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Research Paper

Framing Engagement that Resonates: Organizing Advocacy for Corporate Social and Environmental Accountability

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ABSTRACT This paper examines how advocacy organizations organize engagements to advance corporate social and environmental accountability. We present an in-depth case study examining how an influential Dutch advocacy organization enacted its engagement with companies to promote the adoption of corporate social responsibility (CSR) reporting and management practices. Drawing on the construct of strategic framing, we unpack the characteristics that supported the development of a resonant engagement frame that set the boundaries and expectations around the organization's engagement with companies. We unveil how several internal organizational deficiencies impeded the quality of these engagements, thereby threatening this frame resonance. The paper extends our understanding of the nature and role of strategic framing in the construction of CSR reporting and advances our limited knowledge of how CSR advocacy organizations' internal operations impact on their engagement efforts. This allows us to better comprehend how these organizations can set engagement agendas and mobilize support for collaborative CSR change initiatives.

1. Introduction

The recognition of sustainable development as one of modern society's 'grand-challenges' has stimulated the implementation of a range of corporate social responsibility (CSR)-focused initiatives by supra-national organizations, governments, companies and non-government organizations (NGOs) (George et al., 2016). One of the most important developments in recent years is the construction of CSR frameworks aimed at promoting the widespread adoption of CSR reporting and management practices.¹ These frameworks have intensified NGO-business collaborations as advocacy-oriented NGOs have emerged to police their implementation (Fleming

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¹Corporate social responsibility (CSR) is defined in this paper as the reporting practices and day-to-day policies implemented by companies in order to minimize the social and environmental impacts of their economic activities. The definition encompasses corporate social responsibility reporting (or sustainability reporting) (Bebbington et al., 2008; De Villiers & Alexander, 2014; Gray et al., 1996) which relates to disclosures by companies related to their impact on society or the natural environment (De Villiers & Alexander, 2014).

et al., 2013). The shortage of such frameworks had previously complicated these engagement efforts, contributing to scepticism surrounding their potential to promote substantive CSR-focused reforms² (Deegan, 2017; Owen et al., 2001). However, by defining institutional rules and norms, CSR frameworks have re-invigorated these processes, offering greater authority to advocacy organizations who can now frame their engagements around institutionalized mechanisms (Mehrpouya & Samiolo, 2016). These changing dynamics have stimulated renewed discussion about the potential for advocacy organizations to enable companies to substantively respond to the new demands that CSR frameworks create.

While current CSR frameworks envisage advocacy-focused NGOs as an essential driver of corporate accountability³ (Accountability, 2015), implementing engagement processes that enable this accountability remains difficult in practice (Lauwo et al., 2016; Unerman & Bennett, 2004). For instance, advocacy organizations are often denied an audience with companies and can struggle to cultivate institutionalized channels of influence (Briscoe & Gupta, 2016; Deegan & Blomquist, 2006). Moreover, organizing engagements is a complex process that requires the accumulation of in-depth knowledge about the nature and extent of CSR management and reporting practices (Zietsma & Lawrence, 2010). Given the important role advocacy organizations' are encouraged to play in ensuring CSR frameworks are implemented (Mehrpouya & Samiolo, 2016), it is surprising that 'essential aspects' of their engagement activities remain underexamined (Kaur & Lodhia, 2018, p. 339). We address this research gap by studying the 'internal' practices performed by an influential CSR advocacy organization when organizing and operating CSR-focused engagements. Specifically, we present an in-depth case study examining the engagement practices of a prominent Dutch advocacy organization named VBDO,⁴ which is one of the most influential CSR advocacy organizations in The Netherlands. Since its establishment in 1995, it has developed a suite of benchmarks and other collaborative engagement mechanisms that have diffused CSR reporting and management norms among Dutch companies.⁵

We draw on the concept of strategic framing to empirically examine and theorize how VBDO frames its engagement with companies on CSR (Cornelissen & Werner, 2014). The concept of strategic framing analyses how actors frame courses of action in order to mobilize others to follow suit (Kaplan, 2008). Strategic frames represent principles of organizing that are often constructed to promote, and gain support for, strategic change (Benner & Tripsas, 2012). As not all frames successfully mobilize actors to follow a specific line of action, we draw on the concept of resonance to illuminate 'the issue of the effectiveness or mobilising potential' of a frame and to answer the question as to 'why some framings seem to be effective ... while others [are] not?' (Benford & Snow, 2000, p. 616). Collectively, the strategic framing and frame resonance concepts enable us to unveil how VBDO mobilizes what we conceive of as 'an engagement frame' that sets the boundaries and expectations for its engagement practices with companies. This allows us to unpack the characteristics that support the attainment of frame resonance and identify the practices VBDO needs to perform when engaging with Dutch companies in order to retain credibility for its engagement frame.

²An advocacy organization is an organization that campaigns on a particular issue. These organizations often mobilize members to achieve clear and pre-defined outcomes (Micelotta et al., 2017).

³For instance, the stakeholder engagement standard published by Accountability (2015) obliges 'organisation(s) to involve stakeholders in identifying, understanding and responding to sustainability issues and concerns, and to report, explain and be answerable to stakeholders for decisions, actions, and performance' (Accountability, 2015, p. 5).

⁴VBDO is an acronym for 'De Vereniging van Beleggers voor Duurzame Ontwikkeling' or, in English, the Dutch Association of Investors for Sustainable Development. Despite its name, VBDO's membership base also includes NGOs, trade unions and consulting firms.

⁵VBDO's engagement is informed by activities such as attendance at shareholder meetings, the production of thematic research reports and benchmarks and the facilitation of stakeholder dialogues.

This paper offers the following contributions. First, while much existing research affords attention to the outcomes of CSR-focused engagements, often through CSR disclosures, there has been significantly less emphasis on exploring the dynamics of the interactions between companies and the advocacy organizations that shape these CSR outcomes (Phiri et al., 2019). Our case addresses these dynamics by studying the internal activities that inform VBDO's operation of engagement with companies. Specifically, we unpack the characteristics that supported the attainment of resonance for the engagement frame VBDO constructed to guide its engagement processes. We reveal how VBDO attained resonance for its engagement frame through its ability to: promote topical CSR issues; mobilize the rules and norms advocated by extant CSR frameworks; facilitate engagement targets' efforts to hold it to account; conduct engagements aimed at mutually desirable outcomes; and enable CSR managers to exert influence in their organizations. In doing so, we build on the body of empirical research that illustrates how advocacy organizations influence CSR reporting and management (Arenas et al., 2009; Deegan & Blomquist, 2006). Given the distinct challenges many advocacy organizations face in gaining an audience with companies (Arenas et al., 2013), our findings also offer practical insights for advocacy organizations seeking to diffuse CSR norms through processes of engagement by deepening our understanding of how these organizations can organize and structure their engagement activities.

Second, while prior research suggests that advocacy organizations are often complicit in failing to realize desired organizational reform during engagement processes (Archel et al., 2011; Cooper & Owen, 2007), it offers little, if any, understanding of how the internal management of these actors impacts on their operation of engagement. Our findings illustrate the distinct challenges that arose for VBDO when operating engagement which meant it failed to uphold the expectations set by its engagement frame. Specifically, we reveal how insufficient staff levels, inadequate internal systems to record and monitor engagement processes, unclear goals when commencing engagements, and a lack of knowledge of its engagement targets threatened the effectiveness of VBDO's engagement practices. Our findings also depict the difficulties VBDO faced in seeking to continually retain credibility for its engagement frame and illustrate the consequences that this had for the frame's resonance. The paper consequently deepens our understanding of why advocacy organizations can struggle to shape the implementation of CSR reporting and management practices when granted an audience by companies (Deegan & Blomquist, 2006; Islam & van Staden, 2018).

Third, the paper extends our understanding of the role of strategic framing in the construction of CSR reporting. The concept of framing has been recognized as particularly important in the process through which advocacy organizations make business 'responsible for societal problems' (Reinecke & Ansari, 2016, p. 300). While existing studies have illustrated the core framing tasks that support the construction of CSR-focused frames (Reinecke & Ansari, 2016), these studies have directed less attention to examining how and why these frames gain efficacy and mobilizing potency (Benford & Snow, 2000). We illustrate how characteristics such as the credibility of the claims-maker, the empirical credibility of the claims made, and the consistency of the claims influence the nature of the interactions between advocacy organizations and their engagement targets. We also reveal how resonance can fluctuate (see: Chreim, 2006), with poorly organized engagements weakening an engagement frame's mobilizing potency. Consequently, our theoretical focus allows us to analyse the conditions under which engagements between advocacy organizations and companies on CSR-related matters may be maintained over time. This extends our understanding of how advocacy organizations can set the agenda when engaging with companies and mobilize support for collaborative CSR change initiatives (Arenas et al., 2009).

