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ONE RULE TO RULE THEM ALL?

ORGANISATIONAL SENSEMAKING OF CORPORATE RESPONSIBILITY

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ORGANISATIONAL SENSEMAKING OF CORPORATE RESPONSIBILITY

Corporate responsibility (CR) has often been criticised as a decoupled organisational phenomenon: a publicly espoused rule that is not followed in daily organisational practices. We argue that a crucial reason for this criticism arises from the dominant in-house assumption of CR literature, which mitigates tensions and contradictions in organisational life by claiming that integrated rules result in coupled practices. We aim to provide new insights by problematising this in-house assumption and by examining how members of two organisations discursively make sense of CR, as a daily rule-bound practice, via three strategies: integration, differentiation, and fragmentation. We elaborate the contemporary literature on CR as a daily organisational practice by examining the significance of discursive sensemaking for organisational rules for further development and learning regarding CR. We then discuss the significance of our results for understanding CR as a coupled/decoupled phenomenon.

Keywords: corporate responsibility, decoupling, discursive sensemaking, organisational rules, problematisation.

INTRODUCTION

Numerous scholars and practitioners have sought ways to promote corporate responsibility (CR) in organisations. A vast majority of these scholars have seen a solution in the establishment of shared organisational rules that are expected to result in a unanimous organisational understanding of CR (Baumgartner, 2009; Benn and Martin, 2010; Haugh and Talwar, 2010; Siebenhuner and Arnold 2007; Tudor et al., 2008; Wolf, 2013). More specifically, the rules of CR are to be managerially created, promoted in a top-down manner and finally implemented across organisational units and members. The dominance of this so-called integration perspective (Martin, 1992, 2002; Martin and Frost, 2004) fosters a commitment to CR as an organisation-wide change that replaces the previous rules of behaviour and creates a new, integrated unity.

However, there also exists a widespread criticism that has marked CR as a decoupled practice (e.g. Boiral, 2007; Jamali, 2010) thus being mere symbolic compliance with a stakeholder demand without substantive changes (see Meyer and Rowan, 1977). The criticism also suggests that the problem might actually result from the formal CR rules and their incompatibility to organisatory life (Jensen et al., 2009). Yet some say that shared, formal rules are the mean of moving from a decoupled practice to a more coupled one (Paine, 1994; Weaver, Trevino and Cochran, 1999; Weaver and Trevino, 1999). This debate reflects two things: First, it emphasizes the fact that rules can have both negative and positive organisational consequences. They can be, for example, a source of organisational inertia (March and Olsen, 1989), adaptation and change (Ocasio, 1999) or resistance (Fleming and Spicer, 2003). Second, it stresses how the CR literature is dominated by interest towards formal rules although organisations consist of both formal (explicit) and informal (implicit) rules (Helms & Mills, 2000). We therefore argue that one reason for the criticism of CR as a decoupled practice arises from the dominant in-house assumption of CR, which builds on

integrated formal rules, consensus and top-down processes as the main determinants of responsibility. The neglect of informal rules in CR has also entailed marginal interest in dissensus, tension and contradiction as natural and important phenomena in organisations. Indeed, although organisational participants *experience* and *make sense* of organisations differently (Schneider, 2000), and although people have distinct ways of 'think[ing] culturally' within organisations (see, e.g., Brown and Humphreys, 2003; Buchanan and Dawson, 2007), such perspectives are often neglected in the mainstream CR literature (see critically Banerjee, 2007; 2011; Costas and Kärreman, 2013; Khan et al., 2007).

We problematise (Alvesson and Sandberg, 2011) the in-house assumption of the CR literature, namely, that hallmarks of coupled CR are that rules are integrated and that a responsible organisation embodies one shared meaning. We aim to bring new insights to the field by examining how organisational members discursively make sense of CR as a daily, rule-bound practice in their workplace. Our empirical study consists of 62 employee interviews conducted during a three-year research project (2010-2013) at two firms. At first glance, the organisations share few similarities: they operate in completely different industries, their environmental and social impacts differ significantly, and their ownership structures vary from cooperative to state-owned (major shareholder). However, both organisations face a paradoxical situation with respect to CR: both have been nationally/internationally rewarded for CR but have simultaneously faced employee struggles over their CR practices. In addition, both organisations have formal rules regarding the conduct of CR, but they mostly rely on informal rules, that is, on an unwritten understanding of 'how to do CR' in daily practice.

We analyse how the employees of these organisations mobilise the discursive sensemaking strategies of integration, differentiation and fragmentation with respect to the interpretation of organisational rules (cf., Martin 1992, 2002). In so doing, we add to the

recent discussion of CR as a (de)coupled organisational practice (see Boiral, 2007; Crilly et al, 2012; Jamali, 2010; Ählström, 2010) from a discursive sensemaking perspective. Integration is used to construct CR as a generalised rule that is uncritically viewed as 'a solved phenomenon'. Our results therefore partially challenge the notion of integration as a pathway to learning and coupled practices. The discursive mobilisation of integration offers little room for contradiction, contestation, conflict, and further learning resulting from daily experience. Instead, fragmentation and differentiation represent such strategies, offering important ways of making sense of daily contradictions, power asymmetries and deviations from routine. These strategies thus contribute to an understanding of CR as a coupled/decoupled practice and highlight organisational members as active participants who co-create the meanings and practices of responsibility and who highlight its ambivalence.

This paper proceeds as follows: we first discuss CR as a rule-bound, coupled/decoupled activity and then review the previous literature on CR from the perspective of organisational rules. By problematising the in-house assumption of the CR literature, we provide a methodological foundation for our empirical section. We then proceed to our empirical setting and present the results of the analysis. We conclude with a discussion of the empirical results and their implications for theory and practice.

SETTING THE SCENE: CORPORATE RESPONSIBILITY AND RULES IN ORGANISATIONS

CR as a rule-setting activity

Discussion of CR originated in several theoretical fields (Garriga and Mele, 2004; Secchi, 2007), and its focus has varied between responsibility within organisations and responsibility in institutional environments. Although definitions of CR vary, depending on the cultural context and the author, scholars and policy makers tend to agree that CR consists of both

environmental and social practices (e.g., Furrer et al., 2010; Halme et al., 2009; Koos, 2012) and refer to corporate self-regulative activities that contribute to social and environmental welfare, not just to economic welfare. Environmental CR practices are organisational activities focused on, e.g., environmental performance measurement and improvement and risk analyses of organisational activities (Henriques and Sadorsky, 1999; Sharma and Henriques, 2005), whereas social CR practices include, e.g., employee welfare, customer responsibility, supply-chain practices and the welfare of local communities (Furrer et al., 2010).

