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The Comparative Dynamics of Private Governance: The case of the Bangladesh Ready-Made Garment Industry

PhD Series, No. 17.2019

Provided in Cooperation with:
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Suggested Citation: Leitheiser, Erin (2019) : The Comparative Dynamics of Private Governance: The case of the Bangladesh Ready-Made Garment Industry, PhD Series, No. 17.2019, ISBN 9788793744776, Copenhagen Business School (CBS), Frederiksberg, https://hdl.handle.net/10398/9728

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COPENHAGEN BUSINESS SCHOOL
SOLBJERG PLADS 3
DK-2000 FREDERIKSBERG
DANMARK

WWW.CBS.DK

ISSN 0906-6934

Print ISBN: 978-87-93744-76-9
Online ISBN: 978-87-93744-77-6

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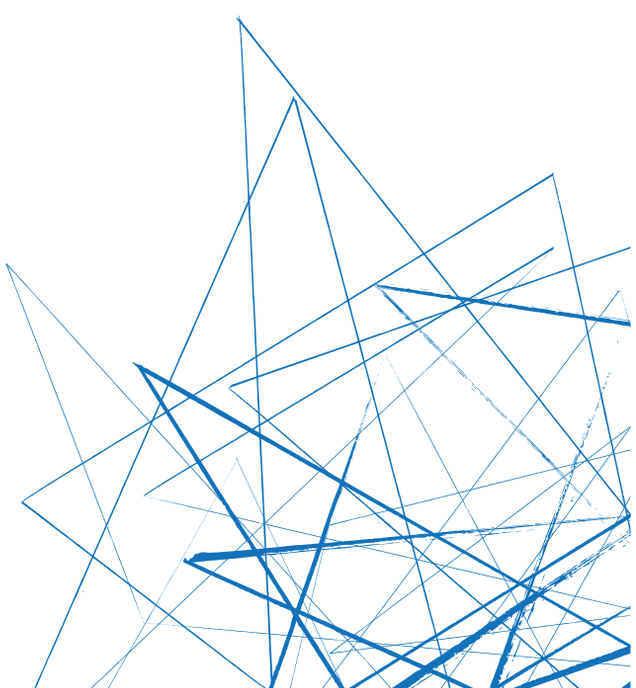
THE CASE OF THE BANGLADESH READY-MADE GARMENT INDUSTRY

PhD Series 17-2019



Erin Leitheiser

THE COMPARATIVE DYNAMICS OF PRIVATE GOVERNANCE

THE CASE OF THE BANGLADESH READY-MADE GARMENT INDUSTRY

Doctoral School of Organisation and Management Studies | **PhD Series 17.2019**

CBS COPENHAGEN BUSINESS SCHOOL
HANDELSHØJSKOLEN

The Comparative Dynamics of Private Governance

The case of the Bangladesh Ready-Made Garment Industry

Erin Leitheiser

Supervisors:

Professor Jeremy Moon

Velux Chair of Corporate Sustainability

Copenhagen Business School

Professor Andreas Rasche

Professor of Business in Society

Copenhagen Business School

June 2019

Doctoral School of Organization and Management Studies

Copenhagen Business School

Denmark

Erin Leitheiser
The Comparative Dynamics of Private Governance
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1st edition 2019
PhD Series 17.2019

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ISSN 0906-6934
Print ISBN: 978-87-93744-76-9
Online ISBN: 978-87-93744-77-6

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Forward

Less than five years ago, my family and I leapt off a proverbial cliff. Weary from juggling demanding careers, two small children, home ownership and all the rest of it, we wanted to make a change. I had dreamt for years about getting my PhD but had resigned myself to the reality that moving my family across the U.S. for a poorly-paid, highly-demanding position was unlikely to fit our lives. However, I had also begun to look at PhD programs internationally, and was impressed by Copenhagen Business School (CBS). The Scandinavians do sustainability better than anyone else in the world, I reasoned, so coupling that with Denmark's competitive business environment and CBS's steadily increasing rankings made it an attractive option. However, I hadn't even been in an academic environment for more than a decade, much less had any sort of access to or familiarity with the literature. So, when a PhD scholarship was announced I toiled to pull together an application, rationalizing that at least I could feel like I tried even if the likelihood was slim and logistics seemingly insurmountable. As I finished my application one Sunday during my children's naptime and hit the "submit" button, I turned to my husband and said, "Wouldn't it be hilarious if I actually got this and we sold our house and cars and everything and moved our family across the world?!" Much to our surprise, just a few months later that's exactly what happened.

Now on the far side, I'm even more grateful for the Scandinavian model of PhD education which vests its fellows with independence, support and resources. Just like children, it also takes a village to raise a PhD, and I am ever so grateful for the community which has helped me attain mine. First and foremost, I would like to thank my incredible supervisors to whom I will be forever indebted. Jeremy Moon took a leap of faith by selecting me to be his first PhD in his newly-minted position as Velux Chair of Corporate Sustainability at CBS. In addition to his career stature and brilliance, Jeremy is also a nice guy with incredible patience and a smashing sense of humor. His door was always open to me, and no matter how busy he may have been, he always made time to help me. Always. He supported me through research challenges, teaching crises, data drama, grant applications, visa problems, and more than few hair-brained ideas. Whether it was reviewing materials over evenings and weekends, patiently sitting with me to talk through yet another theoretical reframing of a paper or bringing me into the fold of his own network and connections, Jeremy was a steadfast support every step of the way. I could not have chosen a better supervisor.

I often referred to my supervisors at the "all-star team", as I had the distinct privilege of also working with the renowned Andreas Rasche. Equal parts brilliant, organized and funny, Andreas' ability to provide constructive and pragmatic feedback was invaluable to my development as a scholar. He's undoubtedly the most efficient person I know, and his adeptness and breadth of knowledge brought immeasurable value to me and my PhD.

Many other scholars also helped me along the way. Thank you to Jette Steen Knudsen for your feedback, humor and research partnership, and to Dirk Matten and Jean Pascal Gond for your thoughtful and constructive reviews of my work throughout the process. I'm also appreciative of Stefano Ponte and Juliane Reinecke for their feedback and assistance, particularly in the early days of my PhD work. Sofie Pedersen has also been instrumental to my successful fieldwork trips, as well as shaping my understanding of things "actually" work on the ground.

The Department of Management, Society and Communications (MSC) also provided critical support to me throughout my journey. I am grateful to Dorte Salskov-Iversen for helping select me for the PhD position in the first place as well as her deft leadership ever since. Whether it be complicated contract issues, never ending questions about teaching hours and policies, or other administrative challenges, I could not have made it through without the proficient and perpetually friendly support from Annika, Majbritt, Lisbeth, Lise and the rest of the administrative support team. As well, the PhD cohort with whom I've commiserated and celebrated with along the way has provided a close community and incredible support; thank you Anna, Kristian RN, Daniel, Arni, Jacob, Tina, Henrik, Luisa, Kristian SN, Anestis, Majbritt, Sara, Lara, Robin, Sarah, and everyone else. I'm also grateful to the many other marvelous colleagues whom have always been quick to offer assistance and words of encouragement, particularly Lauren, Hans, Peter, Søren, Thilde, Louise, Steen, Lucia, Maha and Sarah, though there are many others. MSC is truly a special place.

Time is a resource none of us have enough of, and I'm thankful to both the Accord and Alliance – the private governance organizations on which my PhD is based – for their generosity in this regard. I am also appreciative to the many brands and other organizations which similarly provided me access for interviews and other information gathering. Without this my PhD would not have been possible. Thank you as well to the Velux Foundation, which provided the funding

to support my PhD, as well as CBS, the Organization and Management Studies PhD School, and the Governing Responsible Business research environment for providing resources to support fieldwork, conferences and other activities integral to my PhD work.

Last but hardly least, I am deeply grateful to my family for their unwavering and steadfast support of me throughout my PhD journey. My in-laws Nadya and Bob have eagerly awaited updates, provided advice, and even forgave me for moving their grandchildren across an ocean. My dear husband Nick has been my rock through it all, risking his career ambitions to support our move from the U.S. to Denmark so that I could pursue my dreams. He's seen me through frustration, celebration, tears, accomplishment, seemingly never-ending work, long fieldwork trips, and all of the other ups and downs that come along with the PhD journey. Our family and lives have blossomed in Denmark, and I couldn't be more grateful for my best friend, co-parent, and partner. I am also ever so thankful for Nolan and Elsa whom bring such joy and love to my life and are as supportive and understanding of the PhD process as any children could possibly be. Thank you to my family for joining me on this wild ride and all your love and support along the way.

While this marks where my PhD journey ends, the page turns also signifies the beginning of next chapter. Moving forward, I have the distinct opportunity to continue building on the work begun during my PhD through the Danida-funded project, *The Regulation of International Supply Chains: Lessons from the Governance of Occupational Health & Safety in the Bangladesh Ready-Made Garment Industry*. Through this I will continue to have the opportunity to work with Jeremy and many of my other good colleagues at CBS and beyond. I am grateful for the knowledge, skills and capacities that I've built over the last four years of the PhD and intend to put them to good use in the next stage. The sustainability challenges which face us are both acute and pressing, and I hope that through continued work, we can make progress, one country, one industry and one initiative at a time. I couldn't have made it this far or continue to move forward without the whole village. I am deeply grateful.

Thank you to all whom have been part of the journey so far, and I look forward to the challenges that lie ahead.

English Abstract

This study investigates how and why companies engage in private governance in varied ways and the implications thereof. It compares how companies – as 'political actors' – engage in private governance differently, even if in response to the same institutional pressures. In doing so, it examines the interplay between context (structure) and choice (agency). *Overall, it contributes to our understanding of why companies understand their political roles and responsibilities differently, and the implications of these differences for the private governance of sustainability issues*. In doing so, it contributes to our understanding of the organization and dimensions of private governance, the logics of different models of private governance and their potential for addressing different types of sustainability challenges, and the powerful role of actors' agency in shaping the environments in which companies provide governance.

To complete this task, the PhD thesis is based on a comprehensive comparative case study of two competing private governance initiatives that emerged in the aftermath of the 2013 collapse of the Rana Plaza complex in Bangladesh. The first was the Accord, a substantive and legally enforceable agreement governed equally by business and labor and allowed for NGO members (thereby constituting a multi-stakeholder initiative, MSI). It garnered more than 220+ members during its tenure, including all of the European brands. Some North American companies cited the Accord's legal provisions and inclusion of labor as intolerable, and therefore walked away and created their own competing initiative, the Alliance, a business-led initiative (BLI) which was softer and principle-based. Both organizations formed during the same period and in response to the same pressures, yet took vastly different approaches to the shared end goal of factory safety. Their membership divide down country (U.S. vs. EU) and configurational lines (MSI vs. BLI) make it a robust case from which to investigate the influence of different institutions and contexts on the resulting private governance choices.

The PhD is comprised of three individual papers and an overarching document that outlines the overall study. Paper 1 explores how domestic contexts shape approaches to private governance internationally, finding that companies conceptualize their responsibilities within their dominant institutional environments (home), and seek to replicate similar structures and strategies in their international private governance engagements. Paper 2 explores how the logics differ between different private governance models, concluding that MSIs embody a collective logic and BLIs a

benevolent one. MSIs are therefore best suited to address systemic and structural problems, while BLIs can be effective at issues that are more narrowly defined and outcome-oriented. Paper 3 explores how a novel enforcement clause in one of the private governance initiatives affected how companies understood and fulfilled their responsibilities. It found that while actors interpreted a similar 'illusion' of the clause, companies reacted in divergent ways – based upon their institutional environment – and made private governance choices accordingly.

The PhD study yields three primary contributions. First, by adopting a historical institutionalism perspective, it enables a greater appreciation of the role of actors' agency in navigating within and between institutions in their environment. It found that while the dominant institutions shaped actors' understanding and sensemaking, actors were able to 'enact' illusions in their environment that had not existed previously, demonstrating the powerful *role of agency*. Second, the thesis explores how the confluence of structure and agency interplay in private governance, demonstrating that the dominant institutions in companies' home environments shape – but do not constrain – how they approach private governance. This develops our understanding and appreciation of *the role of context* in private governance. Finally, the thesis contributes to the development of the understanding of political roles of corporations – and in particular, the concept of *political CSR* – by suggesting inclusion of the concepts of context and agency into the debate so as to more usefully theorize about the implications of these factors.

Dansk Resumé

Dette studie undersøger, hvordan og hvorfor virksomheder engagerer sig i 'private governance' på forskellige måder og implikationerne heraf. Studiet sammenligner, hvordan virksomheder som "politiske aktører" engagerer sig i private governance på forskellige måder; selv når deres engagement har til formål at imødekomme samme institutionelle pres. Herved undersøges samspillet mellem kontekst (struktur) og valg (agens). *Alt i alt bidrager studiet til vores forståelse af, hvorfor virksomheder forstår deres politiske roller og ansvar forskelligt, samt hvilke implikationer disse forskelligheder har for private governance af bæredygtighedsspørgsmål.* Herved bidrager studiet til vores forståelse af forskellige dimensioner af private governance og organiseringen heraf. Det bidrager også til vores forståelse af de underliggende logikker i forskellige modeller for private governance og deres potentiale for at adressere forskellige typer af bæredygtighedsudfordringer samt den indflydelse, som aktørers agens har i forhold til at forme de kontekster, som virksomhederne leverer governance i.

For at løse denne opgave er dette PhD-projekt baseret på et omfattende komparativt casestudie af to konkurrerende private governance-initiativer, som udsprang af bygningskollapset af Rana Plaza i Bangladesh i 2013. Det første initiativ var the Accord; en vægtig aftale, der kunne håndhæves ved ret, som blev styret af virksomheder og af fagforeninger på lige fod med hinanden og hvor NGO-medlemmer var velkomne (herved udgjorde the Accord et multi-stakeholder initiativ, MSI). Initiativet havde mere end 220 medlemmer i den periode det eksisterede, inklusive alle europæiske mærker. Nogle nordamerikanske virksomheder fandt the Accords lovbestemmelser samt inklusionen af fagforeninger uacceptable og brød derfor med initiativet for at skabe deres eget konkurrerende initiativ, the Alliance, som var et blødere, mere principbaseret og virksomhedsledet initiativ (business-led initiative, BLI). Begge disse initiativer blev til i den samme periode og som reaktion på det samme pres og alligevel valgte de to initiativer ganske forskelligartede tilgange til at nå det fælles mål om bedre sikkerhed på tøjfabrikkerne. Medlemmernes forskellighed i forhold til oprindelsesland (USA vs. EU) og sammensætning (MSI vs. BLI) gør dette til et robust udgangspunkt for at undersøge, hvilken indflydelse forskellige institutioner og kontekster har på valg af private governance-tilgange.

Denne PhD består af tre individuelle artikler samt en overordnet kappe, der beskriver studiet i sin helhed. Første artikel undersøger, hvordan nationale forhold former tilgange til private

governance internationalt og finder, at virksomheder forstår deres ansvar indenfor de dominerende institutionelle rammer (hjemme) og søger at replicere lignende strukturer og strategier i deres internationale private governance-engagementer. Artikel nummer to undersøger, hvordan logikker varierer mellem forskellige private governance-modeller og konkluderer, at MSI'er underbygges af en kollektiv logik, mens BLI'er underbygges af en godgørende logik. Derfor er MSI'er bedst i stand til at adressere systemiske og strukturelle problemer, mens BLI'er kan være effektive i forhold til mere snævert definerede og resultatorienterede spørgsmål. Tredje artikel undersøger, hvordan en ny håndhævelsesklausul i et af private governance-initiativerne påvirkede, hvordan virksomheder forstod og levede op til deres ansvar. Denne artikel finder, at mens aktører fortolkede en "illusion" af denne klausul på samme måde, så reagerede virksomhederne på ganske forskellige måder – afhængigt af deres institutionelle kontekst – og traf private governance-valg i henhold hertil.

Dette PhD-studie tilvejebringer tre primære bidrag. For det første bidrager studiet ved at benytte historisk institutionalisme til at synliggøre og fremhæve den rolle, som aktørers agens spiller i forhold til at navigere indenfor og imellem forskellige institutioner i deres respektive kontekster. Studiet fandt, at selvom dominerende institutioner formede aktørers forståelse og 'sensemaking', var aktører stadig i stand til at 'enacte' illusioner i deres respektive kontekster, som ikke havde eksisteret førhen, og herved demonstrere *den indflydelsesrige rolle, som agens har*. For det andet undersøger denne afhandling samspillet mellem struktur og agens i private governance og demonstrerer herved, at de dominerende institutioner i virksomheders hjemmekontekster endog former men ikke begrænser, hvordan de tilgår private governance. Dette udvikler vores forståelse for og påskønnelse af *den rolle, som konteksten spiller* i private governance. Slutteligt bidrager denne afhandling til at udvikle forståelsen af de politiske roller, som virksomheder spiller, og i særdeleshed til begrebet politisk CSR ved at foreslå at inkludere begreberne *kontekst* og *agens* i debatten for på en mere anvendelig måde at teoretisere over implikationerne af disse faktorer.

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ABBREVIATIONS

Accord	The Accord on Fire and Building Safety in Bangladesh
Alliance	The Alliance for Bangladesh Worker Safety
BLI	Business-Led Initiative
CSR	Corporate Social Responsibility
FSC	Forest Stewardship Council
ILO	International Labour Organization
MNC	Multi-National Corporation
MSI	Multi-Stakeholder Initiative
NBS	National Business Systems
NGO	Non-Governmental Organization
PG	Private Governance
RMG	Ready-Made Garment
SFI	Sustainable Forestry Initiative

1. INTRODUCTION

With globalization has come the internationalization of supply chains, as well as social sustainability problems within them, such as child labor, unsafe working conditions, lack of living wages, modern slavery, and more. Social sustainability issues came to the fore nearly 40 years ago when Nike was famously implicated for producing their products under sweatshop conditions; the exposé spurred Nike to be one of the first brands to lead efforts to address such problems. Today, companies – particularly multi-national corporations (MNCs) – are increasingly seen as sharing responsibility for the problems, as well as privileged with a position of power to address them; consequently, they are too being tasked with contributing to the mitigation of such issues (Amaeshi, Osuji, & Nnodim, 2008; Levy, Reinecke, & Manning, 2016; Locke, 2013; Young, 2008). Attributions, both for responsibility and irresponsibility, coupled with the overall internationalization of business, have thrust new expectations upon companies to contribute to the public good (Lange & Washburn, 2012; Scherer, Palazzo, & Baumann, 2006).

Business' engagement in contributing to the public good widened the scope of their societal roles from solely economic to also political (Moon, 2002). Early work drew upon a political science perspective to explore the "political" responsibilities of business as "corporate citizenship", highlighting the role of companies in providing government-like governance, such as through the provision of healthcare or education (Crane, Matten, & Moon, 2008; Matten & Crane, 2005). As supply chains shifted from domestic to international, thereby transcending the jurisdiction of individual nation states, so did the need to conceptualize what international "political" roles for companies might look like. Subsequent scholarship built upon the corporate citizenship concept by further exploring its implications vis-à-vis globalization, offering the perspective "political CSR" as a way to examine companies' activities in response to the eroding divide between traditionally political and economic spheres (Scherer & Palazzo, 2007, 2011). Accordingly, Western MNCs engaged in a variety of activities to address the gaps in governance in their international supply chains, such as implementing codes of conduct and joining collaborative efforts like multi-stakeholder initiatives (MSIs), industry associations, roundtables, and the like. Herein arises a primary avenue through which companies fulfill their political (CSR) roles: engaging in governance (Doh, McGuire, & Ozaki, 2015; Ruggie, 2017).

The political CSR perspective has thus far been largely theoretically descriptive, contending that firms have become political actors by virtue of their (new) roles in "contributing to global regulation and providing public goods" vis-à-vis global governance gaps apparent in their international supply chains (Scherer & Palazzo, 2011, p. 901). This work has focused in large part on describing what types of political activities that firms' undertake – such as providing public goods like schools or roads, or engaging in governance to address sweatshop conditions in their production factories – as a way to demonstrate that firms have thusly become political actors themselves (Scherer, Palazzo, & Matten, 2014). Therefore, this PhD thesis investigates private governance (PG) as a way in which companies enact their political responsibilities. In doing this is uses the term PG to refer to voluntary, non-market governance efforts that companies utilize to fulfill their sustainability imperatives in their supply chains (Cashore, 2002).

Whilst the notion of firms as political was not new (e.g. Moon, 2002; Moon, Crane, & Matten, 2005), the political CSR perspective helps explain on a macro level why actors outside of government – like companies – have become political, as well as what types of activities fall within this scope. Yet, little is known about *why* companies engage (or not) in political CSR activities like PG, or about *how* companies go about carrying out "political" activities (Frynas & Stephens, 2015; Scherer, Rasche, Palazzo, & Spicer, 2016). Not all companies engage in the same ways in political CSR, and not all political activities hold the same potential. Using the case of the Bangladesh ready-made garment (RMG) industry post-Rana Plaza, this thesis explores two of the major PG initiatives (the Accord and Alliance) which arose in the aftermath. In doing to, it seeks to contribute to our understanding of why companies understand their roles and responsibilities differently, and the implications of these differences for the private governance of sustainability issues. Indicative questions that arise include: Why do companies engage in political CSR and governance? How do different conceptions of responsibility influence the activities firms choose? How do their institutional environments shape their behaviors? Why do practices differ so greatly? What are the differences between them? What are the implications of different approaches? These questions map out the quest of this PhD study.

1.1 Motivation

1.1.1 Personal Experience

The motivational underpinning of the study arose initially out of the author's professional experience post-Rana Plaza. Working in CSR at a large MNC sourcing RMG from Bangladesh around the time of the Rana Plaza collapse, she experienced her company walking away from the first PG initiative that was created (the Accord) in favor of joining an emerging second option (the Alliance). A particularly formative moment arose when speaking with a member of the company's supply chain sustainability team integral to that decision, who said, effectively, *"We're a retailer. We buy t-shirts and sell t-shirts. Why are we now being asked to be responsible for buildings that we don't own, in another country halfway around the world?!"*, and then continued to speak to the relative virtues of the second PG initiative as compared to the first. This perspective seemingly represented yet another key aspect to be explored: the role of interpretation, cognition and motivation in shaping companies' CSR engagements. Why was this company – which had a strong track record of philanthropic engagements and responsible business practices – walking away from the Accord and helping form the Alliance? Indeed, there are numerous calls in the literature to better understand the "inside out" perspective of CSR; that is, how actors within firms reconcile notions of responsibility and CSR with (often conflicting) traditional business objectives, and make choices accordingly (Haack, Pfarrer, & Scherer, 2014; Scherer, Palazzo, & Seidl, 2013; Scherer et al., 2016). As well, understanding the "inside out" perspective can help to explain differences that neo-institutional theory alone cannot.

1.1.2 Phenomenon Driven

Whilst details of the Rana Plaza tragedy and its responses are detailed later on in the thesis, the magnitude of the event – and its commensurate responses – demonstrated something fundamentally different about this particular crisis for the RMG industry. Poor, inhumane and even lethal working conditions had been prevalent for decades, spawning the creation of a variety of PG organizations and certifications in the late 1990s and early 2000s. The Fair Labor Association (FLA) – which included both industry and labor representatives – started up in 1999, with a faction of labor advocates protesting the inclusion of corporates and creating the Workers' Rights Consortium (WRC) in 2000. The American Apparel and Footwear Association created an accreditation working group in 1997 that was split off into its own organization in 2000, Worldwide Responsible Accredited Production (WRAP). These efforts helped set the stage for

the use of PG as a principle way to address the social sustainability problems rife within the RMG industry (for a further discussion of these and other efforts see O'Rourke, 2003). Yet, despite these efforts, dangerous working conditions remained. Between 1990 and the collapse of Rana Plaza in 2013, at least 424 workers died and another 1,855 were injured in Bangladesh's RMG sector alone (Hasan, Mahmud, & Islam, 2017). As detailed in the methodology and empirics, the scale of the Rana Plaza crisis and the attributions of buyer's culpability and hence responsibility was qualitatively different. In addition to the Accord and Alliance – the PG organizations at the heart of this study – more than 100 other efforts were launched, ranging from programs of individuals brands, like Adidas' SMS campaign to improve working conditions (Ignatzi, 2013), to intergovernmental efforts like the import of the successful ILO BetterWork program to the country (Polaski, 2006), to major increases in development and aid money from governments in both Europe and North America. While the existence and trajectories of the PG which came before indisputably shaped the Accord and Alliance and other efforts, Rana Plaza served as a crisis which called into question prevailing norms, responsibility attributions, and overall action. Hence, the flurry of ensuing activities and attention in the post-Rana Plaza environment represented a compelling phenomenon which served as the locus of this study.

1.1.3 Theoretical Basis

Institutional theory would suggest that when subject to the same environment and pressures, firms in the same field will respond similarly due to isomorphic effects (DiMaggio & Powell, 1983). Yet, when looking at the post-Rana Plaza Bangladesh RMG industry[1], a plethora of diverse responses arose; focusing on the responses by brands and retailers, two different PG initiatives emerged – the Accord and the Alliance – which shared the same standards and the same end goal to remediate physical safety problems within the RMG factories supplying Western brands and retailers. But, these governance initiatives varied greatly in terms of membership, organizational structure, internal governance as well as strategic elements, such as their conceptualization of the problem and the logics used to frame and address the issue. Why? By adopting a *historical institutionalism* perspective, this thesis contends that a deeper appreciation of context can help explain the range of PG choices that emerged. Divergences appeared between organizations assumed to be part of the same "organizational field", that is, brands and retailers which sourced

[1] The Rana Plaza case and MNC responses – creation of the Accord and Alliance – are detailed in the "Case Overview" section below.

apparel products from Bangladesh and commonly identify each other as peer companies or competitors (Hoffman, 1999; Wooten & Hoffman, 2017). Further, the PG initiatives were created in response to the same cause, at the same time and due to the same pressures put forth by the same actors, suggesting that their "strategic responses" should have been the same (Oliver, 1991). Such a bifurcation of responses within the same institutional field runs counter to neo-institutional theory However, the divergence in the PG created confound this presumption. Hence, this phenomenon served as the first point of motivation for this PhD study.

1.1.4 Gaps in the Literature

A review of the literature with the previous points in mind revealed several gaps, which serve as the principle points which guided the thesis' three papers. When comparing how CSR practices differ, existing scholarship focuses almost exclusively on home or domestic CSR practices, and in particular, the role of home environments and governments in shaping those practices (Aguilera, Rupp, Williams, & Ganapathi, 2007; Campbell, 2007; Kang & Moon, 2012; Knudsen & Moon, 2017; Knudsen, Moon, & Slager, 2015; Maignan & Ralston, 2002; Matten & Moon, 2008; Rasche, 2015). Overall, this literature contends that CSR seeks to mirror, substitute, or otherwise complement the prevailing systems and structures. Yet, it is unclear how structures, actors, underlying logics, norms or pressure affect companies' CSR practices in *international* contexts: which prevails, home or host? Indeed, the literature includes many calls for research on the role of institutional context (Frynas & Stephens, 2015; Scherer et al., 2014, 2016; Whelan, 2012). Thus, *context* serves as a principle gap in the CSR literature which the thesis seeks to address.

Next, while the notion that PG is the primary mode through which companies fulfill their (political) CSR responsibilities, the focus of scholarship in this and related realms has focused rather narrowly on MSIs (Bures, 2014; Cashore, 2016; de Bakker, Ponte, & Rasche, 2015; Mena & Palazzo, 2012; Rasche, 2010, 2012; Scherer et al., 2016) largely to the exclusion of other types of collaborative governing. Yet, we know from both theory and practice that other types of collaborative organizing – principally business-led initiatives (BLIs) – are also prevalent; just a few examples include the, Business and Social Compliance Initiative, Sustainable Forestry Initiative and Worldwide Responsible Accredited Production (WRAP). We know little about these single-sector collaborative models, particularly as compared to their multi-sector

counterparts (Fransen, 2012; Marques, 2016). The case design of this PhD study lends itself well to conducting a comparison between the two types of PG organizing models (the Accord is a MSI and the Alliance is a BLI), thereby expanding our understanding of the variety of structures, strategies, logics and potential of different models and modes of PG.

Finally, and related to the previous point, scholarship to date has not robustly explored the means or mechanisms by which PG – MSIs or otherwise – carry out their work, particularly from a theoretical perspective (e.g. Gilbert, Rasche, & Waddock, 2011; Gjølberg, 2011). While there is debate in the political science and law literatures about the roles and interactions of hard and soft law (Abbott & Snidal, 2000; Kobrin, 2009; McBarnet, Voiculescu, & Campbell, 2007; McBarnet, 2009), such nuances remain under-explored in business and management. Appreciating *how* CSR is conducted is of paramount importance to understanding the implications of different approaches and structures for encouraging or impeding different kinds of corporate activities.

Overall, this thesis contributes to our understanding of why companies understand their roles and responsibilities differently, and the implications of these differences for the governance of sustainability-related issues. It's not just enough to know *what* companies do to fulfill their political responsibilities, but also *why* and *how* they do it.

1.2 Scope of the Study (RQs)

Situated within the business and management literature generally and in CSR specifically, the thesis adopts a case study approach to research the aforementioned gaps in the literature. It considers companies' engagement in PG as a manifestation of CSR in keeping with the political CSR perspective (explored in further detail below). Hence, the scope of the empirics explored focus almost exclusively on private actors and their relationship with the Accord and Alliance, competing PG initiatives in the post-Rana Plaza Bangladesh RMG industry. It seeks to answer the overarching question: *Why do companies understand their political roles differently, and how does this shape their private governance choices?* It addresses this overall question via three papers, all single-authored, each of which addresses a contributing sub-question:

1) Paper 1. How do different domestic institutional contexts shape firms' approach to PG internationally?

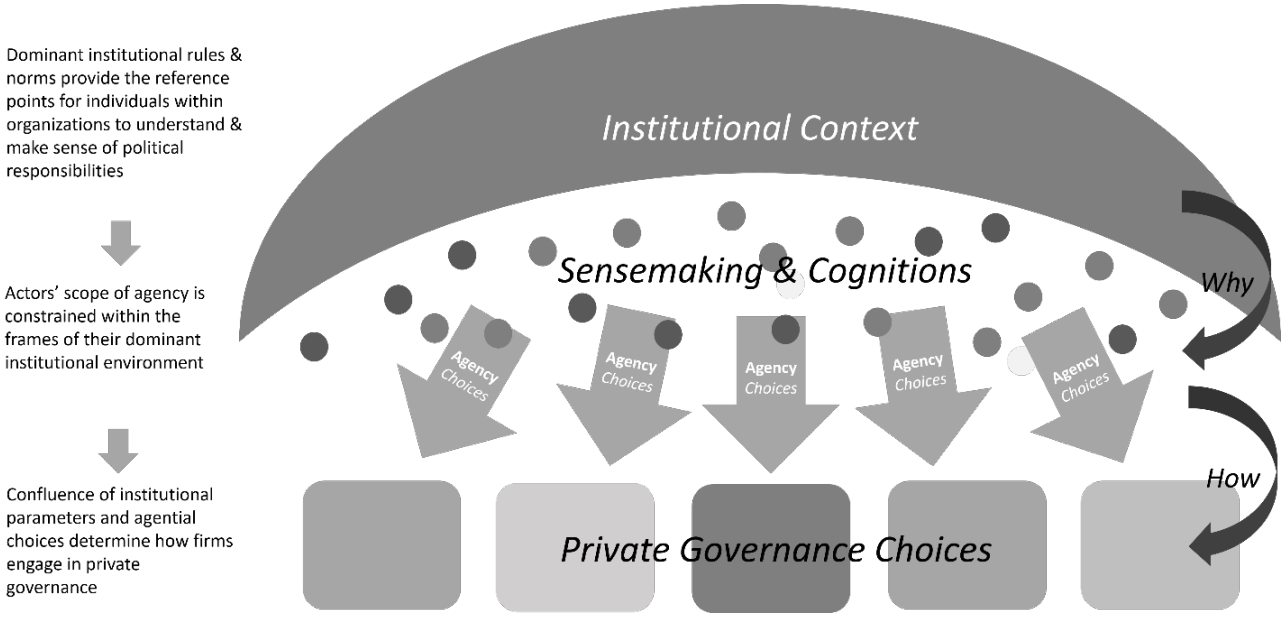
2) Paper 2. How do the logics between MSIs and BLIs for private governance differ, and what does this mean for their potential to address different types of sustainability challenges?
3) Paper 3. How did the inclusion of a "hard" enforcement mechanism affect how companies understood and fulfilled their responsibilities?

In answering these questions, this thesis seeks to understand the interplay between institutional, individual and organizational levels to offer a broader perspective that integrates and appreciates the interactions and dependencies between these various levels. To do this it considers the institutional level – manifest through national business systems (NBSs), norms of CSR practices, stakeholder expectations, etc. – as the *structure* in which individuals evaluate and make choices. Institutions provide reference points, rules and norms which individuals' draw upon to understand and make sense of their CSR responsibilities (Thornton & Ocasio, 2008). By shaping individuals' sensemaking and cognitions, dominant institutions thereby set the parameters for individuals' scope of agency (Thornton, Ocasio, & Lounsbury, 2012; Weick, 1979). This view suggests that dominant institutions shape individuals' conceptions and choices by setting broad parameters based on dominant rules, norms and structures; this leaves significant scope for agency and therefore eschews a "path dependent" perspective. Linking the macro to the micro in this way helps to explain the *why* questions of CSR by explicating the role of institutions (context) in influencing and shaping individual cognitions and choices.

Individuals' understandings and motivations underpin their CSR choices. Actors may choose to engage in CSR activities or not, and have a wide array of activities from which to choose from, which themselves may be complementary, overlapping, contradictory, or otherwise. In this study actors' CSR choices are manifest via two different PG initiatives (the Accord and Alliance). The translation of actors' choices into political CSR activities elucidates the *how* actors choose to operationalize their political CSR responsibilities. Indeed, better understanding the connections and interdependencies between the various levels has been called for in political CSR scholarship. "Future political CSR studies can usefully construct multi-level frameworks combining the wider changes in global governance at the macro level, the strategic organizational factors at the meso level, and individual perceptions at the micro level, which requires the application of multiple theoretical perspectives." (Frynas & Stephens, 2015, p. 497). This is done empirically in the papers by exploring how domestic institutional contexts (U.S. and Europe) shaped actors' sensemaking and understanding, which informed their PG choices (MSI Accord and BLI

Alliance). Herein we can observe how the dominant institutional environments set the stage for actors' agency and choices for how they would engage in PG. Figure 1 presents a representation of this conceptualization. This concept is further developed in light of the study's findings, and detailed further in the Discussion section below.

Figure 1. Interplay of institutions, sensemaking and private governance choices.



1.3 Scope Limitations

The scope limitations of this study are numerous. First, whilst the thesis draws to some extent upon scholarship from political science, international political economy, law, sociology and related fields, it itself is situated within the business and management literature generally and CSR specifically. But even within the limited scope of CSR, it does not necessarily address all of the issues within it, for example, the many questions about democratic legitimacy of private governance or any of the other many philosophical perspectives. As the scope of the thesis is delimited to answering *why* and *how* companies engage in political CSR, it does not offer a normative evaluation of the private governance modes or mechanisms themselves, though it does discuss their varying potential to address different types of sustainability issues.

Next, its empirics are restricted to the Accord and Alliance initiatives themselves, and focus on a private sector perspective. Accordingly, views of civil society, factory owners and workers are

limited. Even within that narrow scope, the private sector perspective is primarily a MNC one. In this particular case, size matters, as it was primarily the biggest companies which were the most involved in establishing the PG initiatives, designing their parameters, and ultimately providing governance. Therefore, while a few small- and medium-sized enterprises (SMEs) have been included, subjects were predominately MNCs. Large MNCs have vastly different resources, organizational structures, and sourcing practices than smaller businesses, meaning that there are likely notable differences in their engagement in CSR and in the provision of governance (D. Baumann-Pauly, Wickert, Spence, & Scherer, 2013; Wickert, Scherer, & Spence, 2016). For example, large companies like H&M and Gap employ full-time staff on the ground in Dhaka to oversee production locally; in contrast, SMEs often work through "buyers' agents" – third-party businesses which rely upon their own networks to source specified products for their SME clients – meaning that many SMEs prior to Rana Plaza did not even know which factories produced their products, much less audited them (Jorgensen & Knudsen, 2006). Differences like these underpin obvious differences in aspects like brands' relationships with suppliers and their operationalization of the tenets of the Accord or Alliance agreements (Wickert, 2014). So, whilst institutional environments for MNCs and SMEs can be the same, their reference points in terms of power, leverage, and agency may be quite different, not to mention the role of stakeholders and top management (Gilbert & Rasche, 2008). So, it is recognized that the experience or perspective of SMEs may differ and therefore may differ from the MNC perspective which dominates the overall findings of the thesis.