The remainder of the paper proceeds as follows. In the next section, we detail the role advocacy organizations play in promoting CSR reporting and management practices through engagement

and introduce our theoretical framework. We then discuss the case-based research method we adopt to study VBDO's operation of engagement with companies. This is followed by our case narrative. The final two sections discuss the implications of our findings and offer some concluding observations.

2. Theoretical Framework

2.1. *The Role of Advocacy Organizations in Promoting Accountability for CSR Reporting and Management*

The term advocacy organization is used to define organizations that seek to influence social or political issues (Micelotta et al., 2017). They are typically member organizations whose members are attracted by the values and interests the organization promotes (Boris & Mosher-Williams, 1998). While the nature of the issues they advocate for is wide-ranging (Greenwood, 2007; Rinaldi et al., 2014), advocacy organizations have been especially prominent in promoting the construction and dissemination of CSR management and reporting norms (Deegan & Blomquist, 2006). Prior research in accounting has examined how they lobby Governments for regulatory reform of CSR reporting (Archel et al., 2011) and how they seek to infiltrate CSR framework construction processes (O'Sullivan & O'Dwyer, 2009, 2015). Advocacy organizations have also been increasingly influential at the organizational level in seeking to influence the adoption and implementation of CSR policies and practices. Instead of attempting to influence the definition of CSR norms, they seek to establish positions as informal regulatory enforcers (Vogel, 2010) by mobilizing mechanisms such as benchmarks (Deegan & Blomquist, 2006) and 'counter-accounts' (Apostol, 2015; Denedo et al., 2017; Harte & Owen, 1987; Irvine & Moerman, 2017; Medawar, 1976; Thomson et al., 2015; Tregidga, 2017; Vinnari & Laine, 2017) to create a dynamic, critical dialogue between organizations and their stakeholders (Dey, 2003). These 'policing' activities are particularly important given the continued reluctance of national governments to legislate for the mandatory adoption of CSR frameworks (Unerman & Chapman, 2014).

Advocacy organizations that directly target companies adopt either activist or collaborative tactics to achieve their desired levels of organizational change (Rasche et al., 2013). Activist organizations incite public campaigns that seek to target specific companies to implement a desired change, typically without directly engaging with their targets. This form of advocacy involves seeking support from stakeholders, such as customers or policy makers, in order to coerce targets into implementing desired changes (Fleming et al., 2013). However, as these activist organizations often seek radical changes to existing organizational practices, they can struggle to gain legitimacy from their targets.⁶ In contrast, advocacy organizations drawing on a collaborative approach leverage direct engagement with targets in order to challenge and improve the adoption and implementation of CSR reporting and management practices. A 'developmental' approach to organizational change is adopted (see: Micelotta et al., 2017) which seeks moderate change to existing company practices over extended time periods. In essence, collaborative engagements aim to create an 'arena for legitimate disagreement and negotiation' (Laasonen et al., 2012, p. 538) aimed at instigating reform.

Despite a small number of studies illustrating how change can be cultivated through collaborative engagement (Deegan & Blomquist, 2006; Mehrpouya & Samiolo, 2016), we know little

⁶It is important to acknowledge that these organizations often attain important campaign victories despite struggling for legitimacy. See: <https://www.greenpeace.org/usa/stories-victories/>, Accessed December 16, 2019; <https://www.amnesty.org.au/types/our-wins/>, Accessed December 16, 2019.

about the dynamics underlying collaborative engagement outcomes. In particular, there is a clear need to deepen our knowledge of how collaborative advocacy organizations gain influence and recognition for their engagement practices and develop the necessary competencies to operate engagement. This gap in existing research is particularly surprising given the criticisms collaborative advocacy organizations have faced for failing to achieve their desired change objectives (see: Archel et al., 2011). By exploring the practices these organizations perform when conducting engagements, we seek to unpack how they develop the ability to organize engagements that substantively influence CSR reporting and practices. We draw on the theoretical concept of strategic framing to assist in developing this understanding.

2.2. Framing CSR Engagement: Connecting Internal Management and Frame Resonance

Few theoretical constructs possess such widespread traction as the construct of framing (Cornelissen & Werner, 2014). Popularized initially by Goffman (1974), and adapted by Callon and Latour (1981), numerous streams of framing research have since spawned across the social sciences to describe a multitude of ways through which individuals and groups construct meaning for their interactions (Entman, 1993; Goffman, 1974). The construct's widespread use means distinct streams of framing research have developed independently, underpinned by a range of definitions and a variety of analytical uses. In a comprehensive review of framing and frame analysis, Cornelissen and Werner (2014) outline three broad categories of research which exist within the organization studies literature: micro-level studies that focus on managerial cognition and decision making in organizations; meso-level studies that examine framing as a strategic process of meaning construction within and across organized groups; and macro-level studies that examine how field-level frames become institutionalized and 'provide abstract scripts for appropriate behaviours in particular social settings' (Cornelissen & Werner, 2014, p. 183). A similar diversity is evident in the accounting literature (Himick & Audoussert-Coulier, 2016), with the framing construct mostly applied at the micro-level to explain, *inter alia*, how actors make sense of definitions of carbon accounting (Ascui & Lovell, 2011), internal audit quality (Roussy & Brivot, 2016), and tax avoidance (Addison & Mueller, 2015), and to understand the production of meanings through managerial utilizations of accounting during review meetings (Lorino et al., 2017). Recent work has also conceptualized framing as a strategic process promoting institutional change in management control practices in Chinese state-owned enterprises (Yang & Modell, 2015).

The current paper is situated in meso-level studies that draw on the concept of strategic framing to analyse how actors frame courses of action in order to mobilize others to follow suit (Kaplan, 2008; Yang & Modell, 2015). The strategic framing concept has evolved from Goffman's (1974) characterization of frames as 'principles of organisation which govern the subjective meaning we assign to social events' (p. 11). It has been widely applied in the social movement literature in order to analyse the various tactics and repertoires of collective action (Benford & Snow, 2000) and within organization studies in order to understand how leaders or managers attempt to promote organizational change (Kaplan, 2008; Nadkarni & Narayanan, 2007). Frames in the latter research stream represent principles of organizing that are often constructed to promote strategic change (Benner & Tripsas, 2012). Accordingly, framing generally refers 'to the purposeful communication efforts of leaders or management in shaping the frames of interpretation of others in an organisation, so that they collectively accept and support a change' (Cornelissen & Werner, 2014, p. 198). A key emphasis in this literature is on the skill of the frame creator, who must construct a frame that shapes the interpretations of those actors that she/he seeks to mobilize. These frames have significant consequences as they can secure both understanding and support

from key stakeholders and 'shape how people notice and interpret what is going on, influencing [the] strategic choices that they subsequently make' (Fiss & Zajac, 2006, p. 1174).

Reinecke and Ansari (2016) illustrate how the strategic framing concept helps us understand how companies are made responsible for societal problems. They refer to 'the process of responsabilisation' which involves a complex interplay between framing processes that work to induce companies to concede to a more socially responsible agenda (p. 321). Specifically, framing allows these organizations to create a 'causal linkage between a problem and a potential target for its solution, where, a priori, there is no clear link between the two' (p. 321). The emergent frame creates a shared understanding of what is in need of change, outlines how the solution to the problem will be addressed, and encourages others to rectify the identified issue (see: Brivot et al., 2017). Within this paper, we seek to understand how VBDO mobilizes what we categorize as 'an engagement frame' that sets the boundaries for its engagement interactions within Dutch companies. In this way, an engagement frame is akin to 'a collective interpretive map' that 'display[s] a version of reality that the creator of the frame desires that its target sees' (Brivot et al., 2017, p. 708). Given the distinct challenges advocacy organizations confront in gaining attention from the targets of their engagement activities (Arenas et al., 2009, 2013), an engagement frame is particularly important as it guides company actors by setting the boundaries as to how engagement will be conducted and what the likely outcome of their engagement will be.

As strategic frames cannot be imposed on others, the active process through which they are maintained influences their longevity. While frames 'are often depicted as relatively stable modes of representation' and simply 'enlisted by strategically motivated actors . . . to gain support for institutional change' (Cornelissen & Werner, 2014, p. 199), there is a growing recognition that actors may openly contest frames and resist mobilization or the change a frame seeks to promote. Accordingly, understanding the characteristics that support the attainment of frame resonance is especially important. Resonance 'is relevant to the issue of the (frame) effectiveness or mobilizing potency, thereby attending to the question of why some framings seem to be effective or resonate, while others do not' (Benford & Snow, 2000, p. 619). As frames vary in the extent to which they are deemed resonant, not all frames will be effective in influencing the problem or issue they seek to remedy or rectify (Cornelissen & Werner, 2014). The variance in resonance is influenced by frame credibility. Credibility relates to specific frame characteristics and is influenced by three factors: empirical credibility, the credibility of the claims-maker, and frame consistency (Benford & Snow, 2000).