As CR is often referred to as a voluntary rule-setting activity that aims to bring corporate behaviour in line with shared norms, it has fostered an examination of formal rules at both the micro and the macro level. Macro-level rules often seek to address widespread concerns and issues such as how to control, e.g., companies and suppliers with respect to the treatment of workers. Micro-level rules focus more on organisational members and practices and aim to bring the behaviour of organisational members in line with the chosen macro-level standard[1]. CR rules enforce three important issues regarding responsibility (see Brunsson et al, 2012, p. 615-616): First, they regulate both collective and individual behaviour. For example, to obtain a certification with respect to certain CR standards, organisational members are urged to behave according to formally defined and formulated rules. Second, CR rules are normally considered voluntary for organisations to apply. Although non-compliance does not result in legal sanctions, other actors may be sufficiently powerful to force organisations to comply with CR rules. Third, formal rules are understood to apply to general practice, functioning as advice for the majority of organisations. Accordingly, formal

[1] One of the aims of CR is to increase voluntary rule-setting behavior and standardisation on behalf of corporations in order to achieve conformity in environments without bounding laws and regulations (Fransen and Kolk, 2007). By definition, standards are specific types of rules (Blind, 2004: 65) that vary in the ways that they are applied in organisations and their environments. We therefore use the terms interchangeably in order to avoid repetition.

rules cannot be too exact and cannot specifically account for the characteristics of individual firms and their members (ibid.). Indeed, when CR rules function as formal standards and codes, they define appropriate behaviour and aim to facilitate coupled practices while simultaneously assuming that relevant situations can be defined a priori (Jensen et al., 2009). However, this also means that the guidelines will be vague and susceptible to multiple interpretations.

Contrary to formal rules, informal rules are not formally defined in 'an organisational rule book' but are socially (re)constructed in organisational discourse. Informal rules enforce certain social norms within organisations, where such norms define appropriate behaviour. Thus, informal rules are created, communicated, and enforced outside officially sanctioned channels. They comprise the knowledge, capabilities, beliefs, values, and memory of the organisation and its members, and they are often invoked in response to internal and external stimuli (Ocasio, 1999). However, the formal rules of CR can conflict with the informal rules and result in confusion and contestation (Sandholtz, 2012). In addition, organisational members are likely to contest CR practices if formal rules challenge their organisational identity and autonomy (Reinecke et al., 2012). Therefore, the introduction of formal rules and CR ideals should be built on organisational negotiation (Dokko et al., 2012).

The adoption of new rules can be a complex and costly process that can result in organisational decoupling. Decoupling refers to the creation and maintenance of gaps between symbolically adopted formal policies and actual organisational practices (Meyer and Rowan, 1977). It 'enables organizations to maintain standardized, legitimating, formal structures, while their activities vary in response to practical considerations' (ibid: 357). Commonly noted antecedents of decoupling are uncertainty and multiple and conflicting interpretations regarding expectations and goals (see Goodrick and Salancik, 1996). In particular, issues arising from external pressure, such as CR, create a risk of decoupling

(Crilly et al., 2012). Although decoupling is often perceived as an intentional strategy to avoid pressure that results in so-called calculated deception (see Tilcsik, 2010; Ählström, 2010), recent studies have suggested that decoupling can also arise unintentionally (Crilly et al., 2012) or is due to the aspirational aims inherent in CR communication (Christensen, Morsing and Thyssen, 2013). However, regardless of intentions, suggestions for how to overcome decoupling problems often rely on traditional 'shared rule' approaches.

What do rules aim to achieve in corporate responsibility?

Martin (1992; 2002) has elaborated on the view of organisational culture as the simultaneous (i.e., not sequential) achievement of three perspectives: integration, differentiation, and fragmentation. Importantly, these perspectives fulfil somewhat different roles in the literature on organisational rules. The hallmarks of the integration perspective are consistency across manifestations, collectivity, broad consensus, and clarity with regard to shared rules, whereas the hallmarks of the differentiation perspective are inconsistencies across manifestations, with consensus and clarity found only within sub-cultures. Finally, ambiguity, irony, paradox, and irreconcilable tension characterise the effect of the fragmentation perspective on rules, with only transient, issue-specific affinities (cf Martin, 2002: 120).

In this section, we review how scholars have approached organisational rules with respect to CR in the spirit of the literature on organisational cultures. Although Martin (2002) emphasises the importance of accounting for all three perspectives, most of the CR literature relies exclusively on one perspective (most commonly, the integrative perspective) to examine the relationship between CR and rules. Although we apply the three perspectives—integration, differentiation and fragmentation—as discursive sensemaking strategies with respect to the interpretation of organisational rules in our analysis (Martin 1992, 2002), we consider it crucial to note the focus of previous studies.

The three perspectives actually link to different theoretical streams: the integration perspective is generally based on functionalist theory; the differentiation perspective is based on critical theory; and the fragmentation perspective is based on postmodern/poststructuralist theory[i]. However, Martin et al. (2006) maintain that not all integration studies apply functionalist theories; rather, they can take a more symbolic, interpretativist approach. More specifically then, what unites CR studies in the integration stream in our review is that they tend to be 'unitarist' (Alvesson, 2002) in their focus, and they ultimately view shared rules as something that organisations should strive for, despite sub-cultural differences. In a similar vein, studies that apply a differentiation perspective share some of the underlying tenets of the fragmentation stream, as both are 'pluralist' in their focus. These studies then conceptualise organisational CR rules as being ambiguous, inconsistent and sensitive to power struggles. Generally, such similarities are unsurprising, as critical theories are related to poststructuralist/postmodern theories, which devote particular attention to the aforementioned issues of power and ambiguity (Agger, 1991).

The integration perspective, which is the dominant perspective in the CR literature, aims to develop shared attitudes among employees (Linnenluecke and Griffiths, 2010) and an integrated, responsibility-oriented focus in the organisation (Dodge, 1997). According to this approach, responsibility should be (1) dominated by clarity regarding rules, (2) based on a consensus that excludes ambiguity, and (3) leader-centred and leader-managed from the top down. Formal rules are assumed to be clarified through shared policies on taking responsibility. These rules are assumed to result in mutual, consensual, and shared experiences of learning responsibility in which a holistic understanding of responsibility is emphasised (Baumgartner, 2009; Benn and Martin, 2010; Constantinescu and Kaptein, 2015; Demuijnck, 2009; Galbreath, 2010; Halme, 1997; Halme, 2002; Haugh and Talwar, 2010;

Jaakson et al., 2012; Siebenhuner and Arnold, 2007; Weaver et al., 1999; Wolf, 2013, Ubius and Alas, 2009).