Additionally, given the focus on the Accord and Alliance, the scope of "social sustainability" is set narrowly on the express purpose of these private governance initiatives: building, fire and construction safety in the Bangladesh RMG factories which produce for their Western brands members. While recognizing existing literature on these organizations (e.g. Banerjee, 2017; Barrett, Baumann-Pauly, & Gu, 2018; Donaghey & Reinecke, 2017; Koenig-Archibugi, 2017; Reinecke, Donaghey, Wilkinson, & Wood, 2018; Scheper, 2017; Schuessler, Frenkel, & Wright, 2018), much of the work has evaluated the Accord and Alliance on their ability (or not) to promote labor rights more broadly, cover factories outside of their scope, or address power asymmetries in international supply chains. While important and laudable issues, neither the Accord nor Alliance set out expressly to address – much less accomplish – any of these tasks. However, as argued in Paper 2, the problem of factory safety was seen by the Accord to stem from lack of labor rights, yet the scope of the Accord's work focused on improving structural and fire safety. While perhaps

debate about whether or not the Accord and Alliance *should* have taken on a broader agenda merits discussion, the focus of this thesis is on understanding how these organizations and their limited scope on factory safety can help improve our understanding of why and how companies engage in CSR – and specifically PG – differently. However, this thesis does discuss which types of PG models are most propitiously suited for addressing particular types of sustainability issues.

The data collection for the thesis wrapped up in mid- to late-2018, meaning that developments after this time are not included in this work. This timing aligned with the scheduled closing of both the Accord and Alliance so promised a logical cut-off point; however, realities on the ground didn't unfold as anticipated, and political battles ensued. Both the Accord and Alliance recognized that their work wasn't completed, and both acknowledged that the government of Bangladesh was not yet prepared to take over the work. Therefore, both organizations sought to continue in some sort of fashion. While the Alliance's strategy was to fly under the radar by "transitioning" a modified version of its model to a new organization, the Accord proclaimed that it would soldier on, a promise met by fierce resistance by the government of Bangladesh. Lengthy court proceedings and political battles ensued which called into question if and how the Accord could also continue its work. The latest decision immediately before going to print (19 May 2019) indicated that the Accord would be allowed to continue on until early 2020. Such differences and discord bring to the fore a host of additional implications and avenues for further research; yet, the timing of these came too late for meaningful exploration in this thesis. Therefore, temporality serves as another principle scope limitation of this thesis.

Finally, there are various other scope limitations of the work which are outlined as applicable within each of the individual papers.

1.4 Structure of the Kappe

The kappe is structured as follows. First, it provides an overarching frame for its three papers by further exploring the literature on CSR as "political", as well as background on the historical institutionalism perspective. The review and positioning seeks to further elucidate existing gaps in the literature as well as to draw out and problematize some of the existing assumptions or over-simplifications to which this study contributes more nuanced understanding. Next, it outlines its methodology, providing detail on the case and its context, as well as the study's approach to data

collection and analysis. Next, it offers an overview of the thesis' papers, both in individual detail as well as in relation to each other and the overarching research question. Finally, the discussion section draws upon the findings of the individual papers to construct the overall findings of the study in relation to the overarching research question.

2. POLITICAL ROLES OF CORPORATIONS

2.2 CSR as Political

The concept of corporations as "political" is not new. Indeed, as early as the 1960s scholars recognized the importance of interactions between business and society, positing "corporate constitutionalism": companies' position of power came with inherent social responsibilities (Davis, 1960). This was followed by research that looked at the business-society relationship through the lens of a social contract, leading to the introduction of Integrative Social Contract Theory (Dunfee & Donaldson, 1994). Both focused on the role and agency of firm leadership in negotiating companies' responsibilities with the world around them. Such perspectives have been referred to as "political theories" of CSR (Garriga & Melé, 2004). They facilitated a new stream of research which focused on the power, position and responsibilities of business in society, a departure from the traditional economic view of the firm.

From this literature grew the concept of *corporate citizenship*, which evolved, in part, to recognize the role of corporations in administering citizenship-like rights as if they were government (Crane et al., 2008; Matten & Crane, 2005). It also showed how corporations could engage in citizenship activities, like providing a government-type function. It went on to note the applicability of this concept in areas of governmental retreat or absence, as well as in areas which transcended individual nation states such as sustainability issues like climate change (Crane et al., 2008). The concept of corporate citizenship highlighted the governance function that firms were beginning to play, seeing this as a "reconfiguration" of the business-society relationship. This work set the scene for the next chapter in exploring the political nature of CSR.

The next wave of research built upon the corporate citizenship notion in the context of globalization, arguing that companies had become politicized by taking on duties for the public good. They argued that firms were increasingly compelled to provide governance in weak institutional environments, such as in weak or failed states where companies' supply chains often

originated (Scherer & Palazzo, 2011; Scherer et al., 2006). This was termed "political CSR" and premised upon 1) weak or ineffective institutional environments (primarily governments) where companies' did business, and 2) firms' provision of "governance" in these areas so as to contribute to "public goods", activities which put them into a government-like, "political" role (Scherer et al., 2014; Scherer & Palazzo, 2011). Later work sought to further develop the notion of political CSR, culminating in a proclaimed "political CSR 2.0" (PCSR) (Scherer et al., 2016). According to the authors, in the decade since the first political CSR paper was introduced, society has changed rapidly into "another phase of globalization", necessitating the reconsideration of some of the original work's basic assumptions (Scherer et al., 2016, p. 279). Evolving the concept of political CSR to a 2.0 version offers an updated definition of political CSR as, "those responsible business activities that turn corporations into political actors, by engaging in public deliberations, collective decisions and the provision of public goods or the restriction of public bads in cases where public authorities are unable or unwilling to fulfil this role" (2016, p. 276). Overall, it argues that there has been a shift in recent years in how companies understand and practice political CSR, with several key differences arising: increasing institutional heterogeneity, more reliance on hard and soft law, and growing complexity in supply chain governance. The full summary table created by the authors can be found in *Appendix 1: PCSR 1.0 to 2.0*.

Whilst the shift from a political CSR 1.0 to 2.0 perspective highlighted many interesting developments, the veracity of the claims is not without question. Is the governance of supply chains more "complex", and if so, is this universally true? Aren't international supply chains inherently institutionally heterogeneous? Do companies now always integrate economic and social rationalities? These and other questions demonstrate the necessity of empirical exploration of such shifts, particularly if the use-value of the political CSR perspective is to explain or predict MNC behavior.

Criticisms of the political CSR perspective largely call for a broader interpretation of the term, as well as further research to better understand under-explored aspects. The current notion of political CSR does not adequately acknowledge or afford a role for the state in shaping companies' CSR practices (Schrempf-Stirling, 2018). Some have also sought a further investigation of the relationship between CSR and corporate political activity (den Hond, Rehbein, de Bakker, & Kooijmans-van Lankveld, 2014; Frynas, Child, & Tarba, 2017; Rasche, 2015), though "corporate political activities" such as lobbying fall outside the domain of this study. Other research argues

that political CSR doesn't address inherent power asymmetries between corporations and more vulnerable stakeholders, highlighting the need to better understand the breadth and diversity of relationships between CSR and stakeholders (Banerjee, 2017). A more pluralistic research agenda which could integrate perspectives as well as domains has also been suggested (Frynas & Stephens, 2015). For purposes of this study, CSR is considered to be political when corporations engage in activities which contribute to the public good, such as social sustainability, and which reach beyond their core business. Indeed, while there is has been much excitement and dialogue about the political CSR concept, it could benefit from continued development and theorization.

While there has been debate about whether political CSR is a cause or consequence of globalization, empirically, we can observe political CSR as a *form* of globalization (Whelan, 2012). "Globalization" can be broken down to be viewed as a post-national constellation – in keeping with the Habermasian perspective – where companies now must operate in a variety of different nation states and business systems. Such an array of environments results in institutional fragmentation of norms, rules, authority, basis of legitimacy and more (Scherer et al., 2014). As activities move internationally beyond traditional bounds of individual nation states, institutional heterogeneity has ensued and global institutions – like the United Nations and ILO – have arisen to help fill the void (Abbott & Snidal, 2013). Some scholars have argued that such trends signal that companies need more robust boundaries between business and politics, and in particular, steering by international governance bodies (Mäkinen & Kasanen, 2016); yet, paradoxically perhaps, the rise of and deference to international bodies and standards may actually further institutional fragmentation and complexity as these add layers of norms, rules, and standards without removing existing layers of regulation from national and local governments (Ruggie, 2004). Businesses now have even more institutions in which to navigate.

Companies are now faced with institutional plurality as a normal aspect of business, and ever more so when sourcing internationally. The national business systems (NBSs) which host the production of MNCs' products may be structured in vastly different ways than those in their home environments. Political, legal, economic and education and labor systems may all vary, and these differences form the dominant frame which actors' draw upon to interpret and make sense of their roles and responsibilities. Differing interpretations – shaped by the dominant institutional contexts – motivate different CSR activities which complement the structures and norms within that particular context (Matten & Moon, 2008; Whitley, 2007). Scholarship has explored how

CSR (including political CSR) varies between various political systems, with the blurring of boundaries between public and private responsibilities a seeming point of commonality (Mäkinen & Kasanen, 2016; Mäkinen & Kourula, 2012). Companies face both institutional and CSR pluralism.

Institutional plurality necessitates firms' navigation of disparate environments, meaning that companies must make choices about where and how to engage. Whilst "globalization" may indeed signify a new era of business operation, it is perhaps less useful to think of supply chains as "global" than "international" given that they are not rooted in global-level systems of rules and governance so much as they are fragmented between various (local) national environments (Abbott, 2011). Institutions vary in their features and systems, meaning that companies must operate dually on "global" and "local" levels simultaneously, "*glocal"* (D. Brown & Knudsen, 2012). The differences between environments and the choices companies make have been under-explored, and there has been little emphasis in exploring how context shapes the types of political CSR activities in which firms engage (Frynas & Stephens, 2015; Scherer et al., 2014, 2016; Westermann-Behaylo, Rehbein, & Fort, 2015). PG activities vary in both strategy and structure, yet little is known about these differences (Ahrne & Brunsson, 2011; Cashore, Auld, & Newsom, 2004; Levi-Faur, 2012; Rasche, de Bakker, & Moon, 2013). Hence, Paper 1 of this thesis takes its point of departure in the comparative CSR literature – which draws heavily upon National Business Systems literature – to explore how home institutional contexts shape firms' approaches to private governance engagement internationally.

Companies must continually navigate not just between institutions, but also within them. Within institutions actors must make choices about how to engage, underscoring the importance of *institutional agency* by actors (DiMaggio, 1988). Institutional agency is congruent with the political CSR notion that actors co-create the institutional environments in which they operate (Scherer, Rasche, Palazzo, & Spicer, 2016). But, we know little about why actors choose the CSR activities they do, and even less about the implications of these different choices. As companies make determinations about which political CSR activities to undertake as well as how they implement them; "we must look to people's creativity at the local level, as well as the 'rules of the game' to understand how organizations work" (Binder, 2007, p. 568). Institutional plurality and heterogeneity result in great complexity for actors' perception of responsibilities, their administration of activities, and the varying outcomes those activities may attain. The exploration

of companies' CSR rationales and choices, along with the implications thereof, is therefore paramount. All of the papers seek to advance our understanding of the role of agency in political CSR in their own way by adopting differing lenses for the investigation of the interplay of structure and agency. Paper 1 draws upon a typically structuralist perspective – in the form of comparative political economy (Hall & Soskice, 2001; Matten & Moon, 2008; Whitley, 1999) – to investigate and explain the range of agency for PG within these structures. Paper 2 draws upon the institutional logics perspective – which bridges actors' agency with institutional structures – to compare different models and modes of CSR activities and their significance (Thornton et al., 2012). Paper 3 investigates the role of individuals' sensemaking in "enacting" the environments in which companies practice PG (Weick, 2001).

Overall, the political CSR perspective highlights the need to better understand context and its role in shaping decision-making and behavior, not the least for better explaining and predicting PG behavior (Whelan, 2012). To accomplish these goals, we must better understand the sensemaking, cognitions and motivations which underpin and shape companies' choices in PG practices, and juxtapose them with the institutional contexts in which these activities take place.

2.3 Private Governance

A cornerstone of the political CSR literature is companies' provision of governance, which serves as the locus of this study. Governance itself is multi-faceted and this thesis uses a broad definition of governance as "self-organizing, interorganizational networks" (Rhodes, 1996, p. 660). Governance can be a structure (rules, norms, institutions, hierarchies), a process (dynamic, ongoing steering and coordination), a mechanism (procedures of decision-making) or a strategy (design, creation, and adaption of governance systems) (Levi-Faur, 2012, pp. 8–9). While distinct, these features are also interdependent; a governance *strategy* informs the chosen governance *structure* and *mechanisms* which provide the basis for the *process* of governing. Viewing governance in such a manner reveals its confluence of structural and agentic dimensions.

While companies have "governed" their own supply chains via codes of conduct, buyer audits and similar for some time, political CSR focuses on "governance" as deliberation and collective decision-making in an effort to promote public goods or restrict public bads (Scherer et al., 2016). The former was primarily used *ex post* to punish violations, whereas the latter has signaled a shift

to an *ex ante*, proactive approach, often via capacity building-type efforts (Locke, Amengual, & Mangla, 2009; Locke, 2013). Indeed, a collaborative approach to governance has been led to the creation of "governance networks", defined as "networks of interdependent actors that contribute to the production of public governance", a fitting definition vis-à-vis political CSR (Torfing, 2012, p. 99). Numerous terms have been used to refer to collaborative governance approaches[2], underscoring the need to better understand the differences between them. However, for purposes of this study, PG is conceptualized as non-state, non-market voluntary approaches through which companies exercise responsibilities for their sustainability imperatives (Cashore, 2002). In essence, PG embodies a *collective* approach to the practice of political CSR.

PG itself is shaped by dominant institutional structures and systems. The comparative exploration of CSR practices on each side of the Atlantic has revealed significant differences in the practices of North American (typically U.S.) and European companies. While American companies tend to take a more "explicit" approach that is, a focus on philanthropy and external communication, European companies are more "implicit" through their focus on fulfilling their societal expectations (Blindheim, 2015; Matten & Moon, 2008). This has been attributed to institutional complementarities and mirroring (Hall & Soskice, 2001; Kang & Moon, 2012; Whitley, 1999). Paper 1 explores how such factors may also be relevant for PG, and in particular, what this means for the structures and strategies deployed internationally (Chandler, 1962; Rasche et al., 2013).

The collaborative approach to PG has been emblazoned by the United Nations Sustainable Development Goal 17, *Partnerships for the Goals* (United Nations General Assembly, 2015). Whilst the philosophical underpinnings of partnerships and collective decision-making are

[2] The literature on governance mechanisms is diverse and employs a variety of names as it relates to the governance of sustainability-related issues, some of which include *new governance* (Moon, 2002), *private governance* (Brammer, Jackson, & Matten, 2012; Hahn & Pinkse, 2014), *multi-stakeholder governance* (Fransen, 2012), *collaborative governance* (Ansell & Gash, 2008; Bendell, Miller, & Wortmann, 2011; Rasche, 2010; Rogers & Weber, 2010; Zadek, 2006; Zadek & Radovich, 2006), *voluntary governance* (Eberlein et al., 2014; Haar & Keune, 2014; Rasche, 2010), *alternative governance* (Brinkerhoff & Brinkerhoff, 2011; J. Doh et al., 2015; Parella, 2014), *private sustainability governance* (Abbott, 2011), and *non-state market driven governance* (Cashore, 2002). The final term – non-state market driven governance – has arguably been the most well-defined, being "deliberative and adaptive governance institutions designed to embed social and environmental norms in the global marketplace that derive authority directly from interested audiences, including those they seek to regulate, not from sovereign states", and which includes five features: 1) authority comes from outside of the state, 2) are collective and collaborative in nature, 3) authority emanates from the market's supply chain, 4) aim to reconfigure markets, and 5) monitor and enforce its activities (Cashore, 2002). Whilst acknowledging the breath of terminology and approaches, this thesis uses the term *private governance*.

laudable, we know little about how disparate modes and models of collaboration differ. As discussed previously, the vast majority of the literature to date has focused on MSIs, yet cross-sector partnerships are hardly the only type of collaborative organizing model (Marques, 2016). Thus, Paper 2 seeks to understand how different philosophical underpinnings reflect fundamentally different logics which guided the design and implementation of the Accord and Alliance, thereby advancing our understanding of when and why particular PG approaches – e.g. MSIs and BLIs – might emerge. It explores how modes differ between the empirical PG models, finding distinct differences in actors' conception of the problem and subsequent solution deployed to reach the shared goal of safety. Further, it theorizes about how these differences might align with varying potential for different kinds of sustainability challenges, bringing to the fore consideration of the means used to achieve the ends.

Finally, knowledge is limited about the rules, procedures and mechanisms to effectively administer private governance. The enforceability of voluntary, "soft law" nature of PG has been an ever-present challenge and criticism of it (Ahrne & Brunsson, 2004; Vogel, 2008), in part because participation is itself often a strategy of "hard" regulatory avoidance (Maxwell & Decker, 2006; Steurer, 2010). As novel enforcement approaches are utilized, how do these steer companies' behaviors? Do they attract companies, or deter them? Increase their adherence or provide an avenue for greenwashing? We know little about how different mechanisms might lead to different interpretations and choices. Hence, Paper 3 analyzes the opposite reactions (aversion and adherence) to a "breakthrough" hybrid soft-and-hard law enforcement mechanism used in the Accord. A sensemaking perspective advances our understanding of how context shapes actors' cognitive frames and subsequent actions ("enactment"), which have the potential to lead to very different realities ("enacted environments") (Weick, 1995). The analysis contributes to our understanding of "hardened" approaches to PG, as well as demonstrating the powerful role of sensemaking in shaping actors' behaviors.

2.4 Historical Institutionalism

Institutional perspectives have dominated the CSR field. While this makes a great deal of sense given the centrality of institutions in CSR, it is also fraught with challenges. A major point of critique is neo-institutional theory's inability to adequately account for agency, seemingly reducing it to path dependence, rational choice, and utility maximization (Hay & Wincott, 1998).

Given the inability of isomorphic pressures to explain the empirical plurality of CSR activities or PG, a fresh perspective is needed to account for the powerful role of institutions as well as actors agency within them. The point is not to determine which is more influential – agency or structure – but rather, to find explanations that "situate agents within a context that frames and shapes the strategies they are likely to pursue and with which they are likely to be able to effect real change" (Thelen, 2010, p. 56). Better appreciating the role of agency *within* institutions can help further our understanding of how prevailing structures shape interpretations, strategies and behaviors, thereby transcending narrow "institutional" interpretations and sharpening the theoretical lens of institutional theory (Alvesson & Spicer, 2018; Thelen, 2010).

Context is critical in shaping actors' choices. The interplay between organizations and institutions has been underexplored, in part because of the lack of appreciation of how different forms of organizing interact with institutions (Meyer & Höllerer, 2014). "Even when faced with the same institutional pressures, there will be organizational heterogeneity because of the play of contingency factors. And we need to understand it" (Greenwood, Hinings, & Whetten, 2014, p. 1216). Individuals play an important role in this, necessitating an approach which is more reflexive and encompassing (Willmott, 2011). Indeed, the multitude of processes of organizing, as well as the plethora of organizations themselves, empirically demonstrate the need to better understand the relationship between institutional heterogeneity and agency.

A harkening back to some of institutional theory's historical roots can help overcome these shortcomings. Traditional institutional theory appreciated the role of agency of actors within institutions (Selznick, 1996), something brought back to the fore with the concept of institutional work (Lawrence & Suddaby, 2006; Lawrence, Suddaby, & Leca, 2011), though this is frequently positioned as a sub-set of neo-institutional theory rather than a fundamental change to it (Lawrence, Leca, & Zilber, 2013; Willmott, 2011). Until then, agency was only acknowledged by neo-institutionalists as exceptional, in the form of institutional entrepreneurs and the paradox of embedded agency (Battilana, Leca, & Boxenbaum, 2009; DiMaggio, 1988). Further, neo-institutional theory has rarely grappled with the histories, events and legacies which have resulted in the phenomenon in question, therefore resulting in a rather shallow, positivist and limited view of institutions where individuals are largely seen as rationally-deductive utility-maximizers (Suddaby, Foster, & Mills, 2014). Neo-institutionalism has "become obsessed with the outcomes of historical and institutional processes at the expense of studying the processes themselves"

(Suddaby et al., 2014, p. 115). Contexts, processes, and actors' agency stand as commonalities in some of the challenges currently facing institutional theory (Greenwood et al., 2014).

Historical institutionalism, in contrast to neo-institutionalism, addresses these issues. In a historical institutionalism perspective, institutions are historical processes which result from interactions between individuals; the interactions bear social significance, though interpretations may change over time (Thelen, 2010). This has led to the definition of historical institutionalism as "the socio-historical process by which habituated actions and meanings become reified as objective social structures" (Suddaby et al., 2014, p. 111). Institutions are not just structures or things, but processes that evolve over time (Mahoney & Thelen, 2015). Comparative research between organizations and institutions can help advance our understanding of processes by unearthing "…the intersections of separately structured developments that often account for outcomes we wish to understand" (Skocpol, 1995, p. 104). Institutions are interconnected and interacting, and neither institutions nor organizations can be understood in isolation (Pierson & Skocpol, 2002). An understanding of institutions in this way accounts for their deep histories and therefore affords endogenous explanations for institutional changes, rather than solely exogenous.

Adopting a historically-informed view of institutions can also help advance our understanding of political CSR, and in particular, why and how companies engage in PG differently. The proclaimed shift in political CSR from 1.0 to 2.0 illustrates important shifts and differences in the practice of CSR and private governance (Scherer et al., 2016). However, the findings from the review of the literature and the research presented here problematize the assumption that shifts are entirely attributable to globalization and temporality. Those factors alone cannot explain the empirical heterogeneity in PG practices, seemingly pointing to similar shortcomings as neo-institutional theory (Alvesson & Spicer, 2018; Greenwood et al., 2014; Meyer & Höllerer, 2014). Therefore, by adopting a historical institutionalism perspective, this research explores the role of institutional contexts, actors' agency, and changes over time to better understand the differences in the practices and process of political CSR and PG.

3. METHODOLOGY

3.1 Philosophy of Science

The motivation for this study arose from the author's personal experiences with her company post-Rana Plaza, which manifest in various ways. First, there was the observable phenomenon that the company, which had been in conversations with the Accord, walked away and instead joined Walmart and Gap in creating a competing version (the Alliance). The emergence of two organizations to do the same work ran counter to the traditional business logic of efficiency, so served as an observable artifact. Yet, the occurrence gave rise to queries about why the company did this, and what the implications may be.

There are four research philosophies in management research, each with its own ontological and epistemological considerations: positivism, realism, interpretivism, and pragmatism (Saunders, Lewis, & Thornhill, 2009). Ontology refers to the nature of reality, and informs the understanding about how the world works (Saunders et al., 2009). Views range from *objectivism* to *subjectivism*. On the objectivism end of the scale, social phenomena exist independently of and external to the actors themselves, while on the subjectivism end, these are created only through perception and action. For example, differences in what an "organization" means can vary based upon the ontological consideration. In objectivism, organizations exist of their own accord – manifest through rules, structures, policies and hierarchies – leading studies of organizations in this view to examine how changes affect the components of organizations (e.g. Ouchi, 1977). In contrast, subjectivism views organizations as constituted of the social interactions and interpretation of actors; the communication as constitutive of organizations (CCO) model is one such example (Schoeneborn & Trittin, 2013).

The ontological viewpoint informs epistemology, which is concerned with what constitutes acceptable knowledge within a discipline. Epistemological considerations define the parameters of what types of data and analysis are appropriate for creating knowledge within a particular field, which comprise the research philosophies (Bryman & Bell, 2003). Akin to the natural sciences, *positivism* believes that phenomena are observable, testable, objective and normative-free. *Interpretivism's* subjective view doesn't believe in testable explanations, but rather, understanding human behavior. In between is *realism,* which holds that reality can be understood; variant is *critical realism*, which believes that conceptualizations reflects reality (e.g. hierarchies)

and that "knowledge" may not be directly observable (e.g. theories, ideal types) (Bryman & Bell, 2003). Lastly, *pragmatism* holds that the best research philosophy is the one that best matches the research question, as "knowledge" is dependent upon the nature of the phenomenon in question.

This PhD study adopted a pragmatic perspective, reflecting the nature of the data inputs which arose from the empirical phenomenon. Some phenomenon are observable in positivistic sense: number of factories, the presence of fire extinguishers, workers' wages, and so forth. Other phenomena are not: interpretations, motivations, the "hardness" of a law, logics, and more. Therefore, the philosophy of science deployed in the study was guided by the nature of the phenomenon at hand. This tended to skew toward an interpretist view given the RQ's focus on understanding *how* and *why*, inherently subjective queries. Following, the majority of the data and its analysis was of the interpretive nature where a critical realism perspective guided the work. Conceptualization – guided by rigorous data analysis methods – is capable of reflecting how and why companies understand and select PG, and understanding that phenomena can entail analysis and explanation via theoretical models (e.g. a model detailing the structural and strategic elements of PG). These models help us to specify meanings so as to drive for shared understandings (e.g. what it means to embody a collective logic versus a benevolent one), and ultimately, knowledge production.

3.2 Qualitative Case Study Approach

The nature of the research query – understanding interpretations and choices – coupled with the author's philosophy of science lent itself to a qualitative design. Further, its phenomenon-driven motivation made a case study method logical; both approaches are in keeping with dominant research traditions in management. Further, deep diving into empirical realities in the form of cases allows for the development of reliable and valid theory (Strauss & Corbin, 1998). Qualitative research capable of building theory must follow rigorous processes in design, implementation, and analysis, which this study sought to adhere to (Eisenhardt, 1989). The study involved bringing together multiple data points and followed best practices in its processes and practices (ibid).

The use of the term "case" is done broadly throughout the thesis, in keeping with the multi-level nature and dimensionality of the research phenomenon and context. Further, this is reflective of the many organizations included, multiple levels analyzed, and abundant amount of data collected. Starting at the bottom, each of the individual organizations – such as H&M and Walmart – constituted their own "case"; in particular, this is the label used in NVivio software to differentiate each as unique bundles of data which could be compared. Further, the Accord and Alliance – each organizations in their own right, yet simultaneously comprised of organizations as members – served as the foci of the study, thereby constituting their own "cases" which could stand alone and/or be compared. Finally, as the research query and study design was analogous in nature, the Accord and Alliance are referred to as a "comparative case".

The choice of a comparative case was motivated by the author's personal experience and substantiated via the gaps found within the literature. The study totaled four years, and the longevity of this design allowed for an overlap in the periods of data collection and analysis, allowing the study to adopt an abductive approach. The data collection and early analysis was guided by the data, but informed by the literature and theory. The duality helped sharpen the line of inquiry. The inherently comparative design lent itself well to pushing the researcher to examine various perspectives and angles, as well as the identification of points of commonality and contrast. Finally, the data were fully analyzed and situated within the literature to reinforce points of commonality and develop emergent concepts (Gioia, Corley, & Hamilton, 2012). The study's specific approach to data collection and analysis are detailed below, and overall sought to allow for a grounded theory approach when needed (Suddaby, 2006).

3.3 Data Collection

This qualitative PhD study draws upon multiple data sources to thoroughly investigate actors' insights, interpretations and motivations – and the manifestations thereof – to explicate why and how firms engage in political activities like PG. The study began in March 2015 and data collection ended in mid-2018.

3.3.1 Desk Research & Historical Documents

Focusing in this section on empirical data collection (rather than academic literature), the study began with empirical desk research to capture data from a comprehensive array of sources. The early targets of the research were the websites of the Accord and Alliance. The author sought to

immerse herself in all of the information available, both to learn in-depth about the organizations but also to look for clues about what was "interesting" about them. What was the subject matter and framing of their press releases? What kind of progress reports and communications were they producing? What promises or pledges were they making? What brands were signing on, and at what pace? These kinds of questions allowed the data to lead the research, an inductive approach. Lessons yielded from this research led to other sources, such as media articles or announcements on brand members' websites. These two domains – media and brands – served as the next two principle areas of data collection.

Online media was searched regularly for stories relating to Rana Plaza or the Accord or Alliance. This was done primarily in for Western media outlets via Google News searches, as well as native searches of The New York Times, The Guardian, Reuters, and BBC. English language Bengali media was also searched: The Daily Star, The Daily Sun and BD News 24. Relevant stories were collected either by saving PDFs of the stories, or by using the NCapture feature of NVivo, the data analysis software used in the study. Brands and the labor and NGO members of the Accord were the other primary targets of the research, where the author retrieved CSR reports, statements and other data relevant to the case. Data was discovered both through direct navigation through websites as well as via searches for relevant terms (e.g. Bangladesh, Rana Plaza). Websites, press releases, reports and the like were also gathered as relevant from NGOs, labor and other civil society organizations, like the Sustainable Apparel Coalition. This broad category sought to include expert opinions on the Bangladesh RMG industry and/or the Accord or Alliance themselves. Government databases were also accessed to access relevant policies and business disclosures, such as quarterly lobbying filings required by the U.S. government and EU directives. An overview of the types of data collected is detailed in Table 1.

Table 1. Overview of desk research data sources and types.

Category	Subject / Source	Data
Media Reports	Major Western outlets (N. American and European) Bengali media (English)	News articles Opinion pieces, commentary
Private Governance Organizations	Accord on Bangladesh Fire Safety Alliance for Bangladesh Worker Safety	Online self-presentations (i.e. websites) Published data (e.g. factory remediation data) Membership agreements, bylaws and any other governing documents Progress reports, annual reports
Members of the Accord and Alliance	Brands, labor unions, NGOs, ILO, board members	CSR reports, NGO reports Organizational communications (e.g. press releases, blog posts) Social media communications (Facebook and Twitter) Disclosures, legal filings
Civil Society	Expert civil society organizations	Reports Communications
Public Sector	National Governments (e.g Bangladesh, Denmark, U.S.) European Union United Nations International Labour Organization Permanent Court of Arbitrations in the Hague	Policies, regulation, compacts, trade agreements, etc. Communications Lobbying disclosures Financial disclosures (tax) Court documents and filings

The desk research yielded more than 800 files of the above data points. Documents were organized into "cases" which represented broad groupings such as individual actors (e.g. H&M, IndustriALL, Accord) and well as more general categories for instances with fewer files (e.g. Expert Reports, NGOs). A full listing of all of the PhD thesis' cases can be found in *Appendix 2: Organizational Cases*. Insights gained from this research informed the design of the remainder of the data collection.

3.3.2 Qualitative Interviews

The study's primary data source is comprised of qualitative, semi-structured interviews conducted with actors throughout the Bangladesh RMG industry whom were either directly or indirectly involved with the Accord and Alliance. Standard themes were identified which guided the

creation of the interview guide. Accord and Alliance brand members served as the principal research subjects, so the themes for this version of the interview guide consisted of:

- Creation and/or signing of the Accord/Alliance agreement
    - What caused them to join
    - Why they joined, and why that particular PG instead of the other
- Perceived roles and responsibilities of different actors groups as related to ensuring the sustainability of international supply chains in both an *ideal world* as well as the *real world*: brands, governments, international governing bodies (e.g. ILO), civil society organizations, consumers
- Dynamics with the other stakeholders: Accord/Alliance organization, other brand members, involved civil society organizations, customers
- Perception of the Accord's legal enforcement clause
- Operationalization of the Accord/Alliance within the organization: resources required/dedicated, change in sourcing practices, position of CSR within the organization and sourcing process

Interview guides for other actor groups like trade union members focused on these same general themes but were adapted fittingly to the research subject. Whilst always including these themes, interviews were also tailored to specific research subjects. For example, H&M negotiated but refused to sign the agreement which preceded the Accord, but it was boastful afterwards for being the "first" brand to sign the Accord. So, H&M's interview also included many questions related to the processes and decisions surrounding those events. Similarly, interview guides were also adapted to reflect terminology consistent with that of the research subjects. For instance, whilst most companies refer to their employees as such, Target calls theirs "team members", so this terminology was adopted for the sake of ensuring clarity of concept for the interviewees. Example interview guides can be found in *Appendix 3: Interview Guides*. Three have been included which illustrate the tailored nature of the research: Gap as an Alliance interview, Bestseller as an Accord interview, and Danish Fashion & Textile as an "expert", non-brand source with extensive knowledge of the industry and actors. While the wording of the questions may change, the themes remain consistent.

The study included interviews with representatives of brands, labor unions, NGOs and the Accord and Alliance organizations themselves. The study first targeted those closest the phenomenon at hand: the Accord and Alliance organizations. The Accord was very generous with its time and insights, something it had done for many researchers. The Alliance, however, was much more closed and greatly limited access by researchers; fortunately, after more than a year of persistence and networking the researcher finally gained good access to the Alliance's leaders and board of directors. For brands, the study targeted those which played a role in the establishment of the initiatives, such as Gap, H&M, PVH, Bestseller and Target. Other key players in the Accord and Alliance were also targeted, which included IndustrALL Global Union, Clean Clothes Campaign and the ILO. From these interviews, snowball sampling was employed, with the author gaining referrals to additional research subjects. Saturation was reached when interviewees referred the researcher to those that had already been targeted for the research.

The author also sought out experts not directly involved in either of the PG efforts to gain an "outside" perspective, but still within the industry; indeed, many of the organizations were those mentioned by research subjects during the interviews. The Sustainable Apparel Coalition and IDH Sustainable Trade Initiative are examples of organizations which weren't directly involved in the Accord or Alliance, but were brought up by multiple interviewees during the course of the research. Connections to research participants were made either through the author's own network or though "cold calling", usually via targeted LinkedIn messages or emails. A large number of the research subjects came from Scandinavia, reflective both of the author's location – and hence, network – in Denmark, as well as the actions of many of the Scandinavian brands as leaders within the Accord.

Interviews were conducted primarily in two "rounds". The first eleven interviews were conducted by Master's thesis students supervised by the author. The interview guide was developed in tandem, and the interviewees were selected together. These served as pilot interviews for the main data collection of the PhD study. In this spirit, the author obtained the full transcripts from the interviews but conducted her own coding of the data. The author herself conducted all of the remaining 30 interviews. Data from the pilot was only used in this PhD if it provided unique perspectives or insights that the author was not able to collect; for example, one interviewee from the pilot study declined to participate in a follow-up in interview, and in others, the passage of time sometimes also resulted in different reflections and insights from respondents. Interviews

were conducted in person when possible, including during fieldwork in Bangladesh in June 2016. Research travels allowed the author to conduct in person interviews in Canada, Denmark, the Netherlands, the UK and the U.S. When meeting in person was not possible, interviews were conducted via Skype or phone. In all, 36 research subjects from 30 organizations participated in a total of 41 interviews; some interviews included two research subjects at a time, and other subjects were interviewed twice.

Table 2. Account of interviews by category.

Organizational Affiliation	**n=**
Accord members	23
	Represents approx. 10% of members
Alliance members	8
	Represents 28% of members
No official affiliation	10
HQ Location	
North America	9
Scandinavia	18
Continental Europe + UK	9
Bangladesh	5
Sector	
Private sector (brands)	22
Civil society organizations (labor unions, NGOs)	12
Accord and Alliance organizations	6
Public sector (ILO)	1

Those interviewed twice include many of those whom were previously interviewed by the author's Masters students, which offered the opportunity to ask follow-up or more specific

questions based on the subjects and themes from the first round of interviews. Bestseller was an example of this, and the interview guide provided in *Appendix 3: Interview Guides* reflects the areas of follow-up that a second round of interview afforded. Other research subjects interviewed multiple times were staff of the Accord and Alliance. An overview of the research subjects can be found in Table 2. In all, the interviews yielded a total of 42+ hours of audio recordings. The substantive content portions of the interviews were fully transcribed; sidebar or irrelevant conversations – such as about the weather, travels, children or the like – were not. All told, the study-related portions relevant for the research resulted in around 900 pages of single-spaced transcripts.

