

Weller, Angeli Elizabeth

**Doctoral Thesis**

## Practices at the Boundaries of Business Ethics & Corporate Social Responsibility

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**COPENHAGEN BUSINESS SCHOOL**  
SOLBJERG PLADS 3  
DK-2000 FREDERIKSBERG  
DANMARK

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PRACTICES AT THE BOUNDARIES OF BUSINESS ETHICS & CORPORATE SOCIAL RESPONSIBILITY

PhD Series 28-2016

Angeli Elizabeth Weller

# PRACTICES AT THE BOUNDARIES OF BUSINESS ETHICS & CORPORATE SOCIAL RESPONSIBILITY

PhD School in Organisation and Management Studies

PhD Series 28.2016

**CBS**  COPENHAGEN BUSINESS SCHOOL  
HANDELSHØJSKOLEN

**Practices at the Boundaries of  
Business Ethics  
&  
Corporate Social Responsibility**

**Angeli Elizabeth Weller**

**PhD Dissertation**

Supervisor: Professor Esben Rahbek Gjerdrum Pedersen

Ph.D. School in Organisation and Management Studies

Department of Intercultural Communications and Management

Centre for Corporate Social Responsibility

Copenhagen Business School

Angeli Elizabeth Weller  
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& Corporate Social Responsibility*

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throughout this dissertation and every other mountain we've climbed together. I am fortunate to be part of your beautiful families and on this life journey with you.

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And now, it's time for the next adventure. As Mark Twain so artfully said, "I'm grateful that I did it, partly because it was worth it but mostly because I shall never have to do it again."

Tusind tak! A thousand thanks!

Angeli

# ABSTRACT

In this dissertation, I explore the practices created to manage business ethics and corporate social responsibility in multinational corporations and the relationship between them across three separate but interrelated articles. The first article suggests that these practices are resident in distinct communities of practice, and therefore there are boundaries in both meaning and identity that make alignment between them problematic. The second article looks at the boundaries between these communities by exploring the history of the professional associations in the business ethics and corporate social responsibility field in the United States, as well as their current articulations of knowledge and competence in their respective fields. The third article is a single case study of a company that purposefully aligned ethics, compliance, corporate social responsibility and sustainability practices and managers, and it explores both the enablers of alignment and the learning stages that transformed them into a single community of practice. Theoretically, this work applies communities of practice, an organizational learning theory, within the business and society field, thereby contributing a helpful lens through which to explore responsible business practices and the practitioners that create and implement them. Leveraging this perspective, this research offers a theoretical explanation about why practices are not currently aligned and illuminates both the barriers and enablers to future alignment.

Practically, this work shows that boundaries exist between business ethics and corporate social responsibility practices, and calls on scholars and managers who seek alignment to both build intentional bridges between these communities and consider alternate trajectories for the evolution of these practices. Done well, learning across the boundaries between these communities of practice could in turn catalyze managers' understanding of ethics and responsibility in business.

# ABSTRAKT

I denne afhandling, jeg udforske praksis skabt til at håndtere forretningsetik og virksomhedernes sociale ansvar i multinationale selskaber og forholdet mellem dem på tværs af tre separate, men indbyrdes forbundne artikler. Den første artikel antyder, at denne praksis er bosiddende i forskellige praksisfællesskaber, og derfor er der grænser i både mening og identitet, der gør tilpasning mellem dem problematisk. Den anden artikel ser på grænserne mellem disse samfund ved at udforske historien om de faglige sammenslutninger i forretningsetik og virksomhedernes felt sociale ansvar i USA, såvel som deres nuværende artikulationer af viden og kompetence i deres respektive områder. Den tredje artikel er en enkelt casestudie af en virksomhed, der målrettet på linie etik, overholdelse, virksomhedernes sociale ansvar og praksis og ledere bæredygtighed, og det udforsker både katalysatorer med tilpasning og læring faser, der forvandlet dem til en enkelt praksisfællesskab. Teoretisk dette arbejde gælder praksisfællesskaber, en organisatorisk læringsteori, inden erhvervslivet og samfundet, hvilket bidrager en hjælpsom linse, hvorigennem at udforske ansvarlig forretningspraksis og praktikere, der skaber og gennemfører dem. Udnytte dette perspektiv, denne forskning tilbyder en teoretisk forklaring om, hvorfor praksis er i øjeblikket ikke justeret og belyser både de barrierer og katalysatorer til fremtidig tilpasning. Praktisk, viser dette arbejde, at der er grænser mellem forretningsetik

og virksomhedernes praksis samfundsansvar, og opfordrer forskere og ledere, der søger tilpasning til både bygge forsætlige broer mellem disse samfund og overveje alternative baner for udviklingen af denne praksis. Gjort det godt, læring på tværs af grænserne mellem disse praksisfællesskaber kunne til gengæld katalysere ledernes forståelse af etik og ansvarlighed i erhvervslivet.

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## **INTRODUCTION TO THE DISSERTATION**

The past fifty years have been filled with a rich examination of the role of business in society (Carroll, 1999). At the center of this work, particular emphasis has been placed on the ethical dimensions of business (Crane and Matten, 2010) and a company's responsibilities to its stakeholders beyond shareholders (Freeman, et. al., 2010). Scholars studying these phenomena have done so both conceptually and empirically, yet even with the robustness of this conversation, the fields and concepts related to business ethics and corporate social responsibility are still ever changing and highly contested in the literature (Crane, et. al., 2008).

At the same time, managers have developed practices, including those related to ethics and compliance (E&C) and corporate social responsibility (CSR) within their organizations. There are many reasons companies implement these practices, including, as suggested by Kurucz et. al. (2008) cost cutting, risk mitigation, legitimacy, competitive advantage and value creation. Additionally, Treviño and Weaver (2003) have shown that institutional pressures including standards, regulation and industry norms are the primary motivation for organizations to implement strategies in these practice areas, but managers are the decision makers regarding which practices get created and implemented. In large multinational companies, the practices have been embedded in different parts of organization, with E&C practices and managers often connected to the legal function and CSR

practices and managers found more often under marketing, human resources or operations. Scholars and managers have recommended aligning these practices within companies (Painter-Morland, 2006, Petry, 2008, Rowe, 2006, Rudolph, 2006) but there is little empirical research that explores the impact of alignment, or the reasons it has not yet become commonplace in United States (US) companies. In this dissertation, I study the practices that enact ethics and responsibility in business and the people who create and implement them. The research phenomena have remained the same since the beginning of this PhD, as I have sought to explore business ethics and corporate social responsibility not as academic disciplines, but as social practices. I frame this research using two interrelated research questions, informed by my theoretical and methodological approaches. These questions ask:

1. How do the managers that enact E&C and CSR practices understand the relationship between them?
2. What are the enablers and barriers to aligning E&C and CSR practices?

I decided to pursue a PhD specifically because I wanted to explore the intersection of business ethics and CSR in practice. As a long time E&C practitioner with an MBA focused on CSR, I was struggling to reconcile conceptual relevance with practical relevance based on what I was seeing in the US multinational environment. Few of my professional colleagues from E&C or CSR had a good

understanding of this divide, not to mention how it might be effectively bridged. When I was also unable to find coherent explanations in the academic literature that fit all of these pieces together, I decided I would explore the questions myself.

This research uses communities of practice (Wenger, 1998), an organizational learning theory, as the lens through which to explore E&C and CSR practices and the meaning given to them by the managers that create and implement them.

Grounded on a social construction epistemology, communities of practice theory suggests that learning is a social phenomenon, and through social engagement we negotiate the meaning and the identities that inform our work (Brown, 1998, Brown et. al., 1989). That learning is then made more transferable to others by turning it into practices such as language, routines and tacit knowledge, and those practices become resident in the communities of practice in which they are created (Wenger, 1998).

As is reflected in greater detail in the methods section in this frame document, my research questions and my theoretical lens led me to qualitative research that seeks to describe the organizational practices and their meaning from the perspective of the people who create them. In both the first and third articles, I use qualitative interviews to describe managers' perspectives on meaning and alignment of E&C and CSR practices in US-based multinational companies (Seidman, 2006). The

second article uses comparative analysis and traces the evolution of communities of practice around E&C and CSR in the US through historical and present day artifacts from their relevant professional associations. The third article is written as a single case study of a high tech manufacturer that integrated its E&C, CSR and sustainability practices.

This research contributes to the business and society literature by suggesting that communities of practice is a helpful lens through which to explore responsible business practices as socially negotiated, contextual and dynamic. Additionally, this dissertation proposes that the E&C and CSR communities of practice in the US both promote and inhibit learning. Article 1 looks at why E&C and CSR practices are not aligned and concludes that differences in meaning and identity signal disparate communities of practice. Article 2 then explores the evolution of those communities more purposefully to better understand the boundaries in knowledge and competence between them that create barriers to alignment. And finally, in Article 3 the enablers of alignment are explored through a case study of a company that brought its disparate practices together over a period of two years.

Leveraging my theoretical lens, this research sits at the intersection of several communities of practice that often struggle to overlap or align their scholarship and knowledge. As will be reflected later in this dissertation, the boundaries

between practices reflect the outer edge of what is known to the community that created them, making those boundaries the precise place to stimulate transformational learning that can change both the manager and the practice. However, boundaries also demarcate what and who are welcome within, and what and who stands outside of the community, and, therefore, they also have the ability to stymie learning and prevent insiders and outsiders from collaborating (Carlile, 2004, Wenger, 1998). There are several boundaries explored in this dissertation.

The primary boundary examined in this research, as indicated, is the one between business ethics and CSR practices. Weaver and Treviño's observation from almost two decades ago is still relevant, suggesting, "questions remain about the relationship among social responsibility, corporate reputation, corporate citizenship, corporate philanthropy, and corporate crime, and what any or all of these have to do with business ethics" (1999). This research explores whether the conceptual relevance assumed between business ethics and corporate social responsibility in the academic literature is reflected the same way in business practice. This boundary is explored in all three articles, specifically as it relates to the alignment of E&C and CSR practice in the US.

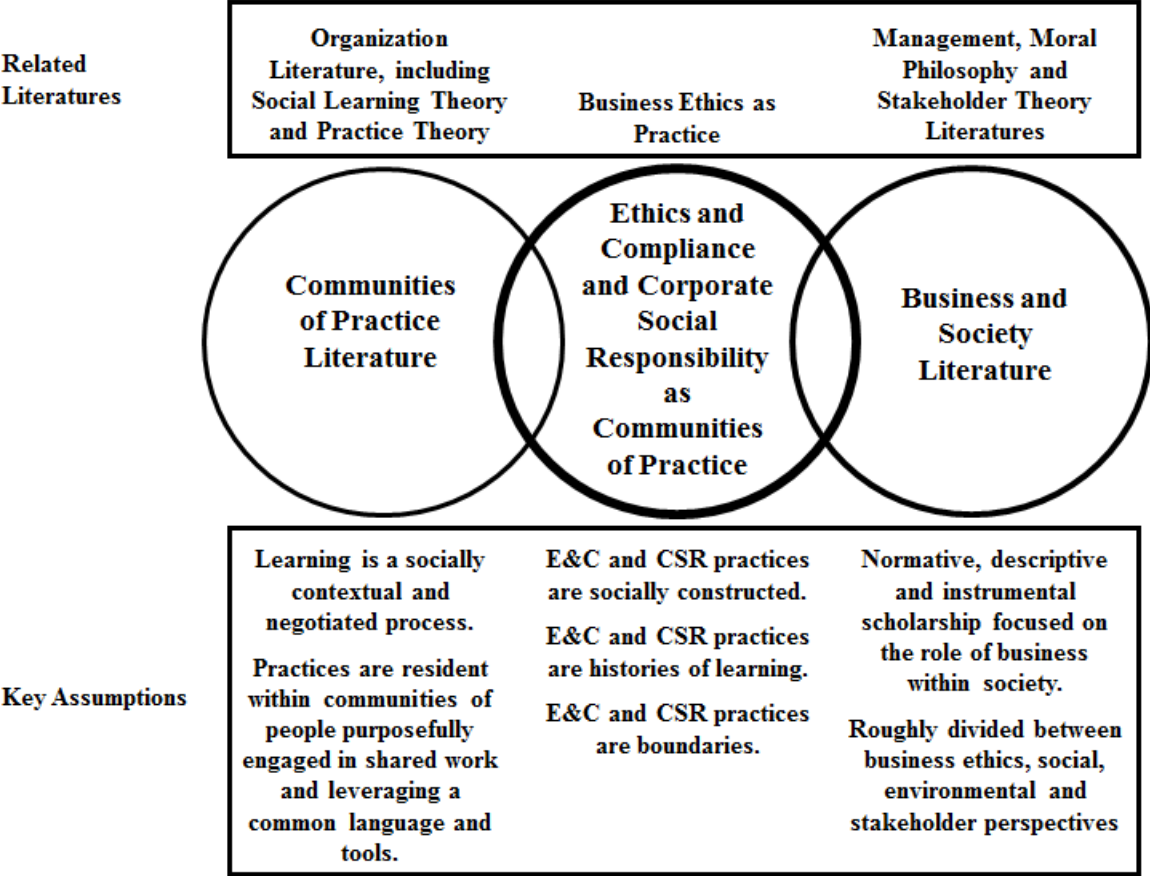
Additionally, this dissertation seeks to span boundaries in the academic literature. Scholarly conversations do not always relate their findings to those in other

disciplines or literatures, reflecting the boundaries in the academic communities of practice surrounding their work. My research suggests that applying a communities of practice perspective from the organization and practice-based learning literatures within the business and society literature offers a helpful lens through which to view responsible business practices and practitioners. To that end, I am supported by Heugens and Scherer (2010), who suggest that, while separated by the ‘tribal organization of academia’ in terms of current research, journals, conferences and other means of collaboration, business ethics and organizational theory are interrelated perspectives on how we organize human social behavior and their boundaries should be more purposefully crossed. Additionally, in the conclusions section, I offer a critique of communities of practice theory when viewed through the lens of this research. This boundary spanning is visualized in Figure 1.

This dissertation is structured as follows. First, I will explain the theoretical perspective taken in this research and how it informs the question of aligning business ethics and CSR practices. Second, I will discuss the methodological approach to the research. Third, I will summarize each of the three research articles submitted as part of my dissertation by providing an abstract summary. Then I will offer several conclusions that emerge from my research when viewed as a body of work. Additionally, I will share the practical implications of this

research. Finally, I will offer the limitations of this research and ideas for future study.

**Figure 1: Visualization of literatures and key assumptions**



Sourced from Donaldson & Preston, 1995, Lockett et. al., 2006, Wenger, 1998.

# **THEORETICAL APPROACH**

Hahn et. al. (2015a) have called on scholars to look beyond institutional theory and resource-based theory of the firm to analyze the business and society field, adding that much of the current research prioritizes economic impacts over social and environmental ones. I answer this call by leveraging a theory at the

intersection of organizational and practice theories of learning, called communities of practice, to explore the concepts of business ethics and CSR in multinational companies.

### **Business Ethics and Corporate Social Responsibility Practices as Socially Constructed**

This research takes as its basic premise the epistemological frame that our reality as human beings is a social construction (Berger and Luckmann, 1966). This perspective rejects the idea of knowledge being concrete and having a knowable existence separate from people (Cooper and Burrell, 1988, Parker, 1992). Instead it believes that knowing is a dynamic and negotiated social process where the knower and the known are inextricably linked. In other words, we create our own reality by constituting its meaning through social engagement and then reifying it through practices, norms and other forms of ‘knowledge’.

From this view, we can extrapolate that business ethics and CSR are socially created constructs used to conceptualize and enact normativity at the intersection of business and society (Parker, 1998) and reject the singular notion that they constitute objective truths or realities to be achieved or created. Instead, these concepts embody human social constructions of good and bad and right and wrong as it relates to business aspirations and actions. This approach does not wholly



reject concrete measures of ethical culture or the impact of CSR practices on performance because they symbolize the reification of meaning within a community. Exploring this meaning via the managers who create and negotiate it thereby provides a useful perspective on the way normativity has been constructed through business ethics and CSR practices.

The conceptualization of business ethics and CSR as socially constructed also allows us to effectively step beyond the normative / empirical divide in the business and society literature (Donaldson and Preston, 1995, Treviño and Weaver, 2003) by conflating the two approaches. According to Parker, "...if we accept this social construction of morality, rather than insist on some form of trans-historical foundation for 'Ethics', then this effectively presses upon us a suspension of our judgment, an attempt to go (for now) beyond finger-pointing about good and evil in the interests of a thicker description of everyday conduct" (1998: S29). As suggested in the conclusions section of this dissertation, the emergence of this approach through the literature on business ethics as practice (Clegg et. al., 2007, Painter-Morland, 2008) offers a distinct alternative to the modernist approaches taken in both descriptive and instrumental research to date.

## **Business Ethics and Social Responsibility Practices as Histories of Learning**

The exploration of practice has occurred in many fields, including strategy, accounting, marketing and institutional theory (Ahrens & Chapman, 2007, Jarzabkowski, 2004, Lawrence & Suddaby, 2006, Skålén & Hackley, 2011, Whittington, 1996, Whittington, 2011). Practice-based theorizing embodies multiple approaches linked by a definition of practices as, “embodied, materially mediated arrays of human activity centrally organized around shared practical understanding” (Schatzki, 2001: 11). Many fields have participated in the practice-turn, including knowledge management, education and health care, and there is an emergent discussion in the business and society literature under the business ethics as practice approach (Clegg et. al., 2007, Painter-Morland, 2008). Whittington posits that, “Somewhere in between the poles {of structure and agency}...there are actors doing their best with what they have. Their practical spirit deserves respect. Practice theorists do not sneer” (2011: 183).

In this dissertation, I leverage the practice-turn via its application to learning theory, in line with Whittington’s conclusion that practice-based theorizing is ripe for cross disciplinary application and learning (2011). Situated learning is the anchor of this practice approach because it views learning as socially contextual and experiential (Fox, 1997, Gherardi, 2000, Lave & Wenger, 1991), unlike theories that prioritize cognitive learning. From this perspective, knowing and

doing are inherently interconnected, and “practice is both a production of the world and the result of that practice” (Gherardi, 2000:215). Additionally, practice-based learning also suggests that how we know and understand the world is the result of not simply the acquisition of explicit knowledge, but also the learning that comes through social engagement and tacit communication (Brown & Duguid, 1991).

Leveraging a practice-based learning lens to explore questions in the field of business and society offers a helpful alternate perspective to the outsized instrumental approaches to studying responsible business practices that have been taken to date. Kahler (1999) reminds us that ethics and morality are deeply social concepts that articulate how human beings choose to be together in terms of both explicit and tacit, as well as codified and voluntary, norms. However, within the business and society literature to date, practices have been discussed and understood more as black box concepts that are have a singular meaning and can be objectively measured through quantitative empirics (see for example Godfrey, 2005 and Treviño, 1986). This research suggests that the practices themselves contain a rich story of the evolution of the meaning that we give to business ethics and CSR when we leverage this perspective.

Specifically, this research uses a middle-level theory between structure and agency (Blaikie, 2009, Denzin, 1970, Merton, 1967) and suggests that communities of practice develop around a group of people purposefully engaged in common work, and together they negotiate how the work gets done and what that work means, with that meaning being made more explicit through the creation of practices to transfer learning to other members (Roberts, 2006, Wenger, 1998). As Wenger explains, “practices are thus the property of a kind of community created over time by the sustained pursuit of a shared enterprise” (1998: 45). While communities of practice were originally conceptualized to be emergent and organic (Lave & Wenger, 1991), more recently they have also been explored as purposeful learning collectives to be cultivated and facilitated both within and between organizations (Wenger et. al., 2002). This approach has an eye toward more effective knowledge management strategies and increased organizational value and performance (Roberts, 2006, Saint-Onge & Wallace, 2003), which creates some paradox to the socially constructed and negotiated nature embedded in the meaning of communities of practice, a critique that has not gone unnoticed (Contu and Willmott 2000, 2003; Cox, 2005, Davenport and Hall 2002). Cox in particular is critical of the use of community of practice as a managerial tool, challenging that Wenger and his colleagues changed the basic definition in order to shift to this instrumental perspective, stating, “Now the definition is of a group that are

somehow interested in the same thing, not closely tied together in accomplishing a common enterprise” (Cox, 2005: 534).

Regardless of its more performative evolution in recent years, communities of practice theory and research shows that it is still hard to achieve learning across disparate communities, with a particular emphasis on professional and occupational communities. Oborn and Dawson suggest it involves members ‘learning to talk’ in order to overcome discontinuities in knowledge (2010: 843). To that end, it has been suggested that communities of practice could be effective at aligning ‘fragmented practice’ within organizations (Roberts, 2006: 625). However, communities of practice approach has also been critiqued for its lack of attention both conceptually and empirically to the role of power, trust and conflict, all of which imply that communities are, beyond simply negotiated, often contested and reflective of other social contexts (Contu & Willmott, 2003, Roberts, 2006).

Communities of practice span from community to individual identity, and focus primarily on the practice and meaning that are created between them (see Figure 2). As it is the primary focus of this dissertation, practice in this research is taken to mean “doing, but not just doing in and of itself. It is doing in a historical and social context that gives structure and meaning to what we do...{and} includes

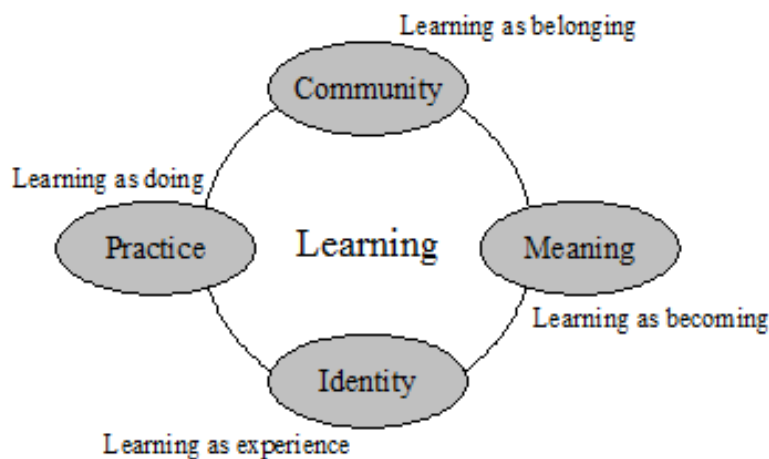
both the explicit and the tacit....It includes language, tools, documents...{and} implicit relations, tacit conventions, subtle cues...and shared world views” (Wenger, 1998: 47). Practices represent, therefore, both ‘the production and reproduction of specific ways of engaging with the world” (ibid: 13). In essence, engaging in practice and creating practices in relationship with those focused on the same work is how we learn.

The meaning given to these practices is embedded in both the community of practice surrounding the relevant work, as well as the experience and identity of the managers creating and implementing them (Wenger, 2000). It follows then that these practices are also artifacts of the meaning the company and these managers give to business ethics and CSR, and by following the evolution of those practices, we can also see an evolution of learning. Practices are therefore histories of shared learning (Wenger, 1998), helping to drive home the negotiated nature of business ethics and CSR norms and their dynamics over time.

Additionally, practices are constantly changing through the participation of community members and their attempts to make meaning more concrete and transferable through the creation of standards, routines, language and tools. However, as practice and meaning becomes reified within a community, the community also develops a “world view”, according to Brown and Duguid, that

offers an understanding of how their work “relates to other communities and their practices” (1998: 96). As such, by looking for shared or disparate meaning and practice across communities, we better understand the boundaries that may prevent or encourage alignment (Bechky, 2003).

Figure 2: Components of communities of practice,  
a social theory of learning



**Learning:** the socially contextual engagement that results in individuals developing new meaning and identities related to their work. The key issue is that learning is a social process that develops both explicit and tacit practices as part of a community of practice.

**Community:** a group purposefully engaged in a common work enterprise who leverage a shared way of accomplishing their work, including tools and language. The key issue is that learning allows for a sense of belonging, as participants become socially and practically competent within a group.

**Practice:** the work done by this community, taking both explicit forms like routines and documents, and tacit forms like assumptions and behavioral norms. The key issue is that doing the work both creates practices through social engagement and reifies them for easier communication to others.

**Meaning:** the embedded social and historical context and purpose of work practices. The key issue is that meaning is created through social engagement and is thereby contextually derived.

**Identity:** a sense of self that derives from developing competency needed to demonstrate membership in a community. The key issue is that experience is needed in order to participate.

Wenger, 1998

## Business Ethics and Corporate Social Responsibility Practices as Boundaries

While most people are resident in, and learn from, multiple communities of practice, the ability to join new communities is not always easy. Boundaries result

when there is a significant amount of learning required in order to become a full participant in another community, and are “discontinuities between those who have been participating and those who have not” (Wenger, 1998: 103). Those outside or seeking to join the community can feel daunted by participation because there is so much to learn to be considered a competent, legitimate member (Brown & Duguid, 1998). Additionally, the community itself may construct boundaries in the form of certifications, rites of passage or other less formal milestones to demonstrate that new participants have acquired the meaning and practices community members view as required for full participation.

Communities may also have overlaps, or areas of common learning that make shared participation in multiple communities an easier task and negate boundaries as a significant challenge to new participation (Wenger, 2000). Through the communities of practice lens, we cannot separate what we know from who we are and what we do, therefore, the idea of alignment between practices and creating an overlap can be interpreted as a new way of belonging to a community. Alignment requires “broader discourses’ than a single community may have (Wenger, 1998: 187), and must be complemented by both engagement between the communities and the imagination to understand the perspective of the members of the other community. With engagement and imagination occurring, alignment then “bridges time and space to form broader enterprises so that participants become connected



through the coordination of their energies, actions, and practices” (Wenger, 1998: 179). However, engaging across disparate communities of practice to bridge boundaries in practices and meaning is not a straightforward endeavor.

Viewing E&C and CSR practices as resident in communities of practitioners who steward their meaning therefore becomes a helpful way of contemplating whether there are boundaries in knowledge that need to be bridged in order to understand their alignment or lack thereof. Transferring knowledge across boundaries is well documented as being a difficult undertaking (Carlile 2002, 2004). There are both conceptual and empirical studies have attempted to understand and describe what it takes to span the boundaries, with many focused specifically on boundary spanning between different professional and occupational communities (Oborn & Dawson, 2010, Roberts, 2006). Additionally, if the eventual aspiration of the scholars and practitioners calling for the alignment of E&C and CSR practices is their full integration, finding the boundaries between them takes on even more importance, as the transformation of practices or the emergence of a single community of practice is also noted as something ‘rarely achieved’ (Akkerman & Bakker, 2011: 148). And yet, Wenger reminds us that, “Many long-lived communities of practice have their origin in an attempt to bring two practices together” (1998: 115).

In summary, this exploration of the boundaries between E&C and CSR focuses on the meaning of practices and the identities that managers develop from creating, maintaining and evolving them and whether there are overlaps or discontinuities. To accomplish this task, this research not only required a theoretical lens that supports the focus on manager meaning, but also a methodological approach that did so as well. In the next section, those methods will be discussed further.

## **RESEARCH METHODS**

Hahn et. al. also called for the business and society field to seek new methods, “including qualitative and subjective ones” (2015a: 6). This dissertation employs interviewing as qualitative research (Seidman, 2006), with a goal of “hearing the meaning of what interviewees are telling” (Rubin & Rubin, 2012: 14-15). Thus my empirical work draws heavily on an abductive approach in order to focus on the people engaged in the work and the artifacts that they create in order to guide our understanding of its meaning (Alvesson and Sköldberg, 2009, Blaikie, 2009). This approach is also consistent with the communities of practice theoretical lens adopted in this research and its epistemological roots.

### **Interviewing as Qualitative Research**

Interviewing as qualitative research is grounded primarily in a social constructionist epistemology, and makes use of “responsive interviewing,” which

is a dynamic process in which the interviewer responds to the ideas and interests of their interviewee as the conversation unfolds (Rubin & Rubin, 2012). It leverages a semi-structured question design with the goal of exploring meaning in order to understand or explain the research phenomena, in this case E&C and CSR practices. Additionally, it seeks interviews that detail the perspective of the participant in order to provide thick descriptions of that meaning (Geertz, 1973).