Empirical credibility refers to the 'fit between framings and the events in the world' (Benford & Snow, 2000, p. 620). This form of credibility directs attention to the empirical referents (or evidence) supporting the frame and whether these referents are considered valid indicators of an actor's claims. To gain empirical credibility, the frame-maker must propose a solution to the identified problem situation. Resonance is influenced by the deemed appropriateness of the solution. It is suggested that 'the more culturally believable the claimed evidence, and the greater the number of slices of such evidence, the more credible the framing and the broader its appeal' (Benford & Snow, 2000, p. 620). The second-factor influencing credibility is *the reputation and status of the claims-maker*. This form of credibility suggests that frame-makers who are deemed more reputable are more likely to produce resonant frames. This does not mean that reputable claims-makers will always construct resonant frames. These actors do, however, tend to be successful in their framing efforts as they typically possess knowledge of and expertise in the issue in question which makes their claims more plausible. Lastly, *frame consistency* refers to the congruency between the beliefs, claims, and actions of the claims-maker. When these three are misaligned, the frame-maker is considered inconsistent and resonance recedes. Inconsistencies arise in instances where there are discrepancies between what the claims-maker stands for and what it does, and when there are discrepancies between what the claims-maker says and what it

does. Accordingly, inconsistencies closely relate to the actions undertaken by the claims-maker and whether they abide by the expectations set in its strategic frame. While existing studies have illustrated the core framing tasks that support the construction of CSR-focused frames (Reinecke & Ansari, 2016), they have afforded limited attention to examining how and why these frames gain efficacy and mobilizing potency. The concept of credibility directs specific attention to the mobilizing potency of strategic frames, thereby unpacking the effectiveness of a frame's underlying characteristics. This allows us to better understand why some CSR-focused frames gain the support of company actors, while others fail as their claims are dismissed.

3. Case Study and Research Method

3.1. Case Study: VBDO

The paper presents a case study examining VBDO, a Dutch advocacy organization that works to promote the adoption of CSR reporting and management practices among listed Dutch companies (and other organizations). VBDO uses a range of mechanisms to facilitate direct engagement with large, Dutch-based companies. These include attendance at shareholder meetings, numerous benchmarks, the production of thematic research reports, and the facilitation of stakeholder dialogues. VBDO is organized as an association which means it acts on behalf of its membership (see Table 1). Since its establishment in 1995, it has grown to encompass 76 institutional members and 427 individual (private) members who fund and inform its engagement activities (see Table 2). Its institutional members, who are its most influential, consist of institutional investors, consulting firms, and civil society organizations.

VBDO explicitly recognizes that it 'cannot do its work without its members'⁷ (VBDO, 2019). Member input is considered so important to VBDO that a precondition of joining the association is that prospective members agree to endorse and promote its mission – the creation of a more sustainable capital market⁸ through engagement, benchmarks and thought leadership (VBDO, 2019). Member interactions are largely facilitated through quarterly 'Platform' meetings where 'new initiatives and partnerships are discussed . . . and new insights and experiences in the field of sustainable investment are exchanged' (VBDO, 2019). This approach seeks to foster critical but constructive dialogue between VBDO and its membership base surrounding how CSR reporting and management practices should be developed and disseminated.

The case was undertaken following a period of expansion in VBDO's engagement activities. In the decade following its establishment, VBDO focused on promoting a single topic – CSR reporting – initially through engagements facilitated by attending shareholder meetings, and later through the construction of its first CSR reporting benchmark. Since 2006, VBDO has expanded the number of CSR topics it promotes beyond CSR reporting which has resulted in it promoting multiple engagement themes across a wider range of organizations. For instance, its attendance at shareholder meetings has expanded and it now promotes multiple CSR themes at these meetings (including biodiversity, directors' remuneration, human rights, supply chain management). It has also expanded the topics its benchmarks evaluated to include responsible investment by pension funds and insurance companies, the supply chain practices of Dutch multinationals, the

⁷See: <https://www.vbdo.nl/en/about-vbdo/> Access date: 14 November 2019.

⁸VBDO believes that to achieve its aims, its actions must target both investors, the supply side of capital, and companies, the demand side of capital. As a result, it seeks to influence institutional investors by promoting the adoption and implementation of responsible investment practices and aims to influence companies by promoting the general adoption of CSR management and reporting practices. VBDO believes its approach contributes to the development of a more 'sustainable capital market' primarily by directing the flow of capital to companies who are more advanced in responding to considerations of sustainable development.

Table 1. Description of VBDO and its engagement practices

Employees:	10 full-time employees including the Executive Director (as at 31 December 2018).
Membership:	76 institutional members and 427 private members (as at 31 December 2018).
Governance Structure: <i>Board of Directors</i>	The board consists of a chairman, a treasurer, one institutional member, one independent external member and one member representing civil society. Operates at arms-length, has an oversight role and acts as advisor to the Executive Director. Board members are elected by VBDO members for a 4 year period and can serve a maximum of 2 terms.
Engagement Activities:	<p><i>Stakeholder meetings and direct engagement:</i> Since 1995, VBDO has attended the AGMs of the largest Dutch listed companies promoting common CSR topics (i.e. sustainability reporting transparency, tax transparency etc.). In 2018, VBDO attended the AGMs of 39 Dutch listed companies. It holds follow-up engagements with organizations throughout the year through bilateral meetings and engagement calls to promote enhanced accountability and transparency on its chosen themes. Reports of VBDO's attendance at shareholder meetings, and follow-up engagement and responses received from companies are published annually.</p> <p><i>Benchmarks:</i> Since 2000, VBDO has operated a range of benchmarks within specific sectors targeting specific CSR practices. At present benchmarks include: a responsible investment benchmark for pension funds, a responsible investment benchmark for insurance companies, and a supply chain benchmark for Dutch multi-nationals. Benchmark results are published annually at a high profile media event.</p> <p><i>Stakeholder dialogues:</i> Since 2008, VBDO has facilitated stakeholder dialogues for companies that wish to focus on specific CSR topics for the first time. If VBDO agrees to facilitate a stakeholder dialogue, it stipulates that it must do so for a minimum of three consecutive years. Members of VBDO's wider community are invited to partake in this process. Approximately four to eight dialogues are held per year. The results of each stakeholder dialogue are published in report format.</p> <p><i>Thematic research reports:</i> VBDO produces thematic research reports that are largely designed to promote the adoption of CSR practices within organizations. Examples of thematic research reports include an annual sustainable investment and savings report (since 2000) and one-off reports such as: research on biodiversity (2006), a sustainable investment guide for asset managers (2010), a mystery shopper report on the sustainable investment advice of Dutch financial institutions (2011), a benchmark on the sustainable investment activities of charities (2010, 2011, 2012), a real estate transparency benchmark (2012), a report on human rights integration (2013) and a tax transparency benchmark (2015), a White Paper on the topic of advancing shareholder engagement (2016), an investor guide for the integration of tax into responsible investment (2017), a supplement connecting finance and natural capital (2018), and a report on investors climate adaption policies (2019).</p>
Engagement Characteristics:	<p>Annual engagement through a collaborative approach.</p> <p>Constructive and critical dialogue with organizations.</p> <p>Engagement reports are published online and are free to access.</p>

sustainable investment practices of charities and churches, and the tax transparency of Dutch multinationals. Given the challenges that VBDO faced in organizing and operating this escalation in engagements, its operating context was deemed highly appropriate to study in order to obtain a deeper understanding of the operational pressures faced by advocacy organizations promoting CSR.