3.3.3 Participant Observations

In addition to interviews the author also attended in several related meetings and events in both Bangladesh and Europe. Each of these convenings served one and/or two primary purposes: disseminate learnings, information or updates about the state of social sustainability in the RMG industry, and/or engage participants in discussion to facilitate problem-solving for issues in the industry. Events all began with the dissemination of results, findings or insights related to the ethics and sustainability of global apparel sourcing, with three of the four focusing on Bangladesh specifically. Two of the events also included working sessions where participants interacted with one another to discuss or otherwise help develop ideas further, and in which the author engaged as an active participant. One of the events in Bangladesh was a dissemination conference of learnings from academics to practitioners about the business benefits of occupational health and safety improvements in the RMG sector. The other Bangladesh event was a duel presentation-and-working session hosted by another PG initiative of the Joint Ethical Trade Initiatives, which brought together the ethical trade organizations from Denmark, Norway and the UK to open an office in Dhaka to work on social dialogue in the RMG sector. The Danish event was a similar teach out of learnings for practitioners, hosted by the Danish Ethical Trade Initiative, which included sessions on both the work on the ground in Bangladesh, as well as insights from its members companies, like Bestseller and H&M. The London event was co-hosted by the UK Ethical Trade Initiative and London College of Fashion and entitled "Ethical Insights: Fast Fashion", where one of the speakers was H&M's head of sustainability. The author actively participated in all of the events, which collectively spanned a total of more than 18 hours. Extensive notes were taken, and when allowed, relevant portions of the meetings were audio

recorded and selectively transcribed. Meetings materials and other handouts were retained, and when possible, PowerPoint slides or other presentation materials were acquired.

3.3.4 Ethical Considerations

Denmark and Copenhagen Business School – where this PhD research was undertaken – do not have a formal approach to research ethics in the social sciences unless one is working with children or other vulnerable populations. In the absence of formal rules nationally or institutionally, the researcher sought to adhere to the principles outlined by other relevant guidelines by consulting the ethics codes by the American Sociological Association, British Educational Research Association, European Research Council (EU), Social Research Association, and the Social Sciences and Humanities Research Council of Canada. While a review and synthesis of these various guidelines is beyond the scope of this document, the most relevant points of commonality for this research project were identified to be: informed consent, privacy/detriment arising from participation in research, and the use of data.

Regarding informed consent, the author began the research by drawing up and presenting a formal document to interviewees which outlined the purpose of the research, right of participants to withdraw their participation at any time, use of the data, data storage practices, and similar. However, the presentation and signing of this document seemed to start interviews off on a rather uneasy footing; subsequently, the author ceased usage of the written document and instead outlined the salient points either or both via email in advance, as well as verbally before beginning the interview. These conversations, including participants' consent to participate and be recorded, were captured on tape.

Privacy proved to be important points for the majority of the research subjects, many only speaking on the record on the condition that their responses would not be directly attributed to them as individuals or organizations. Therefore, the research subjects have been anonymized. However, the author has attempted to provide transparency to the reader by identifying the relevant attributes of the research subjects in the papers by positioning illustrative quotes as from "a North American brand", "Accord member", "labor representative" or similar. Indeed, anonymity was a precondition of speaking with many of the research subjects and necessary to protect them professionally. For example, one interviewee had been integral in two of the key organizations involved in establishing and scaling one of the PG initiatives, so provided invaluable

insight into the internal operations and working; s/he contacted me the day after the interview to ensure that either s/he could remain completely anonymous, and if not, needed to withdraw consent for use of the interview data. After assurances that his/her identity would remain private, s/he agreed to continue to be included in the research. Hence, the author has opted to use descriptive labels to identify the nature of the perspective represented by the respondent rather than an identification of the organization represented as is done in other research by providing pseudonyms (e.g. Amengual, Distelhorst, & Tobin, forthcoming).

Finally, all of the data has been used solely for academic work, as promised to research participants.

3.3.5 Validity & Methodological Limitations

Every effort has been made to ensure validity of the data and analysis used in the study. First, as discussed above, the study used a classic snowball sampling approach to reach saturation. While by the end of the data collection the themes arising from the research appeared consistent to the author, it is possible that the inclusion of additional research subjects could have brought to light new insights. Despite persistence and networking, not all organizations approached agreed to participate in the research. The author received several refusals (or simply silence) in response to requests for participation in the research. While these number higher than ten in all, three of which may have added additional insight into the research, particularly Loblaw, Primary and Walmart, which all had production in Rana Plaza. A fourth – the FairWear Foundation which was highly-involved with the Accord – could have also been helpful. The inability to access these organizations for interviews is a limitation of the study. In lieu of interviewing these organizations, purposeful desk research sought to capture their perspectives. With this approach, no new insights or themes emerged after the data analysis, lending credibility to the validity of the overall findings from the data.

Further, as outlined under the "scope limitations" section of this document, the perspective of this study is of the brands and PG organizations themselves. Therefore, these organizations were the primary targets of the research, and the individuals which participated were highly-involved and/or knowledgeable about that scope of work within their respective organizations. However, the research overall aimed to capture both insider and outsider perspectives, as well as the points of view of different actors. So, whilst the research can say a great deal about the case from brands'

and the PG organizations' perspectives, its findings do not seek to take a position on the perspective of labor, government, factory owners, workers or others.

Finally, by design the study targeted those most involved with the establishment and operation of the Accord and Alliance. Accordingly, the "sample" of respondents (see above, *Table 2: Research Respondents*) is not directly "representative" of the members of the Accord. Indeed, many of the Scandinavian companies were leaders within the Accord – particularly H&M and Bestseller – and hence appear to be "oversampled" in comparison to their relative numbers as members of the Accord, yet offered insights and perspectives that "regular" Accord members could not. This was by design, given that the purpose of the research was to understand how and why companies understand and actualize their responsibilities differently.

3.4 Data Analysis

Data analysis in the PhD thesis employed an abductive cross-case analysis (CCA) approach (Miles & Huberman, 1994), considering the Accord and Alliance as comparative cases. CCA allows for the in-depth exploration of data within and across cases, and can results in insights suitable for theory-building (Eisenhardt, 1989; Suddaby, 2006). It draws upon multiple sources of evidence to explore and understand similarities and differences that collectively allow for validity assurance, greater generalizability and the postulation of theoretical predictions for future research. It takes observations and insights about the cases in question, as applicable, to generalize about other cases (Gioia et al., 2012).

3.4.1 Analytical Categories

The data analysis was predicated upon the premise that the Accord and Alliance represented the analytical categories of a MSI and BLI, respectively. While there aren't necessarily clear, agreed-upon definitions of these constructs in the literature – as there are for stakeholders, for example (Freeman, 1984) – the use of MSI and BLI are conceptually consistent with prior work. For example, O'Rourke (2003) doesn't expressly discuss MSIs and BLIs, but defines PG "governance" by which stakeholders are represented, argued to be a key differentiator. While their inclusion isn't discussed directly, the argument presented deals with the movement from privatized industry models of self-policing to more collaborative models of governance, underscoring the inclusion of actors as an analytical category (O'Rourke, 2006). Similarly, work

by Anner takes it point of departure in the exploration of PG by "how and whether different social actors participate in the establishment and implementation of the program" acknowledging differences between the foci of "corporate-influenced programs" and those with a leading role for "progressive NGOs". (2012, p. 610). Work within business and management studies has used these constructs directly, notably work by Fransen on the legitimization of PG (2012) as well as Marques who – similar to this study – directly compares and contrasts MSIs and BLIs (Marques, 2016). Therefore, by building on like conceptions and usage in the literature, this study considers the Accord as a MSI and the Alliance a BLI for analytical purposes.

3.4.2 Data Coding

According to Miles and Huberman, "coding is analysis", and codes are tags that assign meaning to the data (1994, p. 56). Coding within this methodological approach involves three rounds of coding. The first round is comprised of "descriptive" codes, which reflect the research subject's terminology and intent as closely as possible, meaning that little to no interpretation is needed; this has also been referred to as "open coding" (Strauss & Corbin, 1998). Using NVivo qualitative data analysis software, the first round of coding yielded 158 "descriptive" codes. A full listing of all of the codes generated from the study can be found in *Appendix 4: First Order Codes*. The first round of coding was consistently analyzed for use across the whole of the study and its papers.

These inductively-generated codes were then grouped into "interpretive" codes which reflect the researcher's understanding of the data. In keeping with the study's abductive approach, this round of analysis was conducted distinctively for each paper. Whilst the data was still inductively analyzed in the sense that it was the data that drove the analysis, interpretations from the author were informed by the knowledge, models and reference points garnered from the review the literature (Mantere & Ketokivi, 2013). In this way, the analysis was abductively informed. For example, it became clear early on in the study that the novel enforcement clause used by the Accord (detailed in the Case Overview section) would be one of the main lines of inquiry; thus, in the data coding structure, many child nodes are nested under the parent node "Legal".

Finally, interpretive codes are grouped further into "pattern codes", which represent the true analysis of the data. Pattern codes usually consist of themes, associations or correlations, relationships, and/or theories. They help to illustrate the bigger picture that emerges from the minutia of the data, elaborate concepts, and lay the groundwork for analysis across cases. Overall,

the analysis sought to identify multiple exemplars across the cases to ensure the reliability and validity of findings, as well as to surmise the potential for generalizability. Details of the specific analyses for each of the sub-RQs as well as specific codes and/or coding trees resulting from the data analysis within the individual papers.

NVivo qualitative data analysis software was utilized for the storage and overall coding of the data. All of the project data was loaded into NVivo, organized into "cases", as discussed previously. For example, each company served as a unique "case" within the software, within which all of the data – interview transcripts, CSR reports, media stories, press releases, lobbying disclosures – was filed. All of the first-order, descriptive coding was completed in NVivo, Due to software limitations, the same data cannot be distinctively analyzed. The author created a copy of the project to conduct the data analysis for Paper 3, but found that managing multiple NVivo files during simultaneous data collection and analysis risked losing data. Therefore, subsequent coding rounds – interpretive and pattern – for Papers 1 and 2 were conducted by hand.

3.4.3 Reflexivity

The author's personal motivation for undertaking the study – observing how the Rana Plaza tragedy played out at the company she worked at – also necessitated a great deal of reflexivity when approaching the research. Personal networks built throughout the author's career prior to the PhD helped facilitate access to and credibility with research subjects. From a data collection standpoint, biases were attempted to be mitigated through the use of a common-themed, semi-structured interview guide. Additionally, efforts were made to inform the research subjects about the researcher's purpose – academic exploration – and therefore that only information disclosed during the research could be used. Prior knowledge may have helped inform the questions, but the data used and analyzed throughout the course of the research were all purposely and solely collected for this study.

Following, the author's past knowledge and career experiences also obliged the adoption of a very careful approach to the data analysis so as to ensure that she did not impose her own meanings and interpretations onto the data. The data analysis approach which started with inductively assigning descriptive codes to the data – as close as possible to respondents' own words – helped to assure that the data led the findings, not presumptions about the data. As coding continued on into further rounds, the abductive approach which then drew upon the literature to deductively

make sense of the inductively-derived codes also helped to ensure rigor in and replicability of findings. Additionally, findings – in the form of papers – were presented at many conferences and paper development workshops, which provided valuable outsider perspective on the work.

Overall, the author considers her past experience as an attribute to the research, rather than a liability. Prior experience helped her understand the phenomenon at play, how large MNCs operate internally, and industry "lingo", which ultimately allowed her to ask better questions. Indeed, in many interviews, research respondents whom had previously been interviewed many times by other researchers would note, *"That's a really good question! No one has ever asked me that before."* Biases were sought to be mitigated through rigorous research which adhered to the highest standards in ethics and methodology. The study has benefited from a combination of insider knowledge and methodological rigor.

4. CASE OVERVIEW

4.1 Rana Plaza & the Bangladesh RMG Industry

Bangladesh is among the world's largest producers of ready-made garments (RMG), second only to China. It is home to thousands of factories (estimates range from 4,000-8,000), which collectively employ 5+ million workers, 80% of whom are women. Wages are amongst the lowest in the world at about US$65/month until December 2018 when they rose to US$95/month. Rock-bottom labor costs have been fundamental in propelling Bangladesh's growth into the low-cost, high-volume sourcing hub for low- to mid-segment retailers like H&M, Primark and Walmart. The RMG industry has fueled the Bangladesh economy for the past three decades, with RMG representing 80% of the country's exports, currently around US$30 billion annually and growing. Indeed, industry and governmental leaders in Bangladesh have set ambitious targets for growth of their RMG exports – US$50 billion by 2021 – while at the same time committing to maintaining their reputation as a low-cost producer.

The expansive growth of the industry has been fraught with all of the classic challenges of a typical race-to-the-bottom associated with the competition to be a low-cost, high-volume producer: poor working conditions, lack of freedom of association or collective bargaining, major health and safety problems, harsh management practices and the like. Western brands and retailers sourcing from Bangladesh have steadily increased their involvement in and

responsibilities to their international supply chains, where virtually all of the major Western brands have a history of conducting regular audits with first-tier suppliers. With regards to social sustainability issues, these audits typically evaluate the general working conditions directly related to the production of a brand or retailer's product, such as number of working hours, access to clean water, number and frequency of rest breaks, availability and use of protective equipment, and so forth. Traditionally, governmental authorities have been assumed to be responsible for infrastructure and regulatory dimensions related to the industry, such as building permits and infrastructure standards, as well as their enforcement. Yet, while audits may be common, the RMG industry in Bangladesh and elsewhere has been plagued by a lack of follow-up and accountability for ensuring basic safety.

Buyers' audits and governmental oversight have historically proven to be insufficient in ensuring workers' health and safety in Bangladesh. In the morning of 24 April 2013 in a suburb of Dhaka one of the deadliest industrial accidents in history unfolded: the collapse of the Rana Plaza complex which included six RMG factories. On the day prior to the collapse, large cracks had appeared in the building's structural columns and the entire building was evacuated. However, RMG workers were forced back in to work the next, even while commercial offices on the lower floors remained no-go zones. RMG workers were falsely told that necessary repairs had been made and that they would lose their entire month's wages if they didn't (Foxvog, Gearhart, Parker, Vanpeperstraete, & Zeldenrust, 2013). Just hours later, the building collapsed, killing 1,135 workers and injuring at least twice as many more.

The story of Rana Plaza is one of failure on nearly every front. Structurally, the original six-story building of the complex did not have the proper permits nor was constructed to house manufacturing; two additional stories had been constructed on top and an additional (ninth) floor was underway at the time of the collapse. Adding to this, six garment factories comprised the third through eighth floors of the building – constructed originally as a commercial property – which added intolerable weight and stress from the machinery. Management practices were harsh and workers by and large were not aware of their rights, nor had received any safety training. Government oversight was effectively non-existent and buyer's standards and codes didn't extend to construction, fire or electrical safety. This concoction created the lethal recipe for Rana Plaza's workers.

4.2 Accord and Alliance

The Rana Plaza collapse happened not long after a series of other lethal accidents plagued Bangladesh's RMG factories. In 2005, 64 workers died when the Spectrum Factory collapsed, another 50 perished in two factory fires in 2010, and a major fire at Tazreen Fashions in 2012 killed 112 and injured some 300 more, among many other incidents which harmed and killed RMG workers in Bangladesh (Hasan et al., 2017). Basic worker safety had clearly been a major problem in the Bangladesh RMG industry for some time. A voluntary initiative amongst brands to help address these types of issues had been underway for two years prior to Rana Plaza, but it required four brand signatories to come into force and had only been able to secure two (PVH and Tchibo signed, while H&M and Gap declined), leaving it idle. But, in the wake of Rana Plaza, the agreement served as the basis for a bigger and broader initiative (Clean Clothes Campaign, 2013a). Then, brands and retailers came together under enormous pressure from labor and advocacy organizations to found the Accord on Fire and Building Safety and Bangladesh (hereafter, "the Accord"), a multi-stakeholder private governance initiative (MSI) championed by European brands that aimed to identify and remedy major fire, construction and electrical safety issues in the country's RMG factories. Yet, at the eleventh hour, several of the major North American firms – namely Gap and Walmart, who had helped negotiate post-Rana Plaza deal – walked away, stating that they couldn't agree to the terms of the Accord. Just two months later after individual company efforts proved ineffective at curtailing public pressure, they succumbed and came together to create the Alliance for Bangladesh Worker Safety (hereafter, "the Alliance"), a business-led initiative (BLI) with essentially the same standards and goals as the Accord, but with a vastly different approach. The scale of the crisis of Rana Plaza, coupled with the tensions and conflicts that arose in the aftermath, makes the environment a particularly fertile avenue from which to explore the social and political responsiveness of firms (Westermann-Behaylo et al., 2015).

The Accord was established as a five-year agreement unprecedented not only in scope by putting brands effectively in charge of ensuring structural and electrical safety in the factories that they sourced from, but also in enforceability. Governed in equal proportion by business and organized labor and chaired by the ILO, the Accord agreement stated that signatories must continue as active members for the full five-year lifecycle of the agreement, maintain sourcing volumes from Bangladesh for the first two years, and ensure financially and otherwise that necessary upgrades

were made to the factories they sourced from. Uniquely, it created an enforcement clause where, for the first time, brands could ultimately be held responsible via international binding arbitration to make good on their commitments. The Accord created a private governance arrangement distinctive in its cooperative governance approach, change in (buyers') business model, and legal enforceability. More than five years on, the Accord had more than 220 signatories, including all of the European brands and a handful of others from around the world.

The North American companies which protested the Accord's terms and formed the Alliance still elected to share the same fundamental goals and commitments: the physical safety of factories, achieved through worker safety training and the remediation of construction, fire and electrical problems. The Alliance set out the same safety standards and five-year commitment (as a PG organization) as the Accord, giving credence to the perspective that the Alliance sought to mimic aspects of the Accord. However, it was governed effectively by the brands themselves and required only a two-year minimum commitment from brand members. Most noted, however, was its lack of financial liability or legal enforceability. Rather than holding individuals brands liable for ensuring the remediation, it created a common pool of funds which members – at their sole discretion – could elect to contribute to or not. These funds were then used to pay out liabilities to workers as required by Bangladesh law; for example, in instances of factory closure for repairs, buyers and suppliers are required to split the cost of workers' wages.

Membership of the Alliance started at seventeen and grew to 29 throughout its tenure, collectively representing more than 80% of RMG imports from Bangladesh to North America. Other than PVH, all of the major North American companies which joined one of the PG initiatives after Rana Plaza chose the Alliance: e.g. Walmart, Gap, Target, VF Corporation (parent company of Timberland, The North Face, Vans, Jansport, and others) and Canadian Tire. A high-level comparison between the two agreements can be found in Table 3. Further details about the two initiatives are presented as applicable in the thesis' papers.

4.3 Accord and Alliance as Political CSR

As the differences between the Accord and Alliance are explored through a political CSR lens, a harkening back to political CSR 1.0 and 2.0 conceptions may help provide a useful framework for examining the differences between the two initiatives. In addition, empirical exploration of the

conceptions also creates the potential to grapple with the voracity of theoretically descriptive claims (Scherer et al., 2016).

Table 3. Comparison of the key aspects of the Accord and Alliance.

	Accord (European)	**Alliance (North American)**
# Members	220+	29
Type of Collaboration	MSI	BLI
Internal Governance	Steering Committee: ILO (chair), Brands (3 seats), Labor Unions (3 seats)	Board of Directors: Brands, Private Sector reps
Minimum Term	5 years	2 years
Financial Liability to PG Organization	Annual membership dues (sliding scale) Audit costs	Annual membership dues (sliding scale)
Financial Liability for Factories' Safety	Brand members are responsible for ensuring the "financial feasibility" of necessary upgrades, and to makes loans, grants, or favorable business terms to suppliers when necessary	Members can optionally contribute to common funding pools which suppliers can apply for
Other Rules	Must continue responsibility for current suppliers regardless of future sourcing; must maintain sourcing volumes from Bangladesh for 2 years	No additional formal rules or requirements
# Factories Covered (as of 2017)	2,000+	652 (+65 shared with Accord)
Remediation Progress As of 2017 As of Sep 2018	 74% (2017) 89% (2018)	 85% (2017) 92% (2018)

The Accord is an exemplary case of PCSR 2.0. It involved brands of all sizes, vastly increased the scope of responsibilities of private companies, demonstrated and addressed the complexity of supply chain issues, and did so via a MSI approach and a combination of soft and hard law.

The Alliance, in contrast, is a BLI comprised primarily of large companies – which collectively represent 80% of all RMG imports from Bangladesh to North America – relied on a principle-based agreement, and sought to ensure nimbleness and freedom in business practices. Table 4

draws upon the work of Scherer et al. to demonstrate the Alliance's and Accord's alignment with the political CSR 1.0 and 2.0 conceptions.

Table 4. Alignments of Alliance and Accord as political CSR 1.0 and 2.0 conceptions

	PSCR 1.0	**Alliance**	**PCSR 2.0**	**Accord**
Types of responsible business orgs	MNCs	Members are all large companies	Firms of all sizes	Members are both MNCs and small and medium-sized businesses
Role of government regulation	Soft law	Principle-based Soft law	Complementarity of hard and soft law	Substantive agreement Used hard law to enforce soft law
Institutional complexity	MNCs in fragile states	Members view Bangladesh as a weak state in need of (top-down) Western assistance Alliance organization conducts work on behalf of its members	Institutional heterogeneity between host countries of MNCs	The Accord aims to build capacity of local experts Accord organization requires brands to fulfill explicit obligations
Efficiency of private governance	Simple supply chain governance	BLI Focus on outputs	Complex supply chain governance with foci on both form and process	MSI with equal governance structure between brands and labor Attention focused on processes, procedures and compliance
Sensemaking of PCSR	Selective analysis of management issues	Narrow focus (factory safety) Business-as-usual approach	Extended analysis of management issues (comprehensive)	Broad focus (labor + factory safety) Changes business model for brands

By juxtaposing the Accord and Alliance in this way, it helps to both further our understanding of the differences between the two private governance initiatives, as well as demonstrates the problematique of the proclaimed shift from political CSR 1.0 to 2.0. While the authors originally positioned political CSR 1.0 as evolving into a 2.0 conception reflective of a new world order, these versions may more fittingly describe different types of or approaches to political CSR

activities – like PG – rather than a temporal perspective of "old" and "new". Perhaps differences are not entirely attributable to the passage of time and the societal changes within that span so much as they reflect different conceptions of political responsibilities, perhaps in alignment with differing institutional frames. A further discussion on the bifurcation of the political roles of companies and their empirical manifestations in the form of the Accord and Alliance is elaborated in the Discussion section.

5. OVERVIEW OF THE PAPERS

The PhD thesis presents three stand-alone papers as its primary content, but also aims to make a contribution on the whole that is greater than the sum of its parts. Hence, the following tables first detail the papers as individual bodies of work, then present a view of how the papers relate to each other to collectively answer the overarching RQ.

5.1 Summary of the Papers

Table 5. Summary of the thesis' individual papers.

RQ	Paper
Paper 1 How do different domestic institutional contexts shape firms' approach to PG internationally?	**How Domestic Contexts Shape the Organization of International Private Governance: the Case of the European Accord and American Alliance in Bangladesh** Numerous studies have explored the impact of national business systems on companies' domestic CSR practices, yet little is known about what factors shape CSR practices like private governance (PG) internationally. Despite the claim of PG to establish 'global' rules, private governance has national origins, and multiple efforts to address the same issue frequently co-exist. Therefore, this study seeks to understand how differing home institutional environments shape firms' approaches to private governance engagement in host contexts, which it explores empirically through the comparative case study of competing PG in the post-Rana Plaza Bangladesh garment industry. In doing so, it builds a framework of the structural and strategic dimensions of PG, one of the study's principle contributions. It also combines empirical findings with the comparative CSR literature to hypothesize about ideal types of PG organizing in U.S. and European contexts. Finally, by explicating linkages between the dimensions of PG with prevailing institutional environments, this study also extends our understanding of how and why the PG practices of companies varies for firms in different environments.

Paper 2 How do the logics between MSIs and BLIs for private governance differ, and what does this mean for their potential to address different types of sustainability challenges?	**Shared Goals, Different Logics: Comparison of Multi-Stakeholder and Business-Led Initiatives as Private Governance Models** Multi-stakeholder initiatives (MSIs) and business-led initiatives (BLIs) constitute major models for the provision of private governance, yet little is known about how the models differ or the implications thereof. Adopting an institutional logics perspective, this paper compares MSIs and BLIs as private governance models by examining their underpinning logics and theorizing about what these differences mean for their potential to address different types of sustainability challenges. Is it better to give a hungry person a fish or a fishing rod, and under what circumstances? It draws on the comparative case of a MSI and BLI in the Bangladesh apparel industry which were created at the same time and which shared the same broad goals, yet deployed very different means to achieve them. It develops a framework of differing logics of private governance, with MSIs embodying a collective logic and BLIs a benevolent one. It proposes, therefore, that MSIs are best suited for addressing systemic issues, while BLIs are most effective at addressing narrowly-defined, outcome-oriented problems. Overall, this study contributes to our understanding of the logic, potential and implications of different models of private governance.
Paper 3 How did the inclusion of a "hard" enforcement mechanism affect how companies understood and fulfilled their responsibilities?	**A Sheep in Wolf's Clothing?: How the Illusion of Hard Law Enacted Divergent Approaches to Private Governance** After the horrific collapse of the Rana Plaza garment factory in Bangladesh, the resulting private governance initiative - the Accord on Fire and Building Safety in Bangladesh – chose a new tactic of using hard law to enforce the (soft) voluntary agreement. But some companies refused to join because of it and instead created their own (soft) rival initiative. Throughout the duration of the Accord the 'legally binding' mechanism was exercised in only two cases, representing 99% compliance. These polar opposite reactions – extreme aversion or compliance – begs the question: how did the inclusion of a 'hard' enforcement mechanism affect how companies understood and fulfilled their responsibilities? This paper investigates the novel approach through a sensemaking lens, concluding that the strength of the approach was due primarily to the 'enactment' of an illusion of hard law by member companies. The paper offers the term "illusory law" to refer to the phenomenon, and further contributes to the debate about hard and soft law as ends of a spectrum, rather than binary constructs. Overall, the paper contributes to our practical knowledge about how to effectively structure private governance arrangements, as well as our theoretical understanding of the powerful role of sensemaking in shaping companies' behavior.

5.2 Contribution of the Papers to the Thesis

As mentioned previously, the thesis aims to be able to draw upon the findings from the papers collectively – as well as the research project overall – to offer an original thesis contribution. As such, Table 6 outlines the relation of the papers to each other and the overarching thesis RQ.

6. DISCUSSION

The sum of the papers and this guiding document seek to answer the overarching RQ: *Why do companies understand their political roles differently, and how does this shape their private governance choices?* In doing so, it not only sheds light on the phenomenon of the Accord and Alliance, but also advances our theoretical understanding of the role of context in political CSR practices. A historical institutionalism perspective, discussed vis-à-vis the study's overarching findings, helps fill gaps left by a neo-institutional theory perspective through its ability to account for interconnected institutions, the role of actors in navigating within and between them, as well as macro-social factors like the legacies and norms of relationships between stakeholders. This perspective enables a critique and refinement of some of the assumptions of political CSR in an effort to help advance the framework to provide further explanatory or predictive power.

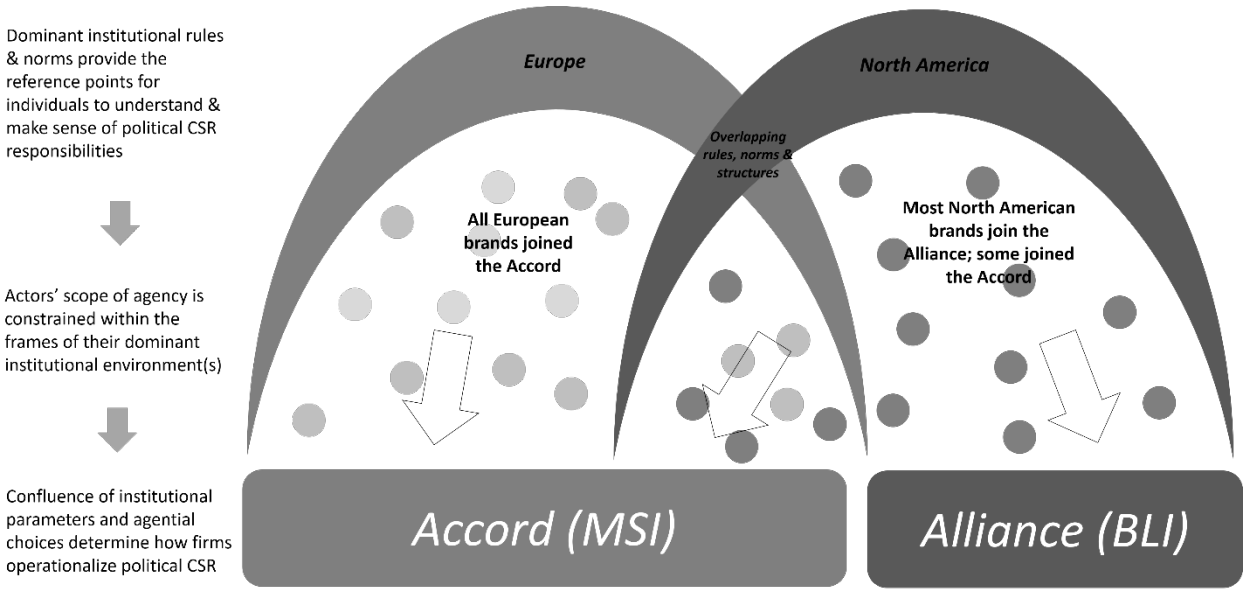
6.1 Choice in Private Governance

Building upon the notion that dominant institutions provide the structures and reference points which individuals draw upon when making sense of demands and choosing subsequent activities to address them, the dominant institutions of actors' environments shaped their understandings of both the problem as well as their motivation for and operationalization of solutions. Actors created and/or selected the private governance initiative which seemed in greatest alignment with their perspective. Europeans aligned exclusively with the Accord, whilst the overlapping rules, norms and structures resulted in some North American brands – primarily smaller ones – choosing the Accord, while other frames dominated for most North American brands, primarily the large ones, which then opted for the Alliance. Dominant institutions – when viewed in this way – demonstrate their ability to shape and constrain behavior while still affording a role for actors to exercise agency within. A representation of the influence of institutional structures and their resulting impact on Accord and Alliance brand membership in presented in Figure 2.

Table 6. Summary of the papers to each other and the overall thesis RQ.

	Paper 1 *How Domestic Contexts Shape International Private Governance*	**Paper 2** *Shared Goals, Different Logics*	**Paper 3** *A sheep in wolf's clothing?*
Paper RQ	How do different domestic institutional contexts shape firms' approach to PG internationally?	How do the logics between MSIs and BLIs for private governance differ, and what does this mean for their potential to address different types of sustainability challenges?	How did the inclusion of a 'hard' enforcement mechanism affect how companies understood and fulfilled their responsibilities?
Theoretical Focus	National Business Systems (Whitley, 1998), Varieties of Capitalisms (Hall & Soskice, 2001), Implicit/Explicit CSR (Matten & Moon, 2008)	Institutional Logics (Thornton & Ocasio, 2008; Thornton et al., 2012)	Sensemaking (Weick, 1995, 2001; Weick et al., 2005)
Empirical Focus	Structure of Accord and Alliance as organizations, , interviewees' rationales for organizational choices	Accord and Alliance governing documents; Interviewees motivations and conceptions and rationalizations of roles and responsibilities to society	Analysis of the Accord's enforcement clause; interviewees' interpretation and actions vis-à-vis the enforcement clause
Key Findings	Businesses conceptualize their responsibilities within their dominant institutional environments (home), and seek to replicate similar structures and strategies in their international private governance engagements	The MSI embodied a collective logic and the BLI a benevolent one. Logics complemented the dominant institutions in actors' environments and shaped their philosophies and approaches to private governance.	Actors across the board interpreted the enforcement clause in similarly strict yet false ways, which led to opposite reactions by companies (complete aversion or extreme compliance)
Paper Contribution	Private governance varies on both structural and strategic dimensions, and choices about which are shaped by actors' dominant institutional frames.	MSIs and BLIs operate according to different logics which make MSIs best suited for addressing systemic and structural problems while BLIs can be effective at issues that are more narrowly-defined and outcome-oriented.	Novel enforcement approaches can create "illusions" for companies which shape their private governance choices and actions, further contributing to the notions of 'hard' and 'soft' law as a spectrum.
Thesis Contribution	Dominant structures and institutions shape actors' agency, and a historical perspective can help explain observed differences that neo-institutional theory cannot.	The interplay of structure and agency shapes how actors both make sense of their world by drawing on the dominant logics of their institutional environments, as well as conceptualize problems and take action accordingly.	Sensemaking and subsequent agency by actors' is integral in shaping their fulfillment of their political CSR responsibilities via private governance provision.

Figure 2. Illustration of how dominant institutional contexts shaped companies' choice of Accord or Alliance membership.



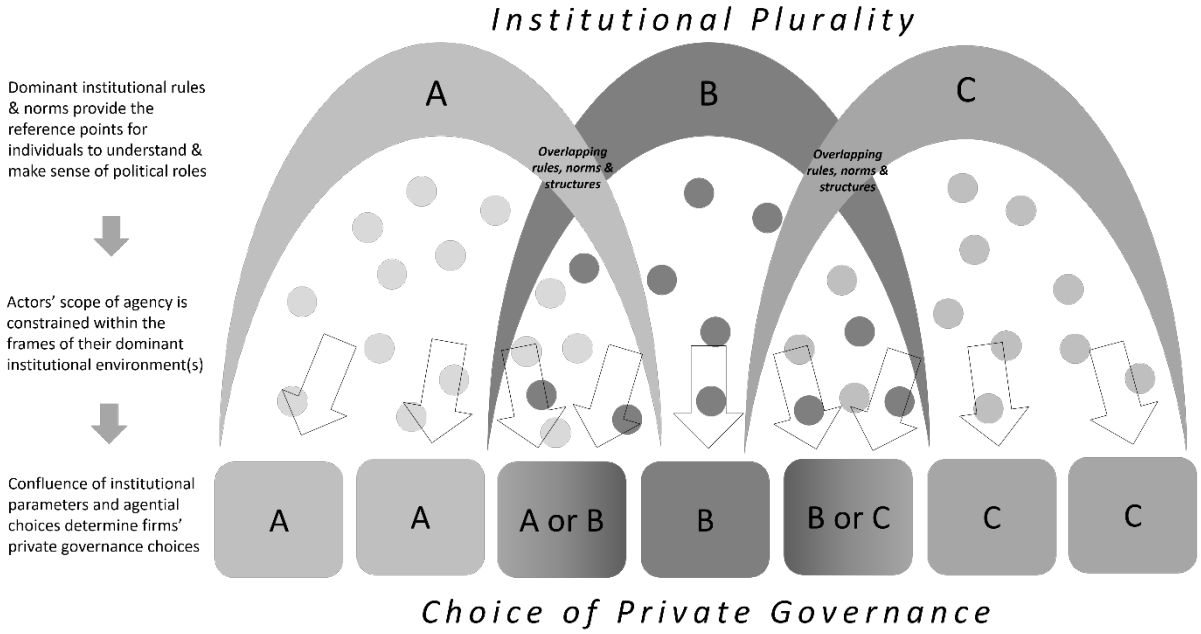
The findings here do not just explicate why two private governance approaches emerged, but also why the means differed between them. Not only did dominant institutions provide the frames of reference which companies' drew upon when deciding how to fulfill their CSR responsibilities via private governance, but their underpinning logics, structures and strategies were replicated by actors when designing and providing their own governance. The interplay between actors and institutions demonstrates the significant differences which can result from and be replicated by actors through the exercise of their agency. *How* private governance is practiced matters.