As Seidman explains, “In-depth interviewing’s strength is that through it we can come to understand the details of people’s experience from their point of view. We can see how their individual experience interacts with powerful social and organizational forces that pervade the context in which they live and work, and we can discover the interconnections among people who live and work in a shared context” (2006: 130). Blaikie describes the role of the researcher to “dialogue between data and theory” (2009: 156), and also cautions that it requires an iterative process that sees the researcher deeply involved in, and then withdrawn from, the phenomena and its social context. Studies related to cross functional and workplace learning support the choice of qualitative interviewing and the focus on describing meaning from the participants’ perspective (Boud & Middleton, 2003, Hall-Andersen & Broberg, 2014). Additionally, this approach is consistent with the extensive use of qualitative interview methods in practice-based research writ large (for example, see Hendry et. al., 2010, Jarzabkowski & Fenton, 2006,

Molloy & Whittington, 2005). It has been applied specifically in the learning practice context as well, including Hotho et. al.'s study of practices in multinational organizations (2014) and Akkerman et. al.'s study of the emergence of communities of practice (2008), both of which leveraged participant interview and case study strategies.

Articles 1 and 3 both leverage interviews as the primary source of meaning that drives the research findings and implications. Most of these interviews were recorded and transcribed in order to preserve the participants' own voice in the research. For those not recorded, extensive notes were taken during the conversations, including verbatim sentences and phrases, and the notes were summarized immediately following the interviews. While Article 2 was informed by several background interviews with leaders in E&C and CSR professional associations, it is a comparative analysis that describes the trajectory of the E&C and CSR communities of practice in the US using a model of evolution. The data analyzed in the article is derived from the professional associations that represent the face of their community to both their own members and those outside of the community. In this way, the information can be viewed as artifacts of meaning related to historical events, conference proceedings, job descriptions and skill sets that have been reified by their professional associations. Table 1 provides an overview of the data collection process for each research setting.

**Table 1: Overview of the data collection process**

<b>Article</b>	<b>Method</b>	<b>Form(s) of Data</b>	<b>Collection Date</b>
1: Aligning Business Ethics and Corporate Social Responsibility Practices	Qualitative interviewing; Thematic analysis; Thick description	24 Phone Interviews (21 E&C and CSR managers, 3 association managers; interviews were transcribed for analysis)	Summer 2012-Summer 2013
2: Professional Associations as Communities of Practice: Exploring the Boundaries between Ethics and Compliance and Corporate Social Responsibility	Comparative thematic analysis	3 Phone Interviews (Association managers were interviewed for Article 1 and their transcripts provided background for Article 2) 2 2015 Conference Agendas from Professional Associations 2 Professional Association Reports on Skills Sets and Job Descriptions Historical background and current practice material from 3 professional associations and 1 membership organization websites. Corroborating information on historical timelines from practitioner and scholarly publications and materials	Fall 2015
3: Aligning Responsible Business Practices: A Case Study	Qualitative interviewing; Thematic analysis; Thick description; (Presented as a) case study	13 In Person Interviews (Company leaders working on CSR, E&C and Sustainability integration; all interviews were transcribed for analysis) Company Documents Public Information	Summer 2013

While specific treatment of the material is explained in the methods section for each piece of research, thematic analysis (Blaikie, 2009, Seidman, 2006) was used across all research data to surface the key concepts and ideas. Coding was completed both according to pre-existing categories from communities of practice theory and the interview guide, as well as from emergent concepts that arose during the interviews (Rubin & Rubin, 2012, Saldaña, 2009), in line with the abductive nature of the research. In Article 1, 18 of the 24 interviews with managers were recorded and transcribed, and then two rounds of coding followed on the full set of interviews, leveraging the qualitative software program HyperResearch. The themes ultimately mapped to key concepts within communities of practice, including practice, meaning, identity and alignment. In Article 3, all 13 interviews with the case company managers and leaders were recorded and transcribed, and then were coded through an abductive process that sought to identify the enablers of alignment detailed within the interview transcripts. Thematic analysis resulted in the identification of three distinct learning stages within the case company over two years, ultimately leading to both alignment and the emergence of a single community of practice.

Interviewing as qualitative research includes a number of techniques that I employed in my studies. Articles 1 and 3 heavily leverage the interviewees own words to support each of the findings. Called thick description (Geertz, 1973), this

approach provides rich depth and focuses on the meaning made of work by those creating and enacting it. This method has been used extensively in situated learning and communities of practice research, especially with cross disciplinary work teams (see for example Orr, 1996 and Akkerman et. al., 2008). Bechky specifically recommended its use with occupational communities, saying, “Thick descriptions are needed to embody this construct and improve our theorizing,” especially when communities and practices stretch beyond organizational boundaries (2006: 1764). While not generalizable, thick description helps others to understand the phenomena in order to research or apply that detailed experience to their own endeavors (Blaikie, 2009).

Also consistent with the interviewing methodology, Article 3 is written as a single case study of TechCo that was written through interviews with 13 leaders involved or impacted by the reorganization of the company’s E&C, CSR and sustainability practices under a single department. While employing thick description using the words of the participants, the overall intent of the research is to explain how and why the reorganization happened, to draw some broad conclusions about the results and their meaning for TechCo as an organization and to consider whether it symbolizes change in the field at large (Blaikie, 2009, Gluckmann, 1961, Rubin & Rubin, 2012). Yin (2003) describes case studies as a research strategy and not a

methodology, and Stake concurs, saying it is a “choice of what is to be studied” (2005: 443).

While it does not employ interviewing or thick description, Article 2 emerged from interviews with 3 professional association leaders, which were used as background for scoping this work. This article first provides an historical comparison of the E&C and CSR communities in the US by viewing their evolution through the five stage model created by Wenger, et. al. (2002), drawing off artifacts from their professional communities. Websites, association reports on the role of the Chief Ethics and Compliance Officer and the Chief Responsibility Officer and conference agendas were all analyzed for key themes related to knowledge, experience and competence. Comparison of these themes allows for a clear description of the boundaries that have arisen between these communities of practice and provides some guidance on the future trajectory of their practices.

### **Placing the Researcher in the Research**

In practice-based research, the researcher is engaged with the phenomena being studied. The goal, to paraphrase Geertz, is for the researcher to tell his or her version of their participants’ understanding of the work and its meaning (1973). Self-reflection through the research process, therefore, becomes an essential methodological tool to avoid substituting the researcher’s meaning for that of the



participants (Rubin & Rubin, 2012, Whittington, 2011). To support that work, I kept a research diary through the field work and analysis phases of my research, in which I captured and reflected on my own experience and worked through the themes in, and my struggles with, the research as they emerged.

### *Brokering between Research and Practice*

While I have been clear about the research phenomena from the beginning of my PhD studies, the theoretical lenses through which I have considered them have changed dramatically. The current social constructionist perspective does not even hint at the earliest conceptualizations of my research, which were squarely modernist and objective and included a planned quantitative analysis of the impact of aligning E&C and CSR practices on organizational performance.

However, my introduction to post-Enlightenment philosophers and the epistemological conceptualization of reality as a social construction had a profound effect on me as both a researcher and as a practitioner. When one understands business ethics and CSR practices as socially situated, negotiated and communicated, it offers a diversity of meaning and perspectives that go beyond finding the ‘right’ answer and searching for an objective truth, and instead seeks to describe the lived experience of those engaged in the work. This perspective was the opposite of the prescriptive and morally concrete one that had framed much of

my professional career, leading this learning transformation to become an identity transformation for me as well. I experienced grief, shame and outrage in the early stages of my research as I struggled to reconcile my actualization of business ethics in practice with this emergent philosophical understanding that left much more room for debate, conflict and growth of perspective. Reading Painter-Morland's (2008) well argued critique of current E&C practices as lacking an ethical foundation left me unmoored for weeks. I also felt chastised reading Clegg et. al. who channeled Bauman and counseled, "A considered ethic is one that is never convinced of its own ethicality and is practised in a way that 'is always haunted by the suspicion that it is not moral enough'" (Bauman, 1993: 80, Clegg et. al., 2007: 117).

For the first two years of my PhD work, I maintained my role as Director of Ethics at KPMG LLP in the US, but over time I struggled to be in both worlds at once. I wanted more critical distance as a researcher, and yet I also wanted to ensure that my work was deeply informed by, and relevant to, business practice. For example, in May 2012, as I was amidst my field work for what would become my first article, I reminded myself in my research journal, "Watch your desire to close the questions too soon and the need/desire for certainty. It's ok not to know and it's ok to say you don't know." However, later that month, I cautioned myself to "come back to basics and have a conversation about what ethics really means in the

business community, not theoretically.” Walking both sides of the research/practice boundary was becoming increasingly difficult.

I also started to clearly see many of the boundaries in this field that had heretofore been invisible because I lacked the depth of understanding needed to recognize them as such. I struggled to understand them and I struggled to respond to them. For example, in March 2013 I noted in my research journal, “For a group of people- philosophers, empiricists, practitioners- focused on the same end-businesses doing the right thing- there are LOTS of boundaries, camps, temper tantrums and ignoring of each other. Feels a bit like 6<sup>th</sup> grade again.” In the language of my communities of practice lens, bridging these communities in an attempt to find shared meaning led me to feel the extremes of empowerment (Wenger, 1998) and marginalization (Tanggaard, 2007) that are well documented in the literature as challenges for community brokers.

### *Focus on Participant Meaning*

At the heart of this research is an attempt to paint a picture of practice that is recognizable to those who participate in its creation and give it meaning (Alvesson, 2011, Rubin & Rubin, 2012). Throughout the interviews for Articles 1 and 3, especially as themes began to emerge from the earliest conversations, I often asked my interviewees for their reflections and feedback with questions such

as, “Does this make sense to you?” “What else do you see that I’m missing?” “Do you see yourself and your experience in these findings?” Their responses were then used to further refine my reflections and understandings. This emergent, iterative process of sharing with those involved is essential to the goal of eliciting their meaning of the work and not simply reifying my own (Alvesson & Sköldberg, 2009).

Especially important in this process has been reflecting on and trying to account for my own embedded perspective, not only as a researcher but also as an E&C professional with over a decade of experience in learning, making meaning of, and participating in, practice. I was able to bring personal ‘knowing’ to the research, but that could also become concrete and determinative. My iterative conversation with the practitioners in my study has been the key to reflecting a more inclusive picture, grounded in their meaning and learning.

Additionally, I was acutely aware that my ability to ‘speak’ to E&C professionals was a benefit to my research. My language and the types of questions I asked gave me significant credibility with these practitioners – there was less of a need for introducing the research as they extended ready trust. To draw from my theoretical perspective, I was a competent member of their community of practice and there were no obvious boundaries that separated us. I was not seen as a researcher, but

as an ally and an insider. The benefit of this privileged role is that most shared freely and deeply in their interviews, offering rich details about their experiences and perspectives. But there are drawbacks to that privilege as well, most acutely whether or not I achieved the analytical distance needed to reflect openly and honestly on this work. This awareness contributed my decision to leave my role in practice beginning in January 2013 so that I had enough space to be reflective and to ensure the integrity of my data.

There is also a question about my ability to achieve the same degree of credibility and openness from the CSR practitioners that were interviewed. To compensate, I spent more time before and at the beginning of the interview preparing and providing context, and I consciously shared reflections and opinions during the conversation. This achieved its intended result. Many of the participants quickly understood that I was not just there to ‘take’ but also to ‘give’; in some instances, I could pinpoint the conversation shift in terms of content and tone. For example, with one CSR practitioner, I mentioned and then shared an article that directly addressed a challenge she was facing in her work. With another, I passed on a job posting for an opening on her team to several friends and colleagues that had the requisite skill set. In this way, I was able to signal my understanding of their context and the meaning they made of their work, and invite more open, dynamic interviews.

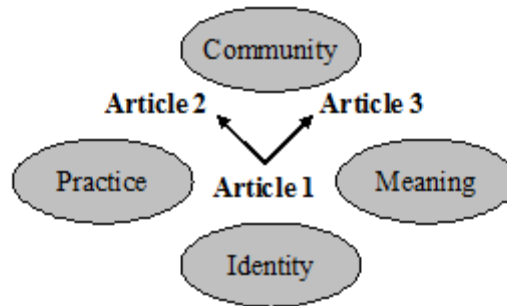
## **ARTICLE OVERVIEW**

The three articles that comprise this dissertation have been written to answer my research questions and are therefore closely interrelated. They also all have their beginning in my first round of field work. In 2012, I interviewed E&C and CSR managers in multinational companies to understand not only the core practices that they were negotiating and implementing in their work, but also the meaning and identity that resulted from that work. Several of those interviews were with leaders from E&C and CSR professional associations, and those became the preparatory work for Article 2. This second article specifically focuses on the reified practices within communities of practice, often stewarded by professional associations, which create boundaries to participation and boundaries to alignment with other communities.

As part of my first round of field work, I was also struck by the unusual alignment of practices that one particular manager described in his company. This led to a second round of field work, when I interviewed the relevant managers at ‘TechCo’ to explore the meaning they were making of this alignment process and how their communities of practice were changing as a result of this learning. This research resulted in Article 3. These relationships are visualized in Figure 3 and a summary of each of the research articles is to follow. Collectively, these articles explain the relationship between E&C and CSR practices, as well as the barriers and enablers

to alignment, from the perspective of the managers that create and implement them.

Figure 3: Research Article Relationships



## **Article 1: Aligning Business Ethics and Corporate Social Responsibility Practices**

Scholars have called for the alignment of E&C and CSR practices in multinational companies. However, corporate practices remain separate, as documented in the business and society literature. This article explores why E&C and CSR practices have not been aligned, informed by an alternate theory called communities of practice. Thematic analysis of interviews with senior managers suggests that E&C and CSR practices have different meaning and purpose, and demonstrates that managers who create and implement them identify themselves as belonging to different work related communities. Theoretically, this research also offers a useful lens through which to view responsible business practices as socially negotiated, contextual and dynamic. Practically, it calls on those seeking

alignment to build bridges between these communities and their practices by leveraging areas of shared meaning and creating opportunities for engagement.

## **Article 2: Professional Associations as Communities of Practice: Exploring the Boundaries between Ethics and Compliance and Corporate Social Responsibility**

For a decade, scholars and practitioners have noted the disconnection between E&C and CSR practices in US corporations and called for their alignment. There is scant literature on why this lack of alignment persists. This article applies communities of practice theory to illuminate the separate learning trajectories that the E&C and CSR fields in the US have taken over the past twenty five years, anchored by their respective professional associations. This article provides an important perspective on the role that communities of practice play in reifying the knowledge and competencies within E&C and CSR, and the boundaries to collaboration that exist between their managers and practices. It also calls attention to the fact that alignment is not the only alternate trajectory that these practices and their communities may take in the future, and five distinct evolutionary paths are explored.



### **Article 3: Aligning Responsible Business Practices: A Case Study**

This article offers an in-depth case study of a global high tech manufacturer that aligned its ethics, compliance, corporate social responsibility and sustainability practices. Few large companies organize their responsible business practices this way, despite conceptual relevance and calls to manage them comprehensively.

Through a communities of practice theoretical lens, these practices are recognized as being resident in different professional learning communities, and therefore intentional effort was needed to bridge these communities to achieve alignment.

The findings call attention to the important role played by employees who broker understanding between internal communities and practices, and the boundary objects used to create shared meaning and engagement. They also highlight that conceptual or organizational relevance between practices is not enough to create alignment. This study describes the dynamics of alignment and suggests that cross community knowledge sharing may include a learning stage that indicates the emergence of a single community of practice.

### **RESEARCH CONCLUSIONS**

This research explores the relationship between business ethics and CSR as enacted in practice. I offer three overarching conclusions for the business and society literature that emanate from my research when viewed as a body of work, broadly responding to my research questions. Guided by my primary research

question, I sought to understand how the managers that enact business ethics and corporate social responsibility practices understand the relationship between them and I draw two conclusions in this dissertation. First, E&C and CSR practices fulfill different purposes and result in distinct professional identities, signaling that they are resident in separate communities of practice. Second, the meaning of those practices is dynamic and changes over time. My search for both the barriers and enablers to the alignment of business ethics and corporate social responsibility practices also led to the conclusion that the boundaries between these communities of practice can be both barriers to and catalysts for shared meaning. These conclusions are explained in detail in the section to follow. Additionally, I offer a final contribution to the communities of practice literature that emerged from this research to conclude the section, namely that the theory provides space for negotiation and socially contextual knowing at the level of individual learning, but it does not robustly explain conflict, paradox or disagreement at the community level.

**Conclusion 1: E&C and CSR practices fulfill different purposes and result in distinct professional identities, signaling that they are resident in separate communities of practice.**

This research found that E&C and CSR practices fulfill different purposes and result in distinct professional identities according to the managers that create and

implement them, which signals that they are resident in separate communities of practice. While this theme is explored in all three research articles, Article 1 has the identification of multiple communities of practice in responsible business as its central finding. This finding begins with a divergence in purpose and identity, as E&C managers described their work relative to risk and the prevention of misconduct, while CSR managers chose words related to impact. For example, one E&C manager said, *“We want to help people make good choices and that’s to reduce the risk that our company faces,”* while a CSR manager described the goal of the profession as, *“enhancing the value of the enterprise and the communities. It’s that shared value notion.”*

The managers also expressed a pragmatic awareness of the lack of alignment between E&C and CSR practices, with most describing an informal relationship within their own companies. Additionally, few of them described any pressing reason why this relationship should change. One manager described it this way: *“People can get hung up on the location of these things. Right? So I try not to care too much where corporate responsibility or diversity, where things sit. I think it’s about whether or not it’s an organization that regardless of where things sit, you can bring together these groups to have a good working relationship....It doesn’t matter that Ethics reports up to a different side of the organization than CR does, and I think people sometimes feel that unless*

*everything's under one umbrella, like Corporate Responsibility maybe is actually reporting to Ethics, maybe Diversity should report in to Corporate Responsibility. It's not about that. It's about being able to navigate the organization in order for those silos to be able to work together.”*

Articles 2 and 3 then leverage the presence of multiple communities of practice as a starting assumption in the research. Article 2 describes the reification of meaning and practice that occurs at the wider community level via professional associations and efforts to professionalize E&C and CSR writ large. By studying the artifacts around knowledge and competence, this research demonstrates that the boundaries between E&C and CSR practices and their communities are significant in the US. Article 3 describes the purposeful brokering across these communities and the dynamics of the alignment between E&C, CSR and emergent sustainability practices and managers that occurred in a high tech manufacturing company over a two year period.

By acknowledging the multiple communities of practice relevant to business ethics and CSR practices in multinational companies, this research contributes to both the conceptual and practical conversation about the relationship between them. While there is evidence of a relationship in practice, there is also significant reason to see them as fundamentally separate sets of practices that may not easily relate or

align in some organizations. In particular, scholars should take care to understand this divergence and account for it when scoping empirical research. The assumption that business ethics and CSR are interchangeable may be empirically questionable based on this research. At a minimum, more research is needed to understand how these practices may or may not intersect in the future.

**Conclusion 2: The meaning given to business ethics and corporate social responsibility practices is dynamic and evolves over time through social engagement.**

While the meaning of business ethics and CSR practices is reified in their respective communities of practice through practices and professionalization, that meaning is also dynamic and evolves over time. We see the evolution of meaning given to practices in the research. In Article 1, for example, E&C managers discuss the evolution of areas like supply chain transparency once considered voluntary and scoped under the CSR program becoming regulated and moving into the compliance realm. Additionally, CSR managers talk explicitly about the evolution of their practices away from philanthropic efforts and toward business model innovation. These changes demonstrate that they are recreating the meaning of their work and the norms associated with it over time.

Article 3 describes how TechCo's Vice President re-envisioned the meaning of CSR by gathering diverse practices under one department. However, that interpretation also changed over time because of engagement with the business, and grew to include practice efficiency and innovation as central to how TechCo and its managers understand CSR work in their organization. Key to this learning was the interaction with business unit leaders and company leaders, whose perspectives influenced the meaning of CSR over time.

The dynamic and contested meaning of business ethics and CSR practices proposed in this research is also consistent with the emergent literature on business ethics as practice, which seeks to place ethics into its situated, negotiated context (Clegg et. al., 2007, Painter-Morland, 2008). Business ethics as practice understands business ethics as a lived experience, and Clegg et. al. suggest that the 'inherent contradictions in the ideals and norms that guide our actions' can be more easily surfaced when it is understood that ethics requires contextual interpretation, and often negotiation of its meaning between relevant stakeholders (2007: 118). Business ethics as practice suggests ethics is a way of knowing that changes and evolves through social engagement over time.

Business ethics as practice also asks us to open space in both research and practice explicitly for reflection, discussion and negotiation of meaning, without seeking to

conclude on the ‘right’ answer, a description of the objective and concrete knowledge created or the impact that meaning will have on the efficiency or effectiveness of the firm. This perspective, therefore, could offer a meaningful alternative to the normative, descriptive and instrumental perspectives noted in stakeholder theory literature but easily extrapolated to the whole of the business and society literature (Donaldson & Preston, 1995). It could, in fact, be understood as another form of description, one that seeks more to challenge our assumptions and stimulate our learning than it does to codify what is known. Starkey (1998) goes as far as to argue that factions and dissent are essential components for moral development, so we could in fact conclude that this space for pragmatic exploration of meaning could be a key contributor to the way business ethics and CSR practices evolve in the future. At a minimum, it adds an alternate theoretical approach to the business and society literature that could epistemologically expand descriptive scholarship to also incorporate subjective, socially constructed and dynamic understandings of practice.

The challenge at the moment is that engagement across the communities of practice is limited, both in practice and in the scholarly community. As a result, both creating the space for reflection and getting managers from the disparate communities around E&C and CSR to engage across the boundaries of their own knowledge and assumptions is difficult. However, it follows that with novel

engagement and experiences, those communities could find reasons to evolve and innovate.

**Conclusion 3: The boundaries between these communities of practice can be both barriers to, and catalysts for, shared meaning, which is what is needed to enable alignment between E&C and CSR practices.**

Communities of practice theory understands alignment to include shared meaning between practices and practitioners, in addition to engagement and the ability to imagine a different way of working, in order to be enabled. At the moment, there is limited engagement between the business ethics and CSR communities, as demonstrated in both Articles 1 and 2. Article 1 demonstrates that not only are managers only informally connected across the E&C and CSR communities, but their primary internal working partnerships are with completely different departments. Additionally, Article 2 notes the difference in engagement between the professional associations serving the communities of practice around E&C and CSR, in addition to the barriers that arise from differences in knowledge and competency. The reification of practices and meaning promotes consistency of learning but is also known to stifle reflection and purposeful engagement around existing knowledge and assumptions, especially in professional communities (Greenwood et. al., 2002, Wenger, 1998). And as suggested in Article 1, there should be more caution around calls for the alignment of E&C and CSR practices.



With only limited interaction and little to talk about, it may be difficult within companies to create the shared meaning needed to align practices and the managers who create them.

However, while learning across communities boundaries is well noted in the literature as being difficult (Bechky, 2003), Article 3 provides a rich description of how alignment can occur when shared meaning is effectively leveraged. This research suggests that community boundaries can be important sites for transformational learning when effective brokering occurs. I suggest specific ways this might be done by leveraging the areas of shared meaning described by managers in Article 1, and I offer Article 3 as an example for managers considering the practical mechanics of alignment. Learning can even result in the convergence of disparate communities through sustained engaged practice, as was the eventual outcome for TechCo in my case study. At the same time, as discussed at length in Article 2, alignment is only one of many prospective trajectories for E&C and CSR practices.

Additionally, there needs to be more suspension of judgment based on facts and truth alongside the time and space for learning and growth within responsible business practice. Poole and Van de Ven suggest that, “theories are not statements of some ultimate ‘truth’ but rather are alternative cuts of a multifaceted reality”

(1989: 563). The authors encourage the opportunity afforded by the presence of contradictions and paradoxes in the theory-building process. In this case, the presence of multiple communities and multiple practices in business ethics and CSR could be understood as a paradox. One way that they suggest we account for it is accepting and constructively using the paradox to contribute to organizational and individual learning and growth, as was done in this dissertation. Building bridges between the academic and practitioner communities to explore these gaps is one way to stimulate this learning, but it also requires commitment for brokering from those able to be seen as legitimate to both communities.

In order to achieve that legitimacy, it means more scholars need to find their way into the jungle of practice, not just to objectively observe or collect data, but to engage in the work and actively negotiate the practices. Additionally, practitioners need to dive into the research and the literature and find space in their day to actively reflect on questions of why, not just questions of how, which is not an easy undertaking both because of the practical boundaries in accessing scholarly material and the practical challenge in finding the time for reflection and long term learning projects. Forums like the Ethics Resource Center Fellows Program are great examples of scholars and practitioners who are intentional in crossing over their practice boundaries. More efforts like these are greatly needed.

The benefit is that by collaborating across boundaries, those involved can challenge the underlying assumptions that give meaning to their practices and continue to surface conflicts not yet made obvious within and between their communities. Purposefully building a better bridge between the business ethics and CSR communities in research and practice helps to ensure that the learning from each inspires and informs the other. Actively seeking opportunities for learning around community boundaries therefore becomes an important ingredient in sustained growth and evolution for both individuals and organizations.

**Conclusion 4: While communities of practice theory provides space for negotiation and socially contextual knowing at the level of individual learning, it does not robustly explain conflict, paradox or disagreement at the community level.**

Beyond the contributions this research makes to the business and society literature, this research extends the current discussion in the organizational learning field by suggesting that communities of practice theory does not robustly explore or explain conflict, paradox or disagreement at the community level, in particular when communities become reified. By comparison, at the individual level, meaning and practice are ever evolving, which necessarily invites negotiation and disagreement and space for negotiation and socially contextual knowing is well explored theoretically. Even so, Contu and Willmott (2003), Fox (1997) and

Roberts (2006) all level critiques that more could be done theoretically to account for the role of conflict and power between community members.

Roberts, for example, highlights the absence of a significant discussion about power in Lave and Wenger's (1991) foundational study of situated learning focused on apprenticeship as well as Wenger's (1998) comprehensive work on communities of practice, showing that movement from newcomer to central participation in a community appears to follow a conflict free learning path. Additionally, she suggests that power dynamics within an organization may be reflected in a community of practice, or the community may provide a place for learning and evolution outside of those dynamics. However, this critique could be expanded, because while communities of practice theory accounts for fragmented practice and knowledge because of knowledge boundaries that arise between communities, it does not provide a comprehensive perspective on the existence of conflicts and paradoxes at the community level.

As is clearly articulated in Article 1, those practitioners negotiating the boundaries between E&C and CSR and managing joint practices see themselves as '*scientist[s] in a lab sort of mixing things up*'. In other words, they understanding that their collaboration is not a mainstream practice within their community and they are working on the peripheries of their professional practice. This perspective

is supported by the comparative analysis in Article 2, which found little overlap in the knowledge or skills needed to be a full participant in the E&C or CSR professional communities. These ‘scientists’ are brokers, much like those described in detail in Article 3 that transformed the disparate communities of practice internally at TechCo into a singular community. Within individual companies, these brokers are bridging differences in practices and practitioners. However, their brokering work sits on the periphery of practice when viewed from the level of their professional communities. Brokering at the professional community level is also possible, but change rarely emanates from the center of a community of practice, which is where professional associations arguably exist as stewards of central professional practices, certifications and standards. This means that while the peripheries are evolving and mitigating conflict or paradox between individuals, that same conflict or paradox continues unresolved at the community level until such time that the practice becomes mainstream.