Table 2. VBDO's Institutional Members as at 31 December 2018

1	ABN AMRO Mees Pierson	Inv	39	ICCO	CSG
2	ABP	Inv	40	ING	Inv
3	Achmea	Inv	41	Insiger Gilissen AM	Inv
4	Actiam NV	Inv	42	IUCN NL	CSG
5	Aegon Asset Mangement	Inv	43	KAS Bank	Inv
6	Alliance Bernstein	Inv	44	KPMG Sustainability	CF
7	Allianz Global Investors GMBH	Inv	45	Metropolis	CSG
8	Amundi	Inv	46	Milieudefensie	CSG
9	ASN Bank	Inv	47	Morningstar Holland BV	Inv
10	ASR	Inv	48	MSCI Inc	CF
11	Avans Hogeschool	CSG	49	NN Group	Inv
12	AXA Investment Managers	Inv	50	Oikocredit Nederland	CSG
13	Bank ten Cate & Cie NV	Inv	51	Oxfam Novib	CSG
14	Binckbank	Inv	52	Pensioenfederatie	Inv
15	Blackrock IM	Inv	53	Pensioenfonds Werk en (re)integratie	Inv
16	BNP Paribas Investment Partners – NL	Inv	54	PKN	CSG
17	BNP Paribas- Nederland	Inv	55	PricewaterhouseCoopers Advisory	CF
18	BNP Paribas Security Services	Inv	56	Prins Bernhard Cultuurfonds	CSG
19	BPF Landbouw	Inv	57	Profundo	CF
20	BPF S & G Bedrijf	Inv	58	Protestante Gemeente Leiderdorp	CSG
21	BPF Schilders	Inv	59	Rabobank	Inv
22	Cadriam Investors Group	Inv	60	Responsibility Investments AG	Inv
23	CDP	CSG	61	Robeco Institutional Asset Management	Inv
24	Climate Neutral Group	CSG	62	Safra Sarasin	Inv
25	CNV International	CSG	63	St. Algemeen Pensioenfonds Unilever NL	Inv
26	De Volksbank	Inv	64	St. Bedrijfstakingpensioenfonds	Inv
27	Degroof Petercam Asset Management	Inv	65	St. Pensioenfonds Werk en (Re)Integratie	Inv
28	DSM Pension Services	Inv	66	Standard Life Investments	Inv
29	Equileap	CF	67	Steunfonds Duurzaamheid BV	Inv
30	Fair Impact	CSG	68	Sustainalytics	CF
31	FDA Financiële Diensten Amsterdam	CF	69	Triodos Bank	Inv
32	Fidelity Nederland	CF	70	Unicef Nederland	Inv
33	Financial Assets Executive Search	CF	71	Van Lanschot Bankiers	Inv
34	Finch & Beak	CF	72	Velthuysse & Mulder Vermogensbeheer	Inv
35	FMO	Inv	73	Verbond en Verzekeraars	Inv
36	FNV/St.GBF	CSG	74	VigeoEiris	CF
37	Fonds 1818	CSG	75	Wereld Natuur Fonds WNF	CSG
38	IBS Capital Allies	Inv	76	Zwitserleven	Inv

Inv, Institutional investor; CF, Consulting firm; CSG, Civil society group.

Source: VBDO (2018).

3.2. Data Collection and Analysis

The internal practices of CSR advocacy organizations have rarely been studied in detail and are consequently, not well understood. Accordingly, this study adopts a qualitative research approach (Patton, 2005; Silverman, 2013) as this offer researchers an opportunity to study the complexities underlying specific processes and is most appropriate for examining 'how' and 'why' research questions (Cooper & Morgan, 2008). The paper examines the dynamics that informed VBDO's operation of engagement with Dutch-based companies. In particular, it focuses on understanding how and why VBDO's internal practices enabled it to operate engagement practices that resonated with these companies. To understand this process, we collected data from two sources: semi-structured interviews and documentary evidence.

Semi-structured interviews were the primary data source drawn upon (Bryman, 2004). In total, 24 interviews were conducted between July 2013 and February 2014, with 23 interviews being recorded and subsequently transcribed (see Table 3). Interviews were conducted with a range of individuals associated with VBDO. This included past and present VBDO staff, members of its

Table 3. Schedule of Interviewees

Name	Code	Interview duration
1. Founding Executive Director, VBDO	Executive Director 1	72 min
2. Second Executive Director, VBDO	Executive Director 2	60 min
3. Second Executive Director, VBDO	Executive Director 2	87 min
4. Engagement manager 1, VBDO	VBDO Manager 1	50 min
5. Engagement manager 2, VBDO	VBDO Manager 2	57 min
6. Chairman, Board of VBDO	VBDO Chairperson 1	80 min
7. Engagement manager 3, VBDO	VBDO Manager 3	64 min
8. Media officer, VBDO	VBDO Media Officer	55 min
9. Member 1, Board of VBDO	VBDO Board 1	74 min
10. Member 2, Board of VBDO	VBDO Board 2	52 min
11. Member 3, Board of VBDO	VBDO Board 3	66 min
12. Member 4, Board of VBDO	VBDO Board 4	59 min
13. Ex-chairman, Board of VBDO	VBDO Chairperson 2	70 min
14. CSR Manager, Multi-national 1	CSR Manager 1	52 min
15. CSR manager, Multi-national 2	CSR Manager 2	56 min
16. CSR manager, Multi-national 3	CSR Manager 3	40 min
17. CSR manager, Multi-national 4	CSR Manager 4	44 min
18. Member 1, VBDO Institutional network	VBDO Member 1	57 min
19. Member 2, VBDO institutional network	VBDO Member 2	48 min
20. Member 3, VBDO institutional network	VBDO Member 3	56 min
21. Member 4, VBDO institutional network	VBDO Member 4	65 min
22. Member 5, VB DO institutional network	VBDO Member 5	61 min
23. Member 6, VBDO institutional network	VBDO Member 6	54 min
24. Second Executive Director, VBDO	Executive Director 2	150 min

institutional network, and representatives of VBDO's engagement targets (primarily companies). Interview themes we explored that were relevant to our research aim depended on the nature of the relationship between VBDO and each interviewee.⁹ These themes included: VBDO's internal structure and how it operates; the development and operation of VBDO's benchmarks; the operation of its engagement processes; perceptions on VBDO's engagement among its targets; and the weaknesses, impact, and influence of VBDO's engagement. Documentary analysis of VBDO's engagement reports both informed and supported our findings. Specifically, VBDO's engagement reports – particularly its benchmarks – include commentary on how the underlying benchmark evaluative criteria are informed by its interactions with Dutch companies. Our analysis of these reports allowed us to understand how VBDO involves the targets of its engagements in the ongoing evaluation and evolution of the mechanisms it draws on to promote CSR reporting and management practices.

Emerging themes related to the research aim were identified and recorded during the interview phase (Gioia et al., 2013; O'Dwyer, 2004; Silverman, 2006). Following each interview, the interviewer expanded on the notes made during interviews with his initial conclusions. Within 24 hours, these notes were compiled in an interview summary sheet. Key themes for each interview were listed, new information highlighted, contradictions with previous interviews noted, and new themes accentuated to inform future interviews. Additionally, new contacts received from each interviewee were recorded and their relevance was reviewed. This document was stored with the interview outline and used in the data analysis process. Interview transcripts were coded using ATLAS.ti. This followed a two-stage process unveiling first order concepts

⁹The interviews also focused on gathering data on VBDO's emergence, the nature of its influence, the factors enabling its accumulation of influence; and the evolution of its accountability mechanisms. A separate in-depth analysis of this aspect of the overall dataset forms part of the basis of a separate paper studying VBDO's evolution (Clune & O'Dwyer, 2020).

and second order themes (Gioia et al., 2013). Initially, all interviews were listened to while reading transcripts to ensure the accuracy of each transcript. Additional themes were added to interview summary sheets during this phase. During the second reading of interviews, first round free-coding took place. During the second phase, the free codes were collapsed into second-order concepts deemed relevant to the paper's research aim. Theory played an important role at this stage of the coding process (Ahrens & Chapman, 2006; Lewelyn, 2003) as our analysis sought to identify the characteristics of VBDO's engagement frame, grouping them into distinct theoretical categories. This process involved re-reading transcripts, interview summary sheets and interview notes and connecting this data with our chosen theoretical lens. Once the five primary characteristics underlying VBDO's engagement frame were identified, we re-examined the first round codes for challenges and obstacles VBDO confronted in maintaining what we conceptualized as its 'frame resonance'. This stage of the analysis sought to identify internal challenges that stifled the resonance of VBDO's engagement frame during the operationalization of specific engagement practices. The approach informed how we present our findings in the case analysis in the next section.

4. VBDO's Engagement Frame: Unpacking the Characteristics of Frame Resonance and Identifying Threats to Frame Credibility

This section presents our analysis of five characteristics underpinning VBDO's resonant engagement frame and identifies the practices it performed to retain the frame's credibility. We first explain how each characteristic set the expectations around how VBDO's engagements with companies would unfold. We then unpack the primary operational challenges VBDO faced while seeking to fulfil these expectations when engaging with companies.