The literature indicates that CR rules need to be clear and that informal rules need to be compatible with formal rules 'to result in the delivery of the desired improvements' (Lyon, 2004, p. 137). Shared rules are understood to originate from managerial actions and processes. Accordingly, CR must be championed by a firm's top managers to develop successful CR programmes (Del Brio et al. 2008; Duarte, 2010; Hemingway and Maclagan, 2004; Wu et al., 2015). Top management holds the primary responsibility for integrating responsible processes into the organisation's everyday activities (Weaver et al., 1999: 550); therefore, managers must align employees by creating shared meanings and rules through training (Wolf, 2013), and management processes must facilitate employees' ability to learn (Demuijnck, 2009; Ramus and Steger, 2000). In this regard, organisations' reliance on top-down processes and common rules is unsurprising: several management standards, especially environmental management standards such as ISO 14001 and EMAS, require managerial control and commitment. Thus, the abovementioned studies suggest that the level of organisational integration, that is, of shared rules, is a measure of CR. The greater the understanding of shared rules is, the stronger CR tends to be. Shared rules are thus understood as *an asset* with respect to CR. Organisations are then perceived as entities with overarching and coherent rules, and individual members are presented as actors who must learn to replicate the rules (Martin, 1992: 52).

Some researchers have also acknowledged the role of sub-cultures, whose members may have different attitudes towards responsibility. Sub-cultures are viewed as influencing how employees understand CR (Harris and Crane, 2002; Howard-Grenville, 2006; Linnenluecke et al., 2009; Linnenluecke and Griffiths, 2010). Although researchers have noted how different interpretations and rules can co-exist within an organisation (Howard-

Grenville, 2006), the studies following this stream generally tend to emphasise that the sub-cultural views are *a barrier* to the implementation of CR. Thus, sub-cultures are not treated as a natural and complementary phenomenon but are understood to hinder the development of the shared rules of CR (Howard-Grenville, 2006; Linnenluecke et al., 2009). Differentiation is viewed as undesirable and increasing organisational complexity. Thus, the aforementioned studies that discuss differentiation do not acknowledge the theoretical underpinnings of critical theory, as introduced by Martin (2002).

Studies that approach CR rules in organisations in the spirit of pluralism (*differentiation and fragmentation perspective)* are less prevalent in the literature. The studies in this stream approach organisational rules critically to disclose power relations between various sub-cultures and/or acknowledge the ambiguity and complexity of CR rules in organisational practices. The studies elaborate on how defining CR is a power-laden process, characterised by confusion, uncertainty, tension or conflict that may call into question the very nature of responsibility (e.g., Banerjee, 2007, 2011; Costas and Kärreman, 2013; de Colle et al., 2014; Helin et al., 2011; Siltaoja et al., 2014). According to this approach, CR rules are (1) dominated by uncertainty, (2) constructed around ambiguity and (3) subject to different and highly individual interpretations that complicate or hinder their adoption. Humphreys and Brown (2008) have described the difficulties that organisational members may experience in seeking to comprehend why their organisation engages in CR. However, this fragmented role of organisational rules is often silenced in the literature. If CR is understood as a phenomenon that people cannot contest and make sense of in ironic terms, its importance is likely to be downplayed. For example, cynicism has recently been found to be a common reaction to issues such as CR (e.g., Costas and Kärreman, 2013; Mohr et al., 2001), and cynicism is something that unitarist approaches often seek to eliminate from organisations. However, cynicism does not necessarily lead organisational members to

disregard for a particular organisational practice; rather, it works to provide a sense of autonomy and freedom from managerial control (Spicer and Fleming, 2003).

CR can also represent organisational rules that contribute to subtle types of organisational control (Costas and Kärreman, 2013), and these mechanisms can enable both governing and control of organisational members from a distance. Drawing on Peterson (2002, p. 86), De Colle et al. (2014) also note that formal CR rules may distance employees from actual considerations of responsible behaviour because they may merely aim to demonstrate their compliance with a certain rule. In a similar vein, Jensen et al. (2009) put forth the criticism that rules are based on assumptions that moral dilemmas are possible to determine a priori by identifying what are considered moral dilemmas and standardising possible responses and that they communicate clear messages that are decoded and understood in a similar way throughout the organisation. However, such assumptions result in simplifications regarding CR rules.

Helin et al. (2011, p. 31) identify another problem, namely, domination through CR rules. Their study shows how the *spectre of indoctrination* regarding responsibility programmes is realised through the interpretation and use of codes. Employees learn to ask, 'Do I comply or not?' In contrast, they do not ask, 'Do we comply or not, and what does our compliance mean in terms of ethical action?' (ibid.). This finding also illustrates another problem: even though CR should be voluntary to practitioners of CR, CR rules also responsibilise employees in an organisation over the firm's CR targets (Siltaoja et al., 2014). However, such responsibilisation processes accompanied by the search for a homogenous CR culture do not necessarily internalise stakeholder thinking because the focus on creating a strong organisational culture that fosters homogeneous and coherent behaviours is internal (de Colle et al., 2014, p. 186-187). Thus, the stakeholder dimension—if any—is indirectly

present, mediated only by the primary stakeholder group: employees (de Colle and Gonella 2002, p. 87).

Table 1 below summarises the focus of earlier studies.

Insert Table 1 about here

METHOD

Our study applies the problematisation methodology, which can be viewed as an alternative to the more traditional gap-spotting approach. Problematisation encourages researchers to identify and challenge the assumptions that underlie existing theories and develop research questions that might lead to more interesting and influential theories (Alvesson and Sandberg, 2011). Because we began by problematising (Alvesson and Sandberg, 2011) the in-house assumption of CR literature that relies on integration, our methodological choices throughout the study were designed to complement our chosen approach.

Since we examine the significance of organisational rules in CR, we need to understand the way that people make sense of CR rules. Studies on sensemaking of organisational rules have often applied discursive and narrative perspectives (see Helms Hatfield and Mills, 2000; Helms-Mills, 2003) to emphasise how rules are interpreted, understood, and made meaningful in human interaction. We apply the discursive perspective to study how organisational members construct and reconstruct their social realities and how discursive activity is used to make sense of organisational realities and rules. Sensemaking refers to the act of constructing interpretations of ambiguous environmental stimuli (Weick, 1995). Approaching sensemaking through discourse focuses on examining how different

meanings of the same event or phenomenon are produced through text and verbal communication.

Accordingly, our specific interest is how sensemaking[2] through discursive activity entails the strategic use of discourse (Hardy and Phillips, 1999). Discourse strategies can be considered individuals' means of enacting an organising process (Sillince, 2007). Individuals are understood to enact discursive meaning-making situations by selecting a particular perspective and by mobilising discursive resources that contribute to the production and reinforcement of that perspective. The focus on discursive strategies as a method of sensemaking thus complements our problematisation methodology in the following way: as strategic discourse users, social actors are understood to be capable of using language differently depending on the situational context. Strategic use of discourse then allows subjects to engage in the problematisation process and to challenge the official discourses that can appear as 'knowledge' (Foucault, 1997) but further reinforce such discourses and certain organisational rules and realities. Thus, under our approach, we analyse how organisational members mobilise discursive strategies as ways of engaging in the sensemaking process with respect to the organisational rules of CR.