Additionally, communities of practice theory provides an evolutionary model of change over time, but little acknowledgement of the conflicts that arise between communities, especially those like professional associations that are stewarding reified practices and encouraging further professionalization of their members. Communities of practice theory also accounts for the transformation of communities, but views it as an end stage that occurs after the full arc of

development, explained in detail in Article 2. This transformation includes ideas like a community dying, splitting or merging. However, little time or attention has been paid to how messy and wrought with negotiation and conflict this transformation may be. In the case of the E&C and CSR professional communities in the US, for example, both could make strong claims to corporate practices related to risk management or values-based decision making, as is discussed in various forms throughout the three research articles. As these communities move toward professionalization, there could be conflict between them about where those practices and the related knowledge and competence are appropriately resident.

Clearly, this overlap could be reason for collaboration across boundaries, but there is equal reason to believe it could lead to conflict as well. If the future trajectory of E&C and CSR practices leads to alignment, a strategic mix or integration, as suggested might be possible in Article 2, it is reasonable to believe that those changes will not necessarily be wholly positive or free from disagreement between community members or from the perspective of their professional associations as the primary stewards of these practices. Additionally, this conflict could lead to transformation of a community well before it reaches the transformation stage of evolution. If E&C and CSR practices align in their current state, CSR arguably would transform before cycling through its stewardship phase, as Article 2 argues

this community remains in the maturation stage, while E&C has evolved well beyond it. Finding new ways through communities of practice to negotiate and resolve conflict and paradox at the community level would be a worthy evolution of the theory.

## **PRACTICAL IMPLICATIONS**

As I conclude in Article 1, if alignment of responsible business practices is the goal, it constitutes a moving target in US multinationals. And while this research does not conclude on the value of alignment normatively or empirically, it does suggest that calls for, and decisions related to, alignment be considered with greater consideration of their organizational context. It is not immediately clear from this research that alignment of E&C and CSR practices writ large should be the goal. While some practitioners have clearly expressed the need for alignment (for example, Rudolph, 2006), and there are examples of practice alignment as exemplified in Article 3, this research suggests in Article 2 that the center of the respective communities of practice for business ethics and CSR have core differences in knowledge and competence that will make radical change in terms of practice alignment a difficult undertaking. Instead, change is likely to begin at the edges of the community with individual companies who are able to make connections across their practices that may later result in learning and evolution within their community of practice. At the moment, however, those following this

path may feel like a “*scientist in a lab sort of mixing things up*,” as one manager in Article 1 stated.

As I suggest in Article 1, pragmatically mapping the meaning of practices may be one way to identify whether and how much collaboration and shared meaning exists or could potentially exist within a given company. Article 1 also suggests that risk management, values and ethical culture, as well as training and communications projects are the areas that managers saw as having potential for bringing these communities together. However, Article 3 suggests that while an organizing logic is an important first step in alignment, in and of itself, it was not enough to achieve alignment at TechCo. The learning that resulted from this structural alignment was essential but incomplete and more engagement and learning was needed before managers made changes to their practices so that they aligned with each other. Additionally, this research suggests that the presence of E&C practices that are primarily understood to be compliance oriented both creates potential shared learning related to risk management and the ‘do no harm’ orientation CSR practices, and it disconnects the potential shared meaning around values and ethics. Therefore, the assumption that alignment will result in organizational integrity is not a forgone conclusion, because practices and managers may simply not have enough shared meaning in common for alignment to have any relevance or impact.



I also suggest in all of the articles that those managers or scholars who believe that alignment or coordination between E&C and CSR practices and practitioners is an important evolution need to play a brokering role between these communities of practice. In Article 3, I suggest that this could occur at the company level through shared management committees, collaboration around communication projects like E&C training or CR reporting, or joint strategic planning processes to imagine what the company could achieve through more collective effort. I also suggest that brokering could take place at the professional community level, through knowledge sharing between professional associations stewarding E&C and CSR practices, collaboration through joint conferences and intentional efforts by leaders to create areas of mutual interest to invite further engagement. There is practice innovation and learning at the intersection of business ethics and CSR that will only be realized if managers and scholars are willing to push the boundaries of what they know.

While the framing for this dissertation was specifically to investigate practice alignment, it became clear through both my field work and from existing research that there were other ways the trajectories for these communities of practice could unfold. In Article 2, I suggest several possible future states for E&C and CSR practices beyond alignment or their current parallel existence. One trajectory could be a strategic mix of practices in E&C or CSR or even the strategic absorption of

all the practices into the other community. Another is continued specialization within E&C and CSR which further accentuates the boundaries between them but better aligns them with other professional communities like legal, operations or accounting. A final possibility is that E&C or CSR or both become irrelevant because of a mainstream evolution of their practices or because another community, such as the B Corporation movement, negates the need for practices outside of the core business strategy and operations. These futures are discussed in more detail in the final section of the second article.

Finally, the role of professionalization across the E&C and CSR fields is one that deserves due consideration and more debate than it has received to date. The forgone conclusion seems to be that it is the right step forward for both the professional and the practice in the E&C and CSR field, and yet the reification of knowledge and assumptions may also cause stagnation in their practices, as discussed in detail in Article 2. As such, I encourage both the E&C and CSR practitioner communities to welcome robust debate on both the benefits and drawbacks of this trajectory, inviting scholars and experts to share a well rounded perspective and opening an honest debate on professionalization.

## **LIMITATIONS AND FUTURE RESEARCH**

There are as many ways for this research to have been performed as there are researchers to perform it. On the one hand, this research is a reflection of the perspective that I brought to the research, given its social construction and communities of practice framing, which has not been robustly applied in the business and society literature to date. The research question was then constructed and answered on a journey from practitioner to scholar, from objective to subjective, from the meaning of those interviewed to the meaning I made of the meaning of those interviewed. I have employed a reflexive methodology (Alvesson & Sköldberg, 2009) in order to leverage and preserve the voice of the managers who participated so that their meaning is the substance of this story (Rubin & Rubin, 2012). Those looking for research that can be assessed as ‘valid’ and ‘reliable’ will certainly find limitations to my qualitative research methodology and findings. My argument, however, is that when we step beyond our search for the truth, we find an illuminating and useful story, told by the managers who steward this work every day, that helps to explore E&C and CSR practices and their relationship to each other in new ways that contribute thick description and deeper understanding to the business and society research conversation.

Additionally, the phenomena itself – E&C and CSR practices – and the questions surrounding their alignment could have been approached from a number of alternate theoretical or methodological perspectives to develop new insights. For example, philosophers have reason to continue their normative debate on alignment between business ethics and CSR, both conceptually and practically, and in particular explore the conclusion that the significant focus on compliance in the US is both unifying and fracturing to disparate practices. There is also an institutional theory perspective to be explored, with the role of regulation and isomorphic pressures playing a central role (DiMaggio and Powell, 1983). I point to this in Article 2 in particular, with the communities of practice concept of reification mirroring the role of institutions in shaping actions, but stayed loyal to my theoretical perspective and therefore questions remain to be examined from the societal level.

My research also does not take on the question of the ‘value’ of alignment itself. There are a number of interesting instrumental questions that could explore the link between alignment and organizational performance, as was my initial intention in this dissertation, or that study the possibility that industry may mediate the relationship between alignment and performance. The ‘hypothesis’ that E&C and CSR are separate professional communities could be measured through a survey across a wide number of practitioners to ‘validate’ the results. Chief

Executive Officers could be interviewed or surveyed to assess their understanding of the relationship between E&C and CSR in order to better illuminate the question and trajectory of alignment. The perspectives and the possibilities are wide.

Additionally, the premise of business ethics and CSR practices themselves could be questioned. At the heart of the business ethics as practice perspective is a fundamental critique of organizational practices that are separate or siloed from central business practices, like many of those found in an E&C or CSR program. Scholars like Painter-Morland suggest that this is a false notion of ethics and responsibility because these decisions and business decisions are one in the same, and separate practices fail to account for the lived experience of both managers and stakeholders (2008). This perspective is also consistent with the separation thesis within stakeholder theory (Freeman, 1994, Freeman et. al., 2010).

Finally, a recent conversation in the business and society literature proposes an alternate, 'integrative' interpretation of economic, social and environmental practices (Gao & Bansal, 2013, Hahn et. al., 2015b, Hahn et. al., 2010, Kleine & Von Hauff, 2009), arguing that there are often tensions between them and that they should be expected, accepted as normal and used as a means to achieve multiple impacts. This new area of research draws heavily from the literature on

strategic paradox (Hahn et. al., 2015b, Poole and Van de Ven, 1989, Smith and Lewis, 2011, Smith and Tushman, 2005). Hahn et. al. offer a framework to consider tensions that arise from different interpretations of these practices across stakeholder groups and units of analysis, suggesting that acknowledging tensions is the first step in determining whether they can be resolved (2015b). This lens could suggest that the lack of alignment between E&C and CSR practices is signaling underlying tensions between them that go beyond their placement in disparate communities and have not yet been acknowledged. This is an area that could be ripe for further scholarly exploration.

My hope is that this research opens more questions into the relationship between business ethics and CSR in practice. Additionally, I encourage practice and organizational learning scholars to look at the field of business and society as one suitable for further exploration through their unique and valuable lenses. In my view, this is the beginning of a conversation, not the final word. If, as one of my interview participants shared with me, *“it’s these conversations on the periphery that are pointing the way to the future,”* then I will be satisfied that I have made a small contribution to the practice of business ethics and CSR.

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**Article 1:  
Aligning Business Ethics and  
Corporate Social Responsibility  
Practices**

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**Authored by Angeli E. Weller**

Scholars have noted the absence of alignment between the E&C and CSR functions in multinational companies (Painter-Morland, 2006), and have suggested that “coherent strategies are nothing less than matters of survival” (Rowe, 2006, p. 454). The assumptions underlying alignment include both normative and instrumental views that it will benefit the organization, and yet there are no empirical studies that explain those benefits or why alignment has not occurred in the first place. By applying a communities of practice lens, this research explores the meaning that managers subscribe to the responsible business practices they create and implement and it provides a useful perspective for exploring why E&C and CSR practices are not generally aligned.

Two dozen in depth interviews were conducted with responsible business managers in the US to understand the meaning they ascribe to their work and their practices. Using thematic analysis of the transcripts, this qualitative study seeks to understand the purpose of E&C and CSR practices as described by the managers that create and implement them, as well as their engagement with others around work practices, in order to explore who they are and how they have learned. The findings show differences in meaning and identity that are the markers of disparate communities of practice within responsible business, thereby contributing to a lack of alignment between their practices in many organizations. Additionally,

managers shared both their pragmatic views on the lack of alignment, and areas of shared meaning that could be used for better integration of practices in the future.

This research contributes to the business and society literature by leveraging communities of practice and its social construction epistemology as a helpful theoretical lens through which to explore responsible business practices and practitioners. Additionally, it focuses on the dynamic conceptualization of right and wrong, good and bad within the business and society field by suggesting that normativity is constructed in disparate and ever evolving ways across the communities of practice within responsible business. Finally, because the meaning of practices does change, this research pragmatically suggests that mapping their meaning and their relationship to each other could surface the important aspects of engagement and shared meaning needed for alignment of practices to take place.

The article is organized as follow. First, the existing literature on responsible business practices in theory and practice, as well as their alignment, is reviewed. Then, communities of practice theory is proposed as an alternate theory for exploring the meaning of E&C and CSR practices and why they have not been aligned. Next, the research findings are presented based on in-depth managerial interviews. Finally, the implications, including the engagement needed to create shared meaning and future research on E&C and CSR alignment, are offered.

## **Responsible Business Practices**

### *Relationship between Business Ethics and CSR Concepts*

The call to align E&C and CSR in practice is mirrored by calls from scholars to better define the conceptual relationship between business ethics and CSR in an effort to better support theory development (Schwartz & Carroll, 2008). While still contested, most scholars interpret business ethics and CSR as having a close relationship, as comprehensively demonstrated, for example, by Fassin et. al. (2011) in their summation of the debate and their comprehensive review of the literature on this topic. An adaptation of Schwartz and Carroll's integration of existing frameworks (2008) and Fisher's review of seminal teaching texts across the management and business ethics disciplines (2004) suggests three central interpretations:

*They are equivalent*, meaning that business ethics and corporate social responsibility are conceptually the same thing just applied to different units of analysis or part of the organization. This is a common interpretation in the business and society literature. For example, this means that both normatively and descriptively, business ethics applies to people and employee conduct and is, therefore, more of an internal focus, while social responsibility applies to organizations and business conduct and is more of an external focus (Davidson & Griffin, 1999). Treviño and Weaver describe them as “shar[ing] common

normative concerns and frameworks and even roots in organizational theories” (2003, p. 330). Joyner and Payne explicitly state that corporate social responsibility and business ethics can be used interchangeably (2002, p. 300).

*One is part of the other*, meaning that business ethics is one part of corporate social responsibility or vice versa. Many of the central models in the business and society literature take this view. For example, Carroll’s foundational pyramid of Corporate Social Responsibility describes the concept as including economic, legal, ethical and philanthropic responsibilities (Carroll 1979, 1991, 1999), with CSR fitting into the ethical and philanthropic sections. Dahlsrud’s review of the term corporate social responsibility describes five common dimensions, with ‘voluntariness...based on ethical values’, expressing the interrelationship (2008, p. 4). Alternately, Goodpaster describes a company’s responsibility toward its stakeholders as a central tenet of business ethics (1991).

*They are distinct yet related*, meaning that business ethics and corporate social responsibility have different purposes, but also have some relevance to the other. Epstein was an early scholar to declare business ethics and corporate social responsibility and a third term - corporate social responsiveness - as different yet related. From this perspective, business ethics has moral reflection at its core, corporate social responsibility is focused on beneficial outcomes for stakeholders,

and corporate social responsiveness is the decision-making processes managers leverage to take action, according to Epstein. He called for a corporate social policy process to ensure that business ethics and corporate social responsibility were central inputs to a company's decision making and, therefore, their responsiveness (1987). Few scholars have focused on this distinction since.

Additionally, Schwartz and Carroll (2008) suggest that business ethics and corporate social responsibility have both broad and narrow meanings. With its normative roots in moral philosophy, business ethics broadly defined incorporates ethics, integrity and values, while a narrow definition focuses primarily on the law and compliance. Corporate social responsibility is driven primarily from the management literature, and while an early focus was on reducing harm to stakeholders, it has “appeared to shift over time to the more general notion of ‘doing good’ for society” (Schwartz & Carroll, 2008, p. 156). Their broad definition includes ethical and discretionary impacts, while a narrow one focuses primarily on economic and legal impacts (2008). The meanings attached to business ethics and CSR are visualized in Figure 1.



**Figure 1: Defining CSR and Business Ethics**

	Narrow Definition	Broad Definition
CSR	Reduce harm to stakeholders	Doing good for society
BE	Complying with the law and corporate standards	Incorporating ethics, integrity and values

Adapted from Schwartz and Carroll, 2008

### *Relationship between Business Ethics and CSR Practices*

The implementation of responsible business practices in US corporations has been explored through multiple lenses in the business and society literature. Treviño and Weaver found that institutional pressure is the main motivator for company decisions to adopt responsible business practices while managers have more influence on which practices are adopted and how they are implemented (2003). While Kurucz et. al. (2008) suggest that cost and risk reduction, gaining competitive advantage, increasing reputation and firm legitimacy, and creating value for business and society are the main reasons used to justify investments in responsible business practices, Trevino et. al. (1999) have characterized the nature of those practices as being driven by compliance, values, external and protection

motivations. Additionally, research has also shown that manager perceptions of responsible business practices play an important role in their implementation (Banerjee, 2001, Hahn et. al., 2014, Sharma & Good, 2013, Treviño and Weaver, 2003).

However, the empirical relationship between various types of responsible business practices has rarely been examined. Houghton et. al. (2009) sought to fill this gap with a study focused on employee behavior that investigated the link between volunteerism and compliance with firm standards. While describing both practices as ‘faces’ of CSR, their research acknowledged that “they may be administered differently within the organization,” with compliance linked to the legal department and CSR linked to human resources, marketing or a standalone CSR function (Houghton et. al., p. 478). The researchers found some evidence of a relationship between these practices but it was not conclusive and it appeared to vary based on the type of compliance issue and the nature of the volunteer activity undertaken by the employee. Additionally, the researchers state, “We have interviewed both Vice Presidents of CSR and Compliance Officers and found that they rarely work together or consult each other on their activities, “leading them to conclude that better alignment between practices would benefit the organization (Houghton et. al., p. 490). This study demonstrates that more research needs to be

conducted before the relationship between practices and their impact on employee behavior is well understood.

Bondy et. al. (2008) examined the interrelationship of responsible business practices from an organizational perspective by challenging the assumption that codes of conduct are tools managed by CSR programs. Their study found this was not the case in practice. They concluded, “codes are more often used as tools for governing traditional business issues such as ensuring compliance with laws and regulations, improving the corporation’s reputation, and guiding employees in terms of expected workplace behavior” (Bondy et. al., 2008, p. 303). This study highlights the often implicit assumptions made about the relationship between responsible business practices and underscores the need for empirical research aimed at understanding their meaning and interrelationships in practice.

In a final relevant empirical study, Fassin et. al. (2011) took the question about the interrelationship of business ethics and CSR practices on directly in their study of small and medium sized businesses, asking owners about their understanding of these concepts as they manifest in business practice. This study found that owners did not understand them to be the same thing in business practice, though they did express “the interrelationships and interdependencies of these concepts” (Fassin et. al., 2011, p. 425), consistent with the study by Cacioppe et. al. (2008). At the same time, the study suggests that this clarity may be the result of entrepreneurs having

a greater capacity to manage ambiguity because of the nature of their work, as well as a less institutionalized, more implicit approach to their practices.

### *Calls to Align Practices*

Despite the lack of empirical investigation into the relationship between various responsible business practices, there have been increasing calls for companies to integrate them. Crane and Matten chastise companies for being “slow in integrating their ethics and compliance functions with the CSR and sustainability areas of the business (2010, p. 191). They underscore that external practices aimed at stakeholder management have ‘an ethical dimension’ but have not generally been managed within corporate business ethics programs.

Rowe also calls for alignment but notes that, “widespread integration of the disciplines within organizations is still a long way off, and in some organizations it might never happen” (2006, p. 453). His argument for alignment is four-fold: 1) it offers companies the chance to take a holistic view of their values and key issues related to ethics and responsibility; 2) it allows corporate boards to have a full view of these issues and to underscore their importance to the organization; 3) it informs coherent risk and opportunity strategies; and 4) it overcomes inefficient use of resources and duplication. In order to achieve alignment, he suggests that E&C programs must move beyond a primary focus on compliance, and CSR programs must be recognized as a contributor beyond philanthropic efforts. Rowe

also suggests that when organizationally or functionally these practices are separate, it “can effectively hamper progress in both areas” (2006, p. 449).

Painter-Morland counsels that “organizational integrity requires an alignment and an ongoing interaction between an organization’s CSR programmes and its ethics management processes” (2006, p. 358) in order to drive organizationally consistent, values-driven decision-making as well as better alignment between responsible business practices and business strategy (Figge et. al., 2002, Weaver et. al., 1999). Additionally, Painter-Morland suggests that both sets of practices are driven by a single set of principles, with ethics management practices using them to address individual behavior and the parts of the organization that impact individual action and CSR practices using them to manage its relationship with society and key stakeholders (2002, p. 9).

However, the assumptions that both sets of practices are driven by the same principles or that alignment results in organizational integrity have not yet been comprehensively studied. The only study that has attempted to empirically explain where E&C and CSR practices may align is a 2011 whitepaper from the Ethics Resource Center Fellows Program. This paper found that the terms “business ethics” and “corporate social responsibility” are often used interchangeably, but perceptions of the roles of each in guiding corporate behavior remain fairly

disparate” (ERC Fellows, 2011, p. 8). Additionally, it shows that E&C and CSR programs are comprised of fundamentally different sets of activities. However, it states that a common goal of these sets of practices is the ethical treatment of stakeholders and their common mission relates to enhancing brand equity, risk reduction, doing good and doing no harm (ERC Fellows, 2011). This research counsels that ‘it is very important that Chief Ethics and Compliance Officers increase their involvement in their firms’ CSR-related activities” (ERC Fellows, 2011, p. 7). Critically, however, this study does not examine why this lack of alignment exists in the first place, research that is an essential pre-cursor to informing whether and how alignment might be achieved.

### **Communities of Practice in Responsible Business**

This research suggests looking through an alternate lens theoretical lens called communities of practice, which is underpinned by a social construction epistemology, to understand why E&C and CSR practices are not aligned. From this perspective, the meaning underlying E&C and CSR is created and negotiated by those engaged with its practices, and those practices become resident in communities of joint enterprise that can be found both within and between organizations (Brown & Duguid, 1991, Wenger, 1998). Communities of practice develop around those purposefully engaged in common work, and together they negotiate the activities and behaviors needed to get the work done and what that

work means, with the meaning being made more explicit through the creation of practices to transfer learning to other members (Roberts, 2006, Wenger, 1998).

This theory sits between theories of structure and agency on the one hand, and between theories of practice and identity on the other, positioning it a mid-level theory (Blaikie, 2009, Wenger, 1998). Through the communities of practice lens, managers have agency in creating practices through social engagement within their occupational communities and these practices bring about structures and norms that then guide their interactions in the social world (Wenger, 1998). It also articulates these practices as a history of shared learning for those involved in creating them (Brown & Duguid, 1991, Wenger, 2000). As a result, one way to understand that learning is to engage with those within a community of practice in order to explore the meaning they have assigned to their activities, and that is the approach taken in this study.

From this perspective, the practices themselves hold no objective meaning, but instead are socially constructed (Berger & Luckmann, 1966). Recasting the concept and practice of ethics and responsibility as functions of human creation and negotiation, as they would be through a social construction lens, removes them from the realm of truth and effectively sidesteps the tension created by the split in the business and society literature between normative and empirical work

(Donaldson & Preston, 1995, Treviño & Weaver, 2003). Indeed, as Parker explained, "...if we accept this social construction of morality, rather than insist on some form of trans-historical foundation for 'Ethics', then this effectively presses upon us a suspension of our judgment, an attempt to go (for now) beyond finger-pointing about good and evil in the interests of a thicker description of everyday conduct" (1998, p. S29).

Communities of practice theory has had limited application in the business and society literature. The few studies that exist have focused effectively on leveraging the organizational learning benefits that come from communities of practice within the business and society context, and have chosen not to focus on its theoretical foundation in social construction (for example, see Benn & Martin, 2010 and Griffiths & Petrick, 2001). However, with roots in the practice turn, similar explorations can be found in the accounting, marketing, organizational theory and institutional theory literatures (Ahrens & Chapman, 2007, Jarzabkowski, 2004, Lawrence & Suddaby, 2006, Skålén & Hackley, 2011, Whittington, 1996, Whittington, 2011). While there is not a singular approach under the practice turn, Schatzki et. al. suggest that overall it reflects a move away from dualist thinking and understands practices as "embodied, materially mediated arrays of human activity centrally organized around shared practical understanding (2001, p. 11). Practice-based theorizing has been widely applied in the fields of healthcare,

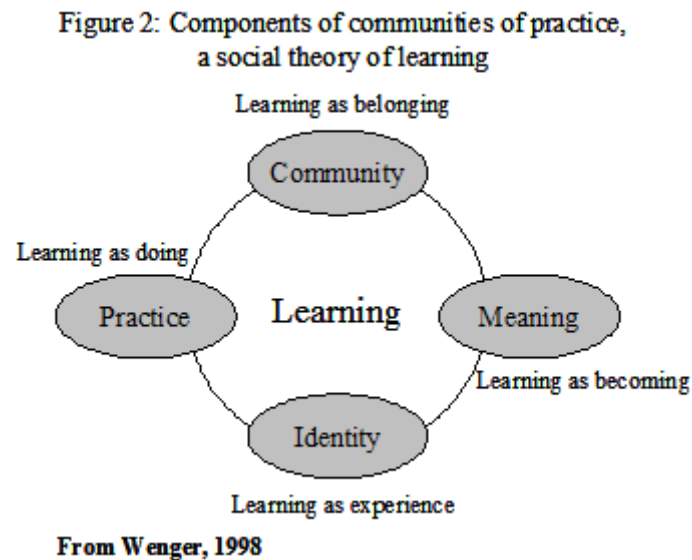


education and information technology (Whittington, 2011), but has had only an emergent application in the business and society field to date, specifically in the form of business ethics as practice (Painter-Morland, 2008, Clegg, et. al., 2007).

In organization studies, practice-based theorizing arose within organizational learning theory as an alternative to cognitive learning theories, offering instead a contextually and experientially relevant form of knowing, called situated learning (Fox, 1997, Gherardi, 2000, Lave & Wenger, 1991). Communities of practice theory was inspired by the situated learning study of apprenticeship undertaken by Lave and Wenger (1991), which explored how knowledge and knowing are created through social engagement within a community, where members learned from those with greater competence, called legitimate peripheral participation, and experienced membership as an identity forming process.

Communities of practice takes as its starting point that knowing is socially and contextually created and includes the concepts of community, practice, meaning and identity, (see Figure 2). Brown and Duguid explain that social engagement and practice creation result in a ‘world view’, suggesting that, “a community of practice develops a shared understanding of what it does, of how to do it, and how it relates to other communities and their practices” (1998, p. 96). This research focuses specifically on several aspects of the community or communities

surrounding business ethics and corporate social responsibility within US multinationals, namely practice and meaning, identity and alignment.



### *Practice and Meaning*

The concept of practice is defined as, “doing, but not just doing in and of itself. It is doing in a historical and social context that gives structure and meaning to what we do... {and} includes both the explicit and the tacit.... It includes language, tools, documents... {and} implicit relations, tacit conventions, subtle cues.”

(Wenger, 1998, p. 47). Practices represent, therefore, both ‘the production and reproduction of specific ways of engaging with the world’ (Wenger, 1998, p. 13).

In essence, engaging in practice and creating practices in relationship with those sharing the same enterprise is how we learn.

Practices are constantly changing through the participation of community members and their attempts to make meaning more concrete and transferable through the creation of standards, routines, language and tools. The meaning given to these practices is embedded in both the community of practice surrounding the relevant work, as well as the work experience of the managers creating and implementing them (Bechky, 2003, Brown & Duguid, 1998). It follows then that these practices are also artifacts of the meaning the company and these managers understand about the normative dimensions of their business at any given time, and therefore can also be used to demonstrate the evolution of their understanding around ethics and responsibility over time.

### *Identity and Alignment*

The process of becoming a legitimate member of a community of practice is identity-forming, according to communities of practice theory. In other words, “membership in a community of practice translates into an identity as the form of competence” (Wenger, 1998, p. 153). Identities are formed as members negotiate the meaning of their experience, a process that is ongoing and constantly changing. Additionally, they create trajectories that can lead to becoming a more central member of a community or to leaving the community all together. Identities are also not the function of a single community experience and interaction, but form from the multiple communities to which every person

belongs. Participation and non-participation are key concepts in communities of practice, because they determine how members understand their own work and its meaning in a broader context, as well as those with whom it is important to interact or avoid, what is valuable to learn or bypass and how time and talent are spent (Wenger, 1998).

Additionally, there are three ways of belonging to a community of practice: engagement, imagination and alignment. Engagement occurs when members of a community are actively involved in negotiating the meaning of their practices. Imagination relates to the ability of members to visualize or consider options outside their current context or new ideas about their own identities (Roberts, 2006, Wenger, 2000). Communities of practice theory suggests that alignment between practices is not a strategic or operational process, but an identity-forming process aimed at “coordinating energy and activity in order to fit in with broader structures and contribute to the broader enterprise” (Wenger, 1998, p. 174). Therefore, in order to achieve alignment between practices, especially practices resident in separate communities, it requires not just coordination, but the ability to imagine how the practices fit together, and the engagement with other communities to negotiate their evolution.

While business ethics and corporate social responsibility are being debated conceptually in the literature, managers are implementing practices with these names in their organizations. These practices have become embedded in separate parts of the organization in most US multinational companies, leading to discussions about the need for alignment between them. Alignment is posited to lead to greater integrity in principles-based decision making, as well as more efficient use of resources and more effective communications. And yet, little empirical research exists to demonstrate why the lack of alignment continues. That is the gap this research seeks to fill.