6.2 Role of Context in Private Governance

One of the major contributions of the thesis is its appreciation and understanding of the role of context in shaping political CSR activities, and in particular, private governance. Whilst dominate perspectives in the field thus far held that CSR practices mirrored the environments in which they *operate*, findings here rather suggest that CSR practice mirror the environments in which they *originate* (Jackson & Bartosch, 2016). This finding aligns well with the hypothesis that macro institutional structures provide the reference points and parameters in which individuals within firms make choices about how to engage in political CSR. Motivations and cognitions are shaped in large part by the institutional structures which dominate actors' environments, and it is within these structures that actors exercise their agency, as known as *institutional agency* or *embedded*

agency (DiMaggio, 1988; Thornton et al., 2012). A historical institutionalism perspective helps account for agency within macro institutional structures (Suddaby et al., 2014; Thelen, 2010). The resulting modes of organizing, mechanisms deployed to govern them, and underlying rationales all differed significantly between actors engaged in the Accord and Alliance. Not only does this advance our understanding about the role of context in shaping CSR practices, it also elucidates *which* context dominates. Figure 3 illustrates how dominant institutions shape individual actors' agency, which lead to different operationalization of political CSR responsibilities. While not expressly a multi-level study, the historical institutionalism perspective facilitates a deeper understanding of the interplay of institutions and agency at different levels, which is the perspective represented here.

Figure 3. Illustration of the role of institutions in shaping agency and organizations.



The differences in context can be attributable, in part, to different historical differences. These may be differences in the founding and building of dominate national-level institutions, e.g. labor, education, financial, political. They may be the legacy of stakeholder relations within a country or even a single company (e.g experience with and tenor of trade union relations) (Thelen, 2010). Certainly, companies have varying brands, relationships and practices/policies which account for their legacy and history with particular stakeholder groups, and which shape their present-day imperatives (Schrempf-Stirling, Palazzo, & Phillips, 2016). Argued in detail in the papers, it is

such contextual differences which shape and constrain the agency of actors and set the parameters from which governance is crafted and conducted.

6.2.3 Context and the Crossover Brands

Motivated by the phenomenon of divergent private governance initiatives in the Bangladesh RMG industry, this thesis sought to understand what could account for their emergence and differences. There had been an apparent bifurcation of members down country lines; all European members joined the Accord while the majority of North American companies (U.S. and Canada) joined the Alliance. Yet, the handful of North American brands which joined the Accord cannot be resolved by neo-institutional theory, nor do the country contexts alone account for the great variation between the two approaches. Applying a historical institutionalism lens can help explain the "crossover" brands.

The handful of North American companies which joined the Accord problematized the otherwise neatly "European" and "American" initiatives. What can explain this? To begin, PVH was the first North American brand to sign, and had been not just one of the principle negotiators for the Accord, but had been one of only two companies to proactively engage in creating a mechanism to address safety issues prior to Rana Plaza. The company itself had a much more progressive history on labor and MSI engagement than did its Alliance counterparts, perhaps making the Accord a better fit with its particular mode of business operation. A similar logic carries through for many of the Accord's North American members. For example, the Fair Labor Association (FLA) is a MSI that "is dedicated to protecting workers' rights around the world" which is does by placing "the onus on companies to voluntarily meet internationally recognized labor standards where their products are made" (Fair Labor Association, n.d.). When looking at the Accord's signatories, seven of its 22 U.S. members were also members of the FLA, demonstrating their prior experience working with labor, and collaboratively on supply chain issues. In contrast, not one of the Alliance members are part of the FLA. As the Accord set up its continuation function – as the Transition Accord – it had to (re)recruit members, and as of the time of writing (early 2019), only 13 U.S. brands had joined, along with the original two Canadian brands, bringing the North American proportion of members of the Accord further down to just 8% of total members. One brand "crossed over" to the Alliance (Abercrombie & Fitch), but no Alliance brands joined the Transition Accord. Collectively, these points help reinforce the findings from Paper 1 about

how dominant institutions and legacies of stakeholder dynamics in companies' lexicons shaped their engagement.

Further, these "crossover" brands in a historical institutionalism perspective also elucidate the earlier point about organizational fields. While prior to Rana Plaza all of the brands which sourced from Bangladesh, and which subsequently joined the Accord or Alliance, could have been considered in the same organizational field as peer companies and competitors. An alternative field formulation could have been down political economy lines, differentiating those brands between U.S. and EU organizational fields. However, the crossover brands demonstrate that – in this case – fields may be constituted differently according to their dominant institutional contexts, rather than by sector or country of origin (Wooten & Hoffman, 2017). While a full exploration of what comprises that organizational field, specifically, is beyond the scope of this study, the empirical findings suggest that in addition to NBSs, legacies of labor relations and past engagements with other PG (e.g. FLA) were decisive in shaping companies' PG choice in Bangladesh.

6.3 Political CSR Critiques & Refinements

While a "political" notion of CSR tells us *what* companies do, thus far it hasn't been able to provide much explanatory power about *how* or *why*. A historically-informed view can help advance our understanding not just of what types of political CSR practices companies engage in, but more importantly, why and how they do it. The thesis provides a powerful empirical exploration of the political CSR concept, which to date has been highly theoretically descriptive and therefore lacking in its ability to predict or explain MNC behavior. The findings from this thesis help to surmount this shortcoming. First, the findings reinforce the point made by other scholars that political CSR does not necessarily indicate a lack of government (Gond, Kang, & Moon, 2011; Knudsen, 2017; Knudsen & Moon, 2017; Schrempf-Stirling, 2018). Rather, the interests and protections of government may function according to different systems, norms and priorities than the dominant environments and conceptions of Western buyers. Applying a historical institutionalism perspective to the case of the Bangladesh RMG industry, shows that the government of Bangladesh has been very effective at growing the industry and protecting the interests of suppliers, and in particular, factory owners. But, aggressive growth strategies and targets have come at the expense of health and safety protections – among other sustainability

issues like low wages and the lack of freedom of association – for the workers themselves. Such differences do not necessarily represent a 'lack' of government, but rather a difference in the expectations and imperatives of government. Therefore, Western brands and retailers engaged in the Alliance and Accord to safeguard workers in accordance with the dominant frames of their institutions and expectations of their stakeholders (e.g. living wages, human rights). Companies may engage in political CSR not because of the *lack* of government, but because of the *inadequacy* of government in addressing and satisfying their norms and expectations. The case of the Accord and Alliance revealed that government regulation pertaining to factory building safety in Bangladesh was actually quite good; indeed, many interviewees made the point that the Accord and Alliance weren't instituting *new* regulations, rather, they were simply enforcing the existing ones. Here, it wasn't necessarily that the Bangladesh government was unable or unwilling to regulate so much as the uptake and enforcement of the regulations was inadequate. Yet, this alone doesn't necessary demonstrate government's unwillingness or inability to act. Virtually all of the codes of conduct which companies sourcing from Bangladesh used to ensure compliance included provisions that local laws and building codes must be followed, yet none followed up to ensure factories' compliance. While a nuanced point, perhaps, it highlights the need to better understand the role of government and other actors – as well as their interactions – in the provision of governance (Amengual, 2015; Amengual & Chirot, 2016; Börzel & Risse, 2010; Levy & Kaplan, 2007).

Second, the concepts of "global governance gaps" or even "globalization" do little to advance our understanding of how firms operate and govern their supply chains. Whilst recognizing that there are global organizations and norms (e.g. ILO, UN Guiding Principles), the term "global" remains an inherently ethereal concept which fails to appreciate the plethora of institutions, structures, norms, and even local and national regulations that companies must navigate when sourcing internationally. Companies do not source "globally"; clothing labels bear attributions such as "Made in Bangladesh" or "Made in China", not "Made Globally". Recognizing the international environments from which companies source is a first step in appreciating and understanding the institutional fragmentation and plurality that companies face, and which shapes their agency, when sourcing internationally. While Paper 1 shows that – similar to CSR – preferred PG practices largely vary by national context, yet the crossover brands demonstrate that NBSs and political economy are not the only factors which shape companies' choices. While country contexts may dominate, they are not the only institutional factors in play, demonstrating the need

to better understand both the plurality and heterogeneity of institutions which shape actors' sensemaking and subsequent action.

Third, the thesis provides a much-needed exploration of different modes and mechanisms of private governance, thereby extending our understanding of the different ways companies can operationalize their political CSR responsibilities. Not all collaboration can be painted with the same broad brush. In the Accord and Alliance case, the MSI seemingly was more effective at including and incorporating a broad array of stakeholder interests and concerns, building capacity within the industry, and took a more holistic view on how to meet particular obligations than its BLI counterpart. In contrast, the BLI was nimble and fast, reaching safety targets faster, though perhaps less effective at addressing the underlying issues which resulted in problems in the first place. Both modes of organizing private governance – MSIs and BLIs – come with their own merits and drawbacks, and understanding the differences between them is paramount for understanding, explaining and predicting future firm behavior and private governance outcomes. By teasing apart differences between the two, we can better understand the utility and potential of the models, and how they might most effectively be applied to particular types of sustainability challenges.

Finally, the findings of the thesis reveal some of the fundamental challenges with the proclaimed shift from a political CSR 1.0 to 2.0 perspective. The alignment of the Accord with a 2.0 and the Alliance with a 1.0 conception demonstrate that the two notions can co-exist simultaneously. Rather than reflect changes in globalization and the passage of time, it is more helpful to think about the two constructs as underpinned by different institutions and historical legacies. The differences between the political CSR 1.0 and 2.0 perspectives seemingly speak more to the institutions and contexts from which actors interpret and take action on their responsibilities than they do to the temporality of political CSR. PG fitting within both the 1.0 and 2.0 conceptions are being provided at the same time, but in different ways. Akin to different CSR orientations – where some CSR practices are highly instrumental while others may be integrative or strategic (Garriga & Melé, 2004) – political CSR might more usefully be considered in a similar manner. The comparative case used in this study demonstrated how the Alliance stood as an example of political CSR 1.0 and the Accord as 2.0 (see Table 3 in the *Case Overview* portion of the *Methodology* section for an overview). Combined with the findings from the thesis' papers, it suggests that an evolution of the constructs isn't entirely dependent upon globalization and

temporality – though certainly these play a part – but rather a represent the different orientations of political CSR itself. The practice of PG - as an example of an activity which companies use to fulfill their political responsibilities – may be reflective of an instrumental rationale (e.g. reducing risk in a brand's supply chain), integrative orientation (e.g. brands comply with stakeholder demands to do more to ensure factory safety), or an ethical perspective (e.g. brands feel a duty or obligation to help raise standards). When viewed in this way, this study suggests that rather than viewing "political CSR" as a "type" of activity in which companies engage, that it can be far more useful to view *what* companies do as an indication of *how* they understand their political roles and *why* they operationalize them in particular ways.

6.4 Implications for Practice

The findings from this PhD study hold insights which can be useful in practice. While the perspective and focal point was on brands (buying companies), learnings about their perspective have applicability more broadly for other actors whom are also involved – either directly or indirectly – in governance.

6.4.1 Buying Firms

The trifecta of the in-depth case study, synthesis of the related academic knowledge, and continued real-world pressures decidedly demonstrate the vast and increasing nature of business' "political" responsibilities, and companies must determine how to fulfill these expectations. This is becoming ever more evident in companies' supply chains which frequently extend to countries where oversight by public authorities is often inadequate to ensure acceptable standards of safety and sustainability. Therefore, those companies which source from these locales are tasked with governance provision, and the plethora of PG options available can lead to questions about which is the best suited for the task and/or the company. While PG claims to set global rules and standards, they have national origins which tend to reflect the systems and structures of that environment. Therefore, companies may find greater congruence of PG originating from their home environment with the prevailing systems that dictate their business practices (e.g. PG's enforcement and compliance mechanisms in complement to the legal system). The structure and strategies of PG from the same national context may also mirror familiar ways of working (e.g. similar views on stakeholders). However, the way PG efforts formulate the problem at hand and conduct their work varies, so companies should carefully evaluate their own motivations and

imperatives before selecting their PG engagements. As the 'political' expectations of business change, companies must remain astute as to which PG efforts best fit both their environment and their imperatives.

6.4.2 Policy Makers

Public authorities – home and host governments, as well as intergovernmental organizations like the EU, UN, and ILO – play a role in shaping PG. The regulatory environments set the parameters both for the design and function of PG, demonstrating the power and influence of the state in shaping companies' CSR practices (Gond et al., 2011). Host countries in large part can dictate what PG initiatives are allowed to do, for example, by controlling the business licenses necessary for operation within their country. They may also elect to participate or otherwise coordinate with PG organizations; this seems to be burgeoning trend which holds great promise for furthering sustainability objectives via the ability to better coordinate and reinforce the policies and actions of each (Amengual, 2010).

Home countries also play a role in shaping how their companies enact their political responsibilities abroad (Knudsen, 2017; Knudsen & Moon, 2017). Governments themselves may choose to take part in or even establish their own collaborative governance arrangements; for example, the UK government played a major role in the creation and direction of its Ethical Trading Initiative (Knudsen & Moon, 2017). They may use instruments like trade policies and preferences to set acceptable standards of production and behavior, as well as provide incentives or disincentives for particular business practices. They could also create regulatory "safe havens" for companies to engage in good faith efforts to experiment with different types of standards and approaches for addressing sustainability issues, but without fear of regulatory liability. Home governments can use their regulatory apparatus to incent constructive and innovative PG behaviors by business.

Intergovernmental organizations are already highly involved in many PG efforts. For example, the ILO's BetterWork program seeks to consolidate audits and improve labor rights, and is currently operational in eight countries with a pilot underway in a ninth. Organizations such as this serve as a bridge between home and host governments, and are uniquely positioned "transnationally" to preside authoritatively over sustainability issues. They also tend to enjoy

high legitimacy and credibility, demonstrating their power and potential to help guide and shape companies' "political" behaviors.

6.4.3 PG Organizations: MSIs and BLIs

One of the key findings from this PhD thesis is the role of context in shaping companies' PG choices. For example, regulatory (liability) environments can be hugely influential in shaping companies' behaviors, so PG organizations should be attuned to how their structures and strategies may be interpreted differently by companies from different environments. This was found to be particularly true regarding the compliance and enforcement mechanisms used, vis-à-vis the applicable legal system. Understanding the nuances and differences in how companies are likely to react, interpret or engage can therefore inform how policies and processes are formulated, and the degree of latitude acceptable in operations. Such design choices are likely to shape which companies are most likely to join or not.

Further, the findings from the study demonstrate that PG originating from a locale tends to mirror or otherwise complement the systems and structures of it, which in turn makes it primarily attractive to companies also originating from that environment. Therefore, given the above point, PG organizations could benefit from reflexively considering the best balance between complementarity with their environment and the means necessary to reach their goals. By viewing this from a broader perspective, PG initiatives can more purposefully exercise their agency when designing their own structures and strategies.

Finally, the very *role* of PG should be considered carefully. As demonstrated in the findings and consistent with the literature, states are not absent from the governance debate (Knudsen & Moon, 2017). While in many circumstances PG may be implemented due to the inadequacy of government – as discussed previously – it also has the ability to help raise the standards and capacities of public authorities (Locke et al., 2009). PG need not supplant public regulation; it can reinforce it (Amengual & Chirot, 2016). Therefore, PG organizations should consider their own objectives and goals carefully with full view of the environment in which it operates to carefully consider and account for the interest of other 'governors'.

6.4.4. Other Actors

The findings also hold implications for other actors in practice. For suppliers, the variations viewed and attributed can help explain the varying expectations of the international buyers, explaining why companies from the U.S. may have different perspective than those from, say, Sweden. Organized labor and activist civil society organizations can also learn from the differing motivations and conceptions of responsibilities that companies have, which can inform how the approach or engage with them. Given that businesses from different environment may understand their roles and responsibilities differently, this suggests that different avenues for targeting or engagement may be appropriate. Different approaches will impact firms in various ways. Overall, this study provides practical information on the variation in the practice and potential of PG to address sustainability issues.

6.5 Limitations

Consistent with case study research, this PhD thesis provides a great deal of information and knowledge specific to the Accord, Alliance, and the PG of building safety in the Bangladesh RMG industry. While every effort has been made to draw upon literature and theory to analyze, substantiate, and extrapolate findings in a more generalizable way, further research is needed to determine to what extent the findings observed and theorized here carry forward to other environments. The appreciation of context is one of the key insights from the study, signaling that findings may not necessarily be directly transferable elsewhere. However, the research has grappled with this through the development of various models, frameworks and ideal types, hypothesized to be applicable in other environments. Therefore, future research building upon the insights and frameworks offered here will be the ultimate judge of their portability elsewhere.

Next, the study doesn't seek to make a normative assessment of either the Accord and Alliance, or MSIs and BLIs generally. Rather, it views this "which is better?" question so often posed to the author as a question that itself is in search of context. To answer, we must understand where, how and why PG would be deployed before being able to answer such a query. Therefore, the research was designed in such a way as to tease out and understand the differences between PG approaches so that we might be better able to answer such question within a given context. Paper 2, in particular, aims to tackle this issue.

Finally, the research also has various scope and methodological limitations – outline previously – which necessarily limit the study. While a breadth of actors were included in the research, it did focus on a business perspective, and specifically, on Western, buying companies. Even within this scope, it focused predominately on large companies, which may not necessarily reflect the same views and issues as small- and medium-sized businesses (Morsing & Perrini, 2009; Spence, 1999). Further research on smaller businesses, as well as on other actors like labor, NGOs and government, could help provide additional breadth and depth to our understanding of PG. Various other limitations of the research have been outlined within each of the papers as applicable.

6.6 Future Research

The findings from the PhD thesis open up many avenues for future research. Following several of the points outlined under limitations, additional perspectives on the same case could potentially identify differences and similarities in companies of different sizes and how they engage with the Accord or other PG efforts. Further, over its tenure the Accord garnered a smattering of brand members from outside of Europe and the U.S., such as Turkey, Hong Kong, and Malaysia. While small in number, their inclusion suggests that countries once considered outside of the 'Global North' are becoming involved in the provision of PG, signaling an interesting development in which types of actors are engaging in "political" activities (Gereffi & Lee, 2016; Gregson & Ferdous, 2015).

Next, the theme of *context* could be further explore. For example, the increasing numbers and sizes of Export Processing Zones (EPZs) within producing countries like Bangladesh come with their own set of rules and governance, often well outside the normal systems, structures and institutions which govern other business in the country. These have been under-explored in research, both from a comparative perspective (e.g. how do factories within EPZs compare with those outside?) as well as from a regulatory one (e.g. how do regulations affect and interact within EPZs to raise sustainability standards?) (Milberg & Amengual, 2008). Findings from this study suggest that given the role of institutions – of which NBSs are only a part – that sourcing may be better understood as originating from *production markets* than *production countries*. EPZs thus stand as a fruitful avenue for further research. As well, further specification of the differences between NBS and VoCs could be of value, given the vast differences between the systems and

institutions otherwise grouped together, such as Germany and the Netherlands or the U.S. a dn Canada. Further, the findings revealed that while political economy divisions can largely explain how and why companies conceptualize and act on their political roles and responsibilities differently, other institutional factors also come into play. Other research could further investigate these differences, and help to further identify what these are and why they are so powerful in shaping actors' behaviors. As well, studying variations through a different phenomenon could help too, for example, by exploring differences in CSR communications (Høvring, 2017; Maignan & Ralston, 2002a; Morsing & Spence, 2019). Further exploring and analyzing *context* though any number of avenues can help advance our knowledge and understanding of how it shapes and is shaped by the increasingly 'political' role of business.

There is also an opportunity to further investigate the confluence of PG with traditional governance provided by public authorities. While the political CSR perspective largely treats governments absent (Scherer & Palazzo, 2011), this is simply not reflective of the many ways that governments – home and host – influence PG and other political activities by companies (Gond et al., 2011). Indeed, a growing body of research has explored the role of government in shaping CSR – and to a lesser extent, PG – practices (Amengual, 2010; Amengual & Chirot, 2016; Knudsen & Moon, 2017; Knudsen et al., 2015; Torfing, 2012), but further research could continue to develop this line of inquiry, particularly within a PG context. Research in this vein could explore the relationships between the government in Bangladesh and their implicit endorsement of the continuation of the BLI Alliance (albeit by a new name), as well as their visceral opposition to the Accord. As this research project needed to draw to a close during the heat of these debates, they present a ripe opportunity for further exploring the relationship between government and PG. Further from this particular case follows the inquiry about the purpose and function of government. While the Bangladesh government may have been very effective at growing the industry – due in no small part due to the fact that a third of the country's politicians have a familial stake in the RMG business – it has been ineffective at ensuring even the most basic safety conditions of its workers. Further research using this case could explore the differences between governmental capacity, adequacy and competency, and its implications for PG.

Finally, additional work should further seek to understand and conceptualize the differences between different ways of approaching PG. MSIs and BLIs are two such models, and exploring their variations in other contexts would be useful (Marques, 2016). Similar work has looked at

the forestry sector – and in particular, the competing FSC and SFI standards – which didn't arise out of a crisis situation like the Accord and Alliance did, thereby representing an interesting case from which to further explore the durability of differences in the PG organizations arising in each (Cashore et al., 2004). Other industries and sectors hold similar promise, for example, comparing the BSCI with the FLA. Additionally, differences of PG in dealing with other matters would also be investigated; for example, given that 80% of Bangladesh's garment workers are women, exploring gender implications could also be a fruitful avenue. Additional research would be helpful in furthering our understanding of PG and its variations.

7. CONCLUSION

This PhD project set out to answer the RQ: *Why do companies understand their political roles differently, and how does this shape their private governance choices?* In doing so, it found that context is a crucial aspect shaping actors' understandings and motivations in their political behaviors. When divergent approaches to the PG of building safety emerged post-Rana Plaza, the shared context of Bangladesh and crisis could not explain the phenomenon; rather, one of the principle findings of the study is that firms' dominant institutional contexts served as the decisive reference point in actors' sensemaking and choices in PG. This shaped both their conceptualization of their responsibilities, as well as the choices they made in the design and scope of their PG agreements. This contributes to our understanding of how political economies – particularly those of companies' home environments – and other prevailing institutions shape how actors' understanding of themselves as political actors in a global world, and set out to enact their responsibilities thusly. Another principle contribution of the thesis is affording a greater appreciation for the role of agency within private governance. While constrained by dominant institutional structures, actors still retail significant power to choose between a variety of options in PG. Actors' navigation within and between institutions is not path dependent.

The work also addressed some of the deficiencies of the political CSR perspective and offered some additional refinements. Companies' assumption of political roles is not necessarily due to an absence of government, but rather, lack of agreement about the *adequacy* of government. The Accord and Alliance emerged due to the inadequacies of the Bangladesh government to sufficiently enforce its otherwise decent regulations for factory safety, which was at odds with the norms of brands' home institutional environment where compliance is the norm. Next, the thesis

also questioned the use-value of the concept of "global" supply chains, and instead recommended that an "international" conceptualization would better reflect and appreciate the layers of regulations and norms which brands must navigate when sourcing from abroad. This is also reflective of the empirical findings which demonstrate the significant role of institutions in actors' environments, and provides pathways to additional theoretical development. Third, the thesis investigated different models of organizing private governance (MSI and BLI), thereby providing much-needed evidence and insight into the underpinnings, dimensions and priorities of difference approaches. Finally, it contested the evolution of political CSR from a 1.0 to a 2.0 conception, concluding that these varying models may be equally valid and reflective of different institutional environments themselves, and thus may be more accurately considered as orientations than temporal concepts. Overall, this PhD thesis has contributed to our understanding of why companies understand their political roles differently. In doing so it has provided a thorough explanation of what these differences mean for the organization and implications of private governance for sustainability issues.

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9. APPENDIXES

Appendix 1: PCSR 1.0 to 2.0

Changing contexts – enlarged responses: From PCSR 1.0 to PCSR 2.0 (Scherer et al., 2016, pp. 280–281)

	PCSR 1.0	**PSCR 2.0**
Social-political context	Postnational constellation 1.0 • End of bi-polar world order (capitalism vs communism) • Reduced barriers for trade and investment • Strengthening of economic actors • Eroding state power • Focus of ethical debate on principles and discourse	Postnational constellation 2.0 • Hardening of identities: new nationalism and religious fundamentalism • Repressive tendencies on local, national and global levels • Weakening of democratic institutions and civic liberties (even in developed countries) • Focus of ethical debate on values
Focal types of responsible business organizations	Selective set of business firms • Focus on large MNCs • Static/a-historic view on division of labor between private and public actors	Enlarged set of business firms • E.g., MNCs, SMEs, state owned enterprises, social enterprises • Dynamic/historic view on division of labor between private and public actors
Role of government regulation	Erosion of public authorities • Private regulation as a substitute for public authority • Focus on soft-law • Significance of business-NGO collaborations, MSI, etc.	Strengthening of public authorities • Extra-territorial enforcement of national laws vis-à-vis private actors • Intergovernmental initiatives on regional and international levels (e.g., EU, OECD, UN) facilitate CSR • Complementarity of hard and soft-law elements
Institutional complexity	Standard case (lower complexity) • MNCs from western countries operating in fragile states	Variations that deviate from standard case (higher complexity) • Delegation of governance responsibilities in western countries • Institutional heterogeneity between host countries of MNCs • MNCs with home base in transition or emerging economies • South-south trade and investments
Efficiency of private governance	Simple supply chain governance • Focus on auditing of structures and procedures along supply chains • Development of compliance models	Complex supply chain governance • Focus on input, procedure, and output side • Combination of compliance, collaboration, and integrity models
Relevant industry sectors	Focus on primary and secondary sectors (esp. extracting, industrial, and consumer goods)	Analysis of all sectors • Financialization and digitalization of society as new challenges for PCSR
Sensemaking of PCSR	Selective analysis of management issues • Economic and social rationalities as antagonisms (efficiency vs ethics) • Single level analysis restricted on macro and – to a lesser extent – meso levels • Limited analysis of organizational structures and procedures (focused on compliance management or value based approaches) • Individual level and behavioural aspects largely neglected	Extended analysis of management issues • Economic and social rationalities as results of discursive sense-making within business firms • Single and multi-level analyses (macro, meso, micro) • Enlarged analysis of structures and procedures (integration of various management systems – compliance, collaboration, integrity, role of corporate governance, HRM, etc.) • Analysis of individual and leadership behavior ('responsible leadership')

Appendix 2: Organizational Cases

"Cases" used in the PhD Thesis for organizing the data.

PhD Thesis Cases
Accord
Adidas
Alliance
Australia
Bangladesh Government
Bestseller
Clean Clothes Campaign
Coop DK
Danida (Danish Development Agency)
Danish Ethical Trading Initiative
DK Company
EU (Government)
Expert Reports (NGO, academic reports)
Gap
Gina Tricot
H&M
Hema
IC Group
International Labour Organisation
Inditex
IndustriALL
Labor
NGOs
News / Media

Primark

PVH

Other PG Organizations

SOMO

Sourcing Journal

Stadium

Target

US Government

VF Corporation

Walmart

Warehouse

Appendix 3: Interview Guides

Example Interview Guides for: Bestseller, Gap, and Danish Fashion & Textile.

Bestseller Interview Guide

Signing
You said before that it was unclear what the Accord even was back when you signed it. So, why did you sign it? Were you getting pressure from anyone? Government, DIEH, etc.
You said previously that not knowing what you were signing proved difficult afterwards. How so?
Has the Accord become what you expected it would, given the lack of initial clarity?

Accord
You said before that the Accord could have a little more influence of business. What kind of influence? How could it be different?
Does the legally binding clause change how you work with the Accord? If it wasn't legally binding, would you do things differently?
You mentioned previously that the legal clause is a benefit. How so? What's the difference between agreements with and without a legally-binding clause?
Has the Accord increased or decreased your workload?
Should the Accord continue beyond 2018? In what capacity?
Is there a need to build skills and competencies within Bangladesh? Or should the focus be on bringing the factories up to code? What is the Accord doing, and which should it do?

Business Practices
How many factories are you a lead on?
Do you have any shared factories with the Alliance? What's it like working with the Alliance?
Now that the 2-year sourcing agreement has passed, have you changed the factories that you work with in Bangladesh? Or the volumes that your source from each?
Has the Accord changed how buyers/merchandising do their work?
Where in the hierarchy of things does CSR fall within Bestseller?
You said before that Bestseller has financed 10 million dkk. How much of this has gone directly for improvements? Do you foresee investing even more?
You mentioned previously how you work together with the other brands to share updates on remediation.
Has the Accord changed how you interact or collaborate with competitors?

Responsibility
You said previously that it should be the government's job, rather than the brands', to address issues like safety and minimum wage. In an ideal world, what would the division of responsibility be? How is it actually? Is there an intermediary solution?
You shared before that you worked for an NGO and were surprised when you joined the company side of things. What were some of the surprises?
What's the role of consumers? Do you have any research on what your consumers think about sourcing issues?

Gap Interview Guide

Alliance Formation

- What was it about RP that spurred such movement in the industry?
- What is Gap's primary motivation for engagement? (consumer demand, moral imperative, risk mitigation)
- Why did Gap seek to form the Alliance instead of joining the Accord?
- What are the pros and cons of the Alliance vs the Accord?

Alliance Organization

- In your capacity as an Alliance board member, what are your key tasks?
- What differences might your board membership make to Gap, compared to companies who don't have a representative on the board?
- How does the Alliance board work with the advisory and labor committees?
- What were some of the key challenges for the Alliance when it started?
- What challenges does the Alliance face currently?
- Have there been any unintended or spillover effects of the Alliance, either on the industry or on Gap specifically?
- What's the future for the Alliance?

Legal

- What are your thoughts on the legal provision of the Accord? Why is it problematic?
- Would you prefer to join a voluntary initiative – like the Alliance – or have clearly-laid out regulation to follow?

Consumers

- Consumers – different in US and Europe? How did that affect your decision?
- What role do consumers play in social sustainability?
- Did you hear any feedback or concerns from your employees? How interested are they in Gap's sustainability commitments?

Collaboration

- Collaboration – has the Alliance changed how you work with your competitors?
- Did you work with your *competitors* much in a pre-competitive environment before?

Government

- In an ideal world, who should be responsible for such tasks?
- How has this impacted your relationship with the Bangladesh government?
- What should the role of the Bangladesh government be?
- Has the Alliance been impacted by the US government? Changed the regulatory environment?

Roles and Responsibilities

- How have roles and responsibilities for public goods shifted in the past few years?
- With this shift and companies like Gap doing more, does that change the expectations – and criticism – that you face?

- Is this just part of what it means to do business in an era of globalization? Or has the pendulum swung too far?
- Do you want to be political?

Danish Fashion & Textile Interview Guide

Role of Danish Government

What was the perspective of the Danish government on the Accord?
What did the government do to encourage companies to sign up? Why?
Which ministry? Who was involved?
What were the sticks and carrots that the government used?
What do you see as the primary reason (or reasons) that Danish companies ultimately joined the Accord?
Was this approach something new? Or reflective of a usual way of working with companies?
Did this approach have any unintended effects?
If and how has the government been involved since then?
Did other governments take similar approaches?

Current Efforts

What is Danish Fashion & Textile currently doing in Bangladesh? Why?
Is the situation in Bangladesh unique? Or do companies face similar issues in other countries they source from?
Has the role of DF&T evolved or changed in the last few years? How?
What types of questions, concerns and/or requests do you hear from companies regarding Bangladesh and the Accord?
How have the roles and responsibilities of companies in their supply chains evolved in the past 10 years?
In an *ideal* world, who should be responsible for things like building construction and electrical safety?
In the *real* world, who should be responsible?
Do companies want to be political, that is, take on additional responsibilities? Is this just part of what it means to have a global supply chain, or has the pendulum swung too far?
As companies take on additional responsibilities, do you think this changes the expectations of them? If so, just for the companies who step up to do more, or for the industry as a whole?
Do you see any differences in the approach or practices of Scandinavian companies versus those from other countries?
What's the future for DF&T?

Accord

What do you see as the biggest differences between the Accord and Alliance?
One of the biggest differences cited between the Alliance and Accord is the Accord's legal liability clause. How important do you think this clause is?
Do you think or see companies behave differently because of the legal clause?
If the legal clause didn't exist, how do you think things might be different?
Are you aware of any exercise of the legal clause, that is, have any companies been brought to suit?
What are the greatest strengths of the Accord? Biggest shortcomings?
Does the Accord represent a new way for companies to operate and do business in a global world? Why or why not?
Even with the Accord, ILO Better Work program, and the work that DF&T is doing, are there still any gaps?
What's the future for the Accord?

Appendix 4: First Order Codes

First order codes

Name
Accord
Accord as political
Accord future
Accord vs Alliance
Agents - Buying Houses
Alliance
Alliance as nimble
Alliance Future
Anecdote
Answers not readily available
Audit Fatigue
Audit model, history
Autonomy, Freedom
BD as unique environment-challenges
BD Government Ineffective
BD Government opposition
BD Government Relationship
BD important sourcing market
Benefits of Accord
Boots on the Ground
Brand differences
Brand management of factories
Brands as powerful
Business Model
Capacity Building
Child Labor
CoCs (Codes of Conduct)
Collaboration
Collective Power
Competitive vs Pre-Competitive
Compliance
Consumers
Convergence, Common Standards
Corruption
Credibility
CSR
CSR as talent recruitment-retention
Dependence on Foreign Brands
Differing Values-Cultures-Expectations-Norms
Drop factories
Dynamics between actors
Employees
Ethical Responsibility
Ethiopia
Existing Agreement
Expectations
External factors (e.g. political instability compromise safety)
Fast Fashion
Follow Lead Brands
Go it alone strategy
Goal of Commitments
Good for BD Industry
Governance of A-A
Government Function
Government Relationship - Home
Greenwashing
Hypocrisy
Impact of Accord on company
Industry (Western) Solution
Inspections
Investment - Accord-Alliance
Lack of skills, infrastructure
Lack of transparency
Leadership Status
Legal
Accord as a model, leader
Accord as breakthrough
Arbitration
Binding Nature
Dictates Actions
Enforcement
Explicit responsibilities under the Accord
Facilitates new norms
Finances, Costs
Free riders
Intent of the Accord
Legally binding as obstacle
Necessary to be legally binding
Regulation VS Voluntary
Regulatory strengthening
Replication
Skepticism

Sourcing Volumes
Threat of legally bindingness
Lessons applied elsewhere
Leverage with Suppliers
Limited Scope
Local attitudes
Local resources and capacities
Long-Term Solutions
Lots of Factories
Market differences
Media
Motivation
Need for the Accord - Justify
Need systems, operations to support new ways of working
New Normal
New Processes
NGOs
NTPA
Operationalization of AA Responsibilities
Other Initiatives
Perception
Personal Relationships
Politics, Political Will
Pool resources
Position of CSR within Co
Power of Pursestrings
Precedence
Establishes precedence
Existing precedence
Pressure to sign
Progress of A-A
Proprietary Information
Prospect
Quick creation of Accord
Rana Plaza - Could have been us
Rana Plaza as instigating factor
Rationale for collaboration
Regulation as non-negotiable
Imitation
Remediation
Reputation
Responsibilities
Results-Oriented
Rich - BD factory owners
Risk orientation
RMG - significance to business
RMG Important to BD
Role of Government
Roles
Sales-Profit Impact
Scandinavian
Signing up
Similar problems in other industries
Sourcing Volumes
Strategy
Subcontracting
Suppliers - practices
Supply Chain Complexity-Issues
Systemic Problems
Terminated factories
Tiers of Factories
Time-limited commitment
Trade Unions - Labor
Trade Unions - organizing
Transition Out
Transparency
UN Guiding Principles
Unclear
Urgency
US vs EU
Value Derived
Wages
Worker Committees in Factories
Worker Compensation
Worker Helpline
Worker Pay
Worker Repression
Worker Safety Training
Workers
Workers - new jobs
Workers' Rights
Workload driver

Paper 1

How domestic contexts shape the organization of international private governance: the case of the European Accord and American Alliance in Bangladesh

Erin Leitheiser

ABSTRACT

Numerous studies have explored the impact of national business systems on companies' domestic CSR practices, yet little is known about what factors shape CSR practices like private governance (PG) internationally. Despite the claim of PG to establish 'global' rules, private governance has national origins, and multiple efforts to address the same issue frequently co-exist. Therefore, this study seeks to understand how differing home institutional environments shape firms' approaches to private governance engagement in host contexts, which it explores empirically through the comparative case study of competing PG in the post-Rana Plaza Bangladesh garment industry. In doing so, it builds a framework of the structural and strategic dimensions of PG, one of the study's principle contributions. It also combines empirical findings with the comparative CSR literature to hypothesize about ideal types of PG organizing in U.S. and European contexts. Finally, by explicating linkages between the dimensions of PG with prevailing institutional environments, this study also extends our understanding of how and why the PG practices of companies varies for firms in different environments.