Research material and analysis

The empirical material originates from two organisations that operate in two completely distinct industries: the aviation business and the financial sector. However, the organisations demonstrate an interesting paradox regarding CR: both firms are located in Northern Europe and have been nationally (and one internationally) rewarded for CR but have simultaneously faced criticism regarding their responsibility for their employees in particular.

[2] We consider the strategic use of discourse to differ from sensegiving (Gioia and Chittipeddi, 1991) when the latter is understood as a deliberate attempt to shape others' interpretations.

The aviation firm was founded several decades ago. The aviation business has changed considerably over the past decade, and these changes have affected our case firm. The business has been adversely affected by terrorism and environmental catastrophes, and a number of players with very different strategies have entered the industry. During the 1990s, the symbiotic relationship between nation states and airlines came under increasing scrutiny, resulting in the vigorous strategic restructuring of many airlines, including our case firm (see Vaara et al., 2004).

Environmental reporting in the firm has been constant since 1996, and the firm has ultimately transitioned to GRI standards. As the company operates in an environmentally sensitive industry, emissions and energy consumption normally constitute the majority of its CR challenges. Further, climate change and regulatory changes have intensified the debate regarding how emissions should be regulated internationally. The environmental proactivity of the aviation firm has received international recognition, but the firm's CR policy on social issues has not been similarly praised. Layoffs have become rather commonplace because of poor economic performance and have resulted in strikes and employee-management confrontations. In addition, the morality of the firm's management has been discussed in the national media because of its controversial bonus systems. Furthermore, the firm's CEO position has been short term, with three different CEOs during six years. During this time, the firm has undergone a vast strategic restructuring, aiming to revitalise its image and identity and to 'adapt its activities and structures to the changing and complex business environment'.

The financial organisation is a cooperative firm that has operated under its current name for several decades. However, it has roots dating back to the nineteenth century. The organisation's operations cover banking, financing, and insurance services. The organisation's CR originated at the beginning of the 21st century, when it first discussed CR concepts. The organisation's first CR report was published in early 2000, with a focus on

general stakeholder identification and the organisation's first definitions of CR. Thereafter, the organisation has moved towards more rigorous definitions of CR and has forcefully claimed a pioneering position regarding CR in the national financial industry.

The financial sector is not commonly considered to have a severe environmental impact (Roberts, 1991; Schadewitz and Niskala, 2010). However, the industry's CR performance has been relatively low (Weber et al., 2012), resulting from, for example, employees' difficulties in understanding the motivations for CR (Humphreys and Brown, 2008). In 2010-2013, the organisation faced lay-offs, which were the first in its 30-year history. These lay-offs triggered considerable criticism among the organisation's employees. However, the organisation also received a reward for its reporting on responsibility.

From the perspective of CR rules, the organisations exhibited differences but also similarities. Neither organisation had vast formal CR rules that would have been applied across all organisational units. If some rules were generally promoted across units, they were often extremely vague. However, both firms emphasised CR in their internal and external communications, and some units had more detailed rules than others. For example, some units in the aviation firm held an ISO14001 certificate, or their activities were highly coordinated through formal rules regarding, e.g., flight security or chemical handling. One formal rule stipulated that processes should aim to minimise air emissions. However, sometimes other rules, such as safety regulations, contradicted the implementation of this rule. The financial firm had a WWF green office that promoted certain formal rules, such as *improve energy efficiency, reduce waste,* and *pay attention to green issues in procurements*. However, the interpretation of how to apply these formal rules relied on people's sense of what is responsible in the organisation or in a given situation. Thus, the sensemaking processes of formal rules in both organisations also introduced 'new rules' regarding how to do CR. In addition, people had personal guidelines regarding how to perform their work

responsibly, and these guidelines (informal rules) were based simply on their own interpretations of CR.

Our qualitative approach (Eriksson and Kovalainen, 2008) used thematic interviews to produce our research material. Thirty-two members were interviewed from the aviation firm (for between 41 and 150 minutes), and thirty people were interviewed from the financial firm (for between 39 and 95 minutes). People at all levels of the organisational hierarchy participated in the interviews. The interviews, which were tape recorded and transcribed, focused on three primary areas: sensemaking regarding the current organisational situation and political changes in the business environment; sensemaking regarding CR practices; and sensemaking regarding the firm's future situation and direction. The questions had an open-ended, thematic structure; for example, interviewees were asked to describe a normal day at work.

We read and reread the transcribed data to obtain a comprehensive picture of the research material. We noticed that, while making sense of responsibility, the participants often provided explanations of why responsibility projects did not work, outlined a problem, or explained why they thought the 'responsibility work' had succeeded. We specifically focused on both formal and informal understandings of 'the way things are done around here'. Thus, organisational rules were used as an explanation for why or how some responsibility issues were more difficult or easier to promote. We also noticed different manifestations of who had the authority to define the rules and/or who should be able to define them. Accordingly, we focused on these excerpts in which people discussed the understanding and practice of CR in their organisations.

During the analysis process, we analysed the data based on the following questions: '*how is corporate responsibility practiced in these organisations, and how is the practice challenged or adapted?'* Following the analysis phase, we applied the three perspectives,

integration, differentiation and fragmentation, as discursive sensemaking strategies with respect to the interpretation of organisational rules (Martin 1992, 2002) and thus viewed the emergence of these perspectives as strategic uses of discourse (Hardy and Phillips, 1999). In so doing, we analysed how social actors mobilise discursive resources that contribute to the construction and (re)production of certain formal/informal CR rules. The analysis was abductive, as we classified the strategies according to the three aforementioned perspectives and their common vocabularies. After we conducted our individual analyses, both researchers reviewed the other's analysis to crosscheck and discuss possible complexities.

EMPIRICAL RESULTS

We first illustrate the general significance of three discursive strategies to the rule-bound understanding of CR. We describe their emergence in both organisations and empirically show how the strategies are mobilised when people make sense of CR as their organisation's rules.

Integration strategy

In an integration strategy, CR is constructed as achievable when a consensus exists on organisational rules within an organisation. From the discursive perspective, the use of the integration strategy aims to exemplify how the organisations need to construct coherent and unifying views on CR. This shared meaning then provides a common mentality about the abiding role of rules. The discursive elements of integration draw from commitment, cooperation, and unity. Shared values, self-evident aspects, and managerial commitment are mechanisms to achieve CR. The rule(s) then reflects the firm's commitment to CR and the firm's plan to achieve it.