## **Research Method**

This qualitative study seeks to understand the meaning managers give to the practices they create and implement. As such, the goal is “interpretation rather than representation of reality” (Alvesson & Sköldberg, 2009) by gathering an insider’s perspective and in depth descriptions of practice through interviews with those directly responsible for managing E&C and CSR practices. By seeking to paint a rich picture of the meaning behind these practices, this research opens a conversation and reflection on calls for alignment not previously provided in business and society literature, and paves the way for future studies.

Using communities of practice theory within the business and society literature is new, but similar studies focused on workplace and professional learning support the choice of qualitative interviewing to explore and describe work practices. The focus of these studies is to describe meaning from the subjects' point of view, including that given to their practices and their engagement with others in context of work (Boud & Middleton, 2003, Hall-Andersen & Broberg, 2014), which is also the approach taken in this study.

To understand these practices, the author conducted 24 interviews in 2012 and 2013 with managers who self-described their role or their work as related to ethics, compliance or corporate social responsibility. Ten interviews were with those who saw described themselves under the E&C, ethics or compliance umbrella, ten interviews were with those who identified with CSR work, and four interviews were with managers who had aligned their practices and were managing them collectively. Of the 24 interviews, three were conducted with senior thought leaders from US-based membership organizations in E&C and CSR, and the remaining interviews were conducted with corporate E&C and CSR managers. These managers represented 19 companies from diverse industries, including three manufacturing companies, five business services companies, four healthcare companies, two retail companies, two financial services companies, plus one mining, one transportation and one conglomerate company. Thirteen companies

were public, four were private, one was a mutual company and one was a not-for-profit service provider. The managers held titles such as Chief Compliance Officer, Executive Director of Ethics, Senior Vice President of Corporate Responsibility and Risk Management, and Vice President of Sustainability. Table 1 contains a comprehensive overview of the managers interviewed.

**TABLE 1: Manager Interviews**

#	Title	Responsibility	Industry	Org Type
1	Principal in Charge, Ethics and Compliance	E&C	Business Services	Private (same as 17)
2	Manager, Ethics and Business Conduct	Both/ former Ethics	Manufacturing/Industrial	Public
3	SVP, Global Corporate Responsibility and Risk Management	Both/ former E&C	Business Services	Public
4	VP, Corporate Responsibility	Both/ former E&C	Manufacturing/Industrial and Commercial Machinery	Public
5	SVP, Corporate Responsibility	Both/ former E&C	Services/Health	Non-Profit
6	Executive Director	E&C	Membership Services	Professional Association
7*	Member, Global Sustainability Office	CSR	Multiple Industries	Public (same as 24)
8	President, (Co.) Foundation	CSR/former E&C	Services & Manufacturing/Health	Public
9	Director, Global Responsibility	CSR	Transportation Services	Private
10	Executive Director, Ethics	E&C	Insurance Services	Mutual Company

11	Chief Ethics and Compliance Officer	E&C	Services & Manufacturing/Health	Public
12	Chief Ethics Officer	E&C	Services & Manufacturing/Health	Public
13	Chief Compliance Officer	E&C	Mining/Oil and Gas	Public
14	Director, Ethics	E&C	Retail Sales/Food and Beverage	Public
15	VP Sustainability	CSR, former E&C	Retail Sales/Consumer	Public
16	Chief Ethics Officer	E&C	Financial Services	Public
17	National Managing Partner, Diversity and CSR	CSR	Business Services (same as 1)	Private (same as 1)
18	Corporate Responsibility Leader	CSR	Business Services	Private
19	Vice President	E&C	Membership Services	Professional Association
20	Executive Director	CSR	Membership Services	Professional Association
21	Director, Corporate Responsibility and Sustainability	CSR	Business Services	Public
22	Director, Corporate Citizenship and President, (Co) Foundation	CSR	Manufacturing/Chemical	Public
23	Director, Corporate Responsibility	CSR	Business Services	Private
24*	Compliance Officer	E&C	Multiple Industries (same as 7)	Public (same as 7)

\* *Joint interview*



Potential conversation partners were identified by reviewing the members of the boards of directors for the major professional associations in the E&C and CSR fields in the US, namely the Ethics and Compliance Officer Association<sup>1</sup> and the Society for Corporate Ethics and Compliance, as well as Business for Social Responsibility and the Corporate Responsibility Officers Association.

Engagement in membership organizations was used to signal managers' voluntary involvement in shaping, and being shaped by, current and future E&C and CSR practices. Several additional managers were then purposefully selected because previous research had identified their companies as having a unique approach to the alignment of E&C and CSR practices (ERC Fellows, 2011).

From that pool of managers, two additional criteria were applied to identify which managers to invite for an interview, namely their level of seniority and experience, and the size and location of their company. Senior managers with significant knowledge of and experience in one or more area of responsible business were identified as a proxy for competence. Additionally, senior level positioning provided greater likelihood that these managers had both been responsible for creating practices and for justifying those practices within the wider organization, thereby providing greater opportunity for reflection on their meaning. Managers

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<sup>1</sup> The Ethics Officer Association changed their name to the Ethics and Compliance Officer Association in 2005, and then to the Ethics and Compliance Association in 2015 when it merged with the Ethics Resource Center and the Ethics and Compliance Certification Institute under the umbrella of the Ethics and Compliance Initiative.

who worked for companies with revenues greater than \$1 billion that have their headquarters or significant operations in the US were also identified to ensure all participants were representative of large companies, where responsible business practices are noted to differ from small and medium sized enterprises (e.g., Spence & Painter-Morland, 2010). Additionally, this research sought to focus primarily on the US, as many scholars have noted the differences in the US political economy that has resulted in a distinct set of responsible business practices than might be found in other countries (e.g., Matten & Moon, 2008). 25 managers were invited to participate in this study and 24 agreed to be interviewed.

The interviews were semi-structured and each participant was emailed an overview of the study and a list of questions to be used as ‘guideposts’ in advance. Key conversational themes included practices and meaning, including concepts, tools, learning, milestones and purpose; engagement, including internal partners, external engagement, key learning partners, and related fields; identity, including roles, skills, experiences, career paths and work that exists beyond the job description; and alignment, including common and divergent practices and conceptual relevance between ethics, compliance and CSR.

In all cases, the discussions incorporated new questions and ideas generated by the managers and, therefore, went beyond those represented in the interview guide.

Each interview took place by telephone and ranged in length from 23 minutes to just under 90 minutes. In 18 cases, the interview was recorded and transcribed; in the remaining, the author took extensive notes including word-for-word phrasing, and summarized and organized the notes and reflections immediately following the call.

Interviews were transcribed and cleansed of identifying information. The author then used HyperResearch, a software program for qualitative research, to code the data in two stages. First, it was coded structurally to categorize the responses to the four main areas of inquiry, namely practice, learning, community and boundary/intersection. The practice code was used to explore the meaning managers gave to the purpose of their profession, the structure of their programs, the skills needed to perform the work, the content of the work and the artifacts that result from the work, in line with the communities of practice perspective that practices are socially constructed. The learning and community codes were used to support the idea of identity at work, and sought to interpret their professional learning journey, as well as the people with whom they engage internally and externally. The boundary and intersection codes were used to explore the idea of alignment in practice, and the managers' understanding of the edges and overlaps of their practices with others in their organizations. The resulting findings can thus

be mapped to the concepts of practice and meaning, identity and alignment.

Examples are provided in Table 2.

**TABLE 2: Research Coding Examples**

<b>Code</b>	<b>Example from Text</b>	<b>Finding Support:</b>
Practice:	<i>“If you look at companies who do not have a well-developed Corporate Social Responsibility program...it’s all about philanthropy and giving back to the community and volunteers. And that’s all it is. And in reality, robust Corporate Social Responsibility programs [are] much, much more than that. It’s about reporting, it’s about sustainability, it’s about supply chain and your overall impact on the community. Not just on the money you give, but the other impacts you have and everything.”</i>	Practice and Meaning
Learning:	<i>“That’s when I got to begin to think about compliance and ethics as a management system and a control system and an art and science and I began to get into it.... I didn’t want to do it. I did not want to be a regulatory lawyer. I was a transactional lawyer. But the more I got into it, the more I found just unexpectedly, that I loved the process. I loved the concept of doing something constructive, proactive, something that the company needed but didn’t have, and there was, in my mind, a huge potential for the field.</i>	Identity
Community:	<i>“It’s the labor lawyers who helped the ethics officers really maintain the values of the company and protect the reputation of the company.”</i>	Identity
Boundary:	<i>“Look at the conferences that are being offered. You see things that are directed toward compliance and things that are directed more to corporate social responsibility. I don’t think that there is anybody that I’ve seen that thinks about the intersection of the two”.</i>	Alignment
Intersection:	<i>“When I get to writing the CR Report, [the Chief Ethics and Compliance Officer] gets a couple people on his staff to help me get that right. And he’s been heavily involved for the last three or four years in the Governance section of that.”</i>	Alignment

Then, the text was values coded, meaning that it sought to reveal key themes related to values, beliefs and attitudes based on participants' experiences (Saldaña, 2009). This process was abductive and reflexive in order to interpret the managers' meaning (Alvesson & Sköldberg, 2009, Denzin & Lincoln, 2005) in the volumes of interview text collected. This round of coding was performed to uncover shared and disparate meaning woven through the practitioner language, and any additional themes that emerged from the data. For example, the practice code was then divided into 5 sub-codes that were generated from the manager interviews, including purpose, content, structure, skills and artifacts. Throughout this iterative process, the research priorities that framed the thematic analysis include the meaning that managers subscribe to their own and others' practices and identities, as well as the expressed or demonstrated boundaries or intersections they encounter in their work.

## **Findings**

This study produced three significant findings. The first finding is that E&C and CSR practices have different meaning and purpose as described by the managers that create and implement them. The second finding is that E&C and CSR managers identify themselves as belonging to different work related communities. Together, these findings signal the existence of multiple communities of practice and offer an explanation for why practices may not be aligned. The third finding is

that while E&C and CSR managers have a pragmatic understanding and acceptance of this lack of alignment, they can also imagine areas of shared meaning that could better align their practices in the future.

### *Practice and Meaning*

The first finding is that E&C and CSR practices have different meaning as described by the managers that create and implement them. E&C managers consistently described the purpose of their practice in terms of the mitigation of legal and ethical risk. Additionally, ethical culture was described in terms of its link to the absence of misconduct and the presence of a commitment to adhere to corporate standards of conduct. Manager 2 illustrated the point by saying, “*We want to help people make good choices and that’s to reduce the risk that our company faces.*” Manager 10 said, “*[W]e view ethics and compliance...as a problem management / risk management function and at least as far as ethics goes a success metric for a CEO is not hearing from their ethics person.*” Manager 13 said, “*I can...answer that by the letter of the Federal Sentencing Guidelines which is to prevent and detect misconduct.*” Underlying this work, managers used words like trust, courage and integrity to describe the values that drove their work, which underscores the focus on risk mitigation and preventing harm by empowering employees to raise concerns.

CSR managers used language that described their work primarily in terms of impacts. Manager 17 said, “[In] the corporate responsibility profession, the goal should be enhancing the value of the enterprise and the communities. It’s that shared value notion.” Manager 9 described the purpose of her work as “using the resources in the span of her control for the maximum benefit of society,” with specific emphasis on leveraging competences around company products and services. She described a new initiative her company began recently, saying, “We’re one of only three companies in the world with the skill” to address a global societal problem and that they, therefore, had an imperative to use their abilities to do so. And Manager 23 said, “[The] higher meta-goal...is to bring business to the table as an actor and a player in solving some of those vexing societal challenges that we have.”

The meaning behind these responsible business practices was also not static, as described by these managers. Amongst the CSR managers, there was a strong theme related to the evolution of the CSR field from a focus on philanthropy and volunteerism to a focus on business impact. Manager 9 said, “I wish I could have exited the building and come back as a different person with a different name,” because senior leaders thought of her as ‘the nice lady who manages the community programs,’ and it took longer than it should have to educate them about evolving practice of corporate responsibility as connected to core business

and strategic issues. Manager 17 said, *“We were very intentional in dropping the term ‘social {from Corporate Social Responsibility}’ ....any time you throw the term “social” out or “philanthropy,” it’s kind of the do gooder, right? And it’s harder to connect it with the overall business strategy.”* Manager 23 said, *“As CR has matured, in some respects, it’s become kind of the innovation center, if you will.... I see ...a good CR program, and one that is strategic about what it’s doing... as almost being an incubator of {shared value}. That’s how I approach it.”*

There was also a theme focused on the increasing emphasis of compliance within E&C practices, and there were differing discussions by E&C managers about whether that was a positive or negative trend. Manager 8 said, *“I still think [we’re] in a world of compliance. You know, not that it’s anybody’s fault but that’s kind of the world we are forced to live in because of the enforcement of laws and how the world of litigation and inspector generals that we have to deal with. You become a little bit hyperfocused on compliance. And my goal is little by little to try and expand the role of that organization to see if we can’t think of these issues more broadly.”* On the other hand, some managers thought there needed to be more emphasis on compliance. Manager 19 said, *“There are too many trees being planted and not enough employees following the law..... If your CEO is lecturing, which topic would you rather him talk about?”*



Some CSR managers also had strong views about the focus on compliance within E&C practices, with Manager 7 stating, *“Business ethics is really about compliance... {and} compliance is adhering to rules and regulations. [CSR] is a moral obligation to do something.”* Manager 17 said, *“You want to make sure that you have the compliance piece not muddled with the corporate responsibility piece.”* Manager 15 shared that, *“At the end of the day, most Ethics & Compliance programs are more about compliance. And at the end of the day, CSR programs are more arguably about the ethics or about the responsibility. It’s the gray areas that [are] most of what we’re dealing with in sustainability and corporate social responsibility, not compliance with law, but it’s going way beyond that. In dealing with doing what is right and doing good. So those are really separated. It’s not about compliance.”*

### *Identity*

The second finding is that E&C and CSR managers identify themselves as belonging to different work related communities. Managers identified their roles within the company as distinct from the work done by those who manage other responsible business practices. This was exemplified by the number of managers who expressed having limited understanding about the purpose and practices in other areas of responsible business. For example, Manager 1, who was a long time E&C executive, said: *“For the people that are uninformed and uninitiated about*

*[corporate social responsibility] - and everybody's still learning, including me - there needs to be a conversation, a dialogue. Some awareness, training, good research, little news bites, there needs to be a buzz for people to start to understand... [we need to] move to a mindset beyond recycling bins."* Manager 8, who had been an ethics officer before moving his career into CSR, shared his surprise when taking on his new role that *"CR was a real profession,"* and had *'such a large group thinking about it.'* He also discussed the large volume of knowledge and competences he had to develop beyond his E&C expertise to manage his CSR responsibilities, including reporting, philanthropy, running a foundation, and environmental issues. Manager 13 went as far as to express distrust of her CSR colleagues, saying, *"A compliance and ethics person should review the corporate social responsibility report because I personally have read sustainability reports written by corporate social responsibility types that make outrageous claims."*

This identity difference between the communities was also communicated by managers through the skill sets they expressed were needed for the work. For example, Manager 16 said, *"I only look to attorneys to build out our program"* because a bulk of the job involves [hotline] case management and investigation, adding that when their E&C program was reorganized, there were not a lot lawyers and that *'had to change'* because *'they couldn't spot issues and couldn't*

*provide advice*'. Manager 17 suggested that senior CSR managers, *"Really need to have some financial acumen because you can't operate in this space without understanding what really is the investment that we're making, how do we measure success."*

The few managers who had responsibility for both E&C and CSR also clearly viewed themselves as outliers within their occupational communities. Manager 3 said, *"I feel like I'm an ethics scientist in a lab sort of mixing things up."* When asked if other senior managers shared his more comprehensive view of how E&C and CSR fit together, Manager 4 said: *"Honestly? No... it's sort of tunnel vision."* Manager 15, when asked about aligned programs was able to share one example and then said, *"That's the only one that I know of [where] there has been kind of a mixing of those ... two responsibilities."*

Additionally, manager identity can be distinguished by the internal and external colleagues that they consider key partners, meaning the colleagues with whom managers engage to learn about and negotiate their practices, and with whom they partner to perform their work. E&C managers described their primary internal engagement with the audit committee of the Board of Directors, internal audit, legal department, human resources, the equal opportunity liaison, the security team and the compliance group, in those few cases when the ethics and

compliance group are not together. For CSR managers, the internal partners they named were quite different, and include the executive team (CEO, CFO, etc.), legal department, human resources, brand and marketing, public and government affairs, sustainability and diversity and inclusion, when that is not a part of the CSR program.

While the legal department appears for both E&C and CSR managers, in the case of E&C the primary emphasis was on labor and employment lawyers, while the CSR focus was on human rights lawyers. Interestingly, both look at the rights of workers, one from the internal employee perspective and the other from the external, value chain perspective, but as practiced are different areas of the law needing separate expertise. The only other common partner was human resources, though some CSR managers emphasized HR leaders more than HR managers. Overall, E&C and CSR managers' regular engagement and learning occurs through a different set of internal partners. And despite the fact that 17 companies represented in this research had both E&C<sup>2</sup> and CSR departments, only one CSR manager named E&C as an important partner, and none of the E&C managers named their CSR colleagues as playing that role.

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<sup>2</sup> One company had an Ethics Department than was integrated with CSR, and a separate Compliance Department.

The external partners that managers collaborated with and learned from also differed. Like a number of CSR managers, manager 22 shared that, “[One] place that I gravitated towards was the U.N. Global Compact, once we became a member in 2007, has been a key place for learning.” Similarly, manager 9 said key external partners included Boston College Center for Corporate Citizenship, Committee for Encouraging Corporate Philanthropy (CECP) and Business for Social Responsibility (BSR). E&C managers pointed to organizations such as the Ethics and Compliance Officer Association (ECOA)<sup>3</sup>, the Ethics Resource Center<sup>4</sup> and Bentley College’s Center for Business Ethics as key places for learning.

Manager 14 also described the disconnect between these external stakeholders when he shared that he went to a BSR conference back in 2003, thinking “*doesn’t it just fit?*” with his E&C responsibilities. However, he said he found little at the BSR conference that helped to inform his E&C practice. Manager 8 echoed this sentiment by saying, “Look at the conferences that are being offered. You see things that are directed toward compliance and things that are directed more to corporate social responsibility. I don’t think that there is anybody that I’ve seen that thinks about the intersection of the two.”

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<sup>3</sup> See endnote 1.

<sup>4</sup> See endnote 1.

## *Alignment*

Taken together, the first two findings describe differences in meaning and identity that help to explain why E&C and CSR practices are not currently aligned. The third finding is that while E&C and CSR managers have a pragmatic acceptance of this lack of alignment, they can also imagine areas of shared meaning that could better align their practices in the future.

The lack of alignment between E&C and CSR was clear within the organizations in this study (see Table 3). In all cases, the companies had practices described as E&C (or singularly, “ethics” or “compliance” practices), in addition to practices described as CSR, and yet only four managers described formally aligning their practices. Two others shared that there was no relationship at all between E&C and CSR practices or managers in their organizations.

The majority of the managers described informal relationships between E&C and CSR practices and managers, ranging from a once-every-three year conversation about the Code of Conduct to joint service on relevant leadership committees.

Manager 11 shared this perspective when saying, *“where is the line between corporate social responsibility and ethics and compliance? I don’t think there’s a line. ... {however} I think there’s a difference between the fit or lack there of conceptually and the fit or lack thereof organizationally.”* Manager 14 said, *“The*

*overlap, the extent to which there are synergies...is where...I see the growth occurring. I'm under the impression those two circles will never overlap entirely."*

Manager 22 stated, *"I think we're in between. ... there are no big silos between us, let's put it that way ... but I don't think we're at the other end of being totally seamless either."*

**TABLE 3: Structural Relationship between E&C and CSR**

<b>21 Companies</b>	<b>TOTAL</b>	<b>Relevant Quotation</b>
<b>Aligned</b>	4*	<i>"The solution is to pull it all together in sort of a rational way that makes sense for the strategy and the business."</i> Manager 3
<b>Informal Relationship</b>	12	<i>"I think we're in between. ... there are no big silos between us, let's put it that way ... but I don't think we're at the other end of being totally seamless either."</i> Manager 22  <i>"I guess I don't see that there's more that he and I necessarily [need to] do together other than I do think there's a way in the messaging that we could be more aligned."</i> Manager 23
<b>No Relationship</b>	2	<i>"That's a whole different group. We know who they are. We don't [collaborate]."</i> Manager 16
<b>No Answer / NA</b>	3	

*\*One company has aligned ethics and CSR, and has a separate compliance function.*

Informal alignment was explicitly suggested by many managers to be the preferable way to pursue this relationship, with few looking to formalize engagement between E&C and CSR managers. Manager 12 described how "we're

*interconnected,” yet said that aligning practices was “not something you can devise from organizational structure – it has to be organic.” Similarly, Manager 18 also rejected the need for structural alignment, saying, “People can get hung up on the location of these things. Right? So I try not to care too much where corporate responsibility or diversity, where things sit. I think it’s about whether or not it’s an organization that regardless of where things sit, you can bring together these groups to have a good working relationship.... It doesn’t matter that Ethics reports up to a different side of the organization than CR does, and I think people sometimes feel that unless everything’s under one umbrella, like Corporate Responsibility maybe is actually reporting to Ethics, maybe Diversity should report in to Corporate Responsibility. It’s not about that. It’s about being able to navigate the organization in order for those silos to be able to work together.”*

Manager 14 describes his colleagues in the CSR program as “*bedfellows*,” but that he does not expect the “*utopia*” of combining practices. Manager 22 said, “*There are some episodic situations where the two conversations come together at a fairly senior level around corporate responsibility and ethics, kind of the external and internal being viewed in the same conversation, but we don’t have an ongoing structured mechanism other than that.*”

At the same time, some managers described several areas where common practices and meaning might be more purposefully cultivated between them. The first theme



was organized around the relationship between ethics and CSR practices, minus compliance. Managers suggested that shared values and general standards of responsible decision making and behavior at both the individual and organizational levels could be a common logic across E&C and CSR in some organizations. Manager 15 described it by saying, *“To me the natural nexus is it’s all about operating responsibly, whether it’s the internal associate or external. It’s all around the values of the company and how the company is living those out. It’s all about doing good.”*

Interestingly, the presence of a strong or primary focus on compliance practices appeared to disconnect the relationship between ethics and CSR and negate the potential for shared meaning. A number of managers expressed strong and consistent views that ethics and CSR had more in common than compliance did with either ethics or CSR. Manager 5 said, *“To the extent that the ethics and compliance function or ethics and compliance program activities are more compliance in their orientation, the harder it will be from my perspective to get synergies with corporate social responsibility.”* Manager 7, a senior CSR executive, noted that ethics was driven through *“all places in the organization,”* and that compliance was *“a different skill set”* than ethics. Manager 15 expressed an implicit message in the CSR community when he said, *“There is more ethics resident in a corporate responsibility program than in an ethics and compliance*

*program because the gray areas are not about whether you may or may not be in compliance with the law but about doing what's right."*

Alternately, managers with a strong compliance focus expressed concerns that compliance could be made less effective by alignment with CSR practices.

Manager 13 said, *"if CR becomes the tail wagging the dog of compliance, it will have a negative impact on the company.... When the compliance and ethics program becomes an instrument of corporate responsibility..., [it] will atrophy"*

because of the lack of prioritization of the company's top risks. Additionally, E&C managers that saw compliance as an important and central role for their organizations were more likely to dismiss CSR practices as an *'aspiration'* or trying to *'get credit'*. So while ethics and CSR seem to have a conceptual and practical fit that could be leveraged for better alignment, a strong focus on compliance appears to serve as an obstacle to alignment with CSR in some organizations.

The second area where managers described potential for shared meaning and collaboration is around risk management. Interestingly, it was mostly E&C managers suggesting that engagement and joint commitment could be found around supply chain risks like human rights, conflict minerals and transparency requirements. Standards in this area have been increasingly moving from

voluntary to compulsory, with California's 2012 Transparency in Supply Chains Act, the Dodd-Frank provision on identifying sources for certain trace minerals, and the increasing number of anti-corruption statutes offered as examples. This codification of soft norms into hard norms changes the nature of the risk from business to legal risk, which causes E&C and CSR to '*swim in the same pool.*' For example, Manager 14 stated that, "*Our needs are somewhat similar when we look at supply chain risk. The goal of the Global Responsibility team around ethical sourcing is all about supply chain, ensuring that the product is sound, etcetera. And then we're looking at things like anti-corruption risk and OFAC risk and conflict minerals risk. We're swimming in the same pool here and we're quite happy to be there.*" The evolution of standards into areas of regulatory compliance, therefore, appears to provide the opportunity for increased engagement between E&C and CSR managers in some organizations.

Lastly and most practically, managers shared practices that were existing or potential areas of engagement and collaboration between E&C and CSR, many of which related to internal and external stakeholder communications. They included writing and revising codes of conduct, compiling corporate responsibility reports and creating and delivering training and communications aimed at employees. Manager 12 said, "*Once we started publishing a corporate responsibility report,*

*[the CSR team] had to get an awful lot of data from us [E&C]. So then they started understanding, we're in this together."*

## **Discussion**

This article explores why E&C and CSR practices have not been aligned, informed by an alternate theory called communities of practice. Interviews with E&C and CSR managers revealed their differences in meaning and identity, signaling the existence of disparate communities of practice and making alignment of practices problematic. However, managers also highlighted several areas of shared meaning that could be leveraged to increase engagement and improve possibilities for future alignment. The section to follow elaborates on how these findings contribute to the business and society literature and extend the existing understanding of the alignment between responsible business practices.

### *Acknowledging Multiple Communities of Practice*

E&C and CSR managers described differences in meaning and identity that signal the existence of several communities of practice within responsible business, thereby contributing to a lack of alignment between their practices in many organizations. In other words, there is a reason that 'firms have tended to be slow in integrating their ethics and compliance functions with the CSR and sustainability areas of the business' (Crane & Matten, 2010, p. 191). This research

adds to the business and society literature by offering a new theoretical perspective through which to explore E&C and CSR practices, the meaning that managers have given to them and the occupational communities that create and negotiate them. Additionally, it highlights that meaning becomes reified and institutionalized within communities of practice, making alignment more difficult than if E&C and CSR practices were resident within a single community.

These findings can be viewed as consistent with Schwartz and Carroll's (2008) narrow and broad definitions for business ethics and corporate social responsibility, by suggesting that practices may reflect multiple meanings. This research suggests that it may be inaccurate to describe business ethics and corporate social responsibility as equivalent or one as part of the other when researching or describing business practices because of the distinctions made by managers and their communities of practice. Additionally, assuming an equivalency between the concept of business ethics and the practice of ethics and compliance is also problematic because it depends on what scholars mean when they use the words business ethics, and what managers mean when they use the words ethics and compliance. Finally, these findings empirically reflect the literature that shows risk management and value creation as two institutionalized meanings given to E&C and CSR practices (Bowie & Dunfee, 2002, Kurucz, et. al., 2008). This is demonstrated visually in Figure 3, with the x axis denoting the

relationship between practice and value as expressed by the managers in this study.

This spectrum of meaning expressed by managers also suggests a reason why practices might not effectively align. For example, managers suggested that when E&C is mostly compliance and CSR is mostly business model innovation, there may not be enough shared meaning between managers and practices to create alignment. Additionally, the spectrum of meaning may illuminate the reason for the inconclusive results in the study by Houghton et. al. (2009) exploring the relationship between employee volunteerism and compliance. The assumption by scholars has been that alignment will bring more organizational integrity, but this research suggests that integrity may not be achieved even when practices are organizationally aligned if they do not have any shared meaning. And this research demonstrates that shared meaning may not always exist between E&C and CSR practices and managers because they are generally engaged in and learning from different communities of practice.