4.1. Promoting Relevant CSR Issues Through Engagement Practices

The first characteristic embodied in VBDO's engagement frame related to its ability to promote CSR issues that companies were actively seeking to address. The promotion of CSR topics deemed salient by Dutch companies enabled VBDO to establish a reputation as a claims-maker (Benford & Snow, 2000). This status had notably strengthened in the five years prior to our data collection. During this period, VBDO had broadened its focus to advocate on multiple CSR topics such as tax transparency, biodiversity, and supply chain transparency. When these topics were initially promoted, Dutch companies were facing increasing amounts of pressure from stakeholders to disclose how risks related to the topics were being managed. As many were struggling to implement CSR reporting and management practices to address the perceived risks, they valued VBDO's engagement which focused on identifying and rectifying deficiencies evident in their operations. Accordingly, by concentrating on contemporary issues companies were confronted with, VBDO secured empirical credibility for its engagement claims (Benford & Snow, 2000). Additionally, its ability to respond quickly to emerging trends impacting on Dutch companies meant it developed a reputation as a 'first-mover' in promoting CSR issues. Its status as a 'claims-maker' ensured companies were willing to listen to VBDO when new engagements were launched:

[Companies] acknowledge VBDO as a frontrunner in knowledge, a frontrunner in [engagement] activities; a frontrunner [that] is interesting and important to engage with. (VBDO Board 1)

We know when we engage with VBDO it is relevant to us. That is really, really, important. The topics they promote, they are always relevant. There are on top of matters companies care about. It's something they do very well. I can't think of a time when they have promoted issues and I thought 'that's not appropriate'. It's not always the case with organisations like VBDO. (VBDO Member 1)

To continually promote salient CSR themes through its engagements, it was important for VBDO to be aware of the CSR challenges Dutch companies faced. It established a number of internal processes to fulfil this task. For instance, it commenced annual strategy meetings in which staff were offered the opportunity to propose new CSR topics that VBDO's engagements could promote. VBDO's staff were central to identifying new engagement topics as their role in coordinating and implementing engagements meant that they were frequently in direct contact with Dutch CSR managers. These interactions offered staff insight into the CSR practices companies were struggling to implement thereby allowing them to identify and develop topics that companies would deem relevant and valuable:

We have a strategy day in May or April where we discuss together with [the executive director of VBDO] what the strategy of . . . VBDO should actually look like and what are [the] potential opportunities and risks. We discuss new ideas here, but also throughout the year. Our connections to companies mean we're in a good place to see what's happening out there and the topics we should focus on. (VBDO Manager 3)

VBDO's ability to identify salient CSR topics was further strengthened through discussions with its membership network of institutional investors, consulting firms, and NGOs. Quarterly 'platform meetings' managed relations with members who were encouraged to play an active role in informing the nature of the CSR policies VBDO promoted. For example, in the meetings, staff sought members' different opinions on the appropriateness of the topics they were promoting and on those they were considering promoting. These discussions gauged members' opinions on the empirical credibility of VBDO's current and future actions:

VBDO's ability to organize its engagements around the CSR challenges companies faced represented a central characteristic of its engagement frame that shaped companies' expectations about how engagements would unfold. The importance of this characteristic to the retention of the engagement frame's credibility was particularly evident in the rare instances when VBDO's engagement was *not* deemed salient by companies. One of the key challenges VBDO confronted due to the escalation of its engagement interactions was acquiring the necessary knowledge of its engagement targets. As VBDO promoted a greater number of CSR themes across a wider range of organizations, staff struggled to gain an understanding of how relevant the CSR topics it promoted were for the companies they approached. This meant that VBDO, at times, sought engagements promoting certain CSR issues that some companies saw as peripheral. This threatened VBDO's reputation and weakened the credibility of its engagement frame. Staff also acknowledged that the pressures associated with the expansion of its engagement activities meant that individual engagements often commenced despite staff not possessing the necessary understanding and knowledge of the engagement target. This represented a significant risk given that targeted companies had come to expect informed engagement interactions with VBDO:

I think that the level of understanding of a company is not always there. That could be better. I think we should include more people that maybe worked for a company before in that sector and they can help us to formulate the right kind of questions, the right topics, and what are the real sensitive points. (VBDO Manager 2)

4.2. Constructing Engagement Mechanisms Based on 'Accepted' CSR Norms

The second characteristic embodied in VBDO's engagement frame related to the approach it adopted to challenging companies to implement stronger CSR reporting and management processes. VBDO consistently used its engagements *to enforce* the policies and practices promoted in existing CSR frameworks. In this way, VBDO was not necessarily seeking to set the rules that it expected organizations should follow. Instead, it sought 'to police' the adoption of standards set by the Global Reporting Initiative (GRI), the International Integrated Reporting Council (IIRC) or the United Nations (UN). The presence within existing CSR frameworks of the CSR policies and practices VBDO sought to enforce 'empirically verified' the importance of the claims and

challenges it made in its engagement (Benford & Snow, 2000, p. 620). This helped companies understand why the topics VBDO was promoting should be considered salient. It also reduced the likelihood of companies rejecting VBDO's calls for engagement as VBDO was seeking to assist with their adoption and implementation of widely 'accepted' CSR norms:

Standards need to be implemented and this is always done locally in a specific context. This is what we try to do. (Executive Director 2)

VBDO always presents the issues through instruments . . . companies are able to respond to. There are very good relationships between VBDO and . . . the GRI or other institutional bodies who are there to assist companies to progress and institutionalise [CSR]. (VBDO Board 1)

By setting the expectation that its engagements would promote the adoption of policies and practices embedded in pre-existing CSR frameworks, VBDO needed to ensure that there was congruency between these claims and its engagement actions (Benford & Snow, 2000). To achieve this 'frame consistency', VBDO recognized the importance of operating a rigorous process when developing the benchmarks and engagement reports used to conduct its engagements. These mechanisms acted as the basis on which VBDO's interactions with companies commenced and their ability to shape companies' decision making was dependent on the reliability of their content. There was a widespread acceptance that VBDO's benchmarks were the most influential reports it produced annually, with companies actively competing for high rankings. This meant that benchmark construction was a particularly important process. VBDO liaised with external organizations to assist with both the design of its benchmarks and to verify their evaluation criteria. One consulting firm, Profundo, played a significant role in this process by assisting VBDO to develop a methodology that assessed the implementation of CSR rules by Dutch companies. This was an intricate process in which VBDO partnered with consulting firms to design detailed methodologies to assess how companies were implementing the CSR norms extant frameworks promoted. These collaborations sought to ensure that VBDO's benchmarks were largely accurate and of high quality:

Yes. We have a specific consultancy in the Netherlands [called] Profundo [that] we have developed these benchmarks with . . . They are involved every year to provide the background to the studies, [to help in] expressing the methodology with us. (VBDO Manager 1)

Collaborations with these external actors became increasingly important to VBDO as it expanded the number of CSR topics it promoted. While an increase in the number of benchmarks produced annually enabled it to exert greater influence, the consistency of these benchmarks was crucial to VBDO's continued success. VBDO was aware that it needed to ensure the methodology that informed the benchmarks accurately evaluated targeted companies, particularly due to the reputational risks of inaccurately depicting companies' 'CSR performance'. To ensure the accuracy and validity of its new benchmarks, VBDO commenced a process of seeking external verification, with professional services firm *Ernst and Young (EY)* being asked to verify these mechanisms following their construction. This approach sought to ensure that VBDO retained the credibility of its engagement frame as it increased the range of CSR topics it promoted:

We asked Ernst and Young [EY] to undertake an analysis of how our benchmark looks and how the methodology is perceived by them . . . This year for the first time they did an analysis to see what the quality . . . of the research is. (VBDO Manager 3)

This frame characteristic set expectations that VBDO's engagements would be based on accurate and precise evaluations of how its engagement targets addressed salient CSR issues. However, as VBDO expanded the range of CSR topics it promoted, challenges arose in ensuring that the high level of quality companies traditionally expected of these mechanisms was maintained. Despite the comprehensive approach adopted when constructing the benchmarks, VBDO was becoming

aware of companies growing frustrated with minor errors in the text or illustrative tables of its engagement reports. VBDO operated under tight financial constraints which meant it was only able to hire limited staff who faced significant pressure to ensure that each of its benchmarks and engagement reports was published annually. While VBDO strived to minimize these errors, they threatened the potential for its otherwise rigorously produced and highly regarded findings to impact on the adoption of CSR reporting and management practices. These inconsistencies between how VBDO framed its engagement and how it conducted engagement threatened its reputation and status as a claims-maker and risked diminishing its engagement frame's mobilizing potency (Benford & Snow, 2000). CSR managers, who relied on VBDO's engagement reports to promote change within their organizations, were particularly frustrated by these inaccuracies:

Well, one of the small items of criticism that I have with VBDO is that often their reports contain minor errors in points counting and the ranking and judgement. That's probably because a lot of – let's call them interns – work on these reports and they seem to be well, making errors. And *that significantly reduces the credibility* ... If VBDO produces a report on our company or others, I often pick out errors, and also on other companies. (VBDO Member 2, emphasis added)

4.3. Facilitating Accountability Between VBDO and its Engagement Targets

The third characteristic of VBDO's engagement frame related to the process through which VBDO enabled companies to hold *it* to account for the engagement mechanisms it produced. Despite VBDO's extensive efforts to verify its benchmarks and engagement reports following their construction, as noted above, these mechanisms sometimes contained minor errors. To retain resonance for its engagement frame, VBDO had to actively respond to criticisms from companies when inconsistencies were identified. To minimize these occurrences, VBDO allowed companies to inform the construction and evolution of its benchmarks by providing feedback on the appropriateness of its benchmarks' evaluative criteria. This unique opportunity for the targets of VBDO's engagement to shape its benchmarks became a central characteristic of VBDO's operation of engagement.