INTRODUCTION

Despite similar pressures and expectations thrust upon business operating in similar host environments, companies respond to and engage with corporate social responsibility (CSR) internationally in very different ways. One approach for understanding these differences has been the exploration of how CSR practices reflect, are shaped by, or align with the national contexts, business systems, and institutions in which companies operate (Campbell, 2007; Hall & Soskice, 2001). The overarching findings from this literature – explored in further detail below – demonstrate significant differences in the domestic practices of CSR between European and American companies (Blindheim, 2015; Ioannou & Serafeim, 2012; D. Matten & Moon, 2008; Rasche, 2015). However, the primary focus of this literature has been on CSR practices in companies' home environments; less attention has been focused on understanding CSR behavior abroad (e.g. D. Brown & Knudsen, 2012; Jackson & Bartosch, 2016; Witt & Jackson, 2016).

Companies utilize a range of CSR activities, which increasingly include engagement in collaborative arrangements of various types, such as partnerships, multi-stakeholder initiatives (MSIs), or private governance (Cashore, 2002; de Bakker et al., 2015; Quélin, Kivleniece, & Lazzarini, 2017). Collective approaches vary in any number of dimensions, be it by sector, membership composition, purpose and goals, perceived legitimacy, scope and more (J. P. Doh & Guay, 2006; Fernholz, Bowyer, Stai, Bratkovich, & Howe, 2011; Mena & Palazzo, 2012; Rasche, 2010). While the purposes of collaborative efforts may vary (Palazzo & Scherer, 2010), an increasing trend is on the provision of governance by corporations (Frynas & Stephens, 2015; Scherer et al., 2014), turning them into "governance makers" (Rasche, Morsing, & Moon, 2017, p. 21). The term "private governance" (PG) is used here to reflect voluntary, non-market governance initiatives with which companies engage to fulfill their social and/or environmental obligations (Cashore, 2002). Indeed, an exploration of companies' governance efforts has given rise to a niche conversation in the literature dubbed "political CSR" which contends that business is responsible for contributing to the public good, particularly when public authorities are unwilling or unable to do so (Scherer et al., 2016). PG is a dominant mode through which companies address their social and environmental responsibilities in their supply chains.

It is often overlooked that PG has national origins, despite its claim to set global rules. For example, the original standard in forestry – the Forest Stewardship Council (FSC) – was

popularized in Europe, but soon was rivaled by a competing American standard, the Sustainable Forestry Initiative (SFI) (Sasser, Prakash, Cashore, & Auld, 2006). Yet, despite their national roots, these governance bodies are utilized internationally, invoking calls in the field for further research on the internationalization of CSR (Pisani, Kourula, Kolk, & Meijer, 2017). The varying national roots of divergent or competing initiatives – with their accompanying rules, standards, and certifications – suggest important differences and preferences by firms in "governance making". PG can vary by any number of characteristics, be they structural factors such as internal rules and hierarchies, or more strategic ones such as how it defines the problem it seeks to address. Such differences give rise to questions about how PG approaches differ, and why firms from different environments tend to favor certain approaches over others.

This paper takes on this inquiry empirically through the investigation of a comparative case study of competing European and North American PG in the post-Rana Plaza Bangladesh garment industry. It explores how differing home contexts shaped companies' preferences for different approaches to governance in the host country. Specifically, the study aims to answer the question: *how do different domestic institutional contexts shape firms' approach to PG internationally?* The answer to this question contributes to our understanding of why and how companies engage differently in CSR internationally.

Overall, this paper makes three primary contributions in the areas of PG and comparative CSR. First, it sets out a framework which elucidates both the structural and strategic dimensions of PG for comparison. While existing literature identifies some of the key structural dimensions of collaborative efforts (Rasche et al., 2013), there is currently a lack of understanding of agentic dimensions of PG. Such distinctions and categories are crucial for comparative analysis, and offer a more comprehensive view of PG as constituted of structures which may be both reflective of as well as facilitate the (embedded) agency of actors. Next, the comparative analysis between European and American PG approaches reveals how different institutions – manifest in different political economics, business systems and accompanying social norms – shape firm preferences for CSR not just at home, but also abroad. These findings combine with the comparative CSR literature to inform the theorizing of ideal types of PG organizing for U.S. and European companies. Finally, situating PG within its dominant institutional environment and resulting constraints can reveal the linkages, complementarities and causal mechanisms which can explain the differences in the chosen PG's approach. These findings extend our understanding of how

and why companies practice international CSR differently, an increasingly important body of knowledge given the growing provision of governance by private actors.

The paper is structured as follows. First, it provides an overview of what we know about the variation in CSR practices in different national contexts, business systems and institutional environments. Next, it explores the varying features of different modes and approaches to PG, disaggregating PG's structural and strategic dimensions into categorical elements for the empirical enquiry. The presentation of the case and findings follow, leading to the discussion of what such variations tell us about PG approaches and the practice of international CSR between companies from different political economies.

NATIONAL CONTEXTS AND CSR

National context plays an important role in how companies view their responsibilities and practice CSR. There are a variety of approaches and perspectives on how differences between countries manifest and affect firms. One of the foundational perspectives which sought to explain the organization of economic activities is that of National Business Systems (NBSs), which are "distinctive patterns of economic organization that vary in their degree and mode of authoritative coordination of economic activities, and in the organization of, and interconnections between, owners, managers, experts and other employees" (Whitley, 1999, p. 33). While numerous institutions exist at a national level, Whitley highlighted the political, financial, labor and cultural systems as those crucial to guiding and constraining behaviors as these prescribe the legal system, labor rights and relations, and financial rules, among others (1999). These systems set the structures which firms must operative within, collectively constituting the country's national *business* system.

Similarly, a varieties of capitalism (VoCs) perspective puts firms at the center, contending that any political economy is comprised of institutions which set the parameters ("opportunities") for firms, so firms will gravitate towards strategies which complement these structures (Hall & Soskice, 2001, p. 15). The authors contend that economies broadly fall into either liberal market economies (LMEs) or coordinated market economies (CMEs) (though they do note some "mixed" economies), and that these types are characterized primarily by the degree to which firms coordinate their activities. Therefore, there are systematic differences in corporate strategy

between LMEs and CMEs, reflective of the overarching institutional structures of the political economy in which they are embedded (Hall & Soskice, 2001). The VoCs perspective has been noteworthy for its ability to explain "broad and persistent cross-national differences in institutions and policy outcomes" (Thelen, 2010, p. 48). Whilst not path dependent, the varieties of capitalism perspective holds that institutional structures shape corporate strategies.

Further work sought to also account for institutions outside of those comprising the traditional political economy. Institutions – defined here broadly as the socially constructed "rules of the game" – do not exist together randomly, but rather form a set of complementary structures, with some institutions dominating others (Amable, 2005). This view eschewed a largely structuralist view in favor of a socially embedded one where "strategic agents" adopt similar practices due to the dominance of the same or similar institutions surrounding them (Amable, 2005, p. 59). For example, companies from the same country frequently adopt similar "stakeholder orientations" that align with prevailing social norms and expectations (Witt & Redding, 2012). The heterogeneity of institutions which firms encounter should be better integrated into comparative analyses, as the breadth of these domains shape stakeholder interests and interactions (Aguilera & Jackson, 2003). Herein we can see that while structures and institutions may set the parameters, there is a still a role for agency in navigating diverse institutional environments.

Such a view is perhaps even more important when widening the lens from focusing solely on the organization of economic activity to also considering the wider roles of firms in society as manifest in CSR and PG. Research on this point has found that NBSs in large part create the structure and constraints within which companies operate, and such national political-economic systems play a decisive role in how companies practice CSR (Gjølberg, 2009; Jackson & Apostolakou, 2010; Kang & Moon, 2012). This is why companies' CSR programs tend to reflect national public programs (Campbell, 2007). Other work has even suggested that firm responses in PG should be path dependent so long as they experience the same changes in their external environments (Cashore & Vertinsky, 2000). Governments also play a large role in shaping CSR practices through policies and/or practices which may facilitate, discourage, endorse, or otherwise establish the parameters and environment which influences companies' CSR (Gond et al., 2011; Knudsen & Moon, 2017; Knudsen et al., 2015).

For comparative CSR purposes, distinctions are frequently made in the literature down VoC lines, differentiating between LMEs, such as the United States, and CMEs, which includes much of Western Europe (e.g. Blindheim, 2015; Jain, 2017; Kang & Moon, 2012; D. Matten & Moon, 2008; Walker, Zhang, & Ni, 2018). One of the dominant perspectives in the field is that of Matten and Moon (2008), who argue that CSR practices in LMEs – like the U.S. – are more "explicit" than the CSR practices of their CME (European) counterparts, which practice a more "implicit" approach to CSR. Explicit CSR describes largely voluntary activities that promote a general interest of society – such as philanthropy – and which is often motivated by perceived stakeholder expectations, while implicit CSR constitutes practices that demonstrate corporate responsibility vis-à-vis fulfillment of the rules or expectations set by the structures and expectations of society, such as paying one's full tax bill (D. Matten & Moon, 2008). Blindheim builds upon this model, concluding that LME CSR practices embody individualism, discretionary agency, liberalism, network governance, isolated actors, and policies providing discretion, while CME CSR practices are characterized by collectivism, obligatory agency, solidarity, partnership governance, interlocking actors, and policies providing obligations (2015, pp. 64–65). Differences in the corporate social performance (CSP) of firms has been observed between countries, with the financial and labor systems found to be the most influential (Ioannou & Serafeim, 2012; Jackson & Apostolakou, 2010). Differences based on culture have also been observed (Halkos & Skouloudis, 2017). Taken together, these differences between CSR practices in different political economies suggest that companies from each may also approach PG differently; for example, European companies may be more predisposed to form partnerships across sectors with prescriptive obligations and enforcement mechanisms while their American counterparts are more likely to govern via networks of business actors and preserve their individual discretion. Indeed, the breadth of differences observed between the CSR practices of companies originating from different political economies demonstrates the qualitatively different nature of their CSR practices, and hence the need to understand how these differences affect companies' fulfillment of their societal responsibilities.

This is not to say that there is agreement about how to treat the distinctions between companies originating from different environments, much less about what they mean for companies' CSR behaviors abroad. Even while some studies questioned the ability of CSR variations to fit neatly into a LME/CME construct, there is acknowledgement that "both the state and institutionalized coordination play an important role in enabling corporate responsibility", leading to CSR which

either mirrors institutionalized forms of business coordination or substitute for its absence (Jackson & Bartosch, 2016, p. 11). Overall, there is a general consensus that – on the whole – CSR looks different in the U.S. than it does in Europe. But, these findings largely represent only domestic CSR practices; international business brings its own dynamic elements to the practice of CSR through interaction with often differing institutions (D. Matten & Moon, 2008). While appreciating that a neat-and-tidy distinction between LME and CME CSR practices is hardly absolute, the overarching differences in the NBSs and institutions which predominate in North America and Europe do give rise to some general distinctions between the two. A summary of the differences between the various contexts and CSR practices can be found in Table 1.

Table 1. Summary of main findings of CSR differences between LMEs and CMEs.

	North America	**Europe**
Matten & Moon, 2008 US/European CSR differences	• Ethic of philanthropy • Legal mandates • Explicit CSR	• Investment in systems • Social value • Implicit CSR
Blindheim, 2015 Refinement of implicit/explicit framework	• Individualism • Discretionary agency • Liberalism • Network governance • Isolated actors • Policies providing discretion	• Collectivism • Obligatory agency • Solidarity • Partnership governance • Interlocking actors • Policies providing obligations
Kang & Moon, 2012 CSR as "institutional complementarities"	• Market-based • CSR a competitive strategy • Conformity and reinforcement	• Non-market, negotiated • Socially-cohesive CSR • Potential for layering of competitive CSR onto socially-cohesive CSR
Jackson & Apostolakou, 2010 Effect of institutions on corporate social performance	• CSR substitutes institutionalized forms of stakeholder participation • Higher CSP	• Weaker CSR practices due to strong stakeholder coordination • Lower CSP

Other literature has explored other potential determinants of CSR beyond national business systems which could offer alternative explanations for such differences, but to little effect. An exploration of whether national institutions or the forces of globalization play a bigger role in the practice of CSR concluded that, overall, context was key, nodding towards the importance of dominant institutions in shaping firm behavior (Gjølberg, 2009). This view has been further reinforced by findings that CSR complements corporate governance systems in their respective business systems by a logic of similarity, suggesting a replication of dominant models (Kang & Moon, 2012). A study of emerging economies sought to understand if CSR was indicative of

development or a reflection of business systems, concluding that variations were due to NBSs and therefore underscore the influence of national context on CSR (Chapple & Moon, 2005). When exploring factors affecting corporate reputation across countries with varying degrees of development, authors stressed that "reputations are driven not just by firm characteristics but also by their firms' optimal fit with their environment" (Deephouse, Newburry, & Soleimani, 2016, p. 470). In sum, dominant systems and institutions play a crucial role in shaping firms' CSR behaviors.

Yet, operating in an international environment exposes companies to a diverse array of institutions, introducing a dynamic institutional environment in which to navigate. How do the institutions in companies' home environments shape their approaches to PG internationally?

THE ORGANIZATION OF PRIVATE GOVERNANCE

PG initiatives, as with organizations, look different in both structure and strategy. While businesses themselves are typically defined as organizational units, these organizations engage in yet further organizing for PG. The typical concept of an organization is one that is formal and complete, with the ability and authority to control all of the organizing elements: membership, hierarchy, rules, monitoring and sanctions (Ahrne & Brunsson, 2011). However, the new social demands thrust upon businesses often requires collaboration and/or participation in a supra-organization, such as an industry trade group, voluntary standard, or PG initiative. When businesses (as individual organizations) engage in such group efforts, it is considered "partial organization", where access to all organizing elements is not possible (Ahrne & Brunsson, 2011). Indeed, CSR – particularly internationally – is increasingly done through partial organization, which results from deliberate decisions of individuals or other organizations, and is distinct from networks and institutions (Rasche et al., 2013). Partial organizing prevails in the contemporary global order of international PG arrangements.

The core concepts of organizing are utilized in the exploration of the structural aspects of PG, albeit sometimes by analogous names. The term *membership* translates in a straightforward way, referring to which actors are included within the PG effort. Similarly applicable, *rules* constitute the explicit directives which members are expected to follow, lest they face formal consequences (Ahrne & Brunsson, 2011). The term *hierarchy*, used to denote the relative position of actors and

their power within organizations, is encapsulated by the more encompassing term *internal governance* – akin to *corporate governance* – which also reflects the policies and procedures which guide interactions between members internally (Aguilera, Florackis, & Kim, 2016). Finally, the terms *monitoring* and *enforcement* have been collapsed into the combined notion of *compliance*, reflective of how these related concepts are typically used in the PG literature (e.g. Alamgir & Banerjee, 2018; Distelhorst, Locke, Pal, & Samel, 2015; Frenkel & Scott, 2002; Moazzem & Basak, 2015; Verbruggen, 2013). The terms *membership*, *internal governance*, *rules* and *compliance* therefore stand as the disaggregated structural dimensions of PG which will be used in the analysis.

Yet, organizations cannot simply be reduced to their structures. Take for example the issue of legitimacy which differentiates between the "input" legitimacy of PG – that is, which stakeholders are involved and how – as well as their "output" legitimacy, which refers to the effectiveness of the initiative (Mena & Palazzo, 2012). Multiple dimensions appear therein, addressing aspects such as inclusion and transparency on the input side, as well as coverage, efficacy and enforcement on the output side, which collectively affect an initiative's perceived legitimacy (Mena & Palazzo, 2012). While some of these aspects relate to structure, legitimacy is just as much about perception, purpose and process. The different principles and approaches to private governance demonstrate key variations in the practice of private governance which cannot be explained by their structural elements alone.

Like firms and other organizations, PG is also infused with purposes, visions, processes and goals which collectively contribute to their overall *strategies*. Distinguishing between structure and strategy represents a classic distinction in understanding "the way *different* enterprises carried out the *same* activity", with strategy representing the agentic elements and structure as the organizational design (Chandler, 1962, pp. 1, 13–14, emphasis in original). Similarly, governance has been conceived of as a structure (the organizational architecture), process (the doing), mechanism (internal procedures specifying processes and compliance), and strategy (actors' efforts in designing the structure, processes and mechanisms) (Levi-Faur, 2012, p. 8). In this way, *strategy* can be conceived us as the agentic elements of PG through its ability to shape processes and mechanisms, complementing the structural dimensions presented above.

One key dimension of strategy differentiation is companies' approach to stakeholders, which itself is shaped by the NBSs and institutions dominant in the environment (Cashore & Vertinsky, 2000). PG may take a "broad inclusiveness" perspective, meaningfully involving stakeholders throughout private governance, or conversely, it may adopt a more "narrow" perspective by simply consulting stakeholders (Fransen & Kolk, 2007). Differing methods for stakeholder involvement highlight how strategic differences bear out in the structure of PG, with key distinctions to be made in stakeholders varying inclusion in the membership (are they directly involved or represented by a proxy, if at all?), internal governance (are stakeholders afforded a role in determining decisions, or do they serve an advisory function?), and implementation (do stakeholders carry out the operationalization of activities, or are the actions just for companies?) (Fransen & Kolk, 2007). Whilst the membership and internal governance aspects are reflected in the structural elements of PG, the varying approaches to the implementation of PG activities reflect a more strategic one. Activities may be implemented in a variety of ways; for example, some companies opt to manage their supply chains via collaborative approaches while some choose compliance-based approaches (Locke, Amengual, & Mangla, 2009; Locke, 2013). While both may have the same goal in mind – sustainable supply chain management – they differ in their *implementation* of their activities, which serves as another point in the forthcoming analysis.

The approach to stakeholders further explicates different types among them, and in particular, the distinction between stakeholder representatives and stakeholder *targets* of PG. For example, a PG initiative seeking to address the negative environmental impacts of palm oil may include an official from the World Wildlife Federation in its governance process as a representative of the interests of chimpanzees, which are the "target" of such an initiative. From a regulatory perspective, these are often referred to a "beneficiaries" (Koenig-Archibugi & Macdonald, 2017), but because PG may seek to change the behavior of some actors in ways that may not be beneficial to their self-interests (e.g. requiring factory owners to pay for expensive wastewater treatment devices), the analysis adopts the term *targets* to better account for the breadth of influence PG may seek (e.g. both factory owners and water quality).

Collectively, differences in stakeholder orientation, implementation and the role afforded to targets underpin how different private governance tactics define and understand the problem in the first place. This has been referred to as "policy scope" in relation to PG instruments, which differentiates between "broad" and "narrower" conceptions of the problem; for example, in

sustainable forestry a narrower conception would focus solely on forestry management while a broad notion would also include aspects such as rules on labor rights and wider-ranging environmental impacts (Cashore et al., 2004, p. 13). A key strategic element is therefore how the problem at hand is defined in the first place. Accordingly, the analysis adopts the dimension *problem definition* as one of the strategic elements of PG.

Different strategies to implement private governance are guided by different *problem orientation logics*, which in turn, lead to different consequences or outcomes. Distinctions have been made between the "logic of control" and the "logic of empowerment", which represent different perspectives on how to solve the problem at hand (Auld, Renckens, & Cashore, 2015). The logic of control holds that prescriptive rules and enforcement mechanisms are required to ensure that companies don't simply sign up to PG for its reputational benefits but then do nothing to actually further its imperatives. The logic of empowerment, in contrast, embodies a pragmatic perspective that outputs are more highly valued than the processes used to achieve them (Auld et al., 2015). These different logics align with the differences between PG's differing points of legitimacy; a logic of control – with its specific rules and compliance mechanisms – may enjoy a higher perceived input legitimacy than PG guided by a logic of empowerment, which represents a pragmatic approach to goal achievement, a decidedly output-oriented perspective on legitimacy. These varying aspects highlight key differences in the design – both structural and strategic – of PG.

Herein we can see how differences in strategy affect the design of the structure, and vice versa. Accounting for both structural and strategic dimensions is necessary to capture a full view of PG. When viewed collectively, understanding both can better inform our understanding and evaluation of why such PG differences bear out. Taken together, structural and strategic aspects can be explored to understand differences in PG, summarized in Table 2.

Table 2. Structural and strategic dimension of private governance.

Dimension	Criterion	Key Questions
Structure	Membership	Who is allowed to join? Who is excluded?
	Internal Governance	What's the hierarchy between different actors? What's the decision-making process? Who has ultimately decision-making authority?
	Rules	What are the rules that members are expected to follow? What are the incentives/disincentives for members? Targets?
	Compliance	What are the mechanisms to ensure compliance by members? Targets? How is compliance monitored and enforced?
Strategy	Problem Definition	How is the problem understood? Broad or narrow? What is the appropriate scope for private governance to address?
	Implementation	How are efforts operationalized and implemented?
	Role of Targets	How are targets addressed? How are targets expected to engage?
	Problem-orientation logic	How are differing logics prioritized (e.g. control or empowerment)? How is "success" for the initiative understood?

METHODOLOGY

The phenomenon of two divergent PG initiatives which appeared at virtually the same time, in the same place, in response to the same pressures, and which shared the same broad goals serve as the locus of the study. The membership of the different PG initiatives divided starkly down country lines, with one being exclusively North American and the other overwhelmingly European. It is important to note how these empirical differences led to the formulation of this abductive, qualitative study which seeks to understand the confluence of home institutions and systems with the provision of PG internationally. Here, the case, data collection, and analysis are detailed.

Case Presentation: the European Accord & American Alliance

The Accord and Alliance were PG initiatives created in the aftermath of a crisis to address the physical safety of the factories producing for the ready-made garment (RMG) sector. In the morning of 24 April 2013 disaster struck: the collapse of the Rana Plaza complex. Just the day before, large cracks had appeared in the building's structural columns and the complex was evacuated. On the morning of 24 April, factory workers were forced back in, falsely told that necessary repairs had been made, and that they would lose their entire month's wages if they did

not return to work (Foxvog et al., 2013). Just hours later, the building collapsed, killing 1,100+ workers and leaving at least twice as many more injured.

After the disaster, it was found that the factories within the complex produced nearly exclusively for western brands. Among the tens of companies who sourced from Rana Plaza at the time of the collapse included Walmart (US), Primark (UK), Loblaw (Canada), and PWT (Denmark). While brands largely protested against accusations of their culpability by pointing to their codes of conduct and social auditing practices, they were ultimately held responsible for ensuring such a disaster would not happen again. A prior agreement to address factory safety in Bangladesh had been underway for some time – being negotiated by Gap (US), PVH (US), H&M (Sweden) and Tchibo (Germany) – which sought to establish a new model of governance by affording equal power to brands and trade unions in an agreement to take on the task of ensuring factory safety. However, it could only secure two of the needed four signatures to come into force (PVH and Tchibo) so had been sitting idle for some time (Bair, Anner, & Blasi, 2017). This agreement served as the basis for negotiations with brands post-Rana Plaza, which trade unions effectively utilized to create the Accord on Fire and Building Safety in Bangladesh (hereafter: "the Accord") (Reinecke & Donaghey, 2015b). While European brands signed on, most North American brands walked away, citing the legal enforcement mechanism as problematic in their legal systems.

The Accord was established as a five year agreement unprecedented not only in scope by putting brands in charge of structural, fire and electrical safety in the factories that they sourced from, but also in governance and enforceability. Governed in equal proportion by business and labor, the Accord agreement stated that signatories must continue as active members for the full 5-year lifecycle of the agreement, maintain sourcing volumes from Bangladesh, and ensure necessary remediation was completed in the factories they sourced from, including by providing funding. Uniquely, it created a legal enforcement clause where, for the first time, brands could be held responsible – ultimately via binding arbitration – to make good on their commitments. The Accord created a PG arrangement distinctive in its cooperative governance approach with labor, specific rules which often defied traditional business logics, and legal enforceability. By the end of its five-year tenure, the Accord had more than 220 signatories, including all of the European brands and a handful of North American ones, among others.

While the Accord was being formed, several North American companies protested its terms, and, needing to respond to the disaster, elected to form their own organization: the Alliance for Bangladesh Worker Safety (hereafter: "the Alliance"). The Alliance set out the same safety standards and five year commitment as the Accord but was governed solely by the brands themselves and didn't require long-term commitments to suppliers or order volumes. The lack of individual brand liability for the costs of remediating factories, coupled with its shallow legal enforceability, became key points of criticism in the media. Membership was comprised of around two dozen companies which included some of the biggest North American brands, like Walmart, Gap, Target and VF Corporation (parent company of Timberland, Vans, The North Face, and Jansport, among others), and collectively represented the vast majority of North America's apparel imports from Bangladesh.

The Accord and Alliance provide a unique, self-styled case where two PG initiatives were created at the same time, in response to the same incident, and with the same broad goals, but with different actors, approaches, and arrangements, and membership split starkly down country lines. Of the Accord's 24 original signatories, 23 were European and one was the U.S. company PVH, which had previously signed on to the agreement that preceded the Accord. All 17 original signatories of the Alliance were from North America, and no European brands joined over the course of its tenure. The Accord's signatory list published on its website in mid-2016, reveals that only 24 of its 218 members were from North America, accounting for about 11% of the Accord's signatories, despite their making up approximately 40% of the Bangladesh garment export market. With the exception of PVH and Fruit of the Loom, the remaining were very small brands and retailers. Fruit of the Loom is a particularly interesting case as it initially signed the Alliance, but then due to pressure from student organizations affecting its university business, reluctantly signed the Accord as well[3]. But, by and large, the two agreements originated separately along the boundaries of different political economies. Given this, the case provides an opportunity to investigate systems of PG where national context can function as the independent variable in the investigation of design and practices of private governance arrangements.

[3] According to multiple interview data.

Data Collection

This study draws upon multiple data sources to explore the influence of NBSs and institutions on PG organizing. First, it used membership agreements and other documents governing the organizations (e.g. by-laws and amendments) along with relevant information from their respective websites, public documents, and press releases. These documents typically provided insight into the structural elements of each PG through their detailed descriptions of governance structures, rules, membership eligibility, enforcement mechanisms and the like.

Strategic elements served as the focus of many interviews with individuals involved in various ways with the PG initiatives. PG members, leaders and staff were interviewed, along with labor unions, NGOs, and public officials. Overall, 41 interviews with 36 individuals representing 30 different organizations were conducted. Interviews were conducted with members (brands) of the European Accord (n=23, 10% of members) and American Alliance (n=8, 29% of members). Leaders and staff at both PG organizations were interviewed, some multiple times over the course of the research (n=6). NGOs and trade unions (n=13), as well as the public sector (n=1) accounted for the balance. Due to the sensitivity of some of the subject matter discussed, respondents have been anonymized. Interviews were conducted throughout 2016 and 2017 with some follow-up interviews in 2018, and relied upon a semi-structured interview format and abductive approach of adapting interview questions based upon learning from previous interviews. All interviews were recorded and transcribed, resulting in more than 43 hours of audio recordings and approximately 900 pages of single-spaced transcripts.

In addition to interviews, the author also participated in several major related convenings and events related to sustainability issues in the Bangladesh garment industry. The author also traveled to Bangladesh on fieldwork twice over the course of the study (2016 and 2018), which helped to ground and contextualize the research. Informal conversations during and after these events and travels also contributed to the author's learning, which was documented in field memos along the way and used to inform the findings and discuss their implications.

Data Analysis

The analysis of data employed a cross-case analysis approach and three rounds of abductive coding (Miles & Huberman, 1994). An abductive approach is theoretically inspired but data driven, seeking "the best explanation" by interpreting the data with a theoretical perspective in

mind (Mantere & Ketokivi, 2013). Using NVivo software, the first round of coding identified "descriptive" codes for the data, labels which require little to no interpretation. The study in its entirety yielded 158 unique first-order codes, with 44 of those directly related to this inquiry. Some of these included "Role of Trade Unions - Labor", "Threat of legal binding-ness", and "Time-limited commitment". In keeping with its abductive approach, the second round of coding moved into "interpretive" codes which sought to help group common themes found in the data, with a particular eye towards how the data might fit into constructs found within the literature of the political economy of CSR and the organization of PG. An example here would be the first-order, descriptive code of "Time-limited commitment" becoming part of the second-order, interpretive code of "Implementation", which serves as the criteria in the provided PG framework. Other examples include the first order code "Alliance as nimble" being grouped under the second order code "Implementation", and "Legally-binding as obstacle" becoming part of "Compliance". The final round of coding aimed to explain the data in light of the applicable theory and framework (abduction) by creating "pattern" codes, which in this analysis were "structure" and "strategy". The full analysis that follows organizes and presents the data according to the pattern codes identified during the analysis process.

FINDINGS

The Accord and Alliance share similar ends – factory safety achieved through physical remediation and worker training – they diverged in the means used to reach them. Structural and strategic dimensions differed significantly, so, the analysis focuses on those points of divergence which reflect their American/European alignment. For example, interviews revealed that internal dynamics between actors in each initiative varied, but those findings are only raised to the degree that they relate to either the structure or strategy of the private governance organization itself. By drawing on the framework presented previously, the two organizations are compared and contrasted before discussing the implications of political economy variations for international PG.

Structure

Structural elements of each organization are among the more black-and-white dimensions of PG organizing. Significant variations between the two reveal different alignments with their predominate NBS.

Membership

The approaches to stakeholder involvement via membership of each of the respective agreements are stark. Whereas the Alliance adopted a business-type approach that could be characterized most accurately as a business-led initiative (BLI), the Accord opted for a more collaborative process as evidenced by the roles of various stakeholders amongst its leadership, making it a multi-stakeholder initiative (MSI).

As the Accord formed, there was a strong focus on collaboration with the breadth of stakeholders, namely companies, labor, and activists. Therefore, oversight took the form of a steering committee and was constructed to have equal representation from labor (in the form of trade union organizations) and brands. The International Labour Organization (ILO) – seen as neutral intergovernmental body – was selected to serve as the chair. Also, in effort to involve other passionate stakeholders, major advocacy organizations like the Clean Clothes Campaign were invited to participate as "witness signatories". While they lacked voting privileges, they were afforded great transparency into processes and decisions, as well as consulted on many matters. This inclusive governance structure demonstrates the Accord's inclusion of a breadth of actors, which also in part signaled its understanding of the problem as requiring multiple perspectives to solve.

The Alliance, in contrast, was governed via a business-like structure with a Board of Directors comprised primarily of business representatives. It was originally chaired by a former U.S. Senator with a pro-business track record, and subsequently by a former U.S. Ambassador. Senior officials in the Alliance reported directly to the chair of the board. In the U.S., strong anti-competition laws caused Alliance members to question initially whether or not they were even allowed to work together on a collective plan to address common supply chain problems, which later bore out in Alliance stakeholders taking pains to note that the Alliance was operating in a "pre-competitive environment".

When pressed on the differences between the initiatives, respondents frequently identified labor inclusion (or exclusion) as a key differentiator. As told by one respondent, *"the main difference is that the Alliance is put together by the industry and the Accord is put together by trade unions."* Other research has similarly concluded that the inclusion (or exclusion) of labor was the key difference between the Accord and Alliance (Donaghey & Reinecke, 2017).

Internal Governance

It's not just who's at the table that matters, but also who has the authority to make decisions. For the Accord, the hierarchy of its internal governance structure was one of its defining features, which afforded equal representation of and power between labor and business, something heralded by activists as a "breakthrough" (Clean Clothes Campaign, 2013b; Hensler & Blasi, 2013; Khan & Wichterich, 2015). The internal governance of the steering committee prescribed that the preference was for decisions by consensus, but in its absence, decisions would be made by majority rule. As one respondent close to the Accord reported, *"Does it become adversarial between the brands and trade unions? Absolutely. Yeah, all the time."* While presenting challenges for the Accord operationally, perhaps, adversarial relations between its governors signaled its equality in power distribution as each advocated for their perspective. The Accord was explicitly organized to create a power balance between business and labor.

The role of labor proved a key factor in the creation of the Alliance as a BLI in the first place. A candid account by one respondent associated with the Accord summed up a common theme about why Alliance members chose to create a separate organization.

> *"The brands that signed the Alliance don't want to be bound to an agreement that was negotiated with the unions, whom have equal say in how it's implemented, and have the right to file complaints that culminate in binding arbitration. They didn't want to be bound to…a binding agreement that labor could enforce."*

A prominent figure from the Alliance reinforced this message, albeit in a more politically correct way. "*A lot of the brands didn't feel comfortable with the set-up of the board, and the imbalance of labor on the board…North American brands were not comfortable with that sort of set up*." Labor-management relations are altogether a different dynamic in a North American context than they a European one, which was mirrored in the PG approaches.

For both membership and internal governance, prevailing labor and employment systems on both sides of the Atlantic played a key role in shaping the choices and behaviors of companies. Formal labor organization and trade unions are common, established, and ascribed important roles in the governance of industrial relations domestically in Europe. Post-war Germany, for example, instituted codetermination legislation which requires managers to work with employees and trade unions. Denmark does not have a legal minimum wage because wages are negotiated through

collective bargaining agreements. In the Netherlands, the vast majority of workers there are also covered by collective bargaining agreements. Such rules, structures and norms are translated into companies' CSR. Negotiations between labor and management are not just common, they're often required. So, instituting a similar structure in PG simply replicates domestic approaches. Further, replication also signals an important distinction in the processes used for governance; partnerships, multi-stakeholder agreements, and deliberation are all part of the normal way of doing business in much of Europe. It is hardly surprising then that all of the European companies that signed up to a PG initiative chose the Accord, a MSI.

Labor relations and structures are wholly different in North America, and in particular, in the U.S. Labor unions have been on the decline for decades, and relations between labor and management are virtually always adversarial. Walmart in particular is famous for preventing and squelching any attempts at organizing labor within its stores, distribution facilities or headquarters, going so far as to close down stores rather than let a unionization vote go ahead (Picchi, 2015). Target has taken similar actions, and shows an effective anti-union video in the first hours of training that is required of all headquarters employees on their first day (U. Wang, 2014). Trade union power in the U.S. has been waning for some time, which culminated in 2018 when the Supreme Court ruled that public employees could no longer be required to pay union dues. Ergo, it is unsurprising that the North American companies shunned the idea of working collaboratively with organized labor, much less allow them to monitor and enforce compliance actions upon them.

Rules

The Accord was groundbreaking in its inclusion of multiple substantive provisions that required atypical activities amongst its company signatories. First, it required company signatories to ensure the financial feasibility of factory remediation, which represented the first time that Western buyers were bound to providing financial assistance for compliance with their terms (Accord, 2013, p. 6). While it allowed buyers the freedom to determine how to make financing available – and on commercial terms – it clearly stipulated that ultimate responsibility for adequate financial resourcing come from buyers. This requirement demonstrated the Accord's approach to rules as specific and obligatory, decidedly European approaches.

The Accord's other substantive requirements similarly required buyers to diverge from their business-as-usual approach and practices. Article 23 of the agreement called for companies to

maintain business with current suppliers and current volumes, a procedure at odds with the traditional business practice of continuous shopping around for the best product and price. The Accord also required that signatory companies cease sourcing relationships with non-compliant suppliers, the ultimate "stick" for buyers and suppliers alike (Accord, 2013, p. 6). Buyers could no longer shop around amongst suppliers, adjust order volumes according to retail forecasts, and use any supplier they wished; instead, buyers had to continue long-term relationships and volumes and could only source from approved factories. These business-altering provisions, in tandem with buyer's duty to help pay for remediation, demonstrate the Accord's clear and substantive rules. Such an arrangement mirrors the strong regulatory approach found in CMEs like Europe.

The Alliance, in contrast, was more principle-based than the Accord. Rather than opting for specific provisions and requirements, it sought to ensure discretion in members' implementation of the Alliance agreement. For example, rather than hold individual brands ultimately liable for funding factory remediation or paying out worker compensation in cases of factory closure, it instead created common funding pools covering all Alliance members and factories (Alliance, 2013, pp. 3–5). Further, contributions by members – beyond annual membership fees – to these pools were voluntary. Rather than specify particular obligations, the Alliance opted to include softer language that encouraged its members to provide favorable financing terms, grants, and higher production prices to help factories make the necessary improvements (Alliance, 2013). Such structural choices demonstrate the Alliance's discretion-based approach, as well as its efforts to stem individual brand liability in preference for collective liability. Such attributes mirror their LME roots and the hypotheses suggested by domestic CSR differences.