Overall, this research heightens the need for reflection and discussion by scholars and practitioners alike about the arguments upon which alignment of responsible business practices is proposed. They contain an implicit assumption that practices are static and singular in their meaning. This research instead suggests that the

meaning of these practices is contested and dynamic, so decisions to align them also need to account for the local and contextual meaning shared by the managers creating and implementing them. In other words, alignment may be relevant for one company and not for another because of the engagement and meaning shared between E&C and CSR managers. As a result, assuming that conceptual, organizational or operational alignment will translate to an alignment of meaning between existing practices could constitute a ‘reckless crossing of boundaries,’ resulting in impaired, not enhanced, organizational learning (Wenger, 1998, p. 129).

Figure 3: Practice Value

		Narrow Definition	Broad Definition		
CSR	Value Preserving Practice	Reduce harm to stakeholders	Doing good for society	Value Creating Practice	
		<b>RISK MANAGEMENT</b>	<b>POSITIVE IMPACT</b>		
BE		Complying with the law and corporate standards	Incorporating ethics, integrity and values		

Adapted from Schwartz and Carroll, 2008

### *Constructing Normativity*

In this research, communities of practice and its social construction epistemology are suggested as a helpful theoretical lens through which to study responsible business practices and practitioners in the business and society field. The findings in this study describe practices that have evolved over time as a reflection of the way managers have constructed and negotiated the meaning business ethics and corporate social responsibility. Specifically, the managers and their communities construct normativity differently, with the E&C community negotiating the meaning of right and wrong in the context of legal and regulatory misconduct and the CSR community negotiating meaning relevant to the presence of positive economic, social or environmental impact. These meanings also reflect ongoing negotiation within their respective communities and they express the learning trajectory of their respective responsible business managers over time.

There were three specific normative dynamics that were described in this research that speak to the negotiation and construction of E&C and CSR practices: the evolution from expectation to regulation, from do no harm to create positive impact and from business ethics to compliance. These are visualized in Figure 4. The first is the evolution of practices constructed by manager perceptions of societal expectations that later become laws or regulations. Previously, supply chain management and auditing practices were squarely within a CSR mandate,

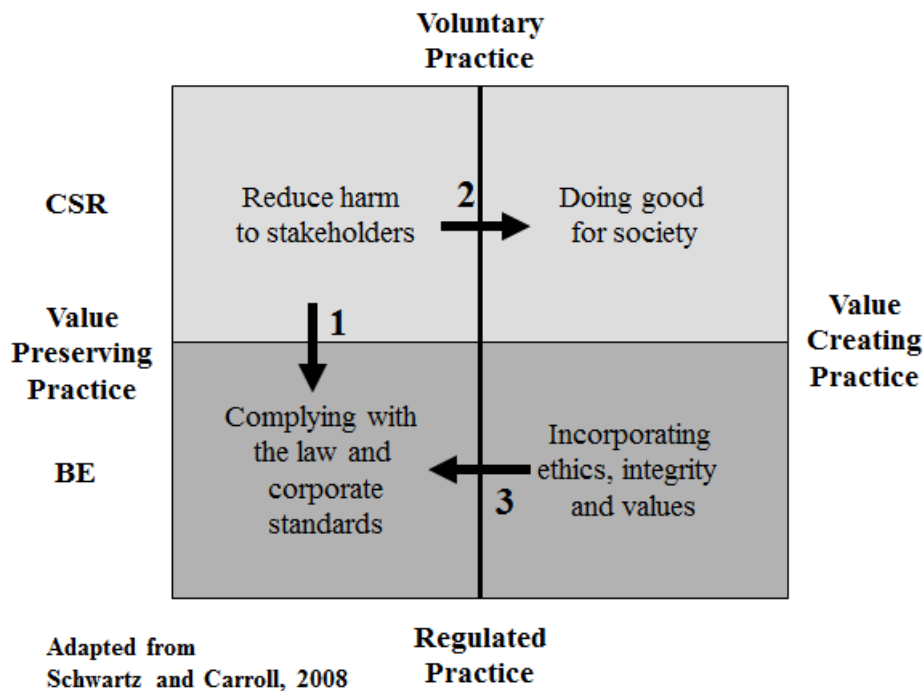


but the changing regulatory environment, including state and federal laws requiring companies to communicate transparently about their supply sources, has resulted in practices moving into the legal compliance sphere. Second, some CSR practices as articulated by the managers in this study have evolved from a do no harm purpose to one that seeks to create positive impact. Additionally, previous investments in legitimacy through philanthropy or community volunteerism are being viewed as less central to the CSR purpose. Third, some managers from both the E&C and CSR communities described business ethics as negotiated in practice as mostly compliance in many US multinationals. This indicates that the broad definition of business ethics may not always be the best conception of corporate E&C practices, and that a more narrow scope of practice has at least some presence in practice. Understanding the dynamic meaning that business ethics embodies in practice is therefore an important piece of the alignment conversation.

While the social construction of normativity by these responsible business communities could be dismissed as ethical relativism, this research instead offers it as a pragmatic lens through which to view business practice. The current treatment of practices in the literature conceptualizes them normatively (e.g. Donaldson & Preston, 1995), as inputs for organizational performance (e.g. Berger et. al., 2007), and as static activities that can be measured or compared (e.g. Trevino and Weaver, 2001). As an alternative, this research proposes that practices and their meaning evolve over time through social engagement and negotiation

between those working with them, constituting managerial and organizational learning. As such, it calls for Parker’s “thick description of everyday practice” (1998) and discussion of the ways that managers and organizations evolve their understanding of business ethics and CSR. The emergent conversation on business ethics as practice is one perspective through which to drive this new research stream (Painter-Morland, 2008).

Figure 4: Dynamics of Normativity

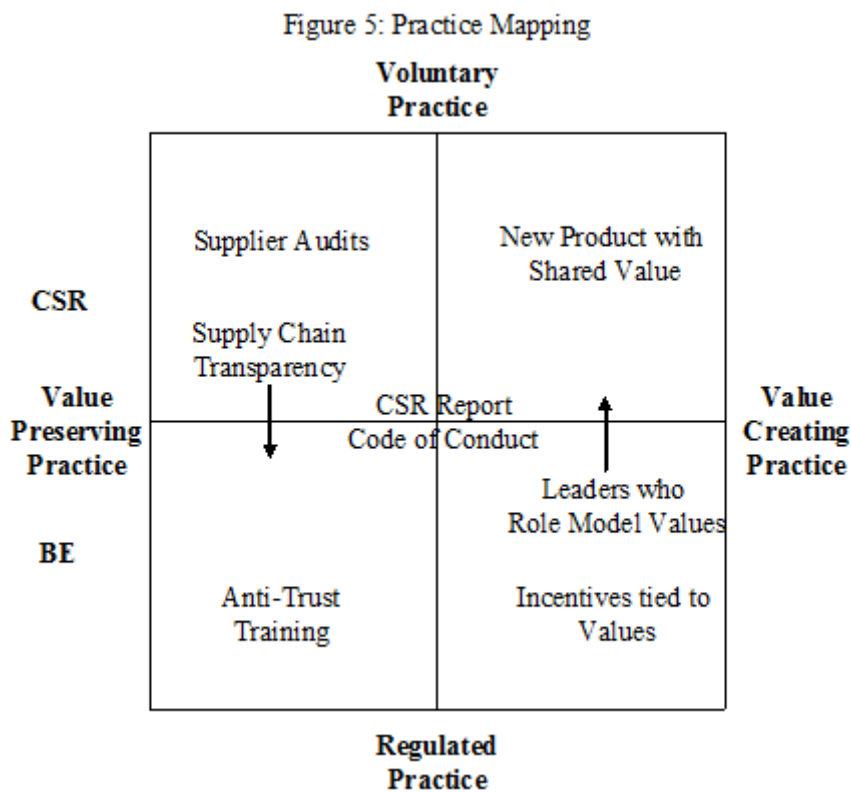


### *Creating Shared Meaning*

If alignment of responsible business practices is the goal, it constitutes a moving target in US multinationals. While the meaning of practices may be institutionalized through artifacts like standards and best practices within

communities, meaning can also vary by manager and by organization.

Pragmatically, mapping managerial meaning as a method of identifying areas of connection could help determine where existing engagement or opportunity to collaboration may exist. For example, in Figure 5, the practices with alignment potential are supply chain transparency practices, which have a strong and increasing compliance orientation, and leaders who role model values in their day to day decision making, which could serve to promote business decision making and innovation that are inspired and aligned with those values. Additionally, communications like the code of conduct often sit at the intersection of E&C and CSR practices, according to managers.



Differences between practices offer opportunities for learning and the continued evolution of responsible business practices if there is interest in engagement between the respective communities of practice. Those managers who wish to see increased coordination across E&C and CSR should commit to a brokering role between the communities (Akkerman & Bakker, 2011, Wenger, 2000). At an organizational level, this could occur through shared management committees, collaboration around communication projects like E&C training or CR reporting, or joint strategic planning processes to imagine what the company could achieve through more collective effort. At a community level, this could occur through purposeful sharing of knowledge, ideas and future trends between the professional associations stewarding E&C and CSR practices, cross-association invitations to conferences with a specific effort to find areas of mutual interest, and more general recognition by association leaders of the potential overlaps in work practices and the aspirations behind them.

This engagement means not just transmission of knowledge between managers, but ultimately a transformation of their work and their identities (Carlile, 2004, Van De Ven, 2008) in order for sustained learning and change to occur. This kind of transformation can come about by leveraging areas of shared meaning (Carlile, 2002, Star & Griesemer, 1989), to facilitate engagement, imagination and alignment between managers that aspire to bring these practices together (Benn &

Martin, 2010, Wenger, 2000). Areas identified in the research include ethics and values, risk management and stakeholder communications, with the important caveat that a strong compliance orientation can serve to reinforce the boundaries between the two communities instead of aligning them. Engagement around them could take many practical forms, including a working group that collaboratively produces a risk management strategy, or a project team tasked with CSR reporting inclusive of E&C content and expertise.

While these findings describe why alignment is not happening, they do not opine on the value of alignment itself. Instead they describe the communities of practice that exist in responsible business and their lack of alignment. Since the core of a community is generally resistant to change (Wenger et. al., 2002), future research could focus on the handful of managers and companies aligning these practices, perhaps signaling of change on the periphery their communities that may influence the trajectory of E&C and CSR practices. Additionally, research could focus on wide-scale communities of practice by studying the professional associations that help to institutionalize practices and their meaning. While this study looked primarily at US managers and companies, alignment could also be researched in other geopolitical environments with locally negotiated meaning of practices. Finally, a study of alignment by industry could also account for wider professional or institutional pressures. With little empirical research in the literature at present,

there is opportunity for further conversation on alignment of responsible business practices.

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Wenger, E., McDermott, R., & Snyder, W. (2002). *Cultivating communities of practice: A guide to managing knowledge*. Harvard Business Press.

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**Article 2:**

**Professional Associations as  
Communities of Practice:  
Exploring the Boundaries of  
Ethics and Compliance and  
Corporate Social Responsibility**

**This article has been submitted to the Business & Society Review for  
publication consideration. This text reflects the original submission in  
January 2016.**

**Authored by Angeli E. Weller**



In comparing 2014's 'Most Ethical Companies' published by Ethisphere Magazine<sup>5</sup> to the 'Best Corporate Citizens' published by Corporate Responsibility Magazine,<sup>6</sup> only 20% of companies appear on both rankings. The survey methodologies reveal that companies are judged on a wide range of responsible business practices, with the 'ethical' companies competing on ethics and compliance, governance and reputation efforts, and the 'corporate citizens' being judged on social responsibility issues including environment, human rights and economic development. Yet a study by the Center for Business Ethics at Bentley University found that in companies with both Ethics and Compliance (E&C) and Corporate Social Responsibility (CSR) programs, their managers rarely communicate or collaborate.<sup>7</sup>

The conceptual relationship between business ethics and CSR is one that scholars have debated for many years, and yet most propose some relationship between them. For example, Carroll's pyramid folds business ethics and corporate social responsibility together into the ethics tier,<sup>8</sup> though it could be argued that in practice, E&C also includes the legal tier, and CSR also includes the philanthropy tier. Mason and Simmons explain ethical business practices as the 'internal

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<sup>5</sup> Ethisphere Institute. 2014. "World's most ethical companies." *Ethisphere Magazine*, March.

<sup>6</sup> SharedXpertise. 2014. "100 Best Corporate Citizens." *CRO Magazine*.

<sup>7</sup> As cited in Rowe, M. 2006. "Reputation, relationships and risk: A CSR primer for ethics officers." *Business and Society Review*, 111(4): 441-455.

<sup>8</sup> Carroll, A. 1991. "The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders." *Business Horizons*, 34(4): 39-48.

manifestation of CSR'.<sup>9</sup> In short, it is reasonable to conclude that the debate surrounding the concepts of business ethics and CSR and their relationship has not been clearly resolved in the literature, but that most scholars understand them to be related in some way.

There is also a debate about whether E&C practices embrace the full scope of the concept of business ethics, but this discussion is left for another article. Instead, Schwartz and Carroll's wide and narrow definitions of business ethics and CSR helps to express the range of meaning they embody and rejects the idea of a singular definition.<sup>10</sup> Business ethics can be as narrowly defined as legal compliance, placing it squarely and solely in Carroll's legal tier in the pyramid, or more widely defined to also include values and integrity. CSR, on the other hand, can be singularly defined as the idea of do no harm, or more broadly defined as the idea of having a positive impact on both business and society. This approach helps to effectively communicate the wide range of meaning that may be assigned to E&C and CSR practices.

Seeing these conceptual and practical ties, some scholars and practitioners have called for greater alignment between E&C and CSR practices. Painter-Morland

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<sup>9</sup> Mason, C., & Simmons, J. 2013. "Giving as good as they get? Organization and employee expectations of ethical business practice." *Business and Society Review*, 118(1): 47-70.

<sup>10</sup> Schwartz, M., & Carroll, A. 2008. "Integrating and Unifying Competing and Complementary Frameworks." *Business & Society*, 47(02): 148-186.

critiques the separation of business and ethical interests writ large, suggesting that when business decisions and stakeholder relationships are driven from a set of core values, integrity of actions and practices are more likely to follow. As such, she explicitly calls for alignment in E&C and CSR practices as part of a move toward greater organizational congruence.<sup>11</sup> Petry adds to this argument, suggesting that the separation of E&C and CSR practices results in “blind spots...redundancy, confusion, mixed messages and waste.”<sup>12</sup>

Rowe called for E&C officers to find better alignment with the CSR counterparts suggesting that, “When a company’s management starts to look beyond compliance, inevitably they develop an awareness of issues that bring them in touch with CSR. Whether they choose to address them is another matter.”<sup>13</sup> His argument is that the themes of risk, (stakeholder) relationships and reputation are the ties that link E&C and CSR. Additionally, Rowe offers four potential impacts that could result from alignment, including a more holistic view of a company’s approach to ethics and social responsibility, better board and senior management oversight and leadership on key issues, improved risk management and opportunity identification and more efficient stewardship of company resources.<sup>14</sup>

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<sup>11</sup> Painter–Morland, M. 2006. “Triple bottom line reporting as social grammar.” *Business Ethics: A European Review*, 15(4): 352-364.

<sup>12</sup> Petry, E. 2008. “Is it time for a unified approach to business ethics?” *SCCE Compliance and Ethics Magazine*, 5(12): 46.

<sup>13</sup> Rowe, M. 2006. “Reputation, relationships and risk: A CSR primer for ethics officers.” *Business and Society Review*, 111(4): 446.

<sup>14</sup> Ibid

And yet, little has changed within companies over the past 10 years since his call was issued. Rowe suggests that both the history of the practices as well as resistance from managers to yield responsibility and power may be contributing to a lack of alignment between them, but these possibilities are not explored in detail.

In fact, the barriers to alignment have not yet been comprehensively examined in the business and society literature. This article extends current discussions in the field by describing some of the barriers that may exist between E&C and CSR managers and practices. Specifically, it applies a theoretical lens from the organizational learning literature, called communities of practice, to the fields surrounding E&C and CSR in the United States (US). Leveraging a model of community evolution, it suggests that they can be clearly distinguished by their different learning trajectories over the past 25 years. The rest of this article will describe and compare those trajectories historically, in current day and into the future, with specific emphasis on the professional associations that have emerged to steward and communicate E&C and CSR practices.

### **Professional Associations as Communities of Practice**

Communities of practice theory derives from social theories of learning that propose our knowledge is not simply a cognitive process, but a social one. From this perspective, participation in our work shapes what we know by evolving both

our identities and our practices.<sup>15</sup> Communities of practice emerge when people purposely engage with each other around work practices using a shared repertoire created and negotiated to support their common efforts. Meaning is created and negotiated through participation, and that meaning is then reified into practices to make it more transferable and sustainable within the community. Practices can be explicit, like language, procedures and tools, and implicit, like underlying assumptions, shared views and unspoken expectations of behavior. Communities of practice are formed both within and across organizations.

There are benefits and drawbacks to the reification of practices within their communities. Practices make meaning easier to share, more accessible to new members of a community and offer a concrete point of negotiation for existing members. Engagement with these practices is how members learn to become competent members of the community. At the same time, once meaning is made more concrete through practices, they can “take on a life of their own, beyond their context of origin.”<sup>16</sup> In other words, the original meaning may be lost in an effort to share it with others in the community. Additionally, within communities, there is an incentive to preserve existing practices once established, as they become embedded in the identity, routines and histories of their members.

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<sup>15</sup> Brown, J., & Duguid, P. 1991. “Organizational learning and communities of practice.” *Organization Science*, 2(1): 40-57; Wenger, E. 1998. *Communities of practice: Learning, meaning and identity*. New York: Cambridge University Press.

<sup>16</sup> Ibid, 61.

Reification also means that these practices become artifacts of community learning over time, articulating what Brown and Duguid call a community's "world view".<sup>17</sup> Artifacts may take the form of written documentation or other materials that communicate practices and competencies in written form, tools used to complete the work and more symbolic items like stories and lore.<sup>18</sup> Comparing artifacts across communities is one way to determine whether they are on similar learning trajectories.

One way practices are made concrete is through the evolution of extra-organizational communities of practice into professions. A profession is a structured collection of social practices and identities that includes a specific body of knowledge, education, a credential such as a license, a professional association and a code of ethics.<sup>19</sup> A community of practice is a less formal, more organic structure that develops around people are engaged in common work leveraging common language, tools, stories and other artifacts of their practice.<sup>20</sup> However, communities of practice theory suggests that a profession is a 'reasonable... candidate as the home base of a practice,"<sup>21</sup> as it, in principle, serves the four

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<sup>17</sup> Brown, J., & Duguid, P. 1998. "Organizing knowledge." *California Management Review*, 40(3): 96.

<sup>18</sup> Wenger, E. 2000. "Communities of practice and social learning systems." *Organization*, 7(2): 225-246.

<sup>19</sup> Larson, M., 1978. *The Rise of Professionalism: a Sociological Analysis*. Berkeley, California: University of California Press, 208.

<sup>20</sup> Wenger, E. 1998. *Communities of practice: Learning, meaning and identity*. New York: Cambridge University Press.

<sup>21</sup> Ibid, 123.

primary roles of a community of practice: facilitating social interaction, knowledge creation, knowledge sharing and identity building.<sup>22</sup>

Professional associations are organizations created to support the development of professions and their practitioners. Wenger et. al. suggest that professional associations are not all, by definition, communities of practice. To be a community of practice, a professional association must be engaged beyond simply a set of shared interests and be specifically focused on the development of shared practices that serve to evolve the knowledge, identity and competencies of their members.<sup>23</sup> Common practices stewarded by professional associations include curriculums, certifications, job descriptions, standards and codes of conduct.<sup>24</sup>

As a community of practice, professional associations facilitate learning through social engagement as members join to learn from, and identify with, other professionals, grow their competencies and ultimately help to negotiate the practices and their meaning central to the community. Greenwood et. al. suggest professional associations therefore serve as both an important site for social

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<sup>22</sup> Ibid.

<sup>23</sup> Wenger, E., McDermott, R., & Snyder, W. 2002. *Cultivating Communities of Practice: A Guide to Managing Knowledge*. Harvard Business Press, 44.

<sup>24</sup> Greenwood, R., Suddaby, R., & Hinings, C. 2002. "Theorizing change: The role of professional associations in the transformation of institutionalized fields." *Academy of Management Journal*, 45(1): 58-80.

interaction within the field and importantly, as the outward face of the profession to other communities.<sup>25</sup>

However, while communities of practice are well known to be important sites for learning, especially for newcomers, they also serve to delineate who is a legitimate insider and who is an outsider to the community.<sup>26</sup> In other words, the same characteristics that make communities of practice great for encouraging and transferring learning to its members are the same ones that create boundaries to learning from other communities and about practices considered outside of their work scope. For example, the establishment of a credential creates a clear boundary between members and nonmembers of a profession and while articulating and regulating an agreed upon level professional standards, it may also serve as a barrier to participation for newcomers who might otherwise engage with the community. Wenger suggests that one of the downsides of communities of practice is that they often focus learning on the preservation and communication of what is known in the community, and fail to extend the boundaries of their knowledge through engagement with other communities.<sup>27</sup>

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<sup>25</sup> Ibid.

<sup>26</sup> Lave, J., & Wenger, E. 1991. *Situated Learning: Legitimate Peripheral Participation*. Cambridge: Cambridge University Press.

<sup>27</sup> Wenger, E., McDermott, R., & Snyder, W. 2002. *Cultivating Communities of Practice: A Guide to Managing Knowledge*. Harvard Business Press.



Muzio et. al. suggest that professional associations help to explain the resiliency of professional practices,<sup>28</sup> as they establish and codify the boundaries around professions.<sup>29</sup> Carlile suggests that new knowledge or new members may also feel threatening to the existing members because of the potential change in practice or identity that could result from this engagement.<sup>30</sup> Boundaries may in fact prevent engagement between people and practices resident in communities with whom they might otherwise find common interests. They are stymied by differences or perceived differences such as language, competency or history. Community boundaries help to explain the “connections that...are not made [between practices] even when people are in close proximity.”<sup>31</sup> Oborn and Dawson found significant differences in how knowledge is shared within a community in order to achieve competency and across communities in order to understand the perspectives of people who possess different knowledge bases and assumptions about their work.<sup>32</sup> Additional studies have also documented the difficulty of knowledge sharing between disparate communities, especially cross disciplinary

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<sup>28</sup> Muzio, D., Brock, D. & Suddaby, R. 2013. “Professions and institutional change: Toward an institutionalist sociology of the professions.” *Journal of Management Studies*. 50(5): 699-720.

<sup>29</sup> Ibid; Lawrence. T. 1991. “Institutional strategy.” *Journal of Management*, 25(2): 161-188.

<sup>30</sup> Carlile, P. 2004. “Transferring, translating, and transforming: an integrative framework for managing knowledge across boundaries.” *Organization Science*, 15(5): 555-568.

<sup>31</sup> Wenger, E. 1998. *Communities of Practice: Learning, Meaning and Identity*. New York: Cambridge University Press, 254.

<sup>32</sup> Oborn, E. & Dawson, S. 2010. “Learning across communities of practice: An examination of multidisciplinary work.” *British Journal of Management*, 21(4): 843-58.

groups and occupational communities, where discontinuity in knowledge often creates discontinuities in practice.<sup>33</sup>

At the same time, professional associations have also been shown to function as a forum for debate on changes to professions, and they can play an important role in creating and normalizing new practices.<sup>34</sup> In their study, Muzio et. al. found that the accounting professional association in Canada was not an obstacle to the significant changes that occurred in their professional practices because of the integration of management consulting or to how those new practices ultimately manifested within organizations.<sup>35</sup> In short, associations are recognized as key organizational players that help to negotiate between societal and organizational norms and the boundaries with other communities in the evolution of the practices and their meaning to the profession.

This role of stewarding the evolution of practice over time is, therefore, an important role played by professional associations. Communities of practice, in their earliest formation, are emergent gatherings of those engaged in similar work, but over time they must grow and mature. Without ongoing relevance to both their

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<sup>33</sup> See for example, Oborn, E. & Dawson, S. 2010. "Knowledge and practice in multidisciplinary teams: Struggle, accommodation and privilege. *Human Relations*. 63(12): 1835-1857.

<sup>34</sup> Greenwood, R., Suddaby, R., & Hinings, C. 2002. "Theorizing change: The role of professional associations in the transformation of institutionalized fields." *Academy of Management Journal*, 45(1): 58-80.

<sup>35</sup> Muzio, D., Brock, D. & Suddaby, R. 2013. "Professions and institutional change: Toward an institutionalist sociology of the professions." *Journal of Management Studies*. 50(5): 699-720.

members and to the organizations in which their members work, professional communities may lose their legitimacy and purpose. According to Wenger et. al., “what makes them successful...is their ability to generate enough excitement, relevance and value to attract and engage members.”<sup>36</sup>

### **Evolutionary Stages of Communities of Practice**

Wenger et. al. developed an evolutionary model that tracks the lifespan of a community of practice, and this model serves as the organizing tool for analyzing the E&C and CSR communities in the US.<sup>37</sup> Their model contains five evolutionary stages of development. First, a group of people come together around a potential shared enterprise and need for knowledge. The opportunity in this stage is bringing people together who share their knowledge, passion and tools for collective learning and benefit. The challenge, however, is finding enough shared meaning that people want to participate. As the members start to develop relationships and understand the value of their collective learning, the community begins to coalesce and become more formalized. The opportunity in the second stage is the creation of clear value in order to attract new members and grow the community. The challenge at this point in the community’s evolution is to build a strong enough connection between members that trust develops between them.

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<sup>36</sup> Wenger, E., McDermott, R., & Snyder, W. 2002. “Seven principles for cultivating communities of practice.” *HBS Working Knowledge*: 1-9.

<sup>37</sup> Wenger, E., McDermott, R., & Snyder, W. 2002. *Cultivating Communities of Practice: A Guide to Managing Knowledge*. Harvard Business Press.

As it matures, a community of practice begins to purposefully organize and manage their knowledge, and this is when boundaries begin to develop between those participating in their practices, and those outside of their community. In this third stage, the opportunity is to gather and share existing knowledge more widely, while also identifying gaps in and new directions for learning. There is a challenge, however, to being intentionally inclusive by extending community boundaries and welcoming growth through new members as that can feel threatening to existing members. As it continues to mature, a community moves into the fourth stage, where it seeks to remain relevant to its members as the practices and members age. There is an opportunity at this late stage to leverage the commitment and ownership felt by members to continue to evolve and growth practices. However, this stage also requires members to stay open to new knowledge and ideas by welcoming new members and collaborating with other communities, acts which become more challenging as practices reify and identities become well established.

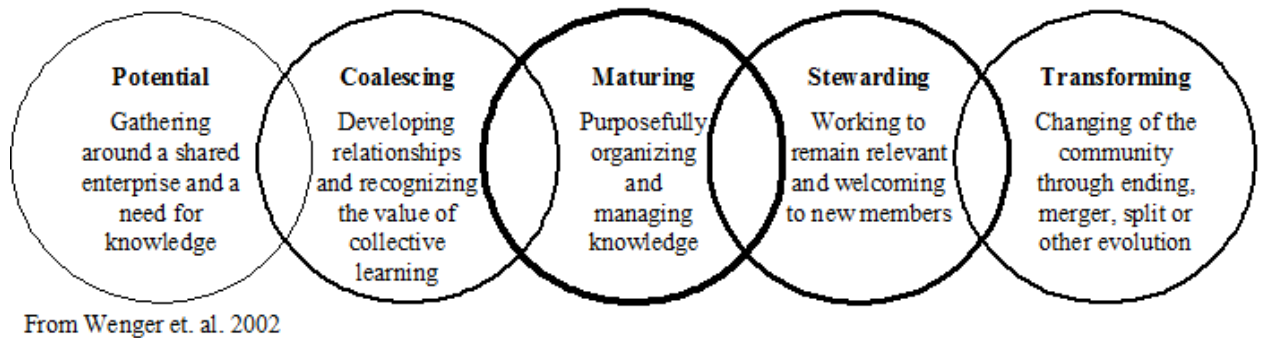
And the final stage, which may or may not be relevant for all communities of practice, is the transformation of the community through termination, merger or a split in members or practices. This final stage can occur if practices become “commonplace” and “no longer require a distinct community” to maintain them.<sup>38</sup>

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<sup>38</sup> Ibid, 109.