In an integration strategy, instances of success are highlighted, and contradictory views, and especially failures, are deemphasised. Internal conflicts and alternative sensemaking are excluded because the dominant meaning of a certain rule is naturalised. Moreover, the use of this strategy also illustrates how CR is already achieved in organisations; learning or unlearning is unnecessary because rules are shared by all, and thus, CR goals have already been achieved. In our data, the situational descriptions largely focus (although not exclusively) on official discourse, special situations, or future goals. However, an integration strategy is also used to promote informal rules as general ones. For example, some of the issues that people present as part of a firm's CR practices are not formal policies but socially constructed organisational realities.

Case organisation 1: In the aviation firm, integration was used as a discursive strategy to provide two important constructions: First, integration served as a strategy to legitimise the benefits of shared rules to all parties. Shared rules were then represented as the only way to achieve continuity and CR. Second, integration was used to construct successful situations regarding responsibility, i.e., situations in which everyone played by common rules.

The firm had an excellent safety record, and safety was then used to establish 'the company way'. Safety was constructed as a priority to all and the responsibility of every organisational member. Safety was further mobilised as a discursive resource to legitimate the importance of shared rules because organisational members were unlikely to challenge the importance of safety. Rules were implied to promote responsibility as standard procedure, further governing how to act and how to achieve goals.

> *And then safety, I don't know why I didn't mention it (referring to his previous reflections on corporate responsibility), but of course it is a corporate responsibility issue, and a really big one—naturally. And I think it is also*

> *understood here so that our safety culture and traditions are really strong […], and then we have common rules and policies that everyone understands (Firm A-E1).*

Integration was also used as a strategy to prioritise certain formal rules in conflict situations. The organisation also had a national security task, and an integration strategy was thus used to portray how, in such situations, personal ambitions are excluded, emotions are set aside, and rationality becomes the guiding principle. Responsibility has an instrumental form, as a goal-driven phenomenon that is both strategically relevant and achievable. The following response was offered when a manager was asked whether the organisation had a particular strength:

> *[Our strength is cooperation] in special situations—whether it is a strike or something similar (we have had quite a few of those recently)…or those volcanic ash clouds, cancellations, or when something happens and one must quickly get things going smoothly. So immediately, people work together. One needs not speak about it, one needs not say let's cooperate now. No, it is just done. It is that knowledge that we have in special situations. […O]ne does everything so that the customer does not suffer (Firm A-E2).*

The previous example illustrates that when organisational activity is effective and bound by a common rule, confrontations do not occur. Responsibility means harmony and consensus regarding goals. However, integration was used only to bring forth positive issues, such as cases of success. Thus, in case firm 1, responsibility was constructed as occasional and situational to serve a greater purpose, namely, customers' well-being.

Case organisation 2: The financial firm had been traditionally perceived as a manager-centred, slowly changing organisation and had a record of being almost completely free from public disputes. The same CEO had led the firm for two decades, and he was

known as a public proponent of CR. The integration strategy emphasised that CR was perceived as unquestioned within the firm and was commonly accepted and agreed upon. The use of the integration strategy then promotes the idea of CR in which everyone plays by common rules that lead to the implementation of responsibility.

Within this strategy, CR was perceived to focus on customers and employees. Customer responsibility related to cooperative forms that contribute to shared CR rules, precluding the possibility of acting irresponsibly. Employee responsibility was considered to derive from the long tradition of taking care of employees and not laying them off, which then was understood to reflect a responsible HRM policy. Pride, trust, and the satisfaction of organisational members in the employer were also common terms in the discourse. Because of these perceptions, the recent lay-offs were portrayed to have been responsibly implemented and unavoidable. Organisational manifestations, such as published promises of responsibility, played an important role in the organisational discourse. Questioning the rules was not considered to be a culturally legitimate act.

> *I believe that (pause), that almost all people, after all, do not question the responsibility programme, because everybody knows its purpose. It comes naturally. It's a bit like not driving while drinking because the police may have a raid (laughs) (Firm B-E1).*

The example above illustrates the paradoxical characteristic of the integration perspective: responsibility is given an unquestionable role but is actually instrumental in nature. Drinking and driving is wrong not because it is morally inappropriate but because one can be caught. Quite interestingly, the responsibility programme was claimed to be integrated throughout the organisation as a 'natural phenomenon', even though explicit guidance on how to practice responsibility was largely missing. Responsibility was constructed as an achieved state that needed no further improvement.

Despite the recent lay-offs, the organisation's status as a responsible organisation was justified by its history, its managerial commitment, and its organisational form. Organisational members in power were further entitled to define responsibility.

> *H: …so what do you think responsibility means to (name of the corporation)?*
>
> *V: Well, at least so far, it's been very important to (name of the corporation); also (name of the corporation) has its roots in the countryside, more or less. We've been the 'green (name of the corporation)' in that we've been committed to nature, the countryside and certain basic values. Our CEO has even been a flagship of responsibility (laughs). [In the country…] that's certainly why it hurt us so much in (name of the corporation) when we had the first co-determination negotiations for lay-offs... And it's been part of our own image that we've tried to keep the employees even if the situation hasn't been rosy (Firm B-E2).*

In the example above, the informal rules for CR arise from the organisation's locality and identity as a locally bound operator. The organisation is described to have diverged from its historical roots, moving away from the countryside context towards a market orientation. This change subsequently challenged the organisation's previous ideologies, resulting in the current downsizing situation. However, to maintain and reproduce the so-called 'integration ideal', the downsizing decision and its ethics were not questioned but rather were described as responsibly implemented. Thus, organisational downsizing is presented as a rather natural phenomenon. The initial instance of downsizing in this particular organisation reflects an 'unnatural' occurrence rather than a morally irresponsible organisational decision. Integration was thus used to legitimise decisions to correspond to the ideal organisation.

Differentiation strategy

A differentiation strategy is used to illustrate confrontations in the applicability of rules across organisations. The importance of CR is not challenged, but the strategy is used to legitimise difficulties and complexities in the application of organisation-wide rules. In addition, the strategy is used to challenge an organisation-wide, unified view. Discursive elements draw from disputes, differences and problems. More important, the strategy brings forth the power struggles that relate to the promotion or application of certain CR rules.