Compliance

One of the most noted differences between the Accord and Alliance has been their divergent approaches on legal liability. The Accord included a unique enforcement clause allowing for internal disputes to ultimately be adjudicated in the International Court of Arbitration in the Hague, and any awards resulting thereof enforceable in brands' home courts (Accord, 2013, see Article 5). As told by one labor representative, this stipulation was included *"to enforce the agreement. You wouldn't have any negotiated agreement between labor and management in any country that did not have an arbitration clause…there has to be some mechanism to hold each side accountable."* This effectively made the "soft" law of the Accord enforceable in "hard" law. As European CSR practices have been found to complement their highly regulated environments

– implicit CSR – the enforcement structure of the Accord mirrored a European regulatory atmosphere. Labor members of the Accord were its designated enforcers to hold brands accountable. This arrangement also mirrors the labor system in many European countries where negotiation and contracts between labor and management are typical. As discussed previously, such arrangements bear out in the collective bargaining agreements between labor and management which dictate wage levels throughout much of Europe.

The Alliance did not have such a legal provision. Indeed, it was that very provision which Alliance members stated at their reason for not joining the Accord, citing the differences in legal systems between Europe and North America. As stated by Walmart's representative at the press conference announcing the Alliance in 2013:

> *"The reason we couldn't sign the Accord is Europe has a different legal environment than we do in the United States and Canada, and the Accord had some provisions that, in the way the U.S. and Canadian legal system work, would subject us to potential unlimited legal liability and litigation."*

This point was reinforced throughout interviews; Alliance representatives frequently pointed to differences in how the Accord may be interpreted differently in the in the European and North American legal systems, with the former emphasizing the spirit of the law and the latter on the letter of the law. Therefore, enforcement provisions within the Alliance structured monitoring and enforcement as a self-policing effort of members monitoring other members. Informal conversations also revealed that any instances of non-compliance were dealt with in a congenial and laid-back manner. This differential between the Accord and Alliance stands as perhaps the most clear and prominent example of home NBSs shaping how companies designed and engaged with private governance.

While the Accord and Alliance both represent soft law, voluntary agreements, the Accord included a strict enforcement mechanism while the Alliance did not, reflective of the home environments of each initiative. From a sheer legal setting perspective, North American and particularly U.S. companies seek to minimize legal liabilities and hard regulation, consistent with the base principles of a LME. This has bearing in at least two ways; it mirrors the legal enforceability approach – or lack thereof – adopted by the Alliance, as well as the approach to encourage rather than stipulate members' investments in factories. In contrast, most European nations have a strong role for the state as part of their CMEs, which creates an environment where

the norm is for companies to support and operate within hard regulation. This is reflective of both the Accord's legal enforceability provision, as well as its mandate that brands themselves are ultimately responsible for the financial investments necessary to make factories safer. In these ways, the structure of the rules of the Accord and the Alliance are reflective of the national contexts in which their founding members operate.

Strategy

Strategic dimensions explicate the intentions, motivations and understandings which guided the (structural) design of the initiatives, as well as their operation.

Problem Definition

The scope of the agreements signaled their definition of the problem at hand. The Accord – through its broad stakeholder inclusion, and in particular, labor – seemingly defined the problem of safe factories as more than physical construction and fire hazards. The problem was seen as, in part, the result of the (failed) social auditing model by individual brands. As explained by one labor representative.

> *"Unfortunately Rana Plaza was a wake-up call. All along, we as trade unions were saying, 'Audits don't do the trick. They're voluntary. You're doing this on your own directly with your suppliers and ignoring the systemic problems in the industry that can't be solved on your own.' [A code of conduct] really makes no dent…no, it didn't have an effect in the industry. So I think that was a really important change and a reason for brands working together on this. Because it's collective action that they're doing to leverage change."*

Later, the representative went on talk more specifically about the underlying issues that the Accord and other labor agreements sought to tackle, stating that now there is *"recognition globally that there needs to be supply chain labor relations"* which the Accord was the leading model in addressing. This was further confirmed by a brand respondent. *"Some of the parties that were present in the Accord, [it was] their expressed interest that unionization was a critical factor to addressing safety."* The scope of issues under the purview of the Accord were not just safety, but to also promote labor relations more broadly and systemically in the supply chain as these issues were seen as the root of the cause.

The Alliance sought to keep its focus narrowly on safety. As a representative from one of the Alliance member brands shared:

> *"We didn't want to necessarily tie the issues of safety with unionization in factories. If the workers in a particular factor within a lot decide that they want to unionize, we support the factory's right to do what they can do legally to inform workers of the pros and cons. But we also support the rights of the workers to unionize. But we don't necessarily feel like those two things, workers' safety and unionization, has to be tied."*

This theme reoccurred throughout multiple interviews. Some more critical voices saw this as a downside of the Alliance. For example, *"anything that Walmart does is this kind of philanthropic contribution to development. It's not really about supply chain management and labor relations."*

The differences in labor systems – as well as liability, legal and otherwise – also help explain why the problem definition and resulting scope of the private governance initiatives were conceived so differently. The Accord saw the lack of labor involvement in management decisions as a key reason that safety issues occurred in the first place; by strengthening skills and knowledge around worker organization – in tandem with physically remediating factories – some of the systemic problems in the industry could be addressed. Conversely, the Alliance remained laser-focused on safety issues and mechanisms like its worker helpline, which give workers a voice but didn't build the foundation of formal worker organization as the safety committees utilized by the Accord did. Both of these views reflect the dominant perspective of their home environments.

Implementation

The Accord and Alliance also approached the implementation and operationalization of their efforts in different ways. While both hired technical staff – like engineers and trainers – in Bangladesh, their administrative approaches to leadership and operations differed. The Accord established a secretariat in Amsterdam, and along with it, permanent staff. The Alliance, in contrast, declined to establish a secretariat, but legally-incorporated itself in the U.S. state of Delaware. It hired only its leadership as staff, whom were all located in the U.S., and then contracted the rest of its human resources – which represented a substantial portion of the work, particular in its early days – with the global consultancy Elevate. The different staffing models demonstrate very different approaches of the initiatives to implementing their tasks, with one focused on building a permanent, long-term organization and the other on creating a short-term solution.

In addition to staffing, the Accord and Alliance also diverged in the responsibilities they tasked to their brand members. In the case of the Accord, brands had specific roles and duties that they

had to carry out. In addition to complying with provisions surrounding the maintenance of sourcing volumes and ceasing business relationships with non-compliant suppliers, they also were assigned to serve as a "lead brand" in a number of factories proportionate to their relative production in Bangladesh. Being a lead brand entailed working closely with the factories to ensure that they understood their remediation requirements, as well as ensuring that the costs of remediation were made "financially feasible" for factories. In turn, brands frequently reported taking on additional workload, sometime even hiring additional staff in Bangladesh. The Accord was designed to create and delegate specific responsibilities to its signatories. This is broadly reflective of an "implicit CSR" view; companies were expected to meet the specific obligations given to them (D. Matten & Moon, 2008). It's also consistent with the previously presented research that found that European companies tend to favor policies prescribing obligation rather than discretion (Blindheim, 2015).

The Alliance took a different approach, at least once operations were established. In its early days – reflective of the challenges of not having a secretariat – the founding brands established the Alliance largely by designing it and beginning its operations. As one person involved with this task shared: *"It was daunting, and it was challenging to set up – basically we were setting up a government institution to address worker's safety overnight. And that was really challenging. It was really tough and it required a lot of time."* A respondent whom helped staff the Alliance as a consultant during this time reported that the founding brands:

> *"…had a ton of people and everyone was running these working groups. And so I started getting on these calls and everyone was like, 'when can we go back to our day jobs?' They're like, 'please help us! Please tell us when you're going to take the reins!'"*

And take the reins they did. Once the Alliance was established, the workload for brands decreased significantly. The Alliance essentially only involved brand members if issues arose or updates on factories were available. This is not to say that brands didn't also have obligations and responsibilities, however. Ultimately, they were used as the enforcement "stick" to oblige factories to remediate if they did not meet goals and targets. The point here is that rather than regular, systematic workload obligations like their Accord counterparts, Alliance brands engaged on a more as-needed basis. This difference is also consistent with our expectations vis-à-vis the business systems and structures within the political economy. Policies providing for discretion, an underpinning tenet of "explicit CSR", best align with American CSR practices (Blindheim, 2015; D. Matten & Moon, 2008).

Role of Targets

Both the Accord and Alliance targeted factories in order to ensure their physical remediation, as well as trained workers on safety matters. However, they diverged in the mechanisms designed to facilitate the handling of workers' safety complaints. The Accord focused on Safety Committees in factories, comprised of worker representatives and management who would work collectively on safety issues. For factories with a union, worker Safety Committee representatives would be elected from the union leaders. In this process, workers who identified a safety issue (e.g. boxes stored in front of a fire exit) were to alert a Safety Committee member, who would bring the issue to management. This structure and process is akin to that of labor unions, which some Accord affiliates saw as a potential "in" to help labor organization in factories. The approach to labor-management relations in such processes were familiar to the Accord's European members, as discussed previously.

On the other hand, the Alliance sought a different mechanism for workers to raise issues: a 24/7 toll-free hotline, called the Helpline. Workers received training on the Helpline, and every worker in an Alliance factory was provided with a business card with the Alliance Helpline information that they had to keep with their ID badge. Posters with the phone number were also plastered throughout factories. One Alliance member spoke of the power and potential of the Helpline:

> *"The Helpline is a way for there to be eyes on what's happening out there. Giving employees a voice so that after an earthquake, if they see something that's scary in the factory where they work, they can call and then someone will come out and look at it. They haven't had that voice before."*

Alliance saw workers' voice empowered via the Helpline, bottom-up model, while the Accord believed in worker organization. Each strategy aligns with common practices in their respective home countries.

Problem-orientation logic

Finally, the Accord and Alliance also differed in the underpinning logic which guided their strategies and practices. As demonstrated hitherto, the Accord structured and operationalized its efforts largely by utilizing specific rules and obligations for its members. Its strong monitoring and enforcement mechanism promoted conformance and punished non-compliance. The hard-and-fast structure and rules of the Accord reflects a "logic of control" (Auld et al., 2015). Within

these bounds, it sought to empower workers, brands, and factory owners. The Alliance, in contrast, opted for a more principle-based approach that left significant discretion for its members to interpret and implement as they saw fit. Its focus on outcomes, rather than on the means to achieve them, aligns with a "logic of empowerment" (Auld et al., 2015).

The Accord and Alliance also differed in how they defined success, which translated into, respectively, how long they saw their commitment lasting, and if and when to transition out. There was broad recognition from respondents that remediating factories and training workers on safety would take longer than both organizations' 5-year commitments, and ultimately, both organizations extended their tenure by approximately six months to the end of 2018. But, the PG organizations approached this conundrum quite differently. The Accord vowed to continue after its original closure date, initially calling the next phase the "Accord 2.0". Its labor and NGO witness signatories launched public campaigns to gain support for its continuation (e.g. the Clean Clothes Campaign's #ProtectProgress, #RanaPlazaNeverAgain). This longer-term perspective is consistent with that of many European companies, which tend to be privately-owned or controlled and therefore less susceptible to the whims of investors seeking short-term gains. However, the continuation of the Accord model was met with significant opposition by the Bangladesh government, so the Accord softened its rhetoric by changing itself to the "Transition Accord", in an effort to signal that it would eventually complete its work and exit. Even when facing expulsion from the country by the Bangladesh High Court, the Accord vowed to continue its efforts regardless, stating that it would work around the legal challenge by moving leadership staff to its secretariat in Amsterdam and staffing engineers by contract to be flown in from nearby countries. The Accord had envisaged and implemented a new role for companies in their supply chains, a model which it sought to perpetuate long term. Such a view demonstrates the propensity for both obligatory agency by members, as well as a logic of control by brands over their factories in the future.

The Alliance, however, expressed its intent to finish its work within the agreed five years (plus extension) and to find another path if the work wasn't yet completed. As a member of the leadership team commented in 2016, *"We are looking forward to completing our commitment. We won't close shop, so are looking for a viable solution."* By the end of 2018, it had not completed all remediation work, so sought to find a path forward where remediation could be completed without further extending the Alliance's tenure and obligations. Shorter-term goals

and projects are typical for publically-traded companies which are conventionally evaluated by their quarterly earnings. A more nimble model with a specified timeframe is consistent with a typical American approach. Therefore, it established what was originally called the "Safety Monitoring Organization", later given the Bengali name Nirapon, meaning "our voice". The model changed, largely to shift greater responsibilities to factories themselves as well as to move former Alliance functions like engineering consulting and worker training to third-party providers. Such a setup would ensure continued benefits for the brands at minimal expense to them by pushing the onus and costs to manufacturers. The Alliance viewed its work at time-limited, and made appropriate arrangements to transition its work and end its tenure. For the Alliance, success was defined by "completing" its commitment, as well as establishing a different PG solution to ensure that the work could carry forward, which aligns well with a logic of empowerment. An overview of the findings is summarized in Table 3.

DISCUSSION

The differences in the Accord and Alliance were stark, varying across every dimension of PG organizing. The central finding is that, much like domestic CSR, the practice of PG internationally was shaped by companies' dominant home systems and institutions. The findings from this case, combined with what we know from the literature, suggests that even when the pressures thrust upon companies remain the same, companies from different institutional environments – largely shaped by their political economies – are likely to respond differently. This enables us to theorize about what home contexts might mean for how and why PG is organized differently in the US and in Europe.

Table 3. Summary of findings from the comparative analysis of the Alliance and Accord.

	Criteria	Alliance (North American)	Accord (predominantly European)
Structure	**Membership** • Who is allowed to join? • Who is excluded?	Business-led initiative (BLI) Membership restricted to business; other stakeholders as advisors	Multi-stakeholder initiative (MSI) Membership comprised of business and trade unions; ILO as neutral chair; NGOs as 'witness signatories'
	Governance • What's the hierarchy between different actors? • What's the decision-making process? • Who has ultimately decision-making authority?	Board of Directors Technically, decisions by majority rule; Practically, decisions by consensus	Steering Committee Governed in equal parts by labor and brands
	Rules • What are the rules that members are expected to follow? • What are the incentives/disincentives for members? Targets?	Principle-based; brands as supportive of Alliance efforts Collective liability: discretionary contributions to common funding pools Voluntary agreement – soft law	Substantive; explicit tasks and responsibilities Individual brand liability for worker compensation and factory remediation Legally-enforceable agreement – hard law
	Compliance • How is members' compliance monitored and enforced? • How is targets' compliance monitored and enforced?	Self-policing model Alliance staff monitored and engaged in good faith conversations in instances of non-compliance	Trade unions monitor and enforce brands' adherence Enforcement actions can culminate in binding arbitration with rewards enforceable in brands' home courts
Strategy	**Scope** • How is the problem understood? Broad or narrow? • What is the appropriate scope for private governance to address?	Narrow problem definition: garment factories are physically unsafe and workers and management lack safety skills Scope of activities addressed safety problems alone	Broad problem definition: safety problems in factories are indicative of system problems in sourcing Scope of activities sought to further the role of organized labor
	Implementation • How are efforts operationalized and implemented (e.g. staffing)?	No secretariat, legal incorporation in Delaware Few Alliance employees; most staffing by contract Brands support Alliance work - few explicit, regular tasks delegated to brand members	Secretariat, located in Amsterdam All employees hired on as Accord staff Brands lead Accord work – regular, explicit obligations and tasks
	Role of Targets • How are targets addressed? • How are targets expected to engage?	Focus on worker Helpline for bottom-up reporting of issues	Focus on safety committees and worker organizing
	Problem-orientation logic • How are differing logics priorities (e.g. control vs. empowerment)? • How is 'success' of the initiative understood?	Focus is on outputs and deliverables, "logic of empowerment" Success is safer factories Alliance envisaged as a 5-year agreement (fixed end date); transitioned to monitoring function until government is capable of taking over	Focus is on conformation to internal rules and processes, "logic of control" Success is safe factories, empowerment of labor interests, and brand liability Accord sought to establish a new sourcing model

When examining broad business systems and institutions which dominate each of their respective home environments, there are important differences in the structure and strategy of the Accord and Alliance. First, the initial structures assigned to each initiative are broadly reflective of typical modes of corporate governance in those countries, which themselves are reflective of NBSs (Whitley, 1999). In the United States, for instance, the vast majority of large companies – and in particular, those companies which were member to the Alliance – are publically-traded companies governed by Boards of Directors. Strong hierarchies, limitation of liabilities, and preservation of individual discretion prevail, so these familiar modes of organizing were therefore replicated in the Alliance. Europe, on the other hand, has a broader diversity of corporate governance structures and ownership, which beget different roles for stakeholders and internalized obligations by companies. Family-owned businesses are common; examples of Accord members include Danish Bestseller, German giants Aldi, Lidl and Tchibo, and Dutch C&A, just to name a few. Companies with these structures therefore can focus less on shareholders – whom often take a short-term view – and more on dynamics and relations between stakeholders. Legal liabilities are less of a concern, companies regularly cooperate and coordinate with each other, and prescriptive obligations are the norm. Indeed, prevailing systems in each country were replicated in their preferred PG.

Using the learnings about how CSR practices differ between different political economies (Table 1) and combining it with the findings from the case study (Table 3) can aid in our development of ideal types of PG organizing. Ideal types of private governance organizing between North America and Europe is found in Table 4. It uses the disaggregated PG dimensions (Table 2) as the categories used for comparison. As these are ideal types of PG organizing, they do not take into account empirical variations, as seen with the handful of North American companies which were members of the Accord.

Table 4. Ideal types of private governance organizing by NBSs.

	Criteria	North America	Europe
Structure	Membership	Restrictive, preference for business-led Network governance	Collaborative, open to multiple actors and/or stakeholders Partnership governance
	Governance	Top-down Hierarchical	Deliberative, negotiated Coordinated
	Rules	Policies providing discretion	Policies providing obligations
	Compliance	Market-based "Letter of the law"	Multi-stakeholder-based "Spirit of the law"
Strategy	Problem Definition	Narrow	Broad
	Implementation	Short-term	Long-term
	Role of Targets	Compliance-based	Cooperative-based, developmental
	Problem-orientation logic	Logic of empowerment	Logic of control

Overall, this paper makes three primary contributions. First, this study unpacks differences in how companies from different political economies practice CSR abroad and hypothesizes ideal types of PG organizing. It thereby advances understanding of the systemic drivers and constraints of international CSR practices. While numerous studies have evaluated and theorized about the influence of NBSs on domestic CSR practices, little work has yet focused on what domestic NBSs mean for international CSR practices. This study contributes to the literature on comparative CSR (Blindheim, 2015; Jackson & Apostolakou, 2010; Kang & Moon, 2012; D. Matten & Moon, 2008) by situating findings from literature and empirics within an international context. Companies translate home country systems and approaches abroad, demonstrating the significance of home – rather than host – systems in shaping CSR practices. Companies from different home environments have varying aptitudes towards PG arrangements, underscoring the complexity and difficulty in identifying and deploying solutions to address sustainability issues in supply chains. Understanding the preferences of companies originating from different countries is of paramount importance both for the study of international CSR, as well as for practitioners and policy makers whom craft and facilitate PG internationally.

Second, this paper contributes to our understanding of how and why the practice of PG differs between companies from differing institutional environments, even if their host environment or industry is the same. Situating PG within its dominant institutional environment and resulting constraints can reveal the linkages, complementarities and causal mechanisms which can explain

the differences in the chosen PG's approach. Connecting the PG ideal types to their institutional contexts – political economies or otherwise – can help identify linkages between the two. For example, when prevailing institutions facilitate regular and functional relationships between management and labor – as they do in much of Europe – we can expect PG organizing to complement or mirror that dynamic. Better identifying the connections between institutions with the elements of PG organizing furthers our understanding of how and why PG practices differs between companies from different contexts. This similarly contributes to the comparative CSR literature.

The paper's third major contribution is its explication of the structural and strategic dimensions of PG (Table 2). PG as a CSR instrument has thus far been under-theorized, exhibiting the gap in our ability to assess and analyze differences between various efforts (Cashore et al., 2004). The disaggregation of elements furthers understanding of PG not just as a structure or process, but also as a strategy (Rasche et al., 2013). As the case demonstrated, even if two PG instruments are created at the same time, in response to the same pressures, and share the same goal and standards, the "work" can be organized very differently, and these differences demonstrate fundamental strategic variations between the two. Understanding how problems are understood and addressed, the intended roles of stakeholders and targets, how the work is conducted, and the general logic used to guide the effort all tell us about the "governance making" of companies. Indeed, the confluence of structure and strategy – as with firms – carries implications both for the governance provided, as well as for the roles and responsibilities of firms in society. Disaggregating its requisite elements within each dimension helps us to better understand the complexity and dimensionality of PG while also opening up those components for use in other analyses. The framework could be used for other comparative analyses of PG beyond political economy, for example, comparing differences between different sustainability certifications like Fairtrade and Rainforest Alliance. The framework has broad use-value by facilitating the use of apples-to-apples analytic categories. It therefore aids in our ability to identify linkages between the categorical elements of PG within their situated context.

Limitations & Future Research

First, the comparative case study used broad brush strokes to delineate differences between North American and European differences. While membership in the Accord and Alliance fell broadly

down these lines, the presence of some North American brands in the Accord make these distinctions far from absolute. Indeed, differences were attributed to differing institutional environments, which extends more broadly. There are differences even within North American and European contexts; California and Delaware are home to very different business environments, as are Germany, the U.K. and Greece. Hence, it is more helpful to consider political economy differences as indicative of their dominant institutional environments rather than categorical opposites themselves.

The PG framework developed – with its structural and strategic elements – has attempted to bring together key insights and knowledge from existing literature. Yet, these concepts and categories could continue to sharpen. Additional elements may warrant inclusion, and current categories could also be further developed and adapted. Future research could continue to test and iterate this framework. Future work could also test the usefulness of the framework when applied to contexts beyond political economy.

Finally, the research question here relates to the observed phenomenon – the different approaches to PG in a host country by companies originating from different homes – but does not take on the home/host dilemma directly. Rather, the study operates from the basic premise of political CSR that companies are compelled to provide governance in areas where it is either weak or absent, therefore suggesting a dearth of systems and structures to shape governance making. But, this is an assumption in need of further testing. Future work could therefore explore the role of host country systems and institutions on the chosen PG.

CONCLUSION

Companies are increasingly tasked with contributing to the common good, particularly as it relates to their operations abroad. PG has proliferated as a way to address transnational issues that otherwise span the boundaries of traditional state sovereignty. Yet, even as companies increasingly participate in such private governance arrangements, there is hardly homogeneity or convergence in how or why companies engage. This study drew upon past works of how NBSs shape CSR practices by extrapolating key theories and principles to how companies practice CSR abroad. It then connected what we know about CSR national differences to PG arrangements by juxtaposing these with the various elements of structure and strategy. The disaggregation and

identification of PG dimensions by its elemental categories into an analytical framework constitutes one of this study's primary contributions.

The findings demonstrated that in the case of the Accord and Alliance companies translated their home country systems and policies into PG for the host context. The alignment of PG with the NBSs and institutions of the companies' home environment is significant and pertinent to better understanding how domestic institutions and business systems shape and are translated when companies practice CSR internationally. Combining these findings with the literature on comparative CSR lead to hypothesized ideal types of PG organizing for American and European companies. Finally, the findings overall help us to better connect institutions with the elements of PG organizing, thereby further our understanding of how and why PG practices differ between companies originating from different contexts.

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Paper 2

Shared Goals, Different Logics: Comparison of Multi-Stakeholder and Business-Led Initiatives as Private Governance Models

Erin Leitheiser

ABSTRACT

Multi-stakeholder initiatives (MSIs) and business-led initiatives (BLIs) constitute major models for the provision of private governance, yet little is known about how the models differ or the implications thereof. Adopting an institutional logics perspective, this paper compares MSIs and BLIs as private governance models by examining their underpinning logics and theorizes about what these differences mean for their potential to address different types of sustainability challenges. Is it better to give a hungry person a fish or a fishing rod, and under what circumstances? It draws on the comparative case of a MSI and BLI in the Bangladesh apparel industry which were created at the same time and which shared the same broad goals, yet deployed very different means to achieve them. It develops a framework of differing logics of private governance, with MSIs embodying a collective logic and BLIs a benevolent one. It proposes, therefore, that MSIs are best suited for addressing systemic issues, while BLIs are most effective at addressing narrowly-defined, outcome-oriented problems. Overall, this study contributes to our understanding of the logic, potential and implications of different models of private governance.

INTRODUCTION

Collaboration has been purported to be the silver bullet to address society's great sustainability challenges, and business is expected to play a major role, as affirmed in the United Nations' Sustainable Development Goal 17: Partnerships (United Nations General Assembly, 2015). Business operations in areas where governance provision by state actors is weak or ineffective – common in many of the countries where companies source their products – have resulted in rising expectations for the buying companies themselves to provide governance (Moon, 2002; Moon et al., 2005; Scherer et al., 2006). To fulfill these expectations, firms increasingly engage in *private governance* (PG), used here to refer to voluntary, non-market governance efforts utilized by companies to fulfill their sustainability imperatives, particularly in their supply chains (Cashore, 2002). PG has proliferated, illustrated by few well-known examples: the Forest Stewardship Council (FSC), Roundtable on Sustainable Palm Oil (RSPO), Business Social Compliance Initiative (BSCI) and Worldwide Responsible Accredited Production (WRAP).

There are many different ways in which PG can be done. Business may partner with each other, as they do in business associations, or they may form alliances with outside groups in a cross-sector model (Gutiérrez, Márquez, & Reficco, 2016). Innumerable avenues, assemblages, and aims in PG exist – often to tackle the same problem – and frequently arise to create competition in sustainability governance (Smith & Fischlein, 2010). Two principle models prevail: business-led initiatives (BLIs) and multi-stakeholder initiatives (MSIs). The growth of collaborative PG arrangements represent the emergence of a new empirical phenomenon underexplored in the research: the varying models and modes of PG itself. PG can be understood both as a *model* – referring to *what* constellation of actors work together – or as a *mode*, which reflects *how* PG is done.

After the horrific collapse of Rana Plaza in Bangladesh which claimed the lives of well over 1,100 people, companies were pressured to lead the reformation of factory safety in the ready-made garment (RMG) industry, which led to the creation of two PG arrangements: the MSI Accord and the BLI Alliance. The emergence of these initiatives seems to be a classic example of neo-institutional theory (DiMaggio & Powell, 1983); the Accord was created under coercive isomorphic pressure in the immediate aftermath (Reinecke & Donaghey, 2015b), and after individual brand efforts failed, the Alliance formed, exemplifying mimetic isomorphism.

Although the two initiatives shared the same end goal – safer factories – their means to get there varied greatly. While neo-institutional theory can tell us *what* companies did (i.e. create the Accord and Alliance), it falls short of being able to explain the heterogeneity within, which encompasses the *how* and *why* companies opted for different means in the first place.

Institutional logics represent the underlying frames of reference which guide cognition and inform action, thereby providing a bridge between the (macro) structural isomorphic forces of institutions with the (micro) embedded agency of actors in navigating within and between them (Thornton & Osasio, 2008). In this way, classic neo-institutional theory can explain the ends, and institutional logics can help tell us about the means. And the means matters a great deal. For example, addressing hunger could be accomplished by giving a person a fish or a fishing rod; while both may be capable of eliminating hunger (the ends), the means to get there represent very different logics deployed to understand and address the problem at hand. One may be more effective in the short-term, while the other may represent a more systemic solution for the long-term, reflective of the differing capabilities of different collaborative models (Y. Wang & Rajagopalan, 2015). Likewise, different modes of PG are underpinned by different logics which similarly shape the activities, approaches and outcomes which the model is able to achieve.

This study seeks to understand how the logics of MSIs and BLIs differ and what this means for their ability to address sustainability challenges. Drawing on a rich dataset of more than 40 interviews and 150 documents, it uses the case of the Bangladesh RMG industry to investigate the different underpinning logics of the MSI Accord and BLI Alliance and theorize about their implications. It specifically poses the question*: how do the logics between MSIs and BLIs for PG differ, and what does this mean for their potential to address different types of sustainability challenges?* In answering this question the paper makes two primary contributions. First, it develops a framework of the underlying logics which guide MSIs and BLIs, which can aid in the analysis and theorization of PG. Second, it discusses how these differing logics hold different potential for addressing sustainability issues. Overall, it advances our understanding of the logics and implications of different models and modes of PG. As PG proliferates as a solution to the grand sustainability challenges which face our world, it is of critical importance to understand which logics, modes and constellations are likely to be most effective in addressing which types of sustainability challenges.

PRIVATE GOVERNANCE & INSTITUTIONAL LOGICS

Just as traditional business models vary to reflect different ways of generating profit, divergent PG models also represent different approaches to governing sustainability. Businesses may decide to partner with each other in business-led initiatives (BLIs); with governments in public-private partnerships; with NGOs, labor or other civil society organizations; or with any combination thereof, resulting in what has been referred to as cross-sector social partnerships or MSIs (Selsky & Parker, 2005). This variations bring to the fore important distinctions to be made between their organizational design models and the means deployed to carry out the work, the mode. *Modes* explicate *how* work is done – for example, primary governance modes in research and development include partnering and contracting (Fey & Birkinshaw, 2005) – and *models* specific the configuration of the organizational unit, the design of which is guided by logics (Schneckenberg, Velamuri, & Comberg, 2018). Better understanding the nuances between the model of organizing and the mode applied to reach its goals can help to further our understanding of how different PG configurations (models) deploy different means (modes) of governance, which are reflective of their capabilities and potential.

In addition to increasing in number, collaborative approaches also are increasing in scope, authority and legitimacy (Crane, 2010), underscoring the need to better understand the differences between them. A large stream of literature has arisen to explore various dimensions of partnerships and collaborations which has provided valuable insights about value creation (Austin & Seitanidi, 2012), partnership dynamics (Herlin, 2015; Stadtler, 2018), and the ability of collaborative approaches to compensate for regulatory gaps (Pinkse & Kolk, 2012). Comparative work has looked at differences in the "legitimation politics" of MSIs and BLIs, concluding that strategy and choice shaped both their institutional designs and external perceptions (Fransen, 2012). The legitimacy of MSIs has also been explored, with differentiations made between their "input" and "output" legitimacy, showing how differences in actor composition and the results achieved lend themselves to different types of legitimacy (Mena & Palazzo, 2012). Yet, the differences in modes of organizing and their implications has remained relatively unexplored, meaning that we still know little about how MSIs and BLIs differ as models of PG. A logics perspective has been used to explore the implications of different logics in hybrid organizations (Pache & Santos, 2013), cross sector partnerships (Vurro, Dacin, & Perrini, 2010), and business

model development (Vaskelainen & Münzel, 2017), thereby representing a promising avenue for the exploration of different PG approaches.

Logics seek to explain how and why differences emerge beyond what a neo-institutional theory perspective cannot account for. The institutional logics perspective holds that actors seek to understand how underlying reference points within institutional environments shape individual and organizational rationality and agency, thus providing a bridge between macro and micro perspectives (Thornton & Osasio, 2008). Institutional logics are defined as "the socially constructed, historical patterns of material practices, assumptions, values, beliefs, and rules by which individuals produce and reproduce their material subsistence, organize time and space, and provide meaning to their social reality" (Thornton & Ocasio 1999, p.804). Each institution is guided by a central logic that constrains – but does not determine – individual and organizational behavior.

A core premise of the institutional logics perspective is that organizations operate within an "inter-institutional" system, that is, a that their worlds are comprised of various institutions that they must navigate (Thornton et al., 2012). These are referred to as different "institutional orders" – some of which include market, profession, state and community – and in organizational life, one "cornerstone institution" with its prevailing logic dominates actors' (organizations') interpretations and actions. "Each institutional order represents a governance system that provides a frame of reference that preconditions actors' sensemaking choices. The cornerstone institution connotes the root symbols and metaphors through which individuals and organizations perceive and categorize their activity and infuse it with meaning and value." (Thornton et al., 2012, p. 54). Different actors may draw upon different reference points – institutional orders – when assessing changes in their environment. Actors must navigate – sometimes simultaneously – through various institutions, each of which is rooted in its own material practices and symbolic systems (Friedland & Alford, 1991). Institutional orders are differentiated from each other by variances across nine "elemental categories": root metaphor, sources of legitimacy, sources of authority, sources of identity, basis of norms, basis of attention, basis of strategy, information control mechanisms, and economic system (Thornton et al., 2012, p. 53). These categorical elements breakdown complex institutions into their requisite components, which shape actors' interpretations, motives, and understandings. Institutional logics can therefore aid in the theorization of institutional and organizational change by capturing the dynamic interactions

between embedded logics and the exercise of agency (Johansen & Waldorff, 2017). The institutional logics perspective therefore provides a way in which we can understand actors' dominant frames for interpreting and acting in their environments.

Individuals and organizations are anchored in the cultural institutions of different institutional orders which serve as the frames of reference from which actors exercise their agency and organize their activities and interests (Friedland & Alford, 1991). Whereas a purely new institutional theory perspective would emphasize the role of rationality in inducing isomorphic effects, a logics perspective enables us to understand "the origin and definition of important value differences or sources of compromise and conflict" (Thornton et al., 2012, p. 45). So, whilst a new institutional theory view might well explain *what* individuals or organizations do in reference to perceived isomorphic effects, the institutional logics perspective can help explain *why* there was an emergence and establishment of new norms or practices in the first place. Indeed, in later work, DiMaggio (1988) recognized that new institutional theory refers only to successfully institutionalized practices, but without a theory that also encompasses agency, it cannot explain the antecedents, creation or disappearance of institutions (Thornton et al., 2012). The institutional logics perspective therefore allows us to explore the precursors and rationality that accompanies institutional change.

The institutional logics perspective allows us to evaluate and theorize about the implications of contradictory logics of varying institutional orders. Such a perspective is particularly useful when investigating contradictory imperatives thrust upon actors, such as the private governance of sustainability. Profit-seeking business (market logic) is compelled to provide governance for the promotion of sustainability and public goods (state logic) by engaging collaboratively with other actors (community logic). Multiple logics may shape a field or sector through contradiction, reinforcement, and all manners in between, and therefore help explain heterogeneous agency and varying value creation. For example, the post-Rana Plaza RMG industry in Bangladesh may be guided by concurrent logics on behalf of buyers such as partnerships (e.g. buyers should work together with suppliers to facilitate safer factors), philanthropy (e.g. buyers should generously donate resources for factory remediation), and transaction (e.g. buyers should pay more for products produced in safe factories). The identification of the prevailing logic and aligned institutional order allows us to evaluate and understand both the *why* (e.g. why did both a MSI and BLI emerge in response to the same pressures?) and the *how* (e.g. how do the means deployed

by the MSI and BLI affect sustainability differently?). The embeddedness of logics shapes the agency exercised by actors, and in this case, the PG in response to Rana Plaza.

METHODOLOGY

Case Selection: Simultaneous Emergence of a MSI and BLIs

The Bangladesh ready-made garment (RMG) industry stands as an extraordinary example of how a catastrophe ultimately resulted in the emergence of two competing PG models created for the same purpose, but which embodied very different logics. The horrific collapse of the Rana Plaza complex in Bangladesh in 2013 which killed more than 1,100 and injured twice as many more demonstrated the detrimental consequences of the governance gaps within apparel global supply chains. In response to intense pressure from civil society and governmental groups (Reinecke & Donaghey, 2015b) Western brands and retailers succumbed to pressure to fill the governance gap by creating two rival agreements to address factory safety: the Accord on Fire and Building Safety in Bangladesh (hereafter, "Accord") and the Alliance for Bangladesh Worker Safety (hereafter, "Alliance"). The Accord was a substantive and binding multi-stakeholder agreement dominated by European companies, while the Alliance was an industry-led, principle-based agreement of exclusively North American brands and retailers. The creation of two distinct collaborations – one a multi-stakeholder initiative (MSI) and the other a business-led initiative (BLI) – in response to the same pressures and which ultimately shared the same goals and standards provides a valuable opportunity to directly compare and contrast divergent approaches to collaboration.