There is an opportunity to reinvent the community around emergent knowledge needs, but it is also likely the community will simply have lived its useful life and disappear. The five stages of evolution are visualized in Figure 1.

Figure 1: Five Stage Evolution of a Community of Practice



This article seeks to understanding how the communities that have grown around E&C and CSR practices in the US have evolved through these five stages by applying the model both historically over time and to the current state of the art. To do this, the next section will provide an historical review of the potential, coalescing and maturation of the E&C and CSR communities of practice via the establishment of their core professional associations. This horizontal review provides a survey of the key events that occurred over the first twenty years of the lifespans of these communities using three data sources. Both the websites and the significant publications from the major E&C and CSR professional associations in the US were reviewed in detail. Additionally, a wider search through both professional and scholarly publications and material using various combinations of

the search terms “ethics and compliance,” “corporate social responsibility,” “professional association,” “timeline” and “history” was performed to confirm the accuracy of the data from the professional associations and to identify supplemental information on the communities’ histories. Once collected, the evolutionary model of communities was used to analyze each community and identify the stages of its growth over time.

Then a vertical exploration of present day practices provides a robust comparison of current E&C and CSR practices created and maintained by their respective communities, as they seek to steward their practices and their profession. In particular, this section focuses on the artifacts created over the last five years by the professional associations that seek to communicate and educate members and non-members about their emergent professions. A comparison of recent conference proceedings and job descriptions collected directly from the professional association websites and major publications serve to communicate the associations’ collective understanding of the knowledge and competencies needed to be a legitimate member of their communities. Importantly, this articulation of the practices central to the professional communities also helps to delineate the differences in practices that form boundaries between their respective professionals and their practices when comparatively analyzed for key themes that

articulate membership in communities of practice, including knowledge, experience and competence.

## **Historical Trajectory of E&C and CSR Communities of Practice**

### *Potential Stage*

While both business ethics and CSR can trace their roots back as far back as the industrial revolution, it was in the 1980s and 1990s that companies began to reify these practices in the form of managers, tools and formal organizational programs. Corporate fraud and misconduct forced a conversation in the defense industry in the 1980s and the development of the Defense Industry Initiative (DII) to raise standards of conduct and improve the industry's reputation. Other industries soon followed. In 1991, the Federal Sentencing Guidelines for Organizations was enacted and as stated by the chair of the US Sentencing Commission in the *Iowa Law Review* just one year later, "the organizational guidelines provide incentives for far reaching compliance programs and have produced a new occupation that advises organizations on how to build effective programs that promote ethical behavior."<sup>39</sup> That year, practitioners trying to negotiate these changes came together under the leadership of the Center for Business Ethics at Bentley

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<sup>39</sup> Murphy, D. 2002. "The federal sentencing guidelines for organizations: A decade of promoting compliance and ethics." *Iowa Law Review*. 87: 697-719.

University to form the Ethics Officer Association (EOA).<sup>40</sup> This professional association allowed them to collectively “define their new, confusing roles for their benefit...and support one another...to excel in their responsibilities and otherwise earn respect and credibility within their organizations.”<sup>41, 42</sup>

Additionally and in part driven by the globalization of business, the 1990s saw a significant increase in formal and informal corporate social responsibility practices, and “also the professionalization of corporate responsibility.”<sup>43</sup> In the very same year that the EOA was formed, a group of entrepreneurs and business leaders who viewed business as an engine for positive social and environmental change were gathering through the Social Venture Network and discussing ways to move policy and corporate activity forward, ultimately leading to the establishment of Business for Social Responsibility<sup>44</sup> (BSR).<sup>45</sup>

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<sup>40</sup> The Ethics Officer Association changed their name to the Ethics and Compliance Officer Association in 2005, and then to the Ethics and Compliance Association in 2015 when it merged with the Ethics Resource Center and the Ethics and Compliance Certification Institute under the umbrella of the Ethics and Compliance Initiative.

<sup>41</sup> Ethics & Compliance Officer Association. 2012. *A Beacon of Integrity: Celebrating 20 Years of Ethics & Compliance Leadership*. Waltham, MA, 15.

<sup>42</sup> An interesting historical item of note is that the original practitioner organization considered becoming “a new legal professional association.” Ethics & Compliance Officer Association. 2012. *A Beacon of Integrity: Celebrating 20 Years of Ethics & Compliance Leadership*. Waltham, MA, 15.

<sup>43</sup> Carroll, A., Lipartito, K., Post, J., & Werhane, P. 2012. *Corporate Responsibility: The American Experience*. Cambridge University Press, 338.

<sup>44</sup> Originally called Business for Social Responsibility, BSR is now known primarily by its acronym. Additionally, from 1991-1994, its role was primarily as a lobbying organization. In 1994, it moved its headquarters from Washington, DC to San Francisco and changed its mission to focus on catalyzing companies to integration responsible business practices into their strategies and operations.

<sup>45</sup> BSR. 2015. About/Our story webpage. Retrieved May 23, 2015, from: <http://bsr.org/en/about/story>.



In their history of CSR in the US, Carroll et. al. state, “The twin issues of corporate responsibility and business ethics took different but related paths at this point, with some companies choosing to join BSR and others the EOA. Their choices depended to some extent on how the company strategically framed its social concerns and how its historical organizational structure had evolved to deal with these social and ethical issues.”<sup>46</sup> Both organizations have contributed significantly to the creation and evolution of responsible business practices in the US, including the proliferation of managers under the “Ethics Officer”<sup>47</sup> and “Corporate Responsibility Officer” titles that lead this work within US companies, and they have helped their respective communities of practice to coalesce. Almost 25 years later, these professional organizations still serve as two of the primary engagement and development bodies for those managing E&C and CSR practices in their organizations. Additionally, with approximately 475<sup>48</sup> and 200<sup>49</sup> of the largest companies in the world as members respectively today, these organizations symbolize the growth of a community of practice whose members ‘do the work’ of responsible business.

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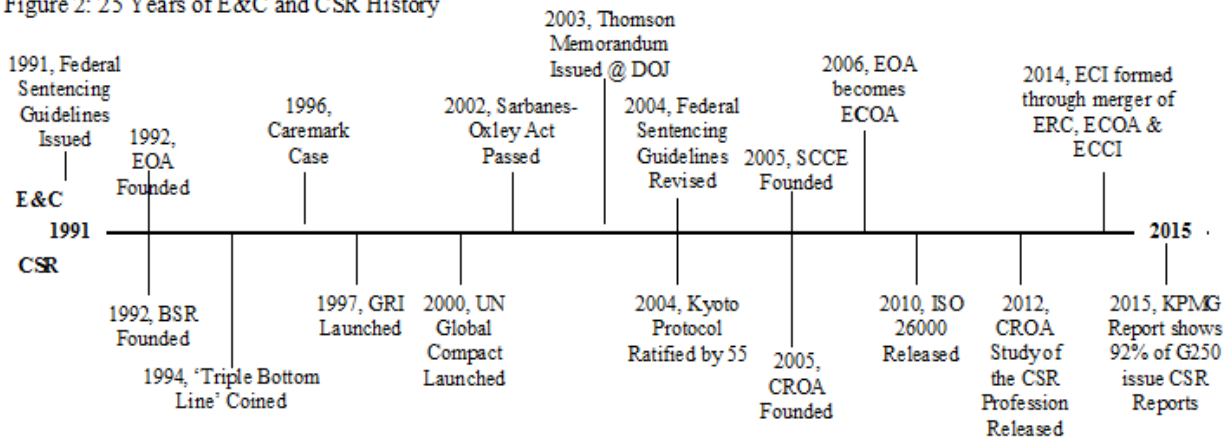
<sup>46</sup> Carroll, A., Lipartito, K., Post, J., & Werhane, P. 2012. *Corporate Responsibility: The American Experience*. Cambridge University Press, 371.

<sup>47</sup> It was the founding executive director, W. Michael Hoffman, who coined the term “ethics officer” as he sought to gather relevant practitioners together from across organizations and industries in the early days of the EOA. Ethics & Compliance Officer Association. 2012. *A Beacon of Integrity: Celebrating 20 Years of Ethics & Compliance Leadership*. Waltham, MA, 17.

<sup>48</sup> Weber, J., & Wasieleski, D. 2013. “Corporate ethics and compliance programs: A report, analysis and critique.” *Journal of Business Ethics*, 112(4): 609-626.

<sup>49</sup> BSR. 2015. About/Members webpage. Retrieved May 23, 2015, from: <http://bsr.org/en/membership/member-list>.

Figure 2: 25 Years of E&C and CSR History



### *Coalescing Stage*

The EOA grew steadily from 19 sponsoring partner companies at its founding and 100 ethics officer in attendance at their first national conference in 1993. In 1996, the Caremark Case made corporate directors directly liable for oversight of ethics and compliance in public companies, and the organization saw more growth, reaching more than 500 members by 1998 as companies responded by creating new E&C practices. The Sarbanes-Oxley Act was passed in 2002 and among other things, it required companies to have a code of ethics or make a public disclosure on why they did not, thereby also encouraging more companies to create E&C practices. The Enron, World Com and Tyco scandals in 2001 and 2002 were also influential in fueling the conversation about ethics and promoted E&C practices in organizations. Then in 2003, the Thomson Memorandum was issued in the Department of Justice (DOJ) and it required prosecutors to consider the absence or presence of E&C programs in their decisions to prosecute corporations. The impact on the burgeoning profession was immediate and by January of 2004, the

EOA had grown to more than 1000 members. Later in 2004, the Federal Sentencing Guidelines for Organizations were amended to explicitly include a commitment to ethics and ethical culture, clearly spelling out the seven elements of an effective E&C program.<sup>50</sup> This created even more interest in E&C practices and marked the entry of a second professional association into the field. The Society for Corporate Compliance and Ethics (SCCE) emerged from the Healthcare Compliance Association (HCA) in 2004,<sup>51</sup> and began to rival the EOA for members and perspective, with its primary focus on compliance.<sup>52</sup> By 2006, the EOA responded to the growing compliance focus in the field by become the Ethics and Compliance Officer Association (ECOA).

In parallel, while there were many civil society organizations focused on issues of corporate responsibility in the 1980s and 1990s, BSR's early focus served its business members directly by helping them to integrate social and environmental risks and opportunities into their strategies and operations. By 1994, the same year that John Elkington coined the phrase "triple bottom line",<sup>53</sup> BSR had four thriving corporate programs, including the environment, human rights, community economic development, and governance and accountability. For the rest of the

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<sup>50</sup> Ethics & Compliance Officer Association. 2012. *A Beacon of Integrity: Celebrating 20 Years of Ethics & Compliance Leadership*. Waltham, MA.

<sup>51</sup> For example, see: <http://www.metrocorpcounsel.com/articles/4687/announcing-society-corporate-compliance-and-ethics>

<sup>52</sup> By 2015, the Society for Corporate Compliance and Ethics claimed more than 5,000 individual members.

<sup>53</sup> Elkington, J. 2004. "Enter the triple bottom line." *The Triple Bottom Line: Does it All Add Up*, 11(12): 1-16.

decade they grew their membership and achieved a global reach. In 1997, the Global Reporting Initiative (GRI) was founded by the Coalition for Environmental Responsible Economics and the Tellus Institute, with involvement from the United Nations (UN) Environment Program to create an independent standard for CSR reporting.<sup>54</sup> Shortly thereafter, in 2000, the UN Global Compact launched its ten principles and called on companies to become members and align both their work with these voluntary guidelines on human rights, labor, the environment and anti-corruption.<sup>55</sup> Additionally, in the 2000s, BSR continued to expand its consulting reach and its global expansion, including the launch of several industry-wide collaborations like the Electronic Industry Citizenship Coalition and the Future of Fuels project. This strategy expanded after its twentieth anniversary when they decided to expand their investment in “systemic solutions” around issues such as climate and empowering women.<sup>56</sup>

### *Maturing Stage*

By 2008, the community around E&C practices was maturing. The ECOA consolidated the leading practices in the field and published the cornerstone manual on the professional, called the Ethics and Compliance Handbook. Another

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<sup>54</sup> GRI. 2015. GRI's history webpage. Retrieved December 12, 2015 from:

<https://www.globalreporting.org/information/about-gri/gri-history/Pages/GRI's%20history.aspx>

<sup>55</sup> UN Global Compact. 2015. UN Global Compact mission webpage. Retrieved December 18, 2015 from :

<https://www.unglobalcompact.org/what-is-gc/mission>

<sup>56</sup> BSR. 2015. About/Our story webpage. Retrieved May 23, 2015, from:

<http://bsr.org/en/about/story>

round of regulations followed in 2010, with the Organisation for Economic Co-operation and Development (OECD) Good Practice Guidelines on Corruption extending US-like E&C programs into the European landscape, and the United Kingdom (UK) Bribery Act codifying a stringent anti-corruption approach in that jurisdiction. After the Dodd-Frank Act, which provided a financial incentive for whistleblowers, was passed in 2010, the trajectory of the E&C profession seemed clear. In their twentieth anniversary year, the ECOA peaked at more than 1300 members. Later that year in a sign of greater institutionalization, the association launched their first credential,<sup>57</sup> in part to respond to the traction around credentialing that had started in the field when the SCCE launched its certification. With two professional bodies vying for leadership in the field, the Ethics and Compliance Officer Association made a strategic move in 2014 to merge with the Ethics Research Center (ERC) and the Ethics and Compliance Certification Institute (ECCI) to form the Ethics and Compliance Initiative (ECI).<sup>58</sup> Having been founded in 1922, the ERC played a key role for almost a century in providing research and thought leadership to the E&C profession, including, in recent years, the publication of their annual National Business Ethics Survey and the establishment of their Ethics Fellows program to gather business practitioners, government officials and academics together to discuss emergent issues and

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<sup>57</sup> Ethics & Compliance Officer Association. 2012. *A Beacon of Integrity: Celebrating 20 Years of Ethics & Compliance Leadership*. Waltham, MA.

<sup>58</sup> For example, see: <https://www.ethics.org/newsite/research/big-ideas-blog/blogviewer?BlogKey=00d0a082-3675-409a-8c20-5be97ad70bbb&tab=recentcommunityblogsdashboard>

entrenched challenges within the field. This consolidation of research capabilities, certification and practitioner development into a single organization may symbolize a tipping point in the E&C community into a stewardship phase of evolution, as members seek to remain relevant and at the forefront of their practice.

On the other hand, the CROA<sup>59</sup> was a late entrant into the field and the organization was formed specifically to define the CSR profession and to develop and educate CSR professionals. While BSR focuses on the global CSR practices, the CROA focuses on CSR practitioners and efforts to catalyze a profession around them. To that end, in February 2011, the association released its guidebook on the structure and skill sets needed in the CSR field, and then in March 2012 published comprehensive research on the state of the profession itself. The report concludes, among other things, that the profession is in its early stages and that the role of the corporate responsibility officer will broaden and not remain siloed in the organization. Additionally, it states that while many CSR practitioners are “ambivalent” about the future of their profession, there is still a compelling need to leverage “deliberate, collective action to mature the profession.”<sup>60</sup> This research

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<sup>59</sup> The Corporate Responsibility Officer Association (CROA) has recently changed its name to the Corporate Responsibility Association (CRA).

<sup>60</sup> U.S. Chamber of Commerce’s Business Civic Leadership Center & the Corporate Responsibility Officers Association. 2012. *The State of the Corporate Responsibility Profession*. Washington, DC: US Chamber of Commerce.

emanated from their professional development thought leader council, which has as its explicit mission to “clearly establish the corporate responsibility profession and the components necessary to set it up as a broadly recognized profession.”<sup>61</sup> They have set as their next task the charge to define the body of knowledge for the CSR field. The other important CSR event in this decade was the issuance of ISO26000, guidance created by more than 500 stakeholders on the effective integration of CSR into corporate operations.

The move toward professionalization and the establishment of professional bodies and associations in both the E&C and CSR communities in the US has advantages for the fields, helping to more clearly scope their purpose and practices. While both communities have professional bodies that have been active in the US since the early 1990s, the E&C community has taken greater steps toward professionalization of their field. The then titled EOA, for example, provided space for practitioners in E&C to convene, collaborate and collectively advance their community from its beginning. This demonstrated the felt need by practitioners for an external community of practice for ethics and compliance officers, given their challenging internal role that requires them to both be a

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<sup>61</sup> CRA. 2015. Professional development webpage. Retrieved December 4, 2015: <http://corporateresponsibilityassociation.org/professional-development/>

member of management and maintain independence of thought and action in order to safeguard organizational integrity.

The CSR community did not start cultivating a specific focus on its role as a profession until the CROA began a multi-year baseline study to understand its state of development in 2011. This organization is making concerted and transparent efforts to form the CSR profession, including defining the body of knowledge and developing a credential. However, the organization is still small with only about 100 companies represented in 2014-2015. Additionally, it remains to be seen whether the expressed ambivalence by CSR practitioners will ultimately undermine the organization's goal to move the community toward professionalization. The relevant E&C and CSR professional associations are listed in Table 1.

The E&C community on the other hand has embraced certification as a means of credentialing practitioners within their community, beginning with the introduction of the Certified Compliance & Ethics Professional (CCEP) by the SCCE. The approach was heavily modeled after its sister organization, the HCA, and its credential, the Certified in Healthcare Compliance (CHC) designation.<sup>62</sup> The SCCE claims research shows that their credentialed E&C professionals out-

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<sup>62</sup> SCCE. 2015. About SCCE webpage. Retrieved December 18, 2015 from: <http://www.corporatecompliance.org/AboutSCCE/AboutSCCE.aspx>



earn those who are not credentialed.<sup>63</sup> More recently, prior to joining ECI, the ECOA launched a rival credential, called the Leading Professional in Ethics and Compliance (LPEC) designation. Progress against relevant indicators of a profession is summarized in Table 2.

**Table 1: Overview of E&C and CSR Professional Communities of Practice**

<b>Acronym</b>	<b>Name</b>	<b>History</b>	<b>Roles</b>
ECI	Ethics & Compliance Initiative	Merger of the Ethics Resource Center (ERC), the Ethics & Compliance Officer Association (ECO) (now called the Ethics and Compliance Association (ECA)) and the Ethics and Compliance Certification Institute (ECCI)	Professional Assn Research Thought Leadership Certification
SCCE	Society for Corporate Compliance & Ethics	Emergred from the Health Care Compliance Association (HCA)	Professional Assn Thought Leadership Certification
BSR	Business for Social Responsibility	Now known primarily by the acronym BSR	Membership Org Research Thought Leadership Consulting
CRA	Corporate Responsibility Association	Formerly known as the Corporate Responsibility Officer Association (CROA); sister organization to Corporate Responsibility Magazine	Professional Assn Research Thought Leadership

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<sup>63</sup> Ibid.

**Table 2: Indicators of a Profession<sup>64</sup>**

<b>E&amp;C</b>	<b>Indicators of a Profession</b>	<b>CSR</b>
YES	Defined body of knowledge	NO
YES	Credential	NO
YES	Professional association	YES
NO	Education	NO
NO	Code of Ethics	NO

Adapted from Larson 1978

### **Current Trajectory of E&C and CSR Communities of Practice**

When viewed as communities of practice, the professional community around E&C has matured faster than that surrounding CSR. This follows from the articulated knowledge boundaries that E&C has created and codified through practices such as its certifications, which clearly delineates its entrance into the stewardship stage of community evolution. Once a domain is clearly scoped, professionalization can progress quickly because the boundaries between members and non-members are more obvious. In E&C, this could be partly because compliance lends itself more easily to a clearly defined body of knowledge. It could also be from the number of lawyers that have entered the field, who have experience with licensing and codification of practice. Based on this evolution, it appears that E&C is moving into the stewardship phase. There is some argument to be made that CSR practices may be moving toward the stewardship stage too,

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<sup>64</sup> Larson, M., 1978. *The Rise of Professionalism: a Sociological Analysis*. Berkeley, California: University of California Press.

despite the fact that the community around them is still early in the professionalization process.

In this stage of development, communities of practice take more responsibility for the practices and knowledge within, challenging members to continue to learn and grow their knowledge so that the domain remains relevant to the people and organizations being served by the work. There are many places where innovation and new ideas may be found, but one obvious place is on the boundaries of current practice. As Wenger et. al. suggest, “As communities move to the cutting edge of their practice, they often find that they share interests with people and groups outside the organization.”<sup>65</sup> Additionally, having common members between communities is another way to span their boundaries and encourage learning. This next section will explore the boundaries between E&C and CSR practices to assess whether there is shared interest or overlap in the skills need to engage with the practices, which would signal the ability for members to be competent in both communities.

*Community knowledge through training.* One way to explore community knowledge is to examine the conversations central to their practices. Conference

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<sup>65</sup> Wenger, E., McDermott, R., & Snyder, W. 2002. *Cultivating Communities of Practice: A Guide to Managing Knowledge*. Harvard Business Press, 108.

and training agendas, for example, are artifacts that communicate the prioritization of practices, members and skills needed to participate effectively the current evolution of the community. In this case, comparison of the major BSR and ECI annual conferences in 2015 provides a helpful view into the differences in knowledge that these communities steward. While the E&C agenda included sessions related to risk management, organizational culture and program effectiveness, the focus for the CSR conversations was on business strategy and resiliency, supply chain and operations, including environment, human rights, sustainability reporting, and community and government relations.<sup>66</sup> Diving deeper into the proceedings, there was one keynote address at the ECI conference specifically focused on CSR mega-trends and delivered by a CSR leader who was invited into the community to present. There were not, however, any substantive working sessions on any of the conversations central to the CSR agenda. Notably, there were no keynotes or working sessions related to E&C core conversations at the BSR conference. See Tables 3 and 4 for an overview of the themes and example session titles from each conference.

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<sup>66</sup> BSR. 2015. 2015 conference agenda webpage. Retrieved May 26, 2015, from <http://bsr15.org/agenda/sessions>; Ethics and Compliance Association. 2015. Annual conference detailed agenda. Retrieved May 26, 2015, from [http://www.theecoa.org/imis15/ECOAPublic/EventContent/EventPages/AECC\\_Agenda\\_Detailed.aspx](http://www.theecoa.org/imis15/ECOAPublic/EventContent/EventPages/AECC_Agenda_Detailed.aspx).

**Table 3: 2015 E&C Annual Conference <sup>67</sup> Themes**

<b>Conference Title: A New Day in E&amp;C: Preparing Our Program for Tomorrow</b>	
<b><i>Core Conversations</i></b>	<b><i>Example Conference Session Title</i></b>
Laws/Regulations	Learning the Hard Way: Ethics and Compliance Program Lessons Learned from Recent DPAs [Deferred Prosecution Agreements], NPA [Non-Prosecution Agreements] and Consent Agreements
Risk Management/Assessment	Managing Data Security Risks: Hoping for the Best is Not a Strategy
Reporting Misconduct/Whistleblowing / Investigations	Journey from Ethics Officer to Whistleblower
Retaliation	Retaliation: the Antidote to Reporting
Organizational Values/ Ethical Culture / Ethical Decision Making	Values, Rules and Freakonomics: Looking Ahead to the New Business World
Training and Communication	New Techniques for Audience Engagement in E&C Training Programs
<b><i>Emergent Conversations</i></b>	<b><i>Example Conference Session Title</i></b>
Changing Workplace Values	The Changing Values and Motivations of People Throughout the World
3 <sup>rd</sup> Party Compliance/Risk Mgmt	Enhancing 3 <sup>rd</sup> Party Compliance: Effectively Identifying & Addressing Risks

Some scholars have described the distinction between business ethics and CSR as an inside / outside difference, and there is evidence of this split in the knowledge resident in each community. A majority of the E&C sessions in 2015 covered internal programmatic topics, such as investigations, culture and training. The CSR sessions, on the other hand, focused on external practices like managing

<sup>67</sup> Ethics and Compliance Association. 2015. Annual conference detailed agenda. Retrieved May 26, 2015, from [http://www.theecoa.org/imis15/ECOAPublic/EventContent/EventPages/AECC\\_Agenda\\_Detailed.aspx](http://www.theecoa.org/imis15/ECOAPublic/EventContent/EventPages/AECC_Agenda_Detailed.aspx)

supply chain partners, reporting to stakeholders and capital markets and addressing broad societal challenges like poverty. This boundary in knowledge could also be described as conversations about organizational behavior versus organizational strategy or values in the workplace versus values in the world. Simplistically, one might even say E&C is focused on being good, while CSR is focused on doing good.

**Table 4: BSR 2015 Annual Conference<sup>68</sup> Themes**

<b>Conference Title: Resilience Business, Resilient World</b>	
<b><i>Core Conversations</i></b>	<b><i>Example Conference Session Title</i></b>
Sustainability	Sustainability in Focus: The Case of Water in California
Resiliency	Leadership from Three Sides: The C-Suite Tackles Resilience
Environment	A Case Study of Palm Oil: How to Scale a Sustainable Agricultural System
Human Rights	You've Done a Human Rights Impact Assessment- Now What?
Reporting	How to Fix Sustainability Reporting and Why
Strategy/Integration	The Future of Manufacturing
Supply Chain	Your Supply Chain as the Engine of Economic Development
<b><i>Emergent Conversations</i></b>	<b><i>Example Conference Session Title</i></b>
Hyper-transparency	Working with Investor Relations on Your Sustainability Agenda
Climate Constrained Work	Have We Tipped on Renewables?
Inclusive Economy	Poverty in Mature Markets

<sup>68</sup> BSR. 2015. 2015 conference agenda webpage. Retrieved May 26, 2015, from <http://bsr15.org/agenda/sessions>

There are several common themes as well, in particular the risk management aspect of both communities, with an E&C session on data security risks and a BSR session on water scarcity serving as two examples. Both are business risks, though data security also extends into the legal realm because of privacy and breach transparency laws. Supply chain is another common theme, with ECI looking at risks like corruption in third parties that need to be part of any due diligence process in order to protect and preserve organizational value, and BSR focusing on supply chain risk areas like human rights, as well as supply chain opportunities related to economic development and value creation.

Overall, however, it is clear from this comparison that these communities are stewarding robust conversations about practices within their respective fields, and those conversations lack significant overlap. The conversations at the center of these communities as evidenced by the agendas at these major community conferences show fundamentally different conversations are taking place and that absence of shared interest creates a potential boundary between them. Finding reason for engagement is a primary step in the development of shared practice and meaning, and based on their knowledge domains, there is no obvious catalyzing area that may bring them together over time.

*Community knowledge through experience.* Another way to explore community knowledge is to understand what a leader in that community needs to know in order to effectively deliver on the responsibilities in his or her respective field and the documentation of job responsibilities by their relevant professional associations allows for this comparison.<sup>69, 70</sup> While there are similarities in the overall leadership and managerial responsibilities of the Chief Ethics and Compliance Officer (CECO) and Chief Responsibility Officer (CRO) roles and their high level engagement and collaboration with senior leaders, they are for the most part quite distinct. The CECO seeks to assess and manage organizational risk through operational activities including managing a helpline and conducting investigations, while the CRO leads strategic efforts and engages with stakeholders to contribute to the core business, including by developing coalitions and advocating on behalf of the organization. Additionally, while the CECO reports primarily to the board<sup>71</sup> and the senior management team and engages with company employees, the CRO has a wider mandate for external stakeholder engagement. The main job requirements for both a CECO and a CRO are summarized in Table 5.

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<sup>69</sup> Chief Ethics & Compliance Officer Definition Working Group. 2007. *Leading Corporate Integrity: Defining the Role of the Chief Ethics and Compliance Officer*. Ethics Resource Center

<sup>70</sup> Corporate Responsibility Officers Association. 2011. *Structuring & Staffing Corporate Responsibility: A Guidebook*.