Case organisation 1: In case organisation one, differentiation was used to characterise the general perception of responsibility in the organisational discourse. More specifically, disputed views were constructed as a natural and long-lasting phenomenon in the organisation, and expressions such as *'It has always been like this here—this you-against-us or us-against-you mentality'* were commonplace among the interviewed members. These types of expressions were used to explain of why the application of common rules was complex. A differentiation strategy was not mobilised to contest the importance of CR but to exemplify tensions and conflicts in how CR might and should be achieved. When asked whether the results of a well-being project were adapted to other business units, we received the following response:

> *Well, we've tried it a little, but it can't really…. Like many other things here at (case organisation 1), our business units are quite individual, and the operational logic is different; for example, in the technical services…, the service demands take place at night and so on…. They can't be copied directly to, e.g., x-unit, because their structures are different, but you can be conscious of them (Firm A-E3).*

The example above reinforces differences among organisational units and their ability to apply a common policy. One particular sub-unit had developed various work well-being and management-training programmes, but the programmes were not replicated in other sub-units

because the latter operated by different rules and logics. Differences between organisational units were thus legitimate explanations of why CR could not be practiced under the same standards throughout the organisation. However, the example also illustrates how organisational members tried to construct practices as coupled with formal rules, but their direct translation had limitations beyond their power to control issues.

The strategic restructuring process had further driven managerial and overall organisational attention towards people's educational backgrounds and skills. One challenge was that managerial positions were held by people without formal management education. The organisation then aimed to place more emphasis on its management training. Generally speaking, because CR reporting requires reporting on educational issues, training was understood by certain units to be a significant part of CR. However, some top managers were characterised as not understanding this rule. Differentiation was used to explain how excel-praising CEOs could counteract all of the organisation's efforts towards social responsibility because they used different rules to determine what was important. Thus, based on the interpretation of what CR should mean, the example shows how employees themselves participate in defining what CR should consist of because they were familiar with the official demands of CR standards (such as GRI), which might remain unfamiliar to people in top management.

> *A lot of these problems arose because we have a lot of these old school managers who do not see the value of HR and responsible management. They kind of value and put emphasis on vision, mission, and good strategies, but then they lack the last part that would enable the achievement of those things. It's like the light bulb is still missing (Firm A-E4).*

Case organisation 2: In case organisation two, differentiation was used to portray the interpretative nature of organisation-wide CR policies and to show how official policy is

contested in more informal ways of acting. Differentiation was not subsequently mobilised to contest the importance of responsibility but to exemplify how the achievement of CR was constructed through unit-specific practices, which were in fact quite complex, to form part of the common CR policy. The next example shows how a member of the supply unit described what CR signifies in their unit. In that specific unit, disabled people were employed on a regular basis. Although it was not a part of the formal CR policy in the organisation, the interviewee used it to explain why the unit would be responsible in its own CR practices.

> *We kind of said earlier that we have practised social responsibility quite a bit on behalf of, like, the whole firm; it's just that no one knows about it; […] we always have a person in a work trial. And, just recently, we made a missing persons report about one person, whom we hadn't seen or heard anything from. The police eventually found the person…, and now, well, things are going great […] So this is also, in my opinion, some kind of responsibility (Firm B-E3).*

Although differentiation was not used to contest the importance of CR, it was used to illustrate how sub-cultural rules might be preferable to the mainstream view within the organisation. Alternatively, contestation occurred between local offices and headquarters because rules are normally delivered from headquarters to local branches. The use of differentiation contributed to inconsistencies in cultural rules regarding CR and the need to disseminate certain sub-cultural rules within the organisation. In the following excerpt, a person who operates in a local unit offers an example regarding the complexities that characterise the implementation of CR rules. The rules are described as headquarter-centred, with little applicability to local units, which also engenders challenges of being a responsible firm and might increase the danger of decoupling.

> *The firm markets itself, both to the external stakeholders and to the staff as a responsible company. And I think that environmental responsibility is a big part*

of it. However, I think environmental responsibility has always been a headquarter-centred strategy—so the challenge lies in how to really apply it to the local units (Firm B-E4).

Fragmentation strategy

A fragmentation strategy is used to show how contradictory CR rules, particularly formal rules, may appear in reality. More specifically, CR rules may be interpreted as contradictory to other formal rules and policies, they may be incomprehensible or difficult to apply, or they may be perceived as mere rhetoric. This strategy is rooted in the ambiguity of responsibility discourse, and the discursive elements of fragmentation draw from confusion, conceptual problems, and value differences.

Case organisation 1: Whereas the official discourses on CR emphasise its cutting-edge nature in organisational policies, fragmentation was used to challenge these idealistic images. Fragmentation was used to exemplify tensions regarding how to embed CR into organisational practices, how to address so-called 'missing rules or overlapping rules', or how to address decoupling and why/how it occurs. For example, some members claimed that formal CR rules were stated only because of external pressure but were not in fact meant to be applied because they clashed with other, more significant rules. More specifically, some public statements, standards, and rules regarding CR were seen as unrealistic, controversial and conflicting. In particular, the economic rule was treated as the dominant rule to which other rules needed to conform. The example below illustrates how the 'decrease emissions' rule contradicts the 'be cost-efficient' rule.

I think it says a lot, how much greening is weighted here…. For instance, during long flights, there is a point at which staff expenses jump up to 2,000-3,000 Euros more per hour. […] So, we will burn approximately 1,000 kilos

> *more kerosene to make it in less than 12 hours to avoid paying more in salaries. I think that shows the significance of 'environmental friendliness' (Firm A-E5).*

Another issue concerned whether people's everyday decisions were in conflict or in agreement with formal rules about responsible decisions. A supply manager illustrated a problem that may beset supply chains. He would have preferred to receive comparable life-cycle assessments from producers, but none of the suppliers could provide such assessments. Thus, the rule, according to which one was supposed to decrease emissions, was insufficient because he could not receive data that would have verified the best choice in accordance with the rule. Thus, the choices that they had to make might appear to be decoupled, but that depended on the perspective one applied.

> *All suppliers can certainly promote their own products, the right things, as such. But all of them just see their own small slice, and none of them—no matter whether their product is a trolley or paper cup or plastic bag or anything—has ever been able to talk about life-cycle thinking and, e.g., the carbon footprint. No. They'll always just talk about their own part…, stating that this is made of sugar-cane starch and this is terribly good. But then they completely forget where it's been made, somewhere awfully distant, and all of the transport costs and packages, etc., they can't really say anything about the profit in such things. So, how do you know which one to choose? This creates an extreme conflict (Firm A-E6).*

Case organisation 2: In case organisation two, fragmentation was used to challenge idealistic images of CR. The rules were considered either 'missing' or decoupled from everyday practice. In particular, fragmentation was used to challenge organisational rules regarding environmental responsibility, owing to tensions that arise between environmental protection and business gains. Organisational members then engaged in sensemaking processes

regarding which actions are responsible and which actions are not. However, they were unable to develop criteria or rules that could help them make such decisions or create relevant definitions.

One of the crucial issues that people struggled to understand was the notion that partnerships were promoted in the name of CR. These partnerships were a formal part of the financial firm's CR policy and a part of its strategic visibility to local communities. However, participating in the fulfilment of these partnerships was not always voluntary for the organisational members. In the example below, a local unit manager engages in sensemaking with respect to the utility and meaning of these partnerships for CR.