Companies were first offered an opportunity to comment on the appropriateness of VBDO's benchmarks following their construction. Prior to launching a new benchmark, VBDO invited those companies it would evaluate to attend roundtable discussions. These meetings were arranged as VBDO came to realize that making companies aware of its new benchmarks reduced the element of surprise when the results of its research were published. This enabled VBDO to discuss the methodology through which the benchmark was constructed and to collaborate with evaluated companies. Companies often highlighted inaccuracies with how VBDO planned to evaluate their 'CSR performance' and VBDO assessed these responses to ascertain whether benchmark amendments were required. Companies were continually given the opportunity to challenge and inform the manner in which VBDO evaluated their actions (see Table 4 for an example):

Every year we discuss the process and the methodology used with a group of pension funds, asset managers, and experts. We also did so this year and several points were raised on how to make improvements. (VBDO Manager 3)

The importance of this characteristic became more evident as the number of advocacy organizations operating in The Netherlands increased. As these organizations were increasingly drawing on benchmarks to promote CSR issues, VBDO faced enhanced levels of competition for companies' attention. CSR managers were increasingly wary of how benchmarks were being inappropriately used by some advocacy organizations to attract media coverage. For instance, one advocacy organization, Eerlijke Bankwijzer ('the Fair Bank Guide'), was becoming increasingly active in challenging financial institutions using benchmarks. As the Fair Bank Guide benchmark was frequently viewed as glaringly inaccurate, the rankings it produced were deemed

Table 4. Extract from VBDO's 2013 Publication. *Responsible Investment by Insurance Companies in the Netherlands*

Before the start of the benchmark study, a meeting was planned with insurance companies, asset managers, and experts to discuss the methodology used. Several points were raised on how to improve the methodology. Although the individual members did not agree on all topics with each other, the main opinions are described here:

- Provide insight into the reasons why there are differences in the scores between insurance companies and give the comparison of similar insurance companies a more prominent place in the report.
Added in this version of the benchmark
 - Give more emphasis on best practices in the sector.
Added in this version in the benchmark
 - Present the results in a more visual and transparent way.
Several graphs are added
 - Adapt the scoring model in the category implementation to prevent scores over 100%.
The scoring model has been adapted accordingly.
-

unreliable and were dismissed by many evaluated organizations. CSR managers were frustrated at their inability to work with advocacy organizations producing what they viewed as inaccurate benchmarks. The relatively transparent manner through which VBDO operated its engagement alleviated any suspicions that companies may have held towards VBDO's benchmarks and ensured its accounts remained credible:

There's a difference between VBDO and Eerlijke Bankwijzer. The way [Eerlijke Bankwijzer] do their research, and how they assess if an insurance company or a bank is performing well [is] ridiculous. I mean, we could get a one at one point [for a specific policy] and then two [pages] later we'd get an eight for basically the same policy . . . We're more confident in how VBDO do their research. And, yes, they're quite transparent in how they do it and how they weight the figures along your asset classes . . . The results of their research are more . . . appreciated here than [those of] Eerlijke Bankwijzer and most other [advocacy] organisations which are just a tool for the media. (VBDO Member 2)

The general scepticism surrounding the use of benchmarks forced VBDO to consider how it could retain its engagement frame's mobilizing potency (Benford & Snow, 2000). While VBDO was confident that the content of its benchmarks and engagement reports was accurate and precise, it recognized the importance of providing companies with an opportunity to challenge its findings. As a result, it was in the process of establishing an independent oversight board that could oversee a complaints process. Specifically, should a company believe that VBDO's ranking incorrectly depicted their performance or ranking in comparison to their peers, the independent oversight body would address its complaint and seek to find an appropriate resolution. This was deemed central to strengthening VBDO's 'independence' and ensuring that any inaccuracies in its benchmarks were rectified in a manner that left VBDO's reputation untarnished:

We are considering establishing an independent oversight body to monitor our research. It would provide an organisation with objections to what we do to lodge a complaint. These are not issues that ever arise at the moment, but it is something that can help our independence. (Executive Director 2)

4.4. Conducting 'Professional' Engagements That Aim for Mutually Desirable Outcomes

The fourth characteristic underlying VBDO's engagement frame related to how it conducted professional engagements that sought to achieve mutually desirable outcomes. VBDO's collaborative engagement approach promoted incremental, developmental change to CSR reporting practices. Its ability to achieve engagement outcomes – whereby companies implemented specific CSR reforms as a result of VBDO's engagements – was central to its ambitions to assimilate

CSR norms more widely among Dutch companies. Engagement outcomes were also particularly important for companies as they enabled them to demonstrate the strides they had taken to respond to risks surrounding sustainable development. Accordingly, the expectation that mutually beneficial outcomes would emerge from VBDO's engagements was embedded within its engagement frame (Benford & Snow, 2000).

VBDO recognized the importance of operating organized and professional engagements to ensure that this expectation was achieved. The expansion in both the range of CSR issues it promoted and the number of companies it engaged with required VBDO to considerably expand its internal operations in order to ensure VBDO's staff upheld its status and reputation. Its executive director divided VBDO into two divisions. One focused on VBDO's engagement with financial institutions, taking responsibility for its pension and insurance fund benchmarks and the production of thematic research reports on CSR integration in the finance sector. The other division concentrated on engagement with multi-nationals and was responsible for VBDO's supply chain benchmark, stakeholder dialogues, and shareholder meetings. Additionally, a public relations expert was appointed to assist with the promotion of the benchmarks and engagement reports in the media and an administrator was employed to oversee financial management. The restructuring allowed VBDO to improve the approach through which it developed and operated engagements. It also ensured that its engagements were organized and conducted by staff with sufficient expertise. This restructuring allowed VBDO to undertake a more organized approach when engaging with companies. Staff had to monitor engagements and keep in contact with companies to ensure any commitments they agreed on were fulfilled. This approach ensured that purported CSR developments were implemented by companies, thereby limiting the opportunity for so-called 'greenwashing' (Mahoney et al., 2013).

Despite professionalizing its internal operations, the significant expansion in engagement activities meant that VBDO staff struggled to ensure that engagement outcomes were consistently achieved. Some staff recognized that policies and procedures surrounding how engagements unfolded needed to evolve. It was suggested that as 'VBDO did not work with systems' (VBDO Manager 2) the nature of their engagement was impeded in two ways. First, there was, at times, a lack of goal-setting during individual engagements with companies and, second, there was an inability to monitor and evaluate engagement outcomes. These issues risked exposing inconsistencies between VBDO's engagement frame and how it delivered engagements, thereby diminishing the mobilizing potency of its frame (Benford & Snow, 2000).