<sup>71</sup> Scholars and practitioners have argued for a direct reporting line between the CECO and a company's board of directors. See, for example, Hoffman, W. M. & and Rowe, M. 2007. "The ethics officer as agent of the board: Leveraging ethical governance capability in the post- Enron corporation." *Business and Society Review* 112(4): 553-572.



**Table 5: Chief Ethics and Compliance Officer versus  
Chief Responsibility Officer Job Responsibilities**

<i>Chief Ethics and Compliance Officer<sup>72</sup></i>	<i>Chief Responsibility Officer<sup>73</sup></i>
Assess organizational risk	Identify risks and opportunities based on stakeholder expectations
Establish E&C objectives	Lead CR strategy tied to long term business plans
Manage program (code, training, helpline, auditing, investigations, guidance)	Develop and execute CR program
Promote organizational values and ethical culture	Build alliances and coalitions with key external constituencies and stakeholders
Supervise staff (direct and dotted line report)	Communicate and advocate for the organization externally
Report risks, incidents and activities to board and senior management	Understand and educate internally on stakeholder expectations
Measure program effectiveness	Measure and report/provide transparency on progress internally and externally

Risk appears again as a common theme in the relevant job responsibilities across E&C and CSR leaders, but E&C risk is organizational based on law and regulation and CSR risk is societal based on changing expectations. The internal / external split also appears in the job descriptions, with the E&C role looking operationally at internal culture building focused primarily on employees and the CSR role looking strategically at external alliances and building stakeholder relationships.

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<sup>72</sup> Chief Ethics & Compliance Officer Definition Working Group. 2007. *Leading Corporate Integrity: Defining the Role of the Chief Ethics and Compliance Officer*. Ethics Resource Center, 21.

<sup>73</sup> Corporate Responsibility Officers Association. 2011. *Structuring & Staffing Corporate Responsibility: A Guidebook*, 22.

There are common themes around reporting and measuring, but they are general enough that they are likely to be true of many senior leaders in organizations.

Importantly, recent research from the ERC encouraged ethics officers to find better alignment with their CSR counterparts,<sup>74</sup> but no equivalent call has been heard from the CSR community. Additionally, a new study shows that interaction between E&C and CSR leaders tends to be informal in nature and that these informal arrangements were deemed sufficient by practitioners in both fields.<sup>75</sup> In other words, while intellectual arguments can be made for more engagement between the E&C and CSR fields, those conversations are unlikely to happen unless better practical arguments can be made to inspire both sets of community members to develop more obvious areas of potential alignment and collaboration. At the moment, the boundaries of knowledge and practice are enough to keep them separate.

The challenge with having clear boundaries in what these communities of practice know is that over time, more investment is spent preserving and communicating that knowledge and less investment is spent looking across other communities and practices to find connections and joint meaning. While the stewardship stage is a

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<sup>74</sup> ERC Fellows Program. 2011. *The Interplay between Ethics and Corporate Responsibility: Opportunities and Challenges for Ethics Professionals*. Arlington, VA: Ethics Resource Center.

<sup>75</sup> Weller, A. Ph.D. Dissertation Article 1.

time of potential innovation, it can also become a time of growing rigidity within a community. Additionally, it is possible for knowledge to fall between communities of practice and be lost or to be communicated in piecemeal efforts. For example, a company whose CSR program is focused on shared value creation through business model innovation and whose E&C program is focused primarily on compliance may find that significant conversations about, and investment in, ethics and values are falling between these communities and no one is addressing them comprehensively. Finally, opportunities to extend knowledge may be missed across community boundaries to reach relevant stakeholders, for example, the integration of CSR knowledge and priorities in E&C employee training connected to company values or risk management efforts. It therefore can be in both community and organizational interests to seek knowledge outside of their primary scope to prevent these kinds of misses and promote creative approaches to new and collaborative practices.

*Community competence.* An examination of the leadership skills in a given professional community is another way to determine the boundaries to entry and alignment that can be created through competencies required. As would be expected given the findings on knowledge base, the relevant skill base for E&C and CSR leaders in the US is also quite disparate. Table 6 contains a summary of the main skills and qualifications need for both a CECO and a CRO.

**Table 6: Chief Ethics and Compliance Officer versus Chief Responsibility Officer Skills**

<i>Chief Ethics and Compliance Officer<sup>76</sup></i>	<i>Chief Responsibility Officer<sup>77</sup></i>
Substantial business and management experience	C-Suite experience
Familiarity with key regulation, including: Sarbanes-Oxley Act, Federal Sentencing Guidelines for Organizations and other compliance standards	Understanding of the CSR landscape and best practices
Strong communication skills	Strong communication skills
Ability to motivate and inspire staff	Experience influencing senior leaders including the Chief Executive Officer and Chief Operating Officer
Understanding of the audit process	Experience working with diverse business functions
Familiarity with E&C research and thought leadership	Ability to anticipate trends in business and society
Experience with risk management and risk assessment	Ability to be a credible source for advice and perspective
Ability to develop and deliver training / use eLearning and learning management systems	Ability to analyze and interpret data
Project management skills	Business and financial acumen

Both positions require leaders with senior experience, deep understanding of the business and strong communications skills. However, CECOs require competence to understand and mitigate risks of legal and regulatory compliance, which means

<sup>76</sup> Chief Ethics & Compliance Officer Definition Working Group. 2007. *Leading Corporate Integrity: Defining the Role of the Chief Ethics and Compliance Officer*. Ethics Resource Center, 21.

<sup>77</sup> Corporate Responsibility Officers Association. 2011. *Structuring & Staffing Corporate Responsibility: A Guidebook*, 22.

that many of these leaders, though not all, have legal backgrounds.<sup>78</sup> Additionally, programmatic work around delivering training and managing helplines and investigations means that project management and specialized learning management skills must also be developed. CROs need a broad perspective on trends and emergent stakeholder expectations, as well as the ability to interpret data and tie programmatic activity to business and financial impacts. In this comparison, it is clear that the professionalization of the E&C field has led to more a more concrete and narrowly defined set of skills, which further the boundaries of entry into the community. The CSR field is still fairly broad, but that also requires a broad skill set deeply rooted in direct business experience.

These differences in competencies make it more difficult for leaders in one area to move to or manage practices within another community, further stymieing alignment potential. For example, it is unlikely that a CECO with a legal and regulatory background would easily transition to a CRO in the absence of significant business risk in the company because of business experience needed. Similarly, a CRO with a long history of operational and strategic work in a company's business units may not have the awareness of compliance and risk needed to be an effective CECO. The CROA drove this point home when they

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<sup>78</sup> Chief Ethics & Compliance Officer Definition Working Group. 2007. *Leading Corporate Integrity: Defining the Role of the Chief Ethics and Compliance Officer*. Ethics Resource Center.

tracked the evolution of the CSR career path from the 1.0 generation that created and scoped new roles in CSR with little specific CSR knowledge or experience to the 1.5 generation who moved from one CSR job to another and finally to the 2.0 generation. This most recent group of practitioners has prior knowledge and expertise developed through education and experience, thus setting a higher bar for entry into their field.<sup>79</sup> And beyond specific skill sets, as communities of practice seek additional legitimacy for their members through professionalization, formal membership in professional bodies and certifications of knowledge and skills become increasingly common, thus formalizing these boundaries and further contributing to the unlikelihood of managers to have the competencies needed to be considered a legitimate member of both communities.

In conclusion, the communities of practice surrounding E&C and CSR are clearly stewarding important conversations for their members, but they have little of common interest and require disparate skills sets for their work, at least at the senior level. E&C appears to be more narrowly defined, with programmatic ties reflecting the elements described in the Federal Sentencing Guidelines, and the CSR field remains more broadly defined, shepherding strategic evolution based on societal expectations and efforts to create corporate value. These boundaries in

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<sup>79</sup> U.S. Chamber of Commerce's Business Civic Leadership Center & the Corporate Responsibility Officers Association. 2012. *The State of the Corporate Responsibility Profession*. Washington, DC: US Chamber of Commerce.

meaning and identity between the communities of practice are not insurmountable, but they do need to be recognized and purposefully bridged if some level of cooperation between them is the desired outcome.

### **Future Trajectory of E&C and CSR Communities of Practice**

Communities of practice may remain in the mature or stewarding stages for significant amounts of time, with no sight of the final, transformational stage on the horizon. On the other hand, especially because these communities are in the process of, but have not yet reached full profession status, the trajectory forward may reasonably contain significant changes from their current manifestations.

Alignment of practices, the path suggested by some scholars and practitioners, is only one possible outcome. The research would suggest that there are several others ways these communities may evolve, ranging from integration to irrelevance. Five possible learning trajectories for these professional communities of practice are described in the section to follow.

*Parallel trajectory.* One possible future is that both communities will continue in their current form, running parallel to each other and stewarding their respective conversations at both the societal and organizational levels, maintaining their boundaries around both knowledge and competence. It is reasonable to assume that if E&C and CSR have both different practices and truly relevant

conversations, they will continue to thrive both within organizations and as broad-based professional communities. Research by Strand suggests that the presence of a senior role or office dedicated to CSR is an important form of ‘bureaucracy’ because it allows for the examination and debate of emergent social and environmental issues that may not have an obvious fit within the portfolio of other members of the C-Suite.<sup>80</sup> An ERC publication describing the role of a CECO noted the importance within the E&C profession of maintaining independence from management in order to be able to raise concerns directly to the board if needed, as well as the importance of “maintaining a singular focus on ethics/compliance.” The report was explicit in saying, “Every additional responsibility jeopardizes a Chief Ethics and Compliance Officer’s ability to remain focused and to perform effectively.”<sup>81</sup> It is clear that many within the profession are not quick to champion the expansion of the work to incorporate other responsible business practices. But there are additional scenarios that can be predicted for these practices.

*Alignment trajectory.* As called for by some scholars and practitioners, it is possible that the boundaries of E&C and CSR may be adequately enough bridged

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<sup>80</sup> Strand, R. 2012. “In Praise of Corporate Social Responsibility Bureaucracy.” *PhD dissertation*. Copenhagen Business School.

<sup>81</sup> Chief Ethics & Compliance Officer Definition Working Group. 2007. *Leading Corporate Integrity: Defining the Role of the Chief Ethics and Compliance Officer*. Ethics Resource Center, 19.



through purposeful or organic engagement that the communities and their practices become increasingly aligned. Research in 2015 suggests that alignment may be possible in industries or organizational cultures that share a singular risk management or values orientation that could serve as an organizing logic for their disparate practices.<sup>82</sup> Additionally, a recent case study detailed one company's efforts to bring E&C, CSR and sustainability practices together.<sup>83</sup> However, more radical change rarely happens at the center of a community,<sup>84</sup> and therefore practice alignment is likely to continue to occur at the organizational level before it creates a groundswell evolution at the level of the community. Alignment aspirations would also need to be supported by purposeful engagement across communities to create a related set of priority areas between the fields since their current agendas have little practical overlap. This could be done, for example, through purposefully curated joint conferences or professional taskforces that seek to find those connections.

*Strategic mix trajectory.* Another trajectory could be a strategic mix of practices in E&C or CSR or even the strategic absorption of practices into the other community. Research by Pache and Santos found that organizations may

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<sup>82</sup> ERC Fellows Program. 2011. *The Interplay between Ethics and Corporate Responsibility: Opportunities and Challenges for Ethics Professionals*. Arlington, VA: Ethics Resource Center.

<sup>83</sup> Weller, A. Ph.D. Dissertation Article 3.

<sup>84</sup> Wenger, E. 1998. *Communities of Practice: Learning, Meaning and Identity*. New York: Cambridge University Press.

selectively align practices depending on the dominant logics in the organization.<sup>85</sup>

The CROA includes, for example, governance, ethics and risk management in the overarching description of its emergent profession, making a strong conceptual argument for the inclusion of E&C practices in the CSR community.<sup>86</sup> On the flip side, in highly regulated industries where risk management is likely to be the dominant conversation in both E&C and CSR, it may be more likely that CSR practices are strategically aligned or absorbed into an E&C portfolio. Additionally, if traditional CSR concerns increasingly transform from soft norms to regulation within or across industries, the CSR community may lose some of its relevance or require competencies similar to E&C managers as these areas transition from stakeholder expectation to legal compliance practices.

*Integration trajectory.* If the communities stay on their current path, they are perhaps more likely to increase their focus and specialization, which may further accentuate the boundaries between the E&C and CSR professions, but at the same time this could lower their boundaries with other business professional communities, resulting in E&C or CSR practices being integrated into new communities. For example, recent supply chain transparency requirements under Dodd Frank moved third party supply chain compliance from a voluntary to a

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<sup>85</sup> Pache, A. C., & Santos, F. 2013. "Inside the hybrid organization: Selective coupling as a response to competing institutional logics." *Academy of Management Journal*, 56(4): 972-1001.

<sup>86</sup> Corporate Responsibility Officers Association. 2011. *Structuring & Staffing Corporate Responsibility: A Guidebook*, 39.

regulatory compliance practice.<sup>87</sup> This growing focus on compliance could create greater alignment with the law department or general counsel's office, a trend that is already occurring, albeit hotly debated in the E&C field.<sup>88</sup> Additionally, research from Rangan et. al. at Harvard in April 2012 demonstrated that most companies are likely to have a range of CSR initiatives across several "theaters" including philanthropy, internal efficiency and business model transformation, and that efficiency and innovation practices are more likely to be led by operations and strategic leaders.<sup>89</sup> CROs may be those strategic senior leaders who steward this range of practices, or it could be that CSR practices are divided and become embedded in other relevant parts of the business. For example, non-financial reporting is a significant conversation in the accounting profession<sup>90</sup> and may increasingly become the responsibility of the Chief Financial Officer as the practice becomes more common, with a 2015 study by KPMG declaring the practice decidedly "mainstream".<sup>91</sup> The CROA has agreed that many of their practices will be integrated into mainstream business practice, although it argues, like Strand,

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<sup>87</sup> For example, see <http://www.sec.gov/News/Article/Detail/Article/1365171562058>

<sup>88</sup> Rangan, K., Chase, L., & Karim, S. 2015. "The truth about CSR." *Harvard Business Review*, 93(1/2): 41-49.

<sup>89</sup> For example, see Amir, E., & Lev, B. 1996. "Value-relevance of nonfinancial information: The wireless communications industry." *Journal of Accounting and Economics*, 22(1): 3-30.

<sup>90</sup> For example, see [http://www.corporatecompliance.org/Portals/1/PDF/Resources/past\\_handouts/CEI/2008/601-3.pdf](http://www.corporatecompliance.org/Portals/1/PDF/Resources/past_handouts/CEI/2008/601-3.pdf)

<sup>91</sup> KPMG International. 2015. *Currents of Change: The KPMG Survey of Corporate Responsibility Reporting 2015*. Netherlands.

that the CRO role and program should continue to have a stand-alone role in the C-Suite.<sup>92</sup>

*Irrelevance trajectory.* Finally, it is possible that one or both of these communities of practice could become irrelevant as the effort to better define expectations and practices at the intersection of business and society occurs. For example, it could be that a new profession forms around one of the multitude of related approaches to business and society proves to have different enough practices that it creates its own community, and supplants the current communities entirely. As small and medium sized enterprises grow into the large multinationals of the future, it could be grass roots movements like B Corporations and Benefit Corporations<sup>93</sup> or other social impact organizations that seek to make ethics and social responsibility integral to their business models from their founding that create irrelevance for E&C and CSR practices. Online craft marketplace Etsy, for example, was the second certified B Corporation to issue an IPO, with shares that doubled in price on its first day of trading and significant global growth expected.<sup>94</sup> The additional pressure from impact investors and others leveraging the power of the capital markets to more quickly revolutionize the integration of responsible business into

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<sup>92</sup> U.S. Chamber of Commerce's Business Civic Leadership Center & the Corporate Responsibility Officers Association. 2012. *The State of the Corporate Responsibility Profession*. Washington, DC: US Chamber of Commerce.

<sup>93</sup> See the B Corporation website for more information: <https://www.bcorporation.net/>

<sup>94</sup> For example, see [http://www.nytimes.com/2015/04/17/business/dealbook/etsy-ipo-tests-pledge-to-emphasize-social-mission-over-profit.html?\\_r=0](http://www.nytimes.com/2015/04/17/business/dealbook/etsy-ipo-tests-pledge-to-emphasize-social-mission-over-profit.html?_r=0)

the core business model could also help to bring about the irrelevance of E&C or CSR practices and practitioners in stand-alone roles within US companies.

## **Conclusion**

Only time will tell what the future holds for the evolution of E&C and CSR practices in the US. However, understanding this work as resident in communities of practice illuminates the boundaries of knowledge that exist for the practitioners that create and steward these practices, as well as the potential for learning that exists across communities. While scholars and practitioners alike have called for better alignment between these practices within corporations, this research highlights the differences in knowledge and competencies that may form barriers to that collaboration. Research has shown that learning across these boundaries is both possible and worthwhile when there is a common organizing conversation and logic, as well as an honest broker to help bring these disparate practitioners together.<sup>95</sup> However, communities rarely change from the center, so it is likely that any evolution toward alignment will begin a slow build through changes within individual companies. If this intention is important to scholars or to practitioners, it may be worthwhile for additional brokers to step forward in order to explore the potential that exists at the boundaries of E&C and CSR practices.

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<sup>95</sup> Weller, A. Ph.D. Dissertation Article 3.

Beyond alignment or their current parallel existence, this article proposes other future trajectories for these practices and their communities, suggesting that a strategic mix, integration or irrelevance may also be possible. Professional associations will play a key role in determining which path these communities take as their existence has been both a result of, and a driver for, the maturation of the E&C and CSR communities of practice over the past twenty-five years. The E&C professional community has clearly taken greater steps toward professionalization than the CSR professional community, perhaps signaling the narrowing of the E&C field and the broadening of CSR practices and competencies. As such, greater reflection on both the benefits and drawbacks of further reifying practices related to E&C and CSR through professionalization could be a worthwhile exercise both within and across these communities.

**Article 3:**

**Aligning Responsible Business Practices:  
A Case Study**

**This article has been submitted to the Business & Professional Ethics Journal  
for publication consideration. This text reflects the original submission in  
December 2015.**

**Authored by Angeli E. Weller**

## **Introduction**

Multinational companies take approaches to managing their business responsibilities, including the creation of ethics and compliance, corporate social responsibility and sustainability practices. Scholars and practitioners alike have noted their lack of alignment within organizations. At the heart of their concern is the premise that “integrity requires an alignment and an ongoing interaction between an organization’s CSR programmes [sic] and its ethical management processes” (Painter-Morland 2006, 358). However, there is little evidence to show that companies are poised to make significant changes to the way they organize their practices.

Research has shown that the managers who create and implement these practices understand them as have different purposes, and view their occupational identities as being separate from those managing other responsible business practices. As such, both intentionality and engagement between managers are required if alignment is the goal. Communities of practice theory suggests leveraging brokers and boundary objects to enable alignment of the disparate practices and managers, but there is little empirical research to show how this might be achieved.

Through an in-depth case study of a large global high tech manufacturing company that spent more than two years integrating its ethics, compliance, social



responsibility and sustainability practices under the corporate responsibility (CR) department, this research describes the dynamics of alignment. The findings suggest that a credible broker and an organizing logic are a necessary first step but not sufficient to achieving alignment. In this case, alignment occurred once the company's responsible business practices became more integrated with the business culture and strategy, not through efforts to make them more like each other. Finally, this research signals that there are learning opportunities beyond alignment that may result in the emergence of a single community of practice around responsible business practices.

This research contributes to the literature in three ways. First, it provides a rare empirical example of the dynamics of alignment and brokering to the communities of practice literature and the dynamics of responsible business practice maturation and evolution to the business and society literature. Additionally, it goes beyond existing models of cross-boundary knowledge sharing by proposing there may be an additional learning beyond alignment that signals the birth of a new community of practice. Practically, it also provides a road map for managers seeking to align ethics, compliance, corporate social responsibility and sustainability practices around a risk management logic and encourages engagement efforts to bring out emergent learning beyond an organizational change in reporting structure.

## **Aligning Responsible Business Practices**

### *Communities of Practice in Responsible Business*

Corporate responsibilities toward internal and external stakeholders and the ethical dimension of business, while still debated, have evolved significantly over the past twenty-five years. In the United States, the explicit creation of responsible business practices began in earnest in the 1980s and 90s under headings including ethics and compliance (E&C), corporate social responsibility (CSR) and sustainability (Hoffman and Rowe 2007, Schwartz and Carroll 2008), and the emergence of senior management roles to manage them (Rowe 2006, Strand 2013). Companies create these practices for a variety of reasons, including cutting costs, mitigating risks, establishing legitimacy, increasing competitive advantage and creating value (Kurucz et. al. 2008), with Trevino and Weaver (2003) concluding that institutional pressures motivate the internal decision to create these practices, while managers determine which practices get created and implemented.

Scholars and managers alike have noted the lack of alignment between responsible business practices within companies (Painter-Morland 2006, Crane and Matten 2010, Rudolph 2006). Petry, for example, describes E&C and CSR as “separate camps,” and argues that the split creates “blind spots”, lack of integrity in business decisions, inefficiency and poorly communicated messages, especially related to

values and culture (2008, 45-46). While noting that “widespread integration of the disciplines within organizations is still a long way off, and in some organizations it might never happen,” Rowe (2006, 453) argues that alignment is needed to effectively and holistically manage and strategize around corporate risks and opportunities related to ethics and responsibility, including at the board level.

There is little research that describes the enablers of alignment in responsible business, with a few notable exceptions. Epstein proposed that companies to combine business ethics, corporate social responsibility and decisions related to them, so that moral reflection and stakeholder orientation were better integrated (1987). Additionally, the ERC Fellows Program published a small qualitative study that called on Chief Ethics and Compliance Officers to “increase their involvement in their firms’ CSR-related activities” (2011, 7). This study provides several short case examples that describe structural alignment, but falls short of identifying the enablers or describing the dynamics of alignment.

Over time, responsible business practices have become the anchor around which communities of practice have developed, both within organizations and across professional communities more generally (Weller Article 2). A community of practice emerges when there is a combination of joint work, mutual engagement and a shared repertoire between a group of people, therefore, “practices are thus

the property of a kind of community created over time by the sustained pursuit of a shared enterprise” (Wenger 1998, 45). These communities of practice are as much about forming an identity as they are about performing the work (Lave 1991). Additionally, social engagement is essential to how members learn (Brown 1998, Brown et. al. 1989). Theories of practice-based learning propose that you cannot separate knowledge from action (Schatzki 2001), and that one’s ability to engage with work practices articulates his or her legitimate participation in the community of practice surrounding that work (Lave and Wenger 1991).

There are multiple communities that contribute to the creation of responsible business practices, and boundaries have arisen between them (Greenwood et. al. 2002, Wenger 2000). For example, E&C professionals have hotline management and investigations as a central responsibility, requiring different skill sets than a sustainability manager charged with carbon footprint reduction or a CSR manager who oversees public-private partnerships for a company. These managers also engage with different internal communities to accomplish their work, further adding to their disparate work activities and communities. The result is that practitioners articulate differences in meaning and competencies needed to manage them (Weller Article 2). This case study extends the communities of practice lens to the alignment process to explore how one company was able to

overcome those differences and enable the integration of its responsible business practices.

### *Learning Between Communities*

While aligning ‘fragmented practice’ within organizations is one potential benefit of sharing knowledge between communities of practice (Roberts 2006, 625), this spanning of community boundaries is also well documented as being difficult (Brown and Duguid 1991, Carlile 2004). Professional and occupational communities have been a target for particular study because of the different perspectives they can take on a single practice or set of practices that make collaboration difficult (Boland and Tenkasi 1995, Bechky 2003). Through the communities of practice lens, alignment requires an evolution of both how community members engage, and their ability to imagine and understand the practices and perspectives of participants from another community (Wenger 1998). Alignment then “bridges time and space to form broader enterprises so that participants become connected through the coordination of their energies, actions, and practices” (ibid, 179).

Encounters between communities of practices do not always result in learning and can even prevent it (Ferlie et. al. 2005). Just as communities are excellent conduits of learning to build competency and legitimacy in new members, they also

develop boundaries that determine who is able to join (Wenger 1998).

Additionally, because knowledge is not simply a cognitive process that is explicitly communicated, but is also a socially constructed process that can be tacitly demonstrated, social engagement becomes essential to spanning boundaries between occupational communities (Brown and Duguid 1991).

Successful alignment of responsible business practices across multiple communities of practice inside an organization, therefore, begins with a reason for regular interaction and collaboration. Akkerman et. al. suggest that boundary spanning must begin with the question, “How are we relevant to each other?” (2008, 398). This means that alignment between an organization’s responsible business practices could ultimately be enabled by the degree to which participants in both communities are willing to learn from those in other communities, thereby resulting in changes in meaning, practice and identity within their own community. Understanding what enables learning and engagement across the responsible business community boundaries, therefore, becomes essential.

Oborn and Dawson (2010) found that across professional communities, it was essential to ‘negotiate and broaden meaning’ in order for participants to understand others’ language, assumptions and other socially constructed practices. The researchers show that happens three ways: through initial organizing

discussions, by acknowledging the perspectives of members from other communities, and by challenging assumptions embedded in one or more of the communities represented. Bechky (2003) also demonstrated empirically the need to develop a common language and vocabulary, and resolve differences in understanding that result from both conceptualizing and interacting with business processes at different points in production and from different occupational vantage points (Bechky 2003). Carlile (2004) described three methods for sharing information across communities of practice to solve these communication challenges: transferring knowledge via a common language, translating it via negotiation between communities, and transforming it via collaboration and new ways of working together.

Akkerman and Bakker (2011) go even further in identifying the specific types of interactions that can occur when trying to stimulate learning between communities. *Identification* occurs when boundaries are not crossed, but members of different communities are able to make general sense of the people and practices in the other community. *Coordination* entails some level of cooperation and ongoing communication to accomplish a joint task. *Reflection* requires a deeper level of empathy and engagement in order to understand of the differences in practice between the two communities and thereby understand one's own practice in a new way.

Finally, *transformation* happens when there is a change in practice as a result of a boundary encounter that results in the hybridization of existing practices or the creation new practices that then become embedded in each community through ‘crystallization’. However, Akkerman and Bakker note how ‘hard it is to transform practices at the boundary’ (ibid, 148-149).

However, communities of practice are also well documented as sites of innovation, especially when they can adapt and change to new members (Brown 1998) and cross boundary experiences (Oborn and Dawson 2010). Active facilitation across communities is, therefore, an important element in generating learning. Leveraging brokers and boundary objects is one way that communities of practice researchers have found to support that facilitation (Kimble et. al. 2010, Wenger 1998).

### *Brokers and Boundary Objects*

Learning across boundaries can be facilitated by both brokers and boundary objects. Brokers are people that are able to act in a competent, legitimate manner in multiple communities, thereby spanning the boundaries and helping to facilitate the learning between them (Wenger 1998). Brokers play a diplomatic role in facilitating learning across boundaries, but have been found to be both empowered



(ibid) and marginalized (Tanggaard 2007) depending on the nature of the boundaries to be spanned. Often, they leverage boundary objects in their role.

Boundary objects take the form of any artifact, including concepts, tools, language, logics and tasks, that is recognized by several communities of practice and that shares some common meaning, thereby creating a bridge between their knowledge boundaries (Star 1989, Star and Griesemer 1989). Boundary objects are used to fulfill different purposes. They can communicate what managers already know using shared language, surface and explain differences and dependencies, or transform knowledge, depending on the nature of the boundary and the learning mechanism required to span the communities of practice (Carlile 2002, Carlile 2004).

Brokers and boundary objects can be seen as helpful or harmful in facilitating learning across boundaries (Carlile 2004). Additionally, over time, they can lose their ability to span boundaries (Barrett and Oborn 2010) because the communities evolve, because they lose meaning or legitimacy, or because other brokers or objects arise. A study by Oborn and Dawson, for example, concluded that the brokering process is, “non-linear {and} partially contested” (2010, 854).