> *We were enlisted in some Nature League cooperation, which brought an enormous amount of work and zero benefits. We got instructions that we must organise three joint events with the Nature League. But in the regions, there are very few people (who work in the units), and it came on top of all the other work, creating extra duties. And then it took the weekends…. And then I felt like 'hey (meaning people at the headquarters), come and do this task yourselves, if you're that committed to it'. And then only about 20 people appeared at the event. So, the input-output did not meet, and on a personal level, it went like 'oh hell, I'm sorry, this weekend again went here' (Firm B-E5).*

Interestingly, however, although people were ironic and cynical about the CR rules, they performed 'as expected' (cf. Fleming and Spicer, 2003). Thus, irony and cynicism as a form of organisational resistance did not result in decoupling. However, people perceived these partnerships as useless window-dressing that was not related to the core business or to being a financial firm.

In a fragmentation strategy, responsibility was further viewed from the perspective of certain practical, daily questions. The mundane issues that were discussed

ranged from company car selection to food consumption and product selection. In the next example, the formal rule of CR (environmental policy) was questioned for being detached from the organisation's business. The rules were unclear and incomprehensible from the perspective of daily organisational life, and the manager herself could not understand them. Thus, the example highlights how decoupling can result from the mere incomprehensibility of rules rather than from intentional activity.

> *In other words, when we managed to make that environmental policy… and although I've been there working with it myself and provided my opinion, … if I'm asked what is in it, I could not say directly […]because unfortunately, it's mainly empty rhetoric and long stories that don't interest you (Firm B-E6).*

Summary of the results

Our results highlight how an emphasis on shared values and top-down managerial processes leads to discursive constructions with an instrumental emphasis: responsibility provides benefits and is therefore important. However, sensemaking through integration largely focuses on formal rules and remains distant from daily practices. Thus, it dominates the so-called 'official policy talk' but is not used as a discursive strategy for explaining how these policies translate into everyday practices. We find that when organisations seek mere integration as a measure of CR, responsibility is likely to be perceived as a taken-for-granted practice that hinders alternative ways of understanding responsibility and that may thus impede further learning. In these situations, CR rules might be perceived as coupled, but their adaptability to daily work is not well considered. However, because integration is a way of making sense of coupled practices, it becomes a preferred solution to overcome or to prevent decoupling.

Differentiation brings out the pluralist nature of rules: it illustrates how CR rules can be contested. It brings forth alternative ways of interpreting a rule or aims to show how certain rules are developed only to serve the interests of those in power. The importance of differentiation lies in providing ways of discursive sensemaking regarding the adaptability of CR rules in a given situation or task. Thus, it provides constructions regarding the complexities that people may face in applying one specific rule or the potential for decoupling to result from attempts to apply a certain rule. Although the mainstream literature tends to see differentiation as a barrier that hinders shared understanding, we find that these voices are extremely important from the perspective of decoupled practices, as they highlight the problems of one rule to rule them all. Thus, differentiation as a discursive sensemaking strategy should not be straightforwardly interpreted as resistance to CR. On the contrary, it could be understood as organisational members' efforts to seek coupling by trying to translate general rules into more specific sub-cultural and professionally bound rules.

Fragmentation highlights how CR rules may be interpreted as contradictory to other formal rules and policies; may appear to be incomprehensible, difficult or impossible to apply; or may be perceived as mere rhetoric. This strategy was mobilised specifically while making sense of situational incoherence in personal, daily experiences. Fragmentation then brings forth daily situations in which people try to interpret rules or determine how the lack of rules to apply causes confusion and leads to multiple interpretations. We consider fragmentation, as a way of sensemaking, to be necessary for further learning and development of CR, upon which the creation of new knowledge and learning depends. Although organisational ambiguity is commonly interpreted to reflect resistance to managerial goals and is thus perceived to complicate collective action (see e.g. Mumby, 2005), our study brings forth an alternative view. We find that acknowledging fragmentation as a part of discursive sensemaking increases the understanding of organisational decoupling,

as it offers the possibility for organisational members to position themselves as active subjects in the CR discourse, which can foster a better understanding of coupling between rules and practice (cf Sandholtz, 2012).

Organisational members utilise the integration strategy to construct meanings and ideas that make interactions possible and prevent daily work from becoming an experience of chaos and contradiction with the need for time-consuming sensemaking after every interaction (Ybema, 1996; Alvesson, 2002). Organisational members also require differentiation in sensemaking to separate themselves and their tasks from the larger masses in order to reflect the way in which they conduct their own work professionally, including specific interpretations of rules that make their tasks different from those of others. Additionally, fragmentation is crucial because it brings forth situations and multiple interpretations that people have of CR and its adaptability. Fragmentation also shows how organisational members struggle to find balance in their daily work between multiple expectations and personal and organisational contradictions.

Our empirical findings are summarised in Table 2 below.

INSERT Table 2 about here

Discussion

In this study, we have examined how organisational members discursively make sense of CR as a daily, rule-bound practice in their workplace. We have argued that the dominant literature on CR rules mitigates tensions and contradictions in organisational life, claiming that integrated rules result in coupled practices. We have further argued that such an

understanding is incompatible with the contemporary literature on organisational life and that it actually hinders the ability to understand a phenomenon such as decoupling.

Our aim has been to offer new insights and contribute to an understanding of why CR may emerge as a decoupled practice in organisations (see Boiral, 2007; Crilly, et al., 2012; Jamali, 2010; Ählström, 2010). As our results showed, integration strategy dominated the official policy discourse but was not used to illustrate how these policies translate into everyday practices. Although emphasis on integration is often suggested as a mean towards strongly embedded and coupled CR policy (e.g., Baumgartner, 2009; Benn and Martin, 2010; Constantinescu and Kaptein, 2015; Halme, 2002; Jaakson et al., 2012; Wolf, 2013, Ubius and Alas, 2009), our results pointed out its inherent limitations in constructing daily activities in organizations. Thus, we find that the advantage of an integration strategy is in its ability to provide aspirational targets, opportunities for success and legitimacy for CR targets and policies by presenting achievable scenarios. However, the challenge also is that a sense of decoupling may arise due to the *aspirational nature of CR communication* (aiming to do good) and therefore, it is not necessarily a good reflection of organizational CR practices (Christensen et al., 2013). In this case, discrepancy between words and action is interpreted as decoupling. Christensen et al. (2013) however suggest that aspirational talk might not be a problem but may in fact be vital in order to move the field forward; towards higher goals and superior rules and standards. However, we suggest that the success and legitimacy of aspirational CR talk are perhaps not to be measured in terms of whether leading to superior standards and rules because the problem inherently lies in their organizational applicability and situational meaning. Aspirational or not, CR is not a mere discourse when having material effects on people's lives. Of course people like their organizations to demonstrate high responsibility because it also makes them proud of the organization, but similarly, not achieving the aspirational aims in daily practices may also result in negative emotions

towards the chosen CR policy (Onkila, 2013). Fiss and Zajac (2006) also noticed how those organizations that strongly proclaim their conformity to change processes are in fact less likely to be the ones that actually implement structural changes, while those that do implement such changes may often feel compelled to downplay their conformity. This suggests that we should not take too lightly the aspirational features of CR nor the presence of decoupling discourse although we also need to understand how decoupling is not an either/or phenomenon (Sandholtz, 2012) calling for further research.