Case Background: the Accord and Alliance

The collapse of Rana Plaza served as a wake-up call for the apparel industry, and in particular, for the Western brands and retailers who had long been exploiting the country's low costs for apparel production. While virtually all sourcing companies had been deploying tools and tactics such as codes of conduct and regular social audits, such instruments were directed towards encouraging accordance with their prescribed standards on labor practices like working hours and conditions, rather than compliance with underlying safety issues – like building codes – which were presumed to be under the purview of the Bangladesh government. Yet, as Rana Plaza and all too numerous preceding fatal incidents demonstrate, an individual company-by-company approach failed to ensure the most basic health and safety of workers (Hasan et al., 2017).

While a proposal to address building and fire safety issues in Bangladesh's apparel industry had been on the table for some time, it failed to gain broad support from brands and retailers until after Rana Plaza, when political and public pressure vanquished companies' reservations and inertia (Bair et al., 2017). After a few updates, the voluntary agreement became the Accord. The purpose of the Accord was to establish, monitor and ensure implementation of safety standards on construction, fire and electrical safety – as well as train workers on safety issues – in all of the factories producing products for the brands and retailers that signed on. To do this, the Accord established a governance model utilizing equal representation from labor and brands with the ILO serving as a neutral chair, and also afforded an observatory role for advocacy organizations (NGOs). The agreement itself was substantive in nature and included several unique provisions, namely publically disclosing a comprehensive list of all factories used by Accord members, exerting some control of business' sourcing practices by requiring the continuation of sourcing volumes with current factories, specifying Accord brand members as ultimately liable for the costs of remediation in specified factories, and requiring brands to serve as lead on overseeing remediation in a number of factories proportional to their production in the country (Accord, 2013). Remarkably, it also included a legal enforceability clause specifying that violation of the agreement was subject to binding arbitration and any awards resulting thereof were enforceable in brands' home courts. While 31 brands signed on initially – a number that eventually grew to more than 220 – several major North American brands walked away at the eleventh hour – including Gap, which had helped negotiate the original voluntary agreement – stating that they could not agree to the terms and governance structure of the Accord (Bair et al., 2017).

Upon leaving the Accord negotiations, North American retail giants Gap and Walmart led the formation of a rival agreement – the Alliance – and brought along other North American retail powerhouses like VF Corporation, Target, JCPenney, Sears and Canadian Tire which collectively represented the vast majority of Bangladesh RMG imports to North America. The Alliance shared the Accord's broad goal of safer factories – accomplished via construction, fire, and electrical upgrades and worker safety training – yet set out to carry out its work in very different ways. First, the Alliance adopted a business-centric approach in its organizational structure and representation by limiting membership to RMG brands and industry experts, and governing itself via a board of directors and chief executive (Alliance, 2013a). Second, it opted for a principle-based agreement rather than a substantive one – and included comprehensive policies for limiting liabilities for its members – underscoring its voluntary nature and affinity for traditional business

mechanisms. Most controversially, however, was the absence of a financial liability clause to hold brands liable for remediation costs, which was instead surmounted by the creation of a funding pool, access to low-cost loans and capital, and a promise to leverage third party resources such as grants and donations from third-party sources, which it did, for example, by working with USAID. The stark differences between the Accord and Alliance demonstrate key differences in the design of and engagement with different approaches to PG. The following analysis seeks to understand the underpinning logics leading to these differences and what they can tell us about different models of PG for sustainability.

Data Collection

The case study adopted a qualitative approach, with data primarily drawn from documents and interviews. Overall, 41 interviews with 36 unique individuals representing 30 different organizations were conducted. Interviews were conducted with representatives of signatories (brands) of the Accord (n=23, approximately 10% of members) and Alliance (n=7, 25% of members), NGOs and trade unions (n=12), the public sector (n=1), and the Accord and Alliance organizations (n=6). The study targeted those actors which played a key role in the design of either or both initiatives, such as those companies which were principle negotiators for the original MOU and subsequent Accord, as well as those who were central to the creation of the Alliance. From there, the author identified additional respondents via snowball sampling, via connections in her own network, as well as "cold calling". Data collection continued until saturation was reached, signified by the repetition of key themes, information and stories, with few to no new insights or unique data generated through additional interviews. Respondents have been anonymized due to the sensitivity of some of the topics discussed. The first round of interviews were conducted in 2016 and 2017, with follow-up and final interviews being conducted in 2018. Interviews utilized a semi-structured interview format which was abductively adapted in accordance with the insights ascertained through previous interviews. All interviews were recorded and their substantive portions fully transcribed. This resulted in more than 43 hours of audio recordings and 900+ pages of single-spaced transcripts.

Relevant documents were also collected for this analysis. These included membership agreements and other governing documents – such as by-laws and amendments – of the Accord and Alliance, which collectively totaled around 75 single-spaced pages. Other sources were also included:

company CSR reports; press releases by companies, Accord, Alliance, labor and NGOs; related press conferences (transcribed); websites of the Accord and Alliance and relevant webpages of member brands, labor and NGOs; news stories; and relevant reports written by NGOs and research groups. In all, these documents number around 150.

Data Analysis

The data analysis employed a cross-case analysis approach – comparing and contrasting the Accord and Alliance – and three rounds of abductive coding (Miles & Huberman, 1994). NVivo qualitative data analysis software was used to collate and code the data. The first round of coding was purely inductive, identifying "descriptive" codes for the data and assigning labels which require little to no interpretation. Examples of descriptive codes include "Rana Plaza as instigating factor", "operationalization of A/A responsibilities", and "Pressure to sign". The second round of coding moved into "interpretive" codes which sought to help group common themes found in the data vis-à-vis the theoretical framework of institutional logics, an abductive approach. Abduction was used to infer explanations from the data (Mantere & Ketokivi, 2013). These interpretive codes guide the presentation of the findings, serving as the section headers (e.g. "Stakeholder Orientation"). The final round of coding aimed to explain the data in light of the applicable theory and framework – institutional logics and orders – creating "pattern" codes, which represent true qualitative data analysis (Miles & Huberman, 1994). These patterns codes elucidate the overall findings of the data analysis, culminating the overarching logics embodied by the different collaborative approaches.

FINDINGS: SHARED GOALS, DIFFERENT LOGICS

As discussed previously, the Accord and Alliance shared the same broad goal of safe factories in Bangladesh's RMG industry, and even worked together to identify and establish common standards and determine a feasible plan for oversight of factories that fell under the scope of both agreements. However, as both organizations embarked on their work to inspect and oversee the remediation of factories, they each approached their work in very different ways which reflected different underpinning logics. The analysis presents its findings first as inductively derived from the data, which generated second order, interpretive categories of "stakeholder roles", "perceived legitimacy", "agreement content", and "processes". These have been adapted into the analysis headings of Stakeholder Orientations, Input & Output Legitimacy, Substantive vs. Principle-based

Responsibilities, and Liability & Enforcement. After the analysis is presented, the findings are then abductively "translated" into the institutional logics framework ("elemental categories") and discussed in order to answer the study's research question: how do the logics between MSIs and BLIs for PG differ, and what does this mean for their potential to address different types of sustainability challenges?

Stakeholder Orientation

Perhaps the clearest point of differentiation between the Accord and Alliance was their varying views on and approaches to stakeholders. As the former agreement was updated in the aftermath of Rana Plaza into what would become the Accord, one of its foundational premises was its inclusion of a broad range of stakeholders – brands, labor, activists and the ILO. The Accord established its governance structure via a Steering Committee comprised of *"equal representation chosen by the trade union signatories and company signatories (maximum 3 seats each) and a representative from and chosen by the International Labour Organization (ILO) as a neutral chair"* (Accord, 2013, p. 2). Brands and labor were represented equally on the steering team, and the ILO provided an unbiased representative to chair. Further, the Accord included advocacy organizations in a curtailed capacity in its governance by offering them the role of "witness signatories". The designation provided them great insight and access to the Accord as well as the opportunity to continue to engage with in some decision making. Their inclusion afforded the Accord and the witness signatories both further legitimacy in the public eye, underscoring importance of inclusion and input legitimacy (Mena & Palazzo, 2012). For Accord members, the diversity of stakeholders represented was an attribute. As one brand representative put it,

> *"… in terms of our sustainability work, the more we can collaborate with other brands, trade unions, NGOs, politicians, the better results we can achieve. In that sense, [the Accord] is a really good collaboration because we are learning a lot and we are making contact with some new brands and organizations that we have not been in touch with before."*

Here we can see that diverse stakeholders and perspectives were believed to add value to the work of the Accord and the individual brand.

A clear difference between the two organizations is that the Alliance was comprised exclusively of business members, which earned it the description of the "industry-led Alliance" by media and advocacy organizations. Indeed, it even referred to itself as "the Corporation" in its bylaws. The

Alliance member agreement stipulated that *"membership is open to all business organizations which are involved in the sale or marketing of ready-made garments ("RMG") and wish to support the principles set forth below"* (Alliance, 2013, p. 1). It elaborated on this point in its bylaws, where it specified *that "membership in the Corporation is open to all corporations, associations, and other business organizations…that are involved in the sale or marketing of RMG"* (Alliance, 2013b, p. 2). Further, the Alliance sought to retain tight control of its membership, even within their specific parameters. Membership in the Alliance could happen in one of two ways: first, those corporations that were founding members and signed on to the agreement prior to 2 July 2013, before its inception, and second, by applying for membership, with acceptance conditional upon a majority vote amongst all Alliance members. Clearly, the Alliance sought to retain tight control on who was allowed in (and not).

The Alliance's strict parameters on membership was due in part to existing dynamics between stakeholder groups; in contrast to the Accord, members of the Alliance didn't necessarily view labor or NGOs as an asset to its work. The Alliance (North American) brands had a different, often antagonistic relationship with and view of such civil society organizations prior to Rana Plaza. One Alliance brand spoke to the current dynamics between these actors.

> *"I think the role that governments and NGOs play is to nudge us in the right direction. … You know, screaming at the door with pitchforks is one approach, but it probably doesn't get a lot of work done…For us to let a NGO into this building is a big deal."*

Existing adversarial dynamics between actor groups shaped not just the Alliance's governance structure, but its entire approach to stakeholders generally, which was reflected in its governance solely by industry. Similarly, Alliance members were skeptical about the intent of labor representatives from the Accord, stating that,

> *"They're global worker unionization organizations…[whose] primary focus is unionization and collective bargaining. Their expressed interest was that unionization was a critical factor to addressing safety. We didn't want to necessarily tie the issues of safety with unionization."*

North American companies have a long track record of eschewing organized labor, as put by one respondent on the Accord side, *"A company like Walmart doesn't necessarily have a particularly good track record when it comes to working with trade unions. Just to put it mildly."* Therefore, it's clear that labor and NGOs were not seen as a value-add to the Alliance.

The governance structure of the Alliance was modeled on that of business. It was governed by a Board of Directors comprised of: an "Elected Independent Director" to serve as the chair, a guaranteed seat for a specific founding member (Gap), referred to as "Appointed Director", three "Elected Member Directors" (all companies), and four "Elected Stakeholder Directors" for a total of nine seats. Stakeholder directors were defined as a "qualifying" organization or individual.

> *A Qualifying Organization is defined as an organization representing worker safety, human rights, anti-corruption, labour, development, international diplomacy, governance, or supplier interests in the Bangladesh RMG industry. A Qualifying Individual is one who possesses expertise in factory safety or Bangladesh economic or factory safety conditions, human rights, anti-corruption, development, international diplomacy, governance, or other similar areas of expertise that would be helpful in the governance of the Corporation.* (Alliance, 2013a, p. 9)

While this suggests the possibility for a split between brands and advocacy organizations or labor, in reality all but one of the Stakeholder Directors represented industry, and none represented workers. The final clause *"…that would be helpful in the governance of the Corporation"* also signals that competing interests were not welcome. But, for the Alliance, this helped them find a comfort zone to get work done. As one member explained,

> *"We did look at both and we did find that we had more in common with the members of the Alliance that we did with members of the Accord. … You recognize the people and you know what their opinions are and what their backgrounds are. It makes it a lot easier to work with people that you know because you get a certain level of trust…so there aren't the surprises or political play."*

Herein we see that for Alliance members, it was important to collaborate with people and organizations they already knew and trusted, which most certainly did not include organized labor, NGOs or other activists.

In addition to the obvious disparities regarding membership and inclusion in the work, these points collectively illustrate important differences in the problem definition and subsequent solution-seeking approaches between the Accord and Alliance. Tying worker organization to safety illustrates how the Accord and its founding members viewed the problem of safety as an underlying, systemic issue which could best be addressed in the long term by organizing and empowering workers rather than solving it through remediation. The Alliance, in contrast, viewed the scope of the problem narrowly as safety which could be best addressed through remediation and training. The differences in stakeholder orientation provide insight into differences in each initiatives' problem conceptualization and subsequent scope.

Input & Output Legitimacy

PG arrangements have different kinds of legitimacy, theoretically categorized into input and output legitimacy. Input legitimacy refers to the breadth of stakeholders and perspectives represented within an initiative, and output legitimacy embodies what the initiative itself is able to achieve (Mena & Palazzo, 2012). The Accord, with its substantive inclusion of diverse stakeholders, enjoyed a high input legitimacy in the eyes of civil society. Media articles from reputable sources such as Reuters and The New York Times heralded the Accord; for example, one headline read *"Doing the right thing: when ethics beat compliance"* (Biraj, 2013). Some of the industry's most critical voices – such as the Clean Clothes Campaign – marveled in the Accord's approach as well, issuing a statement: *"We made it! Global Breakthrough as Retail Brands sign up to Bangladesh Factory Safety Deal"* (Clean Clothes Campaign, 2013b). The inclusion of labor as equal governors of the Accord, along with the transparency afforded to its NGO witness signatories, were among the praised attributes. Further, the number of brand signatories was also seen as a source of legitimacy, some 220+ by the end. *"The power for the Accord is we have 220 brands behind it. Factory owners can't deny us entry or negotiate with us on what they need to do."* Their sheer numbers provided them great power because *"the 220 brands collectively have the best ability to drive change in the industry."* The Accord focused on its inclusive and substantive structure as its sources of power and legitimacy to drive change in the industry.

However, the Alliance, with its BLI structure, suffered major reputational and legitimacy problems initially. As headlines like *"American retailers' plan for Bangladesh factory safety branded a sham"* (Butler, 2013) appeared in mainstream media, the Alliance chose to focus on two key differentiating aspects regarding their legitimacy. First, they made clear that they had economic might, stating at the launch that *"...seventeen North American retailers and brands responsible for the overwhelming majority of North American apparel imports from Bangladesh have come together to form this historic Alliance."* The Alliance identified its input legitimacy as the power of the purse strings in the North American market. Second, it sought to re-orient criticisms about its single-sector model by re-framing itself in terms of output legitimacy by focusing on goals, results and indicators. At its announcement press conference Alliance representatives stated clear goals and results which they would focus on.

> *"Within one year we will inspect 100% of the Alliance factories focusing on fire and structure safety. By this time next year we're committing to training workers in 100% of the Alliance factories. ... By September, we will implement an anonymous worker hotline that will use mobile technology and administered by a 3rd party organization."*

This sentiment was echoed in interviews with members of the Alliance. *"We wanted a nimble organization that addressed the exact risks that we're seeing related to fire, electrical and structural safety."* The Alliance thereby adopted a traditional business logic by illustrating its affinity for speed and results-orientation. Indeed, its results reflect this emphasis. The Alliance remediated factories and trained workers much more quickly than did the Alliance.

Substantive vs. Principle-based Responsibilities

The Accord was groundbreaking in its inclusion of multiple substantive provisions that required atypical activities amongst its company signatories. First, it required company signatories to ensure the financial feasibility of factory remediation, which represented the first time that Western buyers were bound to providing financial assistance to the factories which made their products. It stated:

> *In order to induce Tier 1 and Tier 2 factories to comply with upgrade and remediation requirements of the program, participating brands and retailers will negotiate commercial terms with their suppliers which ensure that it is financially feasible for the factories to maintain safe workplaces and comply with upgrade and remediation requirements instituted by the Safety Inspector. Each signatory company may, at its option, use alternative means to ensure factories have the financial capacity to comply with remediation requirements*. (Accord, 2013, p. 6)

While it allowed buyers the freedom to determine how to make financing available, it clearly stipulated that ultimate responsibility was vested with buyers. This is notable for at least two reasons. First, it demonstrates a shift in who should be responsible for paying for remediation (ultimately, the brands), and second, it also ensured that each and every brand had an individual responsibility. Proportional liability was an innovative and distinguishing feature of the Accord, designed to help address the problem of firms signing up for collaborative efforts but then doing little to actually further its imperatives (Auld et al., 2015).

Some of the Accord's other substantive requirements required buyers to diverge from their business-as-usual approach and practices. Article 23 of the agreement called for companies to maintain business with current suppliers, and at current volumes, a procedure at odds with the

traditional business practice of continual shopping around for the best product and price. As one person familiar with the Accord reported,

> *"To my surprise, brands were more concerned about this Article than the financing obligation article because this one they often said, 'But now you are really touching on our business model! We – and only we – can decide which factories we will work with. [Shopping around between suppliers] is part of the negotiations, and that's our business model. So we cannot comply with this.'"*

Buyers could no longer shop around amongst suppliers, adjust order volumes according to retail forecasts, and use any supplier they wished; buyers had to continue long-term relationships and volumes and could only source from approved factories. These business-altering provisions, in tandem with buyer's duty to help pay for remediation, signal the notion that buyers have a duty and obligation to the suppliers and workers supplying their products beyond a typical contractual relationship. These changes stand in contrast to the norm where buyers sever contracts with non-compliant suppliers yet do not necessarily increase their prices or volumes for those suppliers that complied (Amengual, Distelhorst, & Tobin, forthcoming) The Accord specified explicit responsibilities which stood at odds with brands' traditional business models. This orientation demonstrates the Accord's fundamental premise that the problem wasn't simply that Rana Plaza collapsed, but that it was also symptomatic the nature of the business practices of the buyers.

In contrast, the Alliance relied on a more principle-based agreement which sought to preserve the traditional business model, as well as brands' agency to determine how to comply with the terms of the agreement. When it came to financing necessary remediation, the Alliance reinforced its perspective as voluntary by pooling funds from brands to create the "Worker Safety Fund" and loans via the Affordable Capital for Building Safety (ACBS).

> *ACBS funds will be administered solely by the Member who makes such funds available to Factories, on terms and conditions to be established solely by that Member and any lending institutions who are working with such Member on ACBS. Participation in ACBS is not a condition of membership in the Alliance* (Alliance, 2013a, p. 5).

Brands retained their agency and individual discretion: they could pool resources or not, and they retained their agency over how to use and distribute pooled funds. This preserved brands' individual agency and traditional business model, unlike the Accord which specified individual brand liability for improvements to be conducted via the terms of the members' agreement.

The governance structure and principle-based nature of the Alliance are indicative of its underlying rationale: benevolence. It might have made economic sense to simply leave Bangladesh and move production elsewhere; however, companies felt they bore some responsibility given their history and investment in the country.

> *"You know, there were a couple of companies that did [leave Bangladesh after Rana Plaza]. I think if [my company] was completely soul-less, that would have been the move to make. If there are cost advantages to operating in Bangladesh, they don't outweigh the risks. And they don't outweigh the costs that we've incurred over the past four years to improve factory conditions and the institutional capacity of the country. I think it was really an ethical decision to stay and say that we came into this country without full knowledge of the risks and institutional capabilities of the country. And in some ways that's our fault. Even though we weren't involved in Rana Plaza – it's very likely that we never would have had production at that facility because we would have seen some of the risks that existed there – we're a part of the system. We felt a responsibility to stay and improve conditions regardless of our business interest there, because ultimately for cost-benefit analysis it would have probably made more sense to leave."*

The Alliance's rationalization for engagement was based on a characteristically benevolent or philanthropic view common for North American business (Maignan & Ralston, 2002b; D. Matten & Moon, 2008). Brands' responsibilities after Rana Plaza were conceptualized as arising from their inability to adequately anticipate the existing risks in the country, rather than their role in contributing to them. An instrumental cost-benefit analysis justified the departure of brands like Disney (Greenhouse, 2013), underscoring that there was not an obligation to stay. Those brands that remained on and joined the Alliance did so voluntarily out of their own benevolence, hence the crafting of the Alliance as principle-based rather than substantive-based like its counterpart, the Accord. The normative orientation to stay was in part borne out their not seeing the "risks" in the market, a decidedly business perspective. The Alliance therefore can be seen to conduct its work from a vantage of benevolence.

Liability & Enforcement

Perhaps the most heralded provision of the Accord was its inclusion of a "legally binding" enforcement clause to ensure company signatories' compliance, a point that proved powerful in causing North American brands to walk away. The Accord tasked its labor signatories with holding company signatories accountable for fulfilling the member agreement. Should company signatories be found in violation, a dispute could be lodged with the steering committee; should either party not agree with the decision, they could opt to escalate the matter to binding arbitration,

and any grant awarded would be enforceable in the domicile of the buying company. While over the course of the Accord's five years only two cases were ever even escalated to arbitration, the clause itself was heralded as a breakthrough, and was drawn upon frequently to ensure brands' compliance. As one Accord member explained, "*There's a whole dispute resolution process that's been set up within the Accord that leads to the path of, if the two parties can't solve it, then it would eventually end up in arbitration. That [first] part has happened with many brands."* Labor and NGOs welcomed this revolutionary approach of legal liability for brands. One respondent affiliated with the Accord reported that *"the unions have said 'Whatever we sign up to, the Accord is now the benchmark.' It's like the Accord is the new threshold."* Some brands even welcomed this clause, and saw it as a primary differentiator from the Alliance. A representative of one Accord brand reported,

> *"There is both the Accord and then there's the Alliance that some Americas formed, which is less strict in terms of what you actually sign on to. We wanted to be as strict as possible and very clear on what it is that these brands commit to, because the more defined and the more strict it is, the better results we are going to achieve."*

Herein we can see that the Accord's approach to ensuring compliance via specific enforcement mechanisms was not only a breakthrough, but one that was seen as have far-reaching implications for how similar agreements might be structured in the future. The "legally binding" clause of the Accord ensures companies' compliance with its provisions, aptly exhibiting and codifying the obligation of signatory companies to help their suppliers create safer factories.

In contrast, Alliance members cited the legally binding clause as a primary reason for creating their own initiative. In response to a question at its announcement press conference about the major differences between the two initiatives, a representative of the Alliance stated that,

> *"I would say the main difference – the reason we couldn't sign the Accord – is Europe has a different legal environment than we do in the United States and Canada, and the Accord had some provisions that, in the way the U.S. and Canadian legal system work, would subject us to potential unlimited legal liability and litigation."*

However, this interpretation is highly contested, because at its most basic, the Accord is simply a contract, a commonly-used tool utilized by businesses throughout the world to specify business arrangements, like purchasing. However, the legal clause and inclusion of labor in the Accord's governance structure proved to be the reasons that most North American companies refused to sign the Accord and create the rival Alliance.

> *"When we were unable to sign it, we suspected that there would be a lot of other U.S. large public companies who would also not sign it for the same reasons as us, associated with the legal liability and governance structure. We started talking to other trade associations and retailers about forming an alternative with the same social and safety purpose but with a different governance structure and legal arrangement that we thought would be more palatable to significant U.S. companies given the governance expectations and litigation environment in the U.S."*

Given the nature of the legal environment in North American and particularly the U.S., companies seek to limit their liabilities, which they did as well in the Alliance. It illustrates the Alliance's embodiment of a benevolent approach by its preservation of discretion and power and curtailment of liabilities for brands.

The Alliance took a multitude of steps to limit the liability of its members under the agreement. From a governance perspective, it declared that *"…all powers are expressly reserved to the Members, [and] which powers can only be exercised by a majority vote of the Members (unless expressly stated otherwise)"* (Alliance, 2013b, p. 6). And, while it suggested in its bylaws that membership was contingent upon members' willingness *"to subscribe to the principles set forth in the Certificate of Incorporation and Bylaws and legally bind themselves to the commitments set forth in the Members Agreement"* (Alliance, 2013b, p. 2), it specified in its member agreement that no third party beneficiaries were created: *"No Member has any right of action or other claim against another Member arising out of this Agreement, or such Member's participation in the Alliance, all of which are hereby waived and released."* (p. 16). Yet, it vested the power of enforcement of the agreement – including arbitration – solely with its board. Given its governance via majority rule and board composition of all but one industry actor, it seemed highly unlikely that major disputes would occur, much less be adjudicated upon. Further, the Alliance incorporated itself in the state of Delaware, infamous for its corporate protections. It registered as a 501(c)(6) nonprofit corporation, which shielded itself from tax liabilities while providing an avenue for member contributions to be considered philanthropic under U.S. tax code, and therefore tax deductible. It also included strong clauses of "Force Majeure", indemnification, insurance, and guarantee of individual member protections in the event of legal action. Just like (North American) businesses, the Alliance went to great lengths to limit the liability of itself and its members.

Herein we can see different rationales deployed by the Accord and the Alliance. Whereas the Accord viewed the inclusion of a legally-binding element necessary and useful to ensure that all brands were held individually responsible for doing their fair share – perhaps best aligned with a collective logic – the Alliance viewed the clause in terms of financial liability, further underscoring its own roots in a logic of benevolence and optionally helping improve the industry.

THEORETICAL IMPLICATIONS

The study finds that the Accord and Alliance were each underpinned by different logics, and that these points of departure were reflected in their orientation towards stakeholders, legitimacy, content and provisions, and proclivities on liability and enforcement. By drawing on the "elemental categories" of the institutional logics perspective (Thornton et al., 2012), we can derive insights about how the underpinning logics of the MSI and BLI differed.

As demonstrated in the findings, the MSI embodied a *collective* logic, while the BLI exhibited a *benevolent* one, which represent fundamentally different approaches to the provision of governance for sustainability. For the Accord, Rana Plaza served as a catastrophic example of the structural and systemic problems in the Bangladesh RMG industry, and this root metaphor guided the governance of the Accord. It adopted a strong stakeholder approach, ensuring that diverse stakeholders were included, afforded equal power, and tasked with their own responsibilities in contributing to the success of the initiative. All actors bore some sort of obligations: factories had to remediate, brands had ensure upgrading operationally and financially, and trade unions had to monitor and enforce the actions of the brands. The novel aspects of the agreement which challenged business' traditional business models – such as mandates to maintain sourcing volumes and the agreement's legal enforceability – began to facilitate new norms about the roles and responsibilities of buyers and labor. Means were important; resolving disagreements was part of the learning process. And the sum of the efforts sought to facilitate changes to industry norms; a normative fairness and idealism shown through. Therefore, overall the Accord can be seen to embody a collective logic.

The Alliance as a BLI, on the other hand, rooted its purpose and practices in the rapid implementation of measurable outcomes. The scope of the problem was much more narrowly defined for the Alliance: factories needed to be made physically safer. The Alliance's business

acumen and capabilities enabled the effort to make progress much more quickly than its MSI counterpart. Given that Alliance members shared a common perspective (industry, and more specifically, Western brands and retailers) signaling that the means through which the Alliance accomplished its work (inputs) didn't matter so much as long as the ends were positive (outputs). Brands opted for efficiency and limited liability by pooling funds and creating common funding instruments, which pushed liabilities from individual brands to the collective group. Such mechanisms enabled them to move quickly to make payments or provide loans when needed, and as well, made clear how much each brand was investing in the work of the initiative. It's not that through the Alliance model that brands necessarily paid less by utilizing funding pools than paying individually; but they were able to limit their liability in the sense that their contributions were based upon their discretion – rather than stipulated – and meant that any requests for funds – liabilities – would be borne by the group rather than themselves as individual brands. Underscoring all of these actions is the rationale which the Alliance members approached their responsibilities with to begin with: while it would have been easier to walk away – and some brands did – they felt an "ethical" responsibility to lead improvements to safety standards in the industry. However, this also served an instrumental purpose by reducing their risks while assuring continued access to an important low-cost sourcing market. The market and risks were top-of-mind for Alliance members, and their work to improve safety was seen as voluntary but the "right thing to do". Therefore, overall, the Alliance embodies a benevolent logic.

Overall, these findings can be rendered and extrapolated into the "elemental categories" of the institutional logics framework. While the elemental categories total nine in the original theoretical framework, the findings only bore out satisfactory explanatory differences for six, with two of these highly related – legitimacy and authority – which have thus been collapsed into a single category, resulting in a total of five categories presented here to compare and contrast the differences between MSIs and BLIs. Table 1 provides a summary of the empirical findings within the relevant elemental categories of the institutional logics perspective, which demonstrates the MSI's underlying collective logic and the BLI's benevolent one.

Table 1. Summary of case findings plotted within the relevant categories of the institutional logics framework.

	MSI Accord *Collective Logic*	**BLI Alliance** *Benevolent Logic*
Root Metaphor	Rana Plaza represented structural injustices Buyers must change business practices and take on new responsibilities	Rana Plaza demonstrated business risks Buyers can choose to lead improvements or not
Sources of Authority & Legitimacy	Diverse stakeholders with equal power Strong accountability and enforcement mechanisms	Rapid, results-focused implementation Power of the purse strings
Basis of Norms	Diverse interests and perspectives Equal power between stakeholders Individual brand liability	Singular interests and perspectives Business-like structure Pooled resources & liabilities
Basis of Attention	Internal policing and accountability (compliance)	Measurable goals and targets, efficiency
Basis of Strategy	Substantive provisions and obligations Facilitate new norms	Principle-based Preservation of individual discretion and agency

DISCUSSION: THE DIFFERING LOGICS OF MSIs AND BLIs

The institutional logics perspective enables us to infer some of the key differences underpinning MSI and BLI models by building from the case of the MSI Accord and BLI Alliance. First, it is important to understand how each PG organization understood the problem which it sought to address, the *root metaphor* in institutional logics terms. Distinct problem formulations point to a key difference between PG models: MSIs tend to view crises or other issues as symptomatic of underlying structural or systemic problems, while BLIs focus narrowly on a discrete task or outcome. This was true for the Accord and Alliance, and could also be said for differences between other divergent PG approaches, like the Fair Labor Association (FLA) and Business Social Compliance Initiative (BSCI). Both initiatives audit to prescribed social sustainability standards but the FLA describes itself as a MSI with the stated purpose to "find sustainable solutions to systemic labor issues" whilst the BSCI refers to itself as "business-driven initiative" which "supports the continuous improvement of the social performance of suppliers" (Business Social Compliance Initiative, n.d.; Fair Labor Association, n.d.). Here again we see both groups define themselves by their membership constitution – MSI vs BLI – but state their purposes differently: the MSI approaches the problems as "systemic" whilst the BLI exists to improve

"performance", a characteristically business outlook. So, problem conceptualizations vary between PG models, with MSIs approaching them more broadly and systematically than their BLI counterparts which see them more narrowly and outcome-oriented.

Conceptions of responsibility also vary between the two models, which guide initiatives' modes via differing bases of *norms* and *attention*. In the case of the Accord and Alliance, the MSI held each brand member individually accountable to carryout work as part of its membership in the Accord, assume proportionate financial liability, as well as provide transparency and assurance of specific actions to its labor members. This approach demonstrates both the substantive nature of its mode, as well as its diffusion of responsibilities to all involved actors. In contrast, the Alliance adopted an arms-length approach through common funding pools instead of individual brand liability, whilst also preserving the agency of brands to determine how to comply with the agreement. Similar differences can also be seen in the modes deployed by the NGO-supported Forest Stewardship Council (FSC) and the business-friendly Sustainable Forestry Initiative (SFI), competing sustainable forestry standards: the FSC is seen to be more rigid both in terms of the level of standard (content) as well as how it must be implemented (process), the SFI grants far more discretion to industry actors (Cashore & Stone, 2012). These examples point to how MSI diffuse responsibilities to all actors involved, signaling its logic that each individual actor should contribute proportionally, while BLIs decouple responsibilities and limit members' liabilities so as to preserve maximum discretion and agency for all involved actors.

Further, the accountability modes vary between the two types of initiatives, with both the Accord and FSC demonstrating a higher bar for compliance and more stringent enforcement for the MSI as compared to the BLI corollaries, the Alliance and SFI, respectively. Accordingly, MSIs can be seen as promoting responsibility through a more stringent enforcement of specific obligations, while BLIs seek to preserve actors' agency so long as adequate progress is made on outcomes, their respective formulations of responsibility. These differing orientations on liability and enforcement also signal MSIs' prioritization of input legitimacy – processes and compliance matter – and BLIs' inclination for outcome legitimacy through its focus on outputs, outcomes and speed.

Underlying philosophies which guided strategy differ as well. The MSI adopted what could be considered an idealistic perspective through its promotion of inclusion and equality between its

members. It sought to tackle and address systemic issues and structural injustices to make progress on broader sustainability issues, as well as serve as a guide for future efforts. It structured its own internal governance so as to afford power balance between actors and promote new ways of working. The BLI took on a more pragmatic perspective, seeking to work within traditional confines of legal systems and existing business models, and focusing on measurable, outcome-related results. Similar differences can be seen between the FSC and SFI when comparing their base principles. The FSC included principles like "tenure and use rights and responsibilities", "indigenous people's rights", and "benefits from the forest"; the industry SFI outlined "aesthetics and recreation", "avoidance of controversial sources…", and "forest productivity and health" (Fernholz et al., 2011, p. 5). The MSI strove to achieve equality and mutual value creation – admirable and idealistic – whilst the BLI reflected its outcome-oriented problem orientation by specifying more tangible and narrow principles, a rational perspective. Idealism and pragmatism therefore can be seen as the philosophies which guide the strategies of MSIs and BLIs, respectively. Table 2 uses the study's findings and other examples to outline a framework for the differing underlying logics of MSIs and BLIs.

Table 2. The underlying collective logic of MSIs and benevolent logic of BLIs.

	MSIs	**BLIs**
	Collective Logic	*Benevolent Logic*
Root Metaphor	Problems have an underlying cause New responsibilities as paradigmatic	Narrow problem conceptualization New responsibilities as benevolent
Sources of Authority & Legitimacy	Stakeholders (social) Input legitimacy Collective power	Market (economic) Output legitimacy Collective power
Basis of Norms	Distributed, equal power Explicit obligations All actors have individual responsibilities and liabilities	Consolidated Power Distributed, decoupled responsibilities liabilities Preservation of individual agency
Basis of Attention	Governance processes (means deployed) Monitoring and enforcement	Effectiveness (measurable outcomes) Efficiency (speed of implementation, costs)
Basis of Strategy	Idealism (new norms & processes) Substance	Pragmatism (work within existing confines) Principles

These differing logics align well with similar research which has sought to specify different "conceptions" in PG which also divide down membership lines (MSI and BLI). It argues that MSIs allow for less discretion, utilize more substantive rules, and define their scope broadly, while

business-led groups adopt a narrower scope while allowing for more individual discretion because of its belief that its work is the "end in itself" (Cashore et al., 2004, p. 13). While some of the terminology differs, the concepts are the same and the findings reinforce each other.

Next, what do the different logics and modes of PG mean for their potential to address different types of sustainability challenges? The results here suggest that MSIs – with their diverse representation, broad problem conceptualizations and idealistic orientations – may be the best model for addressing systemic issues, root problems, and structural injustices. BLIs, given their aptitude for speed and results realized within pragmatic confines, seem likely to be best suited for addressing specific, narrowly-defined issues. This may be due, in part, to the different capabilities embodied within the two models; for example, BLIs may have astute business acumen while MSIs are skilled at grassroots organizing (Y. Wang & Rajagopalan, 2015). To harken back to our classic fish-or-fishing-rod dilemma, the best answer is dependent upon the nature of the problem itself; is the hungry person an impoverished soul living on the waterside, or a traveler whose car broke down in the middle of the desert? While the issue is the same – hunger – the nature of it is diametric, one stemming from complex, systemic problems and the other from simple and uncommon ones. Solutions – PG – may vary commensurately.