There has been little discussion of communities of practice, brokers or boundary objects in the business and society literature to date. One notable exception is Benn and Martin's (2010) examination of how boundary objects could be leveraged to better transfer knowledge about sustainability between academics in universities and managers in other sectors of society, including businesses. Importantly, they conclude that both structural objects that provide space for engagement and knowledge transfer, and visionary objects, which encourage discussion and learning about a sustainable future, are necessary.

Some scholar and managers have noted the lack of integration between disparate responsible business practices in multinationals. Research shows that the managers who create these practices are resident in separate communities of practice and they understand the meaning of their work in different ways, thus contributing to the split. As such, efforts for alignment need to be intentional as they seek to bridge this meaning. However, there is little empirical research that explores the enablers or dynamics of aligning responsible business practices. That is the gap in the research that this case study seeks to fill.

## **Case and Method**

This research takes the form of a case study that describes the alignment of responsible business practices by a global manufacturing company based in the

United States (TechCo). TechCo was selected because during the period 2011-2013, it gathered an unusual collection of practices under the corporate responsibility (CR) label and was actively working to align them under a single vice president (VP). Additionally, as a manufacturing company that specialized in engineered, business-to-business products across the transportation, oil and gas and industrial sectors, TechCo had a strong engineering orientation that was significantly influenced by its commitment to quality and efficiency principles, including lean manufacturing<sup>96</sup> and Six Sigma<sup>97</sup>. This strong corporate orientation toward efficiency also allowed for exploration of the alignment of those practices with the company's business culture and strategy.

#### *TechCo's Corporate Responsibility Structure*

TechCo gathered a diverse set of responsible business practices under the VP, CR in 2011 during a period of reorganization within the company. TechCo's approach to aligning ethics, compliance, corporate social responsibility and sustainability did not reflect an industry or professional norm, but instead was organized initially around the vision of a new vice president to effectively manage the company's risks. Seeing a common "corporate governance" orientation between them, the

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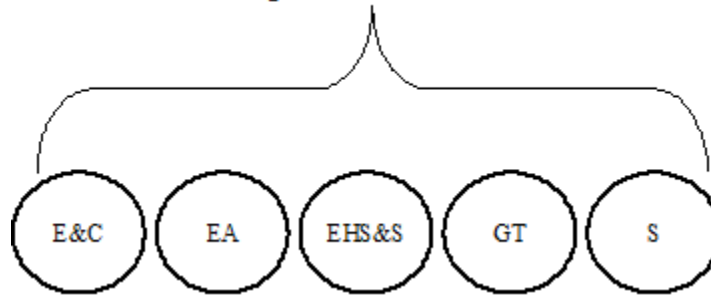
<sup>96</sup> According to Shah & Ward (2003), lean is a set of management practices that have as their goal quality production to meet customer demand without waste.

<sup>97</sup> Harry (1998) describes Six Sigma as a strategy by which to measure whether a business process is performing without defect and to improve the consistency of its quality output, whether they be goods or services.

VP, CR worked with other senior leaders to organizationally align four existing functions and create one new team.

Environmental Affairs (EA) managed legacy environmental liabilities and those environmental matters in current business operations. Environment, Health, Safety and Security (EHS&S) managed global compliance with regulations, promoted best practices, conducted business continuity planning and had recently been expanded to cover corporate security issues. Ethics and Compliance (E&C) managed training, communication and investigations on code of conduct issues, promoted a values-based culture, managed the company's anti-corruption due diligence program and prepared Legal and Regulatory Risk Mitigation plans. Global Trade Programs (GT) managed company-wide compliance with import/export regulations, permitting and compliance with trade embargoes. And Sustainability (S) was formalized during the alignment process with the establishment of a sustainability steering committee that sought to evolve the way the company managed its environmental and social responsibilities, both internally and with their customers. The structure is shown in Figure 1. Collectively, they reflect an alignment of responsible business practices across several professional communities of practice that is uncommon for a large multinational company.

Figure 1: CR Structure



Additionally, TechCo's approach was unusual because of what is absent. While many companies include philanthropy or corporate citizenship efforts within a CR mandate, TechCo did not make this decision. Instead, the VP, CR opted to move the global philanthropy program to the Communications department, with each TechCo business lines also engaging philanthropically through its own locally driven initiatives.

TechCo also had a strong company culture, stemming from its history as a manufacturer and its adoption of lean and Six Sigma philosophies. One leader said, *"As a manufacturing organization, we also have a lot of engineers, a lot of people who've grown up in management through an engineering track. They're used to processes. They're used to very systematic 'This is the way we do the steps' and mapping it out. It also made it very easy, with our history as well as with the engineers to bring in Lean/Six Sigma, especially in the 1980's. You had a huge discussion on Toyota and Toyota's lean manufacturing and how the Toyota model was going to take over the world. Well, that got indoctrinated into our*

*culture. So now we have lots of processes and lots of understandings of things we do, and this Six Sigma culture is still a part of who we are.”*

Another explained that these philosophies have expanded past the business units themselves and are becoming a singular lens for the entire company, saying,

*“We’re factory-based, so we’ve always focused lean on the factory, right?*

*....Because that's what we do – we make things.... The main value conversion that we give to our customer is our products.... So now, we're trying to move up to ... ultimately the "Lean Enterprise," which is organizational and cultural. The big, big change... is {that} cultural adds that notion that it's imbedded, it's part of your natural systems and it's sustainable.”* Exploration of how the company’s culture impacted the organization of its responsible business practices thus became part of this research.

Finally, there was a strong commitment to collective success that influenced TechCo’s culture of continuous improvement. One manager described it by saying, *“It is the success of the group that really motivates us. I know I feel personally responsible for the [company’s] success and its share price and the people that are working here and the people that are working out in the field. I think that you would get that from anybody you talk to. And I don't know where that comes from, to be honest. I don't know why the members of the team all have*

*that? It's remarkable, frankly.” Another manager said, “In the markets and in the economics that we're involved in, we need to be constantly getting better....We know we're high performance... sometimes people feel it's hyper-performance.”*

### *Research Method*

Data for this single case study of TechCo's alignment process was collected through thirteen in-depth interviews conducted in person and by phone in 2013 with the senior TechCo leaders that managed or influenced the company's responsible business practices. Leaders interviewed included the Vice President of Corporate Responsibility / Chief Ethics Officer, all four directors on the Corporate Responsibility management team, six additional members of TechCo's corporate leadership team, and two Business unit employees whose roles intersected with the work of the CR team. Interviewees are listed by title in Table 1.

Each interviewee was sent an overview of the research and a list of questions in advance to prepare them to discuss their understanding of the alignment of TechCo's responsible business practices under the VP, CR. Almost all of the interviews were conducted in person during a two day visit to the TechCo corporate office in the summer of 2013. An initial interview with the VP, CR and several follow up interviews with CR and business leaders were conducted by phone. Consistent with a semi-structured interview protocol, new questions and

areas of inquiry emerged from individual interviews (Rubin and Rubin 2012, Seidman 2006). All interviews were recorded and transcribed. Additionally, written documentation from public sources and relevant documents shared by members of the CR team were also gathered.

**TABLE 1: Overview of TechCo Interviews**

Title of Interviewee	Form of Interview	Length of Interview
Vice President, Corporate Responsibility/Chief Ethics Officer	Phone interview & In person interview	53 minutes 84 minutes
Director, Ethics and Compliance	In person interview	56 minutes
Director, Global Trade Programs	In person interview	30 minutes
Director, Environment, Health, Safety & Security	In person interview	58 minutes
Director, Environmental Affairs	Phone interview	55 minutes
Senior Vice President, General Counsel & Secretary	In person interview	58 minutes
VP & Deputy General Counsel	In person interview	47 minutes
Assistant General Counsel, Environment & Real Estate	In person interview	34 minutes
Vice President, Internal Audit, & Chair, Risk Committee	In person interview	59 minutes
Vice President, Strategic Planning	In person interview	47 minutes
Director, Insurance & Risk Management	In person interview	55 minutes
Business Unit Regional Controller	Phone interview	48 minutes
Business Unit Manager of Contracts	Phone interview	46 minutes
TOTAL INTERVIEW TIME		12 hrs, 10 minutes



Thematic analysis of the data (Boyatzis 1998, Fereday and Muir-Cochrane 2008) was performed to surface key themes related to the alignment of TechCo's responsible business practices. Thick descriptions using language directly from the interviews communicate these findings (Blaikie 2009, Geertz 1993), consistent with an organizational learning approach (Bechky 2006, Dyck et. al. 2005). Because the meaning of TechCo's practices and the learning that occurred during the alignment period is intended to reflect those of the managers involved, an early draft of the findings and supporting quotations were also reviewed by the interviewees, a process known as member checking (Thomas et. al. 2001, Yin 2011). No significant changes to the analysis, data or key themes were needed based on those reviews.

The findings were then written in the form of a single case study (Blaikie 2009, Yin 2009) describing TechCo's alignment process through three distinct learning stages. Additionally, this case study focused on the core research question, which asks what are the enablers of alignment? By offering an in depth study of a single company's alignment dynamics, this research provides a rich description to be leveraged by future researchers and managers interested in building a theory of alignment.

## Case Study

The effort to create alignment between TechCo's responsible business practices occurred because of the brokering performed by two key managers and ultimately the CR managers collectively, with support from organizational allies.

Additionally, these managers leveraged boundary objects that became central to how they were able to engage across communities during this period and make sense of how their diverse collection of practices fit together. The result was three key findings. First, the managers had to progress their learning beyond an understanding the organizing logic for their practices in order to achieve alignment. Second, TechCo's alignment of these diverse practices ultimately resulted from their transformation to be more in line with the company's culture and business strategy. Third, the managers experienced learning after practice alignment was achieved in a stage where they began to innovate new CR practices and collective goals.

### *Arranging Practices*

*“TechCo is a company that has a significant risk profile because of the types of businesses that it's involved in, because of the types of products it trades, and also the different areas of the world in which it operates. So TechCo also is no stranger to compliance and regulatory risk.”*

The first finding is that enabling alignment between responsible business practices at TechCo required an organizing logic, but that alone was not enough to achieve alignment. The first efforts to organize the company's existing practices under a single VP was launched through a deliberate decision by the VP, CR, with the support of TechCo's leadership team. TechCo gathered E&C, EA, EHS&S, and GT under the CR label, and linked them together by their orientation to manage risk and ensure individual and corporate compliance. This risk management logic was leveraged as a boundary object between the disparate managers and their communities of practice to align a set of practices not normally found on the same team. This was the only purposeful learning stage, with the VP, CR explaining that, *"Some of this was self preservation. I didn't want this to be an insignificant function...I told the team, 'this is language you have to understand.'"*

Once they were structurally reporting to the VP, CR, each director then tied their practice objectives and goals to the CR group's new shared mission, which was to prevent misconduct and lower risk. In other words, their practices did not change, but were arranged under a single VP and rearticulated in terms of their collective mission. When interviewed each of the four CR directors expressly discussed their core role in terms of the prevention of harm or misconduct in line with a regulatory requirement. In other words, they found a common vocabulary and

meaning to express that risk management was essential to both their individual and collective missions.

One director said, *“If you look at the larger function, the fact that EHS is in Corporate Responsibility and EA, and [Global] Trade and Ethics, there's a constant theme here and that is to do the right thing. And for us, doing the right thing also mean preventing notices of violation, it's preventing incidents. If you look at Anti-Corruption, I can say the same words and they fit perfectly well. If you look at Trade Violations, I can say the same words. So do the right thing. Prevent that violation. We protect the company's assets by doing that and [that's] a constant theme between all of the functions as well.”*

At the same time, it was clear to those same directors that the TechCo approach was not widely replicated at other companies with similar functions. One director said, *“It's the first company that I'm aware of or that I've worked for that puts this function within this group...It's not hard, though, to understand why TechCo has put it here, because it is...similar...It's a very heavily regulatory-driven discipline.”*

Importantly, there was little overlap between the directors' work practices and each director expressed the opinion that there was no reason they needed to

collaborate more in order to accomplish their day to day tasks or overall goals.

When asked to list their key business partners, none of the CR directors named another CR sub-function as a key partner. However, each director included the Risk Management Committee, the Legal Department, Internal Audit and Risk Management and Insurance as common partners, showing significant overlap in the internal groups with whom each was already engaged.

The Director, EA's description of the interaction with the Risk Management Committee exemplified each of the director's perspective on the high level of collaboration. The director said, *"We meet with them regularly on the top liabilities to the company. We talk about our mitigation plans and our strategies, and our exposures. And we even test our approaches and vet them with them to see that we've got the best people and the best consultants and the best approaches and that they're fully informed and have an opportunity to contribute to what our approaches are. So that's new and that's wonderful. It's also helped us to get some resources that we needed added to the management of our top environmental liabilities."*

In sum, it was the CR team's collective risk management logic and the support for this logic from the VP, CR and the Risk Management Committee that effectively arranged the interests of the four sub-functions around a single mission. While risk

management was used to arrange these practices on a single team, there was little engagement between the managers themselves, leaving the practices as separate and distinct as they were before their new reporting structure. This effort to alignment responsible business practices around a common mission or logic therefore fell short of the transformation of practice and identity that are needed for alignment to occur.

### *Aligning Practices*

*“The things we deal with are very, very significant to the company. And so there's no time for, oh, ‘This is mine; that's yours.’ There's just no time for that. It's horribly inefficient.”*

The second finding is that at TechCo, alignment was achieved not when responsible business practices transformed to become more like each other, but when the practices were collectively transformed to become more aligned with their business culture and strategy. Efficiency was used as a boundary object by an emergent broker, the Director, E&C with support from the VP, Strategy, both of whom had experience in manufacturing quality. This was a new learning phase for the CR managers that would not have come about without engagement between the Director, E&C and the VP, CR that occurred during the initial effort to align practices around the risk management logic. Leveraging the strength of the

efficiency culture and (non-CR) practices at TechCo, the goal of this learning stage was ultimately to prevent waste in CR practices and to save the company money.

The Director, E&C was a quality and efficiency expert and he emerged as a new broker, describing how this approach was the only way he knew how to operate. He said, *“My career is about analytics, problem-solving, process improvement – those types of things. I went naturally from Engineering to Quality, to Business unit, {and} into Corporate Responsibility. This is how I'm wired. I cannot approach [CR] projects in any other way. So for me, it's a seamless transformation. It's just taking skills and applying them in a slightly different environment.”* The VP, Strategy was his key ally in this effort and emphasized that the focus on efficiency was a deeply embedded way of operating for many managers, saying, *“I do it at home...and my [spouse] just goes (agitated), "Oohh!!”* The Director, E&C, with support from the VP, Strategy, therefore, became a broker who sought to integrated efficiency into CR practices.

For the other managers on the CR team, including the VP, CR, this second learning stage was both emergent and a transformative learning process that happened over time. It took a few months of engagement with the Director, E&C and the VP, Strategy for the connection between the company's efficient

manufacturing philosophy and its CR practices to become more obvious and understood. Once that tipping point occurred, the CR directors and the VP, CR leveraged the language and practices more purposefully in their work. The focus within CR moved from a central focus on risk management lens to leaning metrics, eliminating unnecessary or redundant internal requirements and leveraging technology to make their practices as efficient as possible, beginning with obvious problem areas.

For example, the Director, GT described the decision to acquire and phase in new global trade compliance software, saying, *“It's a launch of a global platform by which all of the business units within TechCo will be on one single platform for global trade for the first time ever. So that's pretty historic.”* Another leader shared the example of TechCo's revised anti-corruption program and related training, saying, *“I think we made an absolutely quantum leap from eighteen months ago and the program we inherited when I started.... we had a bunch of, literally, big thick three-ring binders and risk reports on business reps – and that was pretty much our anti-corruption program. Unfortunately, we also had perhaps the most boring anti-corruption presentation.... I was asked to give this before we had actually redone it, and I started out the conversation with about seventy-five people, and I said, 'I apologize, this is not my presentation. I've got*



*to give it and it's really boring." I had chocolates that I handed out just to... {keep the sugar levels up}. Yes, it was that bad."*

Using this strategy, each CR sub-function sought not just to manage risk and prevent misconduct, but to do so with as little wasted time, effort or money as possible. As one director said, the point was, *"Don't just comply. Comply efficiently."* Another leader highlighted the uniqueness of this perspective for a risk management function, saying, *"... [It's] interesting because Safety or Trade Compliance – which all fall under Corporate Responsibility – normally people don't think of that as a Lean kind of area. {They're} just the cost that they've got to do just to comply."*

One director described how the efficiency strategy rolled out across their CR practices, saying, *"We started really within a couple of small projects within CR.... Simultaneously, with [the VPs] leadership, [another Director] was working through...value creation through reduction of environmental safety and health metrics, which cut down on workload, which was leaning – which you necessarily translate directly into dollars and cents. We had these two things going simultaneously and at a time when the organization was under transformation ...so we were able to make a pretty good representation of how this function could create value at the Business unit level. It actually came together pretty nicely."*

Evolve existing practices to be more efficient, in line with the company culture, achieved a transformation of the practices themselves, and gave them a second common characteristic beyond risk management, thereby helping them to achieve full alignment. By March 2013, the mission of the group was revised to explicitly integrate this new approach, stating, “The Corporate Responsibility Department is a center of excellence in Ethics, Environmental Affairs, Global Trade Programs, and ESH&S driving *sustainable value creation through LEAN program innovation, custom solutions and repeatable models* that support a values-based culture and strategic growth initiatives.”<sup>98</sup>

#### *Aspiring to Create New Practices*

*“We learned early on that if we were making a business case...there was buy in and {even} pull from the business units. A huge difference!”*

The third finding was that TechCo found additional learning beyond practice alignment at a point when innovative new CR practices and collective goals started to be created. Two years after the effort to align the company’s responsible business practices under the CR VP began, innovation emerged as a boundary object that bridged CR practices and business strategy led by TechCo’s business unit leaders in serving their customers. CR managers were beginning to cultivate

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<sup>98</sup> *Emphasis added by the author.*

another language anchored in competitive advantage, which reflected both their evolving understanding that they could be a value creator for the business units and external pressure on the company from customers. The ultimate goal for this learning stage became the creation of new revenue, markets and skills that serve the Business Units and TechCo customers, with much of it geared toward new environmental sustainability opportunities.

The CR team, supported by business leaders, leveraged innovation as a boundary object to broker new engagement with TechCo's business units. The focus on innovation was intended to spur the creation of new business unit relevant CR practices related to priorities like environmental sustainability and emergent regulation. The goal was aspirational, and managers sought to directly benefit TechCo's business operations, as well as its products and services. One director said, *"Believe it or not, there are folks in corporate functions that don't necessarily make the connection between their existence and improving the profitability of the organization or the top line result to the organization. {From a Corporate Responsibility perspective} now we can start to have a conversation about what is the value that [we] create, not in the theoretical sense, but in the practical sense. And so I think that's, when you step back and look at what's happening here, really what the conversation is about."*

The catalyst for this learning stage was multi-faceted, with at least some pressure emanating from outside of the CR Group. One leader shared that they had, “*gotten to the point where I think we – now it's almost two years in – are getting comfortable, we've got a good handle on the basic risks. Now, {the Board of Directors is} pushing us to take it to the next level.*” That was done, in part, by rethinking how existing resources and competencies could be leveraged to benefit the business in a new way. For example, one leader said, “*For the size of our company, the internal strength we have on that environmental theme is probably pretty strong. Most people would outsource a lot of that function and we've in-sourced it, having in-house knowledge that I'd stack up to anybody.*” Another explained that, “*We decided we had this wonderful {environmental} resource, why don't we apply it more optimally ...to our current businesses?*”

At the same time, external pressure to innovate, especially around the environmental sustainability aspects of their products, also contributed, with one leader sharing that they were, “*being pushed by the manufacturers.*” Another said, “*On sustainability, we really started talking to our engineering group and sales, product support, and it's not just risk management, but the general management talking about how we can be more sustainable in our operations, how we can do things cleaner and greener,[the] products we're putting out....Recently...we put out a new product [and a major component] was totally biodegradable ....We find*

*these opportunities, we highlight them and we're trying to figure out how to better advertise it internally and just make it a way of doing business.”*

As a result, TechCo also evolved its approach to environmental affairs from managing legacy risk to also proactively preventing new risk and waste through innovative practices. EA began to play a consultative role to the business units to support new impact assessments, infrastructure expansion plans, and other key business decisions that could have an environmental impact. This change meant that CR practices were contributing to TechCo's value through better long term decision making without the expense of hiring external experts because of their internal expertise. Additionally, the Sustainability Committee (S) was created and convened by the VP, CR to discuss the company's environmental and social impacts and opportunities.

## **Discussion**

The findings in this research related to the use of brokers and boundary objects to better align and integrate the managers and their disparate communities of practice around TechCo's CR efforts are generally consistent with existing communities of practice research (see for example Bechky 2003, Nicolini et. al. 2012, Orr 1996). Additionally, TechCo's learning trajectory from risk management to efficiency to innovation is also reflective of the existing research on the maturation of CSR

practices (see for example Halme 2009, Rangan et. al. 2015). These findings are summarized in Table 2.

**Table 2: Brokers & Boundary Objects to Align TechCo’s Responsible Business Practices**

Broker	Boundary Object	Broker Support	Alignment Goal
VP, CR	Risk Management Logic	Risk Management Committee	Prevent Misconduct & Lower Risk
Director, E&C	Efficiency Culture	VP, Strategy	Prevent Waste & Save \$
CR Department	Innovation Goals	Senior leaders incl. Board of Directors & Sustainability Committee	Create Revenue, Markets, Skills to Serve Business Units & Serve (TechCo) Customers

This research also makes three new contributions. First, it provides a rare empirical example of the dynamics of alignment and brokering to the communities of practice literature (Roberts 2006) and the dynamics of responsible business practice maturation and evolution to the business and society literature (Bolton et. al. 2011). Additionally, it goes beyond existing models of cross-boundary knowledge sharing by proposing there may be an additional learning beyond alignment that signals the birth of a new community of practice. Finally, it provides a road map for managers seeking to align responsible business practices

and encourages engagement efforts to bring out emergent learning beyond a change in reporting structure.

This case study contributes to the communities of practice literature by offering a detailed description of multi-directional brokering between communities of practice over a two-year period of alignment. And in line with the call from Bolton et. al., it addresses a gap in the business and society literature by focusing on the ‘dynamic and developing process’ that surrounds the maturation of responsible business practices in organizations (2011, 62). The case study emphasizes the negotiated, emergent path the managers traveled to evolve and create new practices, ultimately leading them to form a single community. The three stages described in this case and the objects that were leveraged to bridge differences in meaning and practice signal that alignment constitutes not a strategic or operational process, but a learning process. Managers participated in the brokering process and ultimately brought about an integrated approach to responsible business practice.

Consistent with the existing research on learning across community boundaries, brokers and boundary objects were both enablers that proved to be essential to manager engagement and collaboration, which ultimately resulted in alignment between TechCo’s responsible business practices. In this case, however, brokering

was multi-directional. Consistent with the findings by Akkerman et. al. (2008), this case began with the VP, CR giving managers a clear reason to engage with each other by leveraging a risk management logic to structurally align their disparate practices. The findings are also consistent with Oborn and Dawson's (2010) description of a multi-disciplinary team of cancer specialists whose organizing discussions were the first stage in their engagement across occupational communities of practice.

A new broker then emerged when the Director, E&C infused efficiency strategies that emanated from the company's strong manufacturing culture into his engagement with other managers. This second stage could not have happened without the engagement between managers that was brought about from the structural change that first gathered disparate managers and their practices. However, this second stage was also unplanned and driven by a manager who was able to broker between the communities in which he was situated, namely CR and manufacturing quality. Together, those two learning stages created significant alignment and interaction between the CR managers and their practices.

After almost two years, the CR managers also began setting aspirational goals to help drive innovation within product development that emphasized environmental sustainability. Each broker and boundary object brought the alignment of the



department's managers and practices to a deeper level of learning and supported the managers in becoming their own community. This final stage demonstrated a level of integration not seen in the previous two learning stages as the managers made a full transformation into a singular community.

Importantly, the key boundary objects in this case were in fact outside of the responsible business realm entirely. Collectively devised practices were created only after additional brokers emerged and aligned the CR practices more closely with TechCo's business culture and goals. Ultimately, transformation came from brokering alignment between TechCo's responsible business practices and the business, not between the responsible business practices themselves.

While transformation of practices and the emergence of a single community of practice are well known to be both difficult (Akkerman et. al. 2008) and rare (Wenger 1998), TechCo achieved both alignment and the creation of aspirational practices. The fact that the managers' trajectory extended beyond the initial decision to structurally align is likely due to their "hyper-performance" culture and the acceptance of dynamic learning and change as a norm within their team. This gave the CR managers a context within which to negotiate the meaning of their practices in an organic way beyond the structural alignment around a risk management logic, rather than as a function of a strategic and operational mandate where meaning was created outside of the team.

Theoretically, these findings contribute to existing models of cross-boundary knowledge sharing between communities of practice to include an aspirational learning stage. The case empirically demonstrates Carlile's (2002, 2004) translation and transformation learning mechanisms, and proposes that beyond alignment is a point at which members of disparate communities are collectively aspiring for the same goals, signaling the emergence of a single community of practice. The emergence of the aspirational learning stage also gives empirical weight to Benn and Martin's (2010) finding related to the usefulness of visionary boundary objects in cross-boundary learning and specifically demonstrates its applicability to aligning responsible business practices in organizations.

Practically, this case study offers a narrative about the organizational relevance that can be created between E&C, CSR and sustainability practices, and provides a detailed description of how alignment was achieved in a multinational company. These findings also signal to scholars and managers that using an organizing logic, such as conceptual relevance, to gather practices together can be an important first step, but it does not constitute a comprehensive approach to aligning responsible business practices. In short, in the first learning stage, the alignment was only structural and the learning that resulted was essential but incomplete. Leveraging Akkerman and Bakker's (2011) categorization, the managers achieved

coordination and reflection, but did not reach full transformation as a result of this boundary encounter.

Additionally, at TechCo, the only deliberate decision was to bring together E&C, EA, EHS&S, GT and emergent sustainability practices structurally under a single reporting line to the VP, CR during the company restructuring in 2011. The other learning stages emerged because TechCo managers remained opened to learning and evolving their practices, and the company's culture of continuous improvement supported ongoing learning and change. The implication is that, in this case, alignment and integration required time and space for engagement, negotiation and emergent learning between managers, not simply an organizational change.

## **Conclusion**

Case studies serve to describe a phenomenon in detail and are not intended to be generalizable, so these findings offer one approach to aligning responsible business practices. Using a thick description of TechCo's learning stages across its two year effort to align E&C, CSR and sustainability practices, this case helps to illuminate the dynamics and the potential learning at the boundaries of current practices. Each company will, of course, have its own learning history and organizational culture that would impact the dynamics of alignment, if that is its goal.

Additionally, transformation of practices and alignment of communities requires a level of engagement companies may or may not be willing to undertake. This research demonstrates that alignment of similar responsible business practices is not an easy undertaking, and scholars may consider taking this study one step further to explore the boundaries between responsible business and even more disparate communities of practice within organizations, such as finance and operations. It could be that the appearance of inconsistent decision making that have led to accusations of lack of integrity or corporate green washing, for example, may be more about the absence of engagement and shared meaning between disparate communities of practice within an organization.

Finally, this research does not address the underlying question regarding the desirability of alignment (for example, see the argument made by Rowe 2006) or respond to research that demonstrates misalignment may be a source for ongoing learning and growth and therefore beneficial (for example, see the argument made by Pedersen 2009). These are perspectives future researchers may wish to take up. At a minimum, however, these findings open the opportunity for further study of the alignment of responsible business practices, and call attention to the need for greater understanding of the learning that is created along the boundaries within responsible business.

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