/varied greatly, and the company participants developed different interpretations of the three-stage process. Their interpretations are grouped in two strategies: pragmatic and systematic.

This study is a new interpretation of what happens when CSR is put into practice. It makes three important contributions to practice and to the literature on CSR and sensemaking. First, the study contributes to CSR research by developing a conceptual sensemaking model to analyze the empirical CSR processes of 18 Dutch companies. The model looks upon CSR implementation as an organizational process of *when* sensemaking takes place and *what* happens. It is a transformation of theoretical insights about sensemaking into a new practical application for analyzing CSR processes, from the viewpoint of the practitioner. Second, the results of the study offer managers more understanding and exemplary activities that help them initiate

and develop a more adaptive way of transferring the broad concept of CSR to the organization. Moreover, the strategies show which activities managers can undertake to involve other people and to create support in the company. Third, contributing to sensemaking literature, this study demonstrates that there is no 'general recipe' – contrary to Weick's claim – to create and share organizational meanings of CSR and informal interactions are more important than theory indicated. On the one hand, there is a general outline of the CSR sensemaking process that consists of three stages. We detected many similarities in the CSR process stages, even though the companies vary in type, size and sector. Comparing what the participants do, their interactions in CSR sensemaking show different strategies. In this study of 18 company processes we discerned two strategies, but in further research other strategies might be identified.

This article presented a first step in describing and analyzing CSR as a sensemaking process in organizations. It showed that the sensemaking perspective provides a useful basis for studying the search processes of implementing CSR. More research is needed on the attunement of CSR strategy to the method of working that is characteristic for an organization. Implementation strategies that match organizational character, combined with a diagnosis of a company's CSR type, can contribute to effective and ongoing CSR processes. Another important research topic is the role of change agents and their actions to facilitate implementation. Change agents are important in getting the CSR search process going and they have a distinctive role in the translating stage. Following on that, another research question concerns the factors that determine the success or failure of CSR sensemaking. We have discerned steps of action strategies, but there is no beaten path to determine and take the steps. Learning from the successful processes as well as the struggles is equally important.

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