A lack of formal systems complicated the manner in which VBDO staff managed ongoing engagements. On commencing an engagement, VBDO recognized that formal procedures would prove beneficial as they would ensure that *all* engagements commenced by establishing pre-defined goals. Several staff lamented how a growing number of VBDO's engagements had commenced in response to company requests to discuss the outcome of its engagement reports. If VBDO had clearer goals when entering these meetings, staff believed they could leverage the engagement report results to persuade organizations to implement more stringent CSR policies and practices. Staff also suggested that stronger internal systems to monitor engagements would ensure that VBDO was better able to evaluate the outcomes of engagements. For instance, these systems could record if goals were set at the commencement of engagements and allow staff to more easily assess if any commitments VBDO received were subsequently implemented. Staff recognized that measuring engagement outcomes represented a significant challenge which was exacerbated by the lack of formal systems to record engagement interactions over time. Accordingly, better internal systems would allow VBDO to determine the 'success' of their efforts:

[Systems are] another thing we could massively improve. One thing that I would like to add, if we have an engagement meeting, it's not well structured . . . It's more general on the [meeting] themes . . . it's not that we have a very

systematic structure. I'm just being honest. I think there are a lot of things that we could improve on. That is one of the things we could do . . . have a more focused engagement strategy. What is engagement and what can we get out of it? If we are there [in an engagement meeting], [we should] really make time for preparation, as that is not always possible. (VBDO Manager 1)

4.5. *Enabling CSR Managers to Exert Influence by Mobilizing Public Suasion*

The final characteristic supporting VBDO's engagement frame related to the support VBDO provided to CSR managers. VBDO identified CSR managers as particularly important allies who were central to its efforts to enhance the adoption of CSR reporting and management practices. As these managers worked within the companies its engagement targeted, gaining their support ensured the results of its benchmarks and engagement reports had some impact on CSR decision making within these organizations. VBDO recognized that to gain their support, its engagement needed to assist the managers in fulfilling their organizational roles. Accordingly, its engagement was organized in a manner that made it mutually beneficial, with VBDO and CSR managers both benefiting from their interactions. This characteristic helped strengthen its status and reputation as a claims-maker (Benford & Snow, 2000), particularly among CSR managers who were typically strong proponents of its engagements:

So, my position in the company is interesting, because I have to somehow bring a topic on the agenda and keep it there, but there are not a lot of people who are part of that coalition internally. Maybe I have five or six or seven people who are really fanatic about it, and the others are [just] doing a job. So, if I have somebody coming from the outside to basically tell my own colleagues, 'hey, listen, guys, you have to do a little bit more than what you're doing right now'. And if I say it myself, they will . . . laugh at me and go away [and nothing will happen]. But if they see other stakeholders and they are aware of society and the NGOs around them, they [will] probably . . . really do something about it. (VBDO Member 4)

To gain salience for their organizational change objectives, CSR managers expected that VBDO would play an active role in promoting the outcomes of its benchmarks and other engagement reports in the media. CSR managers recognized the importance of attaining societal pressure for companies to implement CSR-focused initiatives. There was a belief that when public support for CSR change was high, CSR managers could benefit and promote policy changes within their organizations. As one of the most reputable claims-makers for CSR issues in the Netherlands, the promotion of VBDO's reports within the Dutch media empowered CSR managers by providing them with legitimacy and impetus to promote change. This characteristic, however, proved problematic for VBDO to continuously uphold. The mobilizing potency of VBDO's engagement frame among the general public was a divisive topic (Benford & Snow, 2000), with network members and VBDO's staff holding contrasting opinions on the coverage of its engagement reports in the mainstream media. Members often challenged VBDO to establish stronger links with the media in order to better promote its engagement results. They believed that the quality of its engagement reports was significantly higher than those produced by other Dutch advocacy organizations. Despite this, they observed that the engagement activities of VBDO's peers often gained greater media attention. CSR managers argued that if the results of its benchmarks and engagement reports were more widely promoted, companies that ranked poorly would receive increased pressure from the general public to improve their performance:

We find [VBDO] in the public relations, in the press relations, in the media relations, the campaigning side, less effective. Maybe because they're too small, or maybe because they spend most of their time in research or in engagement with individual companies. (VBDO Member 2)

While there was widespread recognition that its media policy needed improvement, several VBDO staff were unconvinced. They claimed that there was a good link between VBDO and mainstream Dutch media outlets and that engagement reports received sufficient coverage. They recognized, however, that the impact of this media coverage was often limited as members

of the public were frequently ill-informed on the importance of the topics VBDO promoted. These staff believed that the engagement reports could be too technical to be understood through media reports, which represented a significant barrier to the reports gaining increased attention. The reports contained quite detailed descriptions of the content and nature of companies' CSR policies. As the understanding of such policies among the public was viewed as limited, any non-compliance highlighted by VBDO often failed to achieve the attention some staff saw as essential:

But I think that when . . . going back to your question of the general public, I mean, the general public reading the papers and looking at the TV or being engaged in the wake of [responsible] investment for instance. It's only a very small amount of people. A very small amount of people are really active in this field and that remains . . . astonishing I think. (VBDO Board 2)

VBDO staff believed that as long as the issues they promoted attracted scant attention from the public, the media would hold limited sanctioning ability. This perceived lack of interest and knowledge often lessened the pressure on companies to respond to the findings of engagement reports and restricted the potential for VBDO's interactions to impact on companies' decision making around CSR.

5. Discussion

The core of our case analysis unveils how VBDO organized and operated engagements that sought to influence the CSR reporting policies and practices adopted by Dutch companies. This extends existing studies that have predominantly focused on engagement outcomes (Phiri et al., 2019). We reveal how the process through which VBDO's engagement was framed set boundaries and expectations as to how its engagements would unfold. For instance, companies came to expect that VBDO's engagement practices would: focus on CSR challenges that they were currently confronting; promote existing CSR standards through its benchmarks; allow companies to challenge and inform these benchmarks; be conducted in a manner that enabled mutually beneficial outcomes; and would enable CSR managers to exert influence by leveraging public opinion. VBDO needed to uphold these characteristics when operating engagement in order to retain its status and reputation (Benford & Snow, 2000). Overall, our findings reveal the conditions under which advocacy organizations may be granted 'an audience' by companies and the characteristics that these engagements may need to embrace in order to enable them to influence CSR reporting and decision making (Arenas et al., 2009).

There is limited empirical evidence supporting the ability of advocacy organizations to substantively shape company behaviour in the realm of CSR and CSR reporting (but see: Deegan & Blomquist, 2006). Power asymmetries have been blamed for weakening the transformative potential of engagement processes and for allowing companies to capture and control their operation (Edgley et al., 2010; O'Dwyer, 2005a, 2005b; Owen et al., 2000). In contrast, two critical developments shaping VBDO's engagement frame enabled it to exert influence over Dutch companies. First, advances in defining CSR norms through the creation of CSR frameworks offer greater authority to advocacy organizations by allowing them to frame their engagements around institutionalized mechanisms (Mehrpouya & Samiolo, 2016). VBDO's engagement frame was underpinned by its promotion of topical CSR issues and the construction of benchmarks or thematic research reports that initially drew upon institutionally accepted policies. This meant that both the empirical credibility of its engagement frame and its status as a claims-maker were partly dependent on supra-national organizations defining CSR norms through the construction of CSR frameworks. Accordingly, the development of 'guidelines for best-practice' in the form of CSR frameworks may help to ease power asymmetries (Adams, 2002) and stimulate new

possibilities for advocacy organizations to move beyond their traditional position as mere audiences for CSR reporting (Arenas et al., 2009). Second, the existing literature has illustrated the central role of accounting mechanisms, such as benchmarks or counter-accounts, in supporting advocacy organizations' attempts to promote CSR (Deegan & Blomquist, 2006; Mehrpouya & Samiolo, 2016). Our findings unveil the importance of advocacy organizations discharging accountability for the implementation of the mechanisms they draw upon to operate engagement. VBDO was somewhat unique in that it allowed companies to challenge inaccuracies in its benchmarks or engagement reports. Operating engagement in this manner limited inconsistencies arising due to discrepancies between what these reports stated and the CSR policies companies actually implemented (Benford & Snow, 2000). Being accountable to the targets of its actions fortified VBDO's reputation and status as a claims-maker as companies were confident that they would have the opportunity to correct any factual inaccuracies included in VBDO's engagement reports or benchmarks. The production of reliable benchmarks and reports also enabled CSR managers to leverage VBDO's recommendations to discharge their roles as promoters of CSR management and reporting within Dutch companies. This shows how cultivating a culture of accountability surrounding the construction of mechanisms leveraged during engagements can enable CSR-focused advocacy organizations to expand their influence (see: Ferraro & Beunza, 2018).

Our analysis of VBDO's engagements allows us to clearly distinguish between the collaborative and activist strategies advocacy organizations adopt and the change possibilities embedded in both strategies. VBDO's collaborative approach was underpinned by the construction of benchmarks and the publication of thematic research reports that sought to foster direct dialogue with companies. VBDO envisaged that this developmental approach to organizational change would, over time, shift CSR and CSR reporting in a more challenging direction (Micelotta et al., 2017). Our analysis suggests that this approach may sometimes be more effective than the shadow accounts mobilized by activist advocacy organizations. For instance, Dey (2003) argues that shadow accounts create circumstances for a dynamic dialogue between companies and their stakeholders as they act as a starting point for interactions and provide stakeholders with a greater ability to set the debate agenda.¹⁰ However, the manner through which shadow accounts are typically constructed means they often struggle to gain resonance in the eyes of the companies they target. Specifically, as their creators rarely consult the target organizations while the accounts are being constructed, they can include inaccuracies and inconsistencies which may result in companies completely disregarding their recommendations.¹¹ Hence, while these accounts may gain substantial attention in the media, they frequently fail to influence the adoption of more stringent CSR reporting and management practices among targeted companies as they struggle to generate buy-in from company managers due to their perceived inaccuracies.