Our study then elaborates the concerns of previous researchers who have discussed the problems in the applicability of predetermined CR rules (DeColle et al., 2014; Helin et al., 2011; Jensen et al., 2009; Sandholtz, 2012). As a partial solution to the decoupling dilemma, we suggest that instead of increasing rules in CR organisations, it would be more fruitful to create organisational arenas that enable discussion and dialogue about the meanings of these rules. In particular, it is crucial to elaborate on the multiple ways of interpreting these rules and achieving their purposes in various tasks. These kinds of processes could help organisations recognise internal contradictions in the applicability of rules and attempts by certain units or individuals to solve problems that have occurred in these processes. In addition, it would help organisational members understand if they are trying to apply rules that are 1) impossible to apply throughout the organisation and/or 2) contradictory with other rules, for example, professional rules. CR is a shifting phenomenon: it is not a stable entity that can be correctly measured to determine the best rules, and this needs to be understood in the management of CR.

Naturally, our study has limitations. First, in contrast to many other studies, we did not examine how a particular rule emerges and disseminates in an organisation. Thus, although our approach enabled us to adopt a broader perspective, our results cannot provide detailed information regarding how to address contradictions that may arise in relation to one

specific rule (e.g., ISO 14001) and its direct applicability. Second, our discursive approach has its own limitations. For example, we applied the three discursive strategies differently from how they were originally introduced in the literature (cf Martin, 2002). However, our purpose was not to use them for ontological assumptions and presuppositions regarding organisational cultures but to study the type of social reality that these perspectives produce with respect to cultural rules. In addition, our case firms are both large firms in which contradictory interests are more likely to emerge. Different findings may be obtained with smaller and/or owner-managed firms. We also encourage the use of different methodologies and framing in the elaboration of our results. For example, it would be extremely important to study whether and how people perceive that their vocational rules contradict organisational CR rules. In addition, it would be worthwhile to examine the way in which organisational position affects people's interpretations and translations of organisational CR rules, both formal and informal, in their daily activities.

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Approach	**View on CR rules**	**Exemplary studies discussing on the role of responsibility rules in organisations**
A unitarist focus on rules (integration perspective)	***(1) What CR rules are about:*** Integrated rules in CR are an asset; there is an emphasis that a move towards CR is a change process that requires clear, top-down, managed, formal and unanimously shared rules across the organisation. Management sets the rules. ***(2) The role of rules for the achievement of CR:*** CR is	• Baumgartner, 2009 • Benn and Martin, 2010 • Constantinescu and Kaptein, 2015 • Del Brio et al., 2008 • Demuijnck, 2009 • Duarte, 2010 • Galbreath, 2010 • Halme, 1997 • Halme, 2002 • Haugh and Talwar, 2010 • Harris and Crane 2002

	perceived as being achievable through the mutual and consensual application of CR rules and as requiring compatibility between formal and informal organisational rules. Management must supervise and control these processes. Organisations need to minimise individual approaches to rules and maximise collective application of formal rules.	• Hemingway and Maclagan, 2004 • Howard-Grenville, 2006 • Jaakson et al., 2012 • Linnenluecke and Griffiths, 2010 • Linnenluecke et al., 2009 • Lyon, 2004 • Siebenhuner and Arnold, 2007 • Ramus and Steger, 2000 • Tudor et al., 2008 • Weaver et al., 1999 • Weaver and Trevino, 1999 • Wolf, 2013 • Wu et al., 2015 • Ubius and Alas, 2009
A pluralist focus on rules (differentiation & fragmentation perspectives)	***(1) What CR rules are about:*** CR rules may provide an understanding regarding the importance of responsibility, but emphasis is placed on how CR itself is an ideological, contested and conflicting concept. Mere blind reliance on shared rules may result in internally focused CR, dispel the complexity of ethical decision and neglect stakeholders, that is, those who the rules should actually serve, in the rule-making process. ***(2) The role of rules for the achievement of CR:*** CR cannot merely be determined a priori. Organisations must therefore create and allow room for organisational members to better understand what responsibility is, how it can be practiced and how existing organisational activities and structures may actually hinder responsibility.	• Banerjee, 2011 • Costas and Kärreman, 2013 • de Colle, Henriques, Sarasvathy, 2014 • Humphreys and Brown, 2008 • Helin et al., 2011 • Jensen et al., 2009 • Siltaoja et al., 2014

Table 1. CR studies and views on organisational rules

Discursive strategy	The focus of the discursive strategy	Sensemaking of CR rules	Significance for organisational sensemaking of organisational responsibility

INTEGRATION	This strategy exemplifies how shared rules are unquestioned and natural in the organisation and how a unitary understanding of rules generates CR success.	'One rule to rule them all' Rules regarding responsibility are determined by those with formal power and shared by others.	The strategy offers examples of situational coherence and success and highlights CR as an achievable practice. This strategy can be deemed important for general organisational understanding and interaction, as it portrays CR as an achievable, coupled and legitimate practice.
DIFFERENTIATION	The strategy exemplifies how rules are pluralist; sub-cultures have their own alternative rules for CR.	'Our rule to rule us' Rules regarding responsibility are contested by those who are able to take and possess discursive power.	The strategy offers examples of how power struggles underlie the applicability of CR rules. It can be deemed important for organisational understanding regarding the uniqueness and non-coherence of certain practices, as well as how people seek coupling from their unique perspectives.
FRAGMENTATION	The strategy exemplifies how there are pluralist and contradictory ways to perceive responsibility and how the rules of responsibility may contradict one another and be interpreted as mere rhetoric.	'Where's the rule?' Rules regarding responsibility are contested as decoupled and should be better negotiated.	The strategy offers examples of personal, confusing experiences regarding the adaptation of CR. It can be deemed important for learning and sensemaking of decoupling and contradictions.

Table 2. Discursive sensemaking of organisational rules regarding responsibility

[i] To be more specific, these differences bear a strong resemblance to the seminal work of Burrell and Morgan (1979) on sociological paradigms in organisational research.