As recognition of the societal importance of sustainable development grows, increased academic attention has been directed at the importance of the rigorous theorization of CSR reporting studies (Brown & Tregidga, 2017; O'Dwyer & Unerman, 2016). In this regard, we note how prior work has devoted limited attention to the role of framing in stimulating improved CSR reporting and management. Reinecke and Ansari (2016) illustrate how making companies responsible

¹⁰Thomson et al. (2015) outline how accounts can be used in a systematic, partisan, contra-governmental or dialogic fashion. Not all forms of counter-accounts seek to mobilize companies to achieve their desired aims. For instance, as contra-governing accounts often seek to radically transform governance regimes, they may seek to mobilize regulators, the government or the public. Our analysis is focused on those counter-accounts that seek to mobilize companies in order to enhance their corporate social accountability.

¹¹We recognise that in some incidences, companies refuse to respond to counter accounts as they refuse to recognise, or act upon, the nature of their content. This is also a possibility for the benchmarks and thematic research reports published by collaborative advocacy organizations.

for their CSR activities 'involve(s) a complex interplay between framing processes' (p. 321). In unpacking the social construction of a responsibility frame, Reinecke and Ansari (2016) reveal the central role of three core framing tasks that supported the responsibility frame's emergence – diagnostic framing, prognostic framing and motivational framing (Benford & Snow, 2000). While these framing tasks illustrate the process through which CSR-focused frames are initially negotiated and constructed, our focus directs attention to the ability of a frame creator to ensure the continued efficacy and mobilizing potency of a CSR-focused frame. Our case analysis reveals how maintaining frame resonance required continual effort (see: Chreim, 2006) as poorly organized engagements weakened the mobilizing potency of VBDO's engagement frame. This shows how frame resonance frequently fluctuates, with VBDO's ability to meet companies' expectations during its engagements proving paramount to the retention of its status and reputation as a claims-marker. The variance in frame resonance allowed us to identify several challenges VBDO faced in organizing and operating engagements. We discuss these below.

While VBDO's efforts to expand its engagements with Dutch companies sought to accelerate the adoption and implementation of a wider range of CSR management and reporting practices, the pressures of operating a growing number of engagements were evident among staff who struggled to manage VBDO's diverse range of activities. This capacity issue concerned members of VBDO's network, particularly as errors emerged in its benchmarks which diminished their perceived quality. These developments were inconsistent with the high-quality reports expected of VBDO with many members fearing the quality deterioration could dilute VBDO's influence. Additionally, VBDO staff were concerned about the quality and outcomes of engagements due to the lack of formal systems VBDO mobilized to monitor its interactions with companies. This created difficulties in monitoring engagement outcomes, with VBDO struggling to determine which engagements it could consider a 'success'. Staff were concerned that the lack of internal systems meant that companies could use their interactions with VBDO to legitimize their compliance with existing CSR frameworks, while in practice failing to implement policies and practices to manage the risks that engagements identified. This potential for corporate 'greenwashing' highlighted the need for better internal systems to monitor engagements which would enable VBDO to measure engagement outcomes in some manner and ensure its engagements resulted in the implementation of more stringent CSR reporting and management practices (see: Mahoney et al., 2013). By detailing the practical difficulties VBDO experienced when operating engagement, our findings unveil how advocacy organizations can be complicit in their failure to achieve desired organizational reforms (Lauwo et al., 2016).

Despite VBDO's collaborative engagement strategy regularly shaping the CSR management and reporting practices of Dutch companies, it also had limitations (Kaur & Lodhia, 2018). In the absence of formal authority to promote regulations enforcing the adoption of the practices that CSR frameworks promoted, VBDO relied on implicit sanctioning to pressure those organizations its engagements identified as 'norm breakers' to become 'norm followers' (Bebbington et al., 2012; Finnemore & Sikkink, 1998). There was, however, a concern among VBDO's network as to its ability to promote the outcomes of its engagement activities, particularly in the mainstream media. The media was recognized as playing a central role in supporting VBDO's engagement activities as it could be leveraged to sanction 'norm breakers' by publicly pressuring them to conform to increasingly taxing CSR reporting and management norms (Finnemore & Sikkink, 1998). VBDO's staff were conscious of these criticisms but dismissed suggestions that its engagement reports and benchmarks received poor media coverage. Most staff were satisfied that the results of their engagements were widely promoted while acknowledging that the sanctioning this publicity stimulated was often limited. They blamed this on a lack of knowledge among the public about the issues VBDO's engagements highlighted. This meant that in instances where VBDO's engagement reports identified weak CSR practices, a perceived lack of

public knowledge eased the pressure on ‘norm breakers’ to conform with CSR frameworks. This illustrates the vulnerability of CSR advocacy organizations relying on public support to sanction ‘norm-breakers’ in order to convert them into ‘norm-followers’ (Bebbington et al., 2012). Without enhanced public awareness and concern for CSR, the necessary sanctioning to enforce CSR practices may remain limited, along with the potential for engagement to promote more widespread diffusion of CSR reporting and management norms.

6. Conclusions

Despite advocacy organizations often being tasked with responsibility for ensuring CSR rules and norms are implemented at the organizational level (Accountability, 2015), limited attention has been afforded to the internal processes underpinning their organization and operation of CSR-focused engagements. Drawing the concept of strategic framing (Kaplan, 2008), we unpacked the characteristics that embodied the engagement frame one prominent Dutch advocacy organization (VBDO) mobilized to guide its engagement. Our theoretical focus allowed us to reveal the practices VBDO performed when organizing its engagements and to identify several challenges it faced when seeking to promote the adoption of CSR reporting and management practices. Our findings also offer insights that can assist advocacy organizations to organize and structure their engagement activities, thereby responding to repeated requests to increase the social and practical relevance of accounting research (Bebbington & Unerman, 2018; O’Dwyer & Unerman, 2016; Unerman & Chapman, 2014).

The paper offers the following contributions. First, it develops an existing stream of stakeholder engagement research that has directed substantive attention to the outcomes of CSR engagements while paying significantly less attention to exploring the dynamics of the interactions between companies and advocacy organizations that shape these outcomes (Phiri et al., 2019). By illustrating how the ‘engagement frame’ VBDO constructed shaped expectations surrounding how its engagements would unfold, we build on the small but growing body of empirical research that illustrates how advocacy organizations influence CSR reporting and management (Arenas et al., 2009; Deegan & Blomquist, 2006). Second, the paper reveals the internal challenges VBDO faced in seeking to continually meet the expectations set by its engagement frame. It consequently advances our understanding of how advocacy organizations’ underlying structures can enable or impede their operation of engagement (Archel et al., 2011; Cooper & Owen, 2007). Third, the paper extends our understanding of the role of framing in the construction of CSR reporting (Reinecke & Ansari, 2016). We show how the resonance of VBDO’s engagement frame fluctuated depending on whether its engagements adhered to companies’ expectations surrounding the nature of engagement. This theoretical focus allows us to analyse the conditions under which engagements between advocacy organizations and companies can be maintained.

Recent years have seen an increased focus on accountability within the business sector with a growing number of frameworks being developed in an effort to influence the adoption of stronger CSR reporting and management mechanisms. To date, however, these frameworks remain voluntary as they have rarely been enforced through national legislation. Accordingly, it seems that advocacy organizations may continue to be charged with the responsibility of ensuring that company actors are held accountable for the social and environmental impact of their actions (Michelon et al., 2020). This paper points towards some future research possessing the potential to further develop our understanding of how such stakeholder initiatives are implemented. First, increased attention could be focused on how companies respond to engagement processes instigated by advocacy organizations to improve their adoption of CSR reporting and management processes. Second, we need to know more about the role advocacy organizations play in the emergence of institutional CSR frameworks as it has been suggested that CSR initiatives are

often diluted before they come to the attention of civil society groups. Given the central role these frameworks play in influencing how advocacy organizations promote the implementation of CSR management mechanisms, it is surprising how little research examines their development. The organizational-level engagement of advocacy organizations will only prove valuable if the standards such work frequently promotes are relevant and effective. Accordingly, we encourage future research to examine their emergence in greater detail (see, for example, O'Sullivan & O'Dwyer, 2015). In particular, it would be useful to understand how advocacy organizations prepare to participate in these processes that define CSR rules and norms particularly as their efforts in some contexts have been dismissed (Archel et al., 2011).

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