As PG continues to gain ground in the oversight of global supply chains it is imperative to understand the varying approaches, and in particular, the differences between MSIs and BLIs. The results of this study build upon many related streams of literature. First, the underlying assumptions (logics) which underpin global PG arrangements can help explain the dynamics and relations between actors, and as a result, their potential to contribute to sustainable development in global supply chains (Gereffi & Lee, 2016). A particularly interesting lens for further examination of the relationships between actors within PG could be introduced through an "ethic of care" to examine governance hierarchies, problem definitions, and stakeholder orientations (Spence, 2016). Other research could examine the effectiveness of different approaches or efforts on different types of supply chain issues, such as wages or occupational health and safety. Going further, there may be unseen "dark sides" of different approaches to PG on particular types of companies, such as has been observed for small businesses in response to increasing pressures to make their CSR communications more explicit (Morsing & Spence, 2019). Given the variation in structure and strategy for MSIs and BLIs, it stands to reason that companies with different characteristics (i.e. small and large) would experience them differently. By explicating such

differences we can further our understanding and theorization of different approaches to governance.

Next, the findings contribute to a large body of literature on both private governance by explicating differences in divergent approaches (Abbott & Snidal, 2010; Bernstein & Cashore, 2007b; Cashore, 2002; Scherer et al., 2016). This literature could use the logics framework offered here to more robustly explore differences in approaches and outcomes. One way to do this could be from a structural contingency perspective (Thornton & Ocasio, 1999), which has been used similarly to theorize about logics in hybrid organizations (Greenwood, Raynard, Kodeih, Micelotta, & Lounsbury, 2011). The scant literatures on comparative PG overall represents a compelling avenue for future research.

Implications for Practice

A common question received by the author is, "which is better – MSIs or BLIs?". This is often followed by a telling of their normative stance, which, depending on the stakeholder asking, unfolds as either: MSIs are the best because they include a broad array of stakeholders, and BLIs are bad because they're run by industry, or, MSIs are exhausting and inefficient, and BLIs provide a way to move quickly. Yet, the findings here do not necessarily bear out in a normative conclusion that one mode of organizing is "better" than the other; such a query fails to appreciate the purpose of PG. Rather that ask which mode is "better", we should be asking, "which mode is better *for what*?". In the example, is it better to give a hungry person a fish or a fishing rod? That depends entirely on whether the hunger is due to systemic poverty or temporary bad luck. The same principle applies for PG. The "better" model depends upon the nature of the sustainability challenge itself, the breadth of which can hardly be addressed by a singular mode, model or approach. Different challenges require different solutions, and divergent modes of organizing PG offer varied approaches in which to do this.

CONCLUSION

Business is increasingly tasked with both the responsibility of contributing to social and environmental objectives, as well as the provision of PG to address these sustainability matters. Collaborative approaches to governance are increasingly touted as the silver bullet to solving grand sustainability challenges, yet we know little about why different models exist, how they

differ, or the implications thereof. This study adopted an institutional logics perspective to analyze the differing logics of MSIs and BLIs. In doing to, it makes two primary contributions. First, using the case of the MSI Accord and BLI Alliance, it identified and unpacked the differing logics of different PG models, showing that MSIs embody a collective logic while BLIs are underpinned by a benevolent one. In doing this, it offered a framework of these differing logics which can be used in future analyses. Second, this paper built on the findings to discuss their potential and capabilities for addressing differ types of sustainability challenges. Guided by their logics, MSIs are best suited for addressing broad, systemic issues, while BLIs lend themselves to narrowly-defined, output-oriented ones. Collectively, these answered the paper's research question by identifying how the logics of MSIs and BLIs differed, as well as the implications thereof. Better understanding how the modes of PG vary between the various models furthers our understanding of the implications of different approaches, something critical for addressing questions about best practices and effectiveness.

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Paper 3

A Sheep in Wolf's Clothing?
How the Illusion of Hard Law Enacted
Divergent Approaches to Private Governance

Erin Leitheiser

ABSTRACT

After the horrific collapse of the Rana Plaza garment factory in Bangladesh, the resulting private governance initiative – the Accord on Fire and Building Safety in Bangladesh – chose a new tactic of using hard law to enforce the (soft) voluntary agreement. But some companies refused to join because of it and instead created their own (soft) rival initiative. Throughout the duration of the Accord the "legally binding" mechanism was exercised in only two cases, representing 99% compliance. These polar opposite reactions – extreme aversion or compliance – begs the question: how did the inclusion of a "hard" enforcement mechanism affect how companies understood and fulfilled their responsibilities? This paper investigates the novel approach through a sensemaking lens, concluding that the strength of the approach was due primarily to the "enactment" of an illusion of hard law by member companies. The paper offers the term "illusory law" to refer to the phenomenon, and further contributes to the debate about hard and soft law as ends of a spectrum, rather than binary constructs. Overall, the paper contributes to our practical knowledge about how to effectively structure private governance arrangements, as well as our theoretical understanding of the powerful role of sensemaking in shaping companies' behavior.

INTRODUCTION

Companies engage in CSR globally, yet their efforts are frequently posited as ineffective at best or part of a strategy of regulatory avoidance at worst (John Gerard Ruggie, 2017; Steurer, 2010). International CSR engagement frequently manifests as private governance which – by its very nature as voluntary, non-state driven governance – relies upon "soft" regulation to define obligations and specify enforcement (Bernstein & Cashore, 2007a). However, as the expectations and responsibilities of companies to contribute to public goods increases, so too has interest in seeking innovative regulatory solutions to compel companies' assumption of such governance tasks (Abbott & Snidal, 2013; Cashore & Stone, 2014). The purpose of this paper is to explore the relationship between novel enforcement approaches to private governance and companies' interpretations of and subsequent behaviors towards them.

When the Rana Plaza factory collapsed in 2013, leaving more than 1,100 dead and 2,500 wounded, Western brands and retailers sourcing from Bangladesh were held culpable and therefore expected to take on responsibility for ensuring such a tragedy could not happen again. Intense public pressure pushed major brands around the world to sign a private governance agreement to lead the reformation of fire and building safety in Bangladesh garment factories: the Accord on Fire and Building Safety in Bangladesh (hereafter "the Accord"). One of the unprecedented features of this agreement was the inclusion of an enforcement clause that held companies responsible for their commitments in the 'soft law' agreement by using "hard law" mechanisms. This approach was heralded by activists as a "major breakthrough" even while the language in the agreement was lamented as "vague" by brands. Indeed, many North American brands walked away and created their own rival agreement – The Alliance for Bangladesh Worker Safety (hereafter "the Alliance") – specifically citing that such a clause left them open to "unlimited legal liability" in a litigious society like the U.S; however, such interpretation is hotly disputed.

Yet, over the course of their five-year commitments, both the Accord and Alliance made tremendous progress[4] in improving the safety of the buildings in which their goods were produced.

[4] At the time of writing (early 2019), both the Accord and Alliance had remediated more than 90% of the construction, fire and electrical issues at 90% of their factories. It's important to note that the sole focuses of both efforts were on safety in the factories, addressed via the physical remediation of the fire, electrical, and construction aspects in factories, along with the training of workers on safety. Yet, many scholars criticize the efforts for not accomplishing progress in the overall labor movement (Donaghey, Reinecke, Niforou, & Lawson, 2014; Reinecke & Donaghey,

For the Accord, it took more than four years into the five-year agreement before the enforcement clause was used to escalate instances of alleged non-compliance, and even then the mere two cases escalated represented less than 1% of the Accord's brand members. The astonishingly high rates of factory remediation and brand compliance, coupled with the lack of exercise of the enforcement clause, then begs the question: how did the inclusion of a "hard" enforcement mechanism affect how companies went about understanding and fulfilling their responsibilities?

This paper seeks to answer this question by adopting a sensemaking perspective to analyze how companies' interpretations of the enforcement clause shaped their behavior. To do this the study draws on data from historical documents (e.g. news stories, CSR reports), the Accord and Alliance membership agreements, and more than 40 interviews with actors directly or indirectly involved with the Accord or Alliance. The empirics reveal that actors enacted a much "harder" notion of the clause than either legal analyses or observed enforcement actions suggest is actually possible. Their enacted reality guided their actions, underscoring that perception can be more powerful than reality in shaping actors' behaviors. The paper builds upon this notion by introducing the term "illusory law" as a way to further explicate notions of "hard" and "soft" law as ends of a spectrum and theorize about the implications of "hardening" previously soft, voluntary approaches to regulation. In doing so it concludes that the "hardened" approach may be little more than a sheep in wolf's clothing.

As private governance proliferates as a mode through which companies are increasingly expected to contribute to the common good (Scherer et al., 2014), it is of critical importance to understand when, why and how companies seek to engage in such activities. Innovative and novel approaches to the organizations and enforcement of governance are ongoing, yet we know little about why companies prefer some models of organizing over others. We may observe empirical differences between the types of companies which engage – for example, European and American companies opting for different modes of engagement – but we know little about why this is the case. Therefore, the purpose of this paper is to use a sensemaking perspective to understand how and why companies' similar interpretation of the Accord's enforcement clause led them to select

2015a; Scheper, 2017), changing the internal labor standards required by participating firms (Schuessler et al., 2018), addressing entrenched structural problems and power dynamics in global sourcing (Alamgir & Banerjee, 2018; B. D. Baumann-Pauly, Labowitz, & Banerjee, 2014; Reinecke et al., 2018), or improving working conditions more broadly (Koenig-Archibugi, 2017). However, as these issues were well beyond the scope or intention of the private governance initiatives, this paper does not seek to evaluate these or other issues outside of the organizations' purposes.

different private governance models to fulfill their societal responsibilities. This paper unfolds as follows. First, it explores the trend of voluntary regulation on behalf of businesses and the differences between the hard and soft law mechanisms used to facilitate. Next, it presents sensemaking theory and how it relates to private governance. It then presents the case of the Accord before detailing the study's methodology and data analysis. Finally, it discusses the findings in a broader regulatory context and its theoretical and practical implications.

HARD AND SOFT APPROACHES TO BUSINESS REGULATION

Businesses engage in private governance for a variety of reasons. One is an attempt to demonstrate their ability to self-regulate, often by making pre-emptive voluntary ("soft") investments in effort to avoid "hard" regulation (Maxwell & Decker, 2006; Steurer, 2010; Urpelainen, 2011). Commonly, this involves the adoption of voluntary standards – "soft law" – a trend seen with increasing frequency and complexity (Reinecke, Manning, & von Hagen, 2012). This is perhaps best elucidated by the rising trend in competing private standards in any number of industries, for example, the Forest Stewardship Council and Sustainable Forestry Initiative in forestry and Rainforest Alliance and Fairtrade in coffee. Indeed, it is the soft and non-binding nature of private governance agreements that often makes them attractive for companies.

It is increasingly recognized that hard and soft law are not binary terms, but rather, ends of a spectrum which represent their levels of obligation or "bindingness" (Abbott, Keohane, Moravcsik, Slaughter, & Snidal, 2000; Åkermark, 2004; Knudsen & Moon, 2017; Doreen McBarnet et al., 2007). Hard law is traditional, legally-binding obligations that typically delegate authority for implementation to the state (Abbott & Snidal, 2000), though the degree of coercion many vary (Knudsen et al., 2015). It also tends to be quite precise in terms of compliance and potential punishment for non-compliance. Soft law can represent a 'weakened' version of hard law, legally non-binding norms, or even "purely political arrangements in which legalization is largely absent" (Abbott & Snidal, 2000; Shelton, 2000). As discussed by Shelton, "Some scholars have distinguished hard law and soft law by stating that breach of law gives rise to legal consequences while breach of a political norm gives rise to political consequences" (2000, p. 11). Some scholars have argued that while standards like these private governance schemes begin as "soft", they can "harden" over time due to their necessity in securing market access, the potential for fallout amongst concerned stakeholders, or 'technocratic governance' when governments'

reference private standards in regulation (Gilbert et al., 2011). While the first two arguments explicate how soft law standards become increasingly prevalent, legitimized and therefore potentially give rise to tangible marketplace consequences, only the third represents a true "hardening" in the legal sense. The "concept of legalization" has been argued to be comprised of varying degrees of obligation, precision and delegation (Abbott et al., 2000), spectrums which ultimately define the "hardness" or "softness" of law. The harder the law, the more binding it is.

Given that soft law can fall outside of the state's authority entirely, scholars have used the term to refer to a form of self-regulation that operates without a governmental power (Scherer & Palazzo, 2011). According to Scherer and Palazzo, "self-regulation by soft law is characterized by voluntary action (low level of obligation), imprecise rules, and delegation of authority to non state actors" (Scherer & Palazzo, 2011, p. 912). However, this is not to suggest that governments do not play a key role in shaping companies' CSR activities (Gond et al., 2011). Indeed, as discussed in further detail below, the Accord invoked the power of the state to harden its enforcement mechanism, an indication that a new relationship between CSR and government may be emerging (Eberlein, Abbott, Black, Meidinger, & Wood, 2014).

Enforceability is a key aspect of regulation – whether hard or soft law – and accordingly is distinguished from compliance. Typically, private governance relies upon normative steering to insight compliance. According to Rasche (2010, p. 503) private governance represents "non-hierarchical modes [which] exercise governance based on the voluntary commitment of participating organizations." Enforcement of voluntary agreements and standards therefore relies upon deliberation and mutual agreement between parties with a view to ensure a fair and level playing field for all parties whom wish to enjoy the certification, label, access, or other benefit bequeathed by the initiative. Such governance arrangements and standards may even create or amend institutions by constructing normative networks "…which are the interorganizational connections through which practices become normatively sanctioned and which form the relevant peer group with respect to normative compliance, monitoring and evaluation" (Thomas B. Lawrence & Suddaby, 2006, pp. 224–225). Herein we observe that adherence to soft law rules set forth by private governance initiatives or the institutions that they create is enforced via normative steering and indirect sanctioning, like by expulsion from the initiative or naming-and-shaming. Hard law, in contrast, relies upon direct sanctioning from governmental authorities to enforce compliance. At times public enforcement may be used to facilitate compliance with

private governance, but to do so it is a basic precondition that the soft law violation "falls within the scope of the authority's competence and jurisdiction" (Verbruggen, 2013, p. 518). However, it is rare for violations to fall both within the boundaries of private *and* public regulation, given that the former is often created to supplement the latter. Therefore, from a compliance perspective, delegation and enforcement is seemingly as dichotomous as the public or private authority from which said rules stem. As new forms of regulation emerge which utilize novel enforcement approaches, it becomes increasingly important to understand the interplay of hard and soft law.

SENSEMAKING & ENACTMENT

Change is inherently about noticing differences in one's "normal" environment. It necessitates the identification of abnormalities and comparing them to one's expectations. As the differential between these increases, so does the degree to which actors must work to understand them. Actors do this, in part, by undergoing simplification – an attempt to make a new or complex issue easier to understand – by relating it to past events or knowledge (Jennings & Greenwood, 2003). Yet, interpreting and searching for meaning is rarely done in isolation; actors frequently take action as part of their attempts to make sense of their violated expectations. As repeated countless times throughout Weick's book (2001), the phrase *"How can I know what I think until I see what I say?"* illustrates how action contributes to the production of meaning while also generating additional points for interpretation. Actors' efforts and cognitions which are brought to bear during the course of noticing, responding to, and developing explanations of changes represents *sensemaking*. Thus, "sensemaking is about the interplay of action and interpretation rather than the influence of evaluation on choice" (Weick, Sutcliffe, & Obstfeld, 2005, p. 409). A key tenet of sensemaking is that actors actively help construct their "realities" which they then must retrospectively make sense of (A. D. Brown, Colville, & Pye, 2015). Actors organize to make sense of flux, then enact that sense in order to make the world more orderly (Weick et al., 2005).

Sensemaking plays an important element in how and why actors exercise agency that ultimately "enacts" their reality. It is a multi-stage process that begins with *ecological change*, representing the deviations from normal – such as crises – which may not align with actors' expectations, thus inducing the need for sensemaking (Maitlis & Christianson, 2014). Actors notice changes and "bracket" information into simplified groupings or frames, which begins to provide meaning and

a "mental model" from which to understand and act. Changes may continue to occur in the environment, as well as external inputs into those changes, which compels *ongoing updating* to the noticing, bracketing, and simplification. Then, the real work of sensemaking begins: *enactment*. Enactment is both a process – enactment – as well as a product – an enacted environment – which emerges because when actors respond they "often produce structures, constraints, and opportunities that were not there before they took action" (Weick, 2001, p. 225). These actions and cognitions answer actors' question, "What's the story here?" and "Now what?" (Weick, 2009; Weick et al., 2005).

Yet, enactment represents only the beginning of orderliness in what is otherwise a state of flux. Multiple meanings may have been created by actors (Maitlis & Sonenshein, 2010), which then need to be narrowed down to articulate a plausible story or answer through *selection*. Those retrospective cues which proved most salient during enactment justifies the prior interpretation and actions (Weick, 2001). Preconceptions and existing frames form the foundation for the bracketing of elements, which then serve as the basis for acting on the elements, which frequently lead to a self-referential process whereby action confirms the preconceptions on which bracketing was based (Figge, 2014). In this way, actors "enact" and "select" their own realities, consistent with their existing frames of reference. The most plausible stories which result from this process are retained as in organizational memories as a learning process (Weick, 2001). This *retention* represents the outcome of sensemaking, the enacted environment. "Sensemaking thus involves not merely interpretation and meaning production but the active authoring of the situations in which reflexive actors are embedded and are attempting to comprehend…[I]dentities and social worlds are concomitantly referenced and fabricated." (A. D. Brown et al., 2015, p. 267). *Retention* refers to the substantiation of the plausible – but tentative and provisional – explanation brought forward by actors in their sensemaking process, reinforced through feedback. This may, for example, take the form of self-reinforcement and rationalizations or the noticing of reinforcing cues in the external environment, such as replication elsewhere.

It's important to note that the realities enacted and selected by actors need not be factually true so long as they are convincing. In this way, "fictions" can play a role in organizations and their sensemaking. Sensemaking is both about interpreting cues in the here-and-now, but also extrapolating about what they might mean for the future. "Fictionality" has been used to describe the role of imagined futures in organizations, which serve as the anchor for actors to organize their

activities (Beckert, 2013). Yet, these can simultaneously also be an additional source of uncertainty through the "plethora of possible imaginaries" which they bring about (Beckert, 2013, p. 222). The "realities" that actors enact – particularly within organizations – may be self-fulfilling prophecies, as these imagined futures shape the actions and subsequent interpretations of actors whom seek stability and certainty in understanding their changed environment (Weick, 1995, p. 53). Much research has explored the role of "fictions" in organizations, arguing that fiction is constitutive of organizations themselves, which must be imagine and made sense of (Savage, Cornelissen, & Franck, 2018).

Thus, sensemaking theory provides an effective frame through which to evaluate actors' grappling with an uncertain environment. Their cognitions and actions – when taken together – can help to determine what is "real" versus what might be "illusion" or "fiction", what was existing in the environment versus what was their own creation. When applied in the context of novel enforcement mechanisms, it can tell us a great deal about how and why actors comply (or not) with efforts that represent a change from the norm. While this perspective can help explain the empirical phenomenon and its implications, the empirics, in turn, can also help further our understanding of the sensemaking process. The case calls attention to the nuances which can arise when actors "enact" something similarly, but then draw upon different frames to inform their selection and retention, ultimately resulting in divergent enacted environments.

METHODOLOGY

This qualitative study is rooted in the empirical phenomenon of the Accord's novel approach to enforcement, with the theoretical frame and findings arising abductively from the data, primarily interviews. First, the case of the Accord and its enforcement mechanism are presented before describing the study's approach to data collection and analysis.

Case Presentation: The Accord on Fire & Building Safety in Bangladesh

In densely-populated Bangladesh, construction climbs upward, often with shoddily built, illegally-constructed stories built atop each other on building foundations never intended for such load. In the Dhaka suburb of Savar stood the Rana Plaza complex, one of these types of buildings, which housed a bank and office space on its lower floors and several garment factories on its upper floors. So, when large cracks appeared in the structural columns on 22 April 2013, the

building was evacuated. However, the next morning, whilst the commercial spaces on the bottom floor remained vacated, garment workers were forced back into their factories, being told falsely that necessarily repairs had been completed, and that they would lose their entire month's pay if they didn't. Reluctantly, they returned. Just hours later, the entire complex collapsed, tragically killing more than 1,100 garment workers and injuring more than twice as many more. The accident sent shockwaves around the world.

The Rana Plaza collapse happened not long after a series of other lethal accidents plagued Bangladesh's RMG factories (Hasan et al., 2017). A voluntary initiative amongst brands to help address these types of issues had been underway for some time, yet failed to gain traction until after the Rana Plaza tragedy (Clean Clothes Campaign, 2013a). It was this prior agreement which first incorporated its novel enforcement clause. But, the agreement stipulated that to come into effect it needed the support of four brand signatories, and despite months of efforts from trade unions and advocacy organizations, it could only secure two: PVH (parent company of brands Calvin Klein and Tommy Hilfiger, among others) and Tchibo. Gap (U.S.) and H&M (Sweden) were also at the negotiating table for the agreement, but declined to sign it at this stage (Bair et al., 2017). Then, after the collapse of Rana Plaza, it was quickly updated to become the Accord. After enormous pressure from labor and advocacy organizations, brands began to sign on quickly (Reinecke & Donaghey, 2015a), reaching 31 brands initially and growing to more than 220 by the end of its five-year tenure.

The provisions of the Accord represented a major expansion in the roles and responsibilities of the signatory companies and proved innovative in both substance and governance. They included novel, game-changing content-related provisions which required brands to sustain sourcing volumes, cease production as factories which didn't remediate, maintain responsibility for factories even if they no longer sourced from them, and to serve as a "lead brand" – responsible for remediation oversight – in a number of factories proportional to the brand's production in Bangladesh, and to do it all before the agreement expired in 2018. From a governance perspective, the Accord positioned labor and brands as equals by affording them equal representation and power on its steering committee, and placed a representative from the International Labor Organization (ILO) as a neutral chair. However, it was the Accord's enforcement mechanism that proved to be the most novel; enforcement could culminate in international binding arbitration in the Permanent Court of Arbitration in the Hague, and any awards resulting thereof subject to

enforcement in the courts of their home countries. Notwithstanding the variety of interactions between public and private regulation, the Accord's approach stood out as a new and novel development by using hard law to enforce soft law. This led to the Accord proclaiming itself as "legally binding" (Accord, 2015, p. 5). Whilst trade unions were the delegated enforcers under the terms of the Accord, responsible for monitoring brands' progress (or lack thereof), they did so by relying upon government – or the threat of governmental involvement – to compel compliance, even without government's express participation in the Accord itself. This reliance-without-involvement highlights how the Accord's unique structure, composition and approach exemplifies the need to better understand the spectrum of bindingness of hard and soft law approaches in private governance. As well, the observed empirics collected throughout the study and presented in the findings section demonstrate the powerful nature of the approach through the illusions it created which in turn shaped companies' actions. As presented later, these illusions shaped the behaviors of companies which joined the Accord, and also caused the major North American companies to walk away and create their own private governance initiative, the Alliance. The combination of the theoretically- and empirically-driven questions resulting demonstrate the importance of understanding these issues in both theory and practice.

Legal Basis of the Accord

Before exploring how the Accord's enforcement mechanism was perceived, it is first important to understand the "facts" of its legal context. A frequently overlooked aspect of the Accord is that it was rooted in contract (civil) law. Whilst the Accord is conventionally referred to as a single agreement – even in this very paper – with 220+ "members" or "signatories", the Accord was actually executed via 220+ individual contracts between brands and one of the governing trade unions of the Accord (IndustriALL Global Union). The contract itself was uniform and non-negotiable – lending credibility to the common terminology lumping all signatories together under a single "agreement"– but represents a key difference in its legal method: contract law.

Its prescribed enforcement approach, and implications thereof, were detailed in Article 5 of the Accord agreement, which stated that any disputes were to be brought to the Steering Committee for a decision. As detailed previously, the Steering Committee was governed in equal proportion by brands and labor, thereby balancing the interests in adjudication. Should either party disagree, the Steering Committee's decision could be appealed to a "final and binding arbitration process"

and "any arbitration award" resulting thereof "enforceable in a court of law of the domicile" of the offender (Accord, 2013, p. 2). The full text of the Accord's "dispute resolution" clause can be found in Appendix 1.

For a "legal" clause, Article 5 is vague, an aspect that proved critical in the sensemaking process, detailed below. Accordingly, it also prompted many expert parties to offer further analysis and reflection on the provision. One of these analyses noted that it was the power granted to home country courts to enforce a potential arbitration award which U.S. retailers saw as problematic, but clarified that the role for domestic courts is only to enforce the outcome of binding arbitration, rather than adjudicate on the dispute or the Accord agreement itself (Hayes et al., 2013, p. 8). UNI Global – one of the Accord's labor signatories – sought to quell fears about potential litigation after many of the large U.S. brands cited the Accord's legal structure as too risky in their legal system. UNI Global stated that they have given the brands:

> *...every assurance that this Accord does not expose them to any litigation in the U.S. courts, apart from the possible enforcement of an arbitration award, which is a seldom used but important assurance that arbitration awards will be respected. ... There is no right to third party litigation. There are no class actions, or punitive damages or fines made possible by this Accord* (quoted in Hayes et al., 2013).

Here we can see that courts would only be involved in the (rare) circumstance of needing to enforce an arbitration award. To help provide additional clarity on the matter, Worker Rights Consortium issued a report which argued that the Accord was simply a contract, a legal arrangement which companies regularly utilize throughout the normal course of business (Hensler & Blasi, 2013). Given this structure, the report concluded that the Accord did not increase the liability of member firms.

Seeming, the heralded "legally binding" nature of the Accord agreement was not as reliant upon hard law as it implied. Indeed, empirically, neither of the two cases which escalated as far as arbitration actually underwent arbitration, much less progressed as far as home court enforcement. Instead, deals were negotiated between brands and unions moments before the arbitration hearings were set to begin (Interview Data). Yet, even with assurances and legal analyses, the dispute resolution clause was enacted as something quite different for brands, which culminated in differing actions and justifications for Accord and Alliance members.

The unique approach of the Accord can be seen as a change in the institutional environment, serving as the foci from which actors had to make sense of the change. Actors had to reconcile what was typically connoted by a private governance arrangement – something that was typically a friendly, multi-stakeholder partnership – with the new reality of introducing legal enforceability exercised by members policing one another. In terms of reference points, a legally binding agreement seem more like regulation, and therefore something that must be complied with, lest the company be subject to consequences (penalties). The findings section explores how actors responded to and enacted a reality for themselves that conjectured the Accord more as hard law than soft, even while the reality of the enforcement clause fell quite short of that.

Data Collection

This study uses multiple data sources to investigate the confluence of hard and soft law by drawing upon the case of the Accord. Interviews comprised a key task in data collection, and 41 interviews with 36 unique individuals from 30 different organizations were conducted. Interviews were conducted with Accord brand signatories (n=23, 10% of members), as well as Alliance members (n=8, 29% of members), given that the Alliance was created – as demonstrated in the empirics – principally because of the Accord's enforcement clause. Others interviewed include NGOs and trade unions (n=13), the public sector (n=1), as well as representatives of the Accord and Alliance organizations (n=6). Some individuals – such as Accord leadership and highly-involved brands – were interviewed twice, at least one year apart. In other cases, multiple people from the same organization were interviewed. Some of the questions and information were sensitive, so results have been anonymized. Interviews were conducted throughout 2016 and 2017, with some follow-up interviews occurring in 2018. Interviews adopted a semi-structured interview guide that was abductively updated between interviews to incorporate and reflect findings, themes, and other issues that may have arisen from the previous interviews. Interview questions for Accord members focused on if and how the legally binding nature caused them to take different decisions or actions, as well as their reflections on implications for other companies, the Accord, and future private governance efforts. For Alliance members, interviews sought to understand the role of the enforcement clause in the creation of the Alliance, and why it was seen as problematic given the litany of assurances otherwise. All interviews were fully recorded and substantive portions transcribed, which produced more than 43 hours of audio recordings and approximately 900 pages of single-space transcripts.

Related documents have also been obtained for analysis. This includes organizational-generated documents – such as NGO reports, company press releases, CSR reports and the like – as well as news articles and reports. The documents targeted and used in the study have been used to conduct background research in preparation for the interviews, to document companies' "official" views and perspectives on applicable matters, and investigate their framing of their engagements and efforts. Governmental filings like lobbying disclosures, court (arbitration) documents, legislation, and other official documents have also been collected to better understand the implications of the Accord's enforcement clause and related actions.

In addition, the author has also had countless informal conversations with many actors involved in the Accord, including lawyers and legal experts, factory owners, NGO employees, trade union representatives, buyers, and more. These opportunities – coupled with collecting data on the ground in Bangladesh – have helped provide additional context, grounding and insider knowledge of the operations and sentiments surrounding the Accord and Alliance. The author wrote field memos based on many of these encounters, which both contributed to the findings of the study, as well as played an active role in its abductive approach; learnings from one interview, interaction or experience was used to approach the next with heightened knowledge and nuance.

Data Analysis

The data analysis employed a cross-case analysis approach – comparing and contrasting the sensemaking of Accord and Alliance members – and three rounds of abductive coding using NVivo software (Miles & Huberman, 1994). The first round of coding identified "descriptive" codes for the data, labels which require little to no interpretation. Example codes from this analysis include "unclear", "legally binding as obstacle" and "greenwashing". These and other first-order, descriptive codes sought to code the data as presented by the respondent, with little to no interpretation required. This stage was purely inductive. All told, the study produced 158 unique first order codes, 73 of which fell within the scope of this analysis. The second round of coding – consistent with the study's overall abductive approach – grouped descriptive codes into "interpretive" ones, which sought to interpret the data with sensemaking theory in mind. These resulted in interpretive codes such as "signing under pressure" and "walking away from the Accord". The final round of coding – "pattern" codes – aimed to explain the data in light of the

applicable theory and framework used in the analysis: sensemaking. A full coding tree detailing these three levels of analysis can be found in Appendix 2. The full analysis that follows organizes and presents the data first ordered within the sensemaking framework (ecological change, enactment, selection, retention), and then by the interpretive codes derived from the analysis. Given the need to focus the data presentation and length, data does not appear for all first order, descriptive codes.

FINDINGS: THE ENACTMENT OF AN ILLUSION

The Accord's novel enforcement approach of drawing upon hard law to enforce its soft agreement made for an uncertain environment, triggering sensemaking. As actors drew upon existing frames in their environment, Accord and Alliance members interpreted the clause similarly, yet chose very different actions as a result. Interestingly, both justified and retained their own version of the Accord's reality (self-fulfilling prophecies), highlighting the need to better understand how and why sensemaking can differ so greatly.

Ecological Change

It is important to underscore what was fundamentally different about the Accord to understand how and why it triggered a sensemaking process in the first place. The Bangladesh garment industry had a long history of safety problems, particularly due to fire and structural integrity failures, which were well known by the brands and retailers sourcing from that market. But, the scale of the Rana Plaza disaster shifted responsibility to buying companies, as discussed previously. While companies have a long history of addressing crises via "soft" CSR solutions, the Accord represented something qualitatively different. The use of hard law to enforce soft law stood as a discrepancy to what was otherwise a typical CSR solution. It was therefore the Accord's enforcement mechanism that represented the ecological change for companies, inducing the sensemaking process. The empirics revealed the multi-faceted dimensionality of this ecological change, manifest through the rhetoric touting the Accord as a "breakthrough", its novel provisions and approach, and concurrent vague language which compounded the uncertainty.

The Accord as a Breakthrough

The shifts in responsibility sparked by Rana Plaza created the public will necessary to push brands into signing the Accord, which quickly became the new benchmark for corporate responsibility.

As one brand noted, *"The Accord was built based on the accident of Rana Plaza, which signified the need that we [as brands] need to do even more."* This was echoed by many other brands, whom also told of how the Accord *"has increased our awareness that there is no end to the responsibility we have in sourcing countries."* The expectation of what it meant to be a responsible brand had changed, and the Accord stood as the new standard for responsibility in the Bangladesh garment industry. Indeed, this normative shift has also been echoed in academia (Haar & Keune, 2014).

Second, the rhetoric surrounding the Accord quickly changed the normative perceptions of it. Virtually all accounts of the Accord heralded it as positive step forward for the RMG industry in Bangladesh, primarily due to its unprecedented scope and enforceability. Mainstream media headlines turned favorable for companies – *"Doing the right thing: when ethics beats compliance"* (Reuters, 2013) – and even the skeptical advocacy organization Clean Clothes Campaign celebrated when the Accord finally came into effect by issuing a statement, *"'We made it!' Global Breakthrough as Retail Brands sign up to Bangladesh Factory Safety Deal"* (Clean Clothes Campaign, 2013b). The enthusiasm resulted in no small part from the normative stance that the Accord itself was a breakthrough. At an industry event on a panel titled "Bangladesh Fire and Safety Accord: A New Standard in Global Framework Agreements?" one of the panelists called the Accord *"one of the most significant breakthroughs,"* on that is *"radically different"* and that needs to be emulated (Ryan, 2013). Interviewees who participated in the research almost universally agreed that the Accord was a breakthrough, with one brand summing it up as *"very unique and something we have never seen before"* and a labor representative stating *"The Accord is qualitatively different from any other agreement you have had before."* A report by the International Labor Office and Global Labor University echoes this sentiment, stating that the Accord is:

> *...the first initiative in the history of industrial relations where all the related stakeholder of a certain global value chain took responsibility for workers' safety and rights in a legally binding agreement. That is why, after its formulation, researchers and labour rights experts dubbed it a 'major breakthrough' and 'game changer' in establishing safety and labor standards in global apparel value networks* (Khan & Wichterich, 2015, pp. 11–12).

Such sentiments were also conveyed by research respondents involved with the Accord. *"One of the most important aspects is the legally binding nature of the Accord, which is a really a breakthrough in the CSR space."* Indeed, the rhetoric surrounding the Accord signaled to brands

and the world that it was new and different, thereby cuing the need to make sense of what such a "breakthrough" meant.

Novel, Legally Binding Approach

As the Accord developed and brands were pressed to sign, companies had to face and make sense of the qualms they had with the original MOU: its enforcement mechanism.

> *"They [labor] of course tried to pressure us [to sign the original MOU], to which we said, 'Look, you have to rephrase everything if we're going to sign this.' And then Rana Plaza happened and we ended up signing anyway. It wasn't because we didn't care about the fires or anything; it was just that this document is really not something you, as a company, ought to sign if you have legal advice."*

The legal aspect stood out to brands and others as the primary difference between the Accord and existing norms for collaborative action in the industry. As one brand put it:

> *"Of course there has always been an expectation…that companies take care of their [supply] chain. So, the expectation has not changed, but what has, is the legal obligation that they have signed up to."*

The legally binding approach – seemingly a first in the CSR world – proved to be the greatest change to which actors had to make sense.

Overall, Rana Plaza and the resultant Accord can be seen as crisis or unexpected event which stimulates actors to make sense of the changes (Maitlis & Christianson, 2014). Rana Plaza incited a shift in whom was held responsible for the safety problems in the industry, which lead to the development of the latent MOU into the Accord. Due to its enforcement provision, the Accord was heralded as a breakthrough, and as such, set a new benchmark for corporate responsibility. And, as a new and different approach, it cued the beginning of actors' sensemaking process. At the same time that Rana Plaza and the legally-binding breakthrough of the Accord came to the fore, further externalities also contributed to the abnormalities and flux that brands needed reconcile.

Vague Language

One of the frequently lamented points by brands was the vague and unclear language used to specify the obligations of brands under the Accord. While several of its provisions were unsavory to brands – particularly the language around maintaining sourcing volumes and ensuring the

financial feasibility of remediation – it was the enforcement clause that seemed to cause the greatest headache. One brand representative explained, *"it is extremely difficult to just sign up for something if you have no idea what the legal requirements are"* and another pointed out that the confusion was widespread, stating:

> *"It took a while to understand exactly what we signed, because it's a legal document that we signed. We had a lot of conversations with other colleagues in the industry, so we were not alone. ...It was difficult for us to understand how it affected our responsibilities."*

Yet, seemingly, the Accord's vague approach actually was intentional. According to a non-brand respondent whom was involved with the crafting of the document:

> *"It was purposefully phrased in a slightly vague manner in order to get brands to sign on to it. ...Unclear language is what can get people to sign, because we can pretend that it is this way, and they can pretend it is that way, and then everybody is happy."*

This was a perspective held within companies as well, as one brand reported, *"It's very vague. The legal department at my company said it's a legal document, but because it's so open, they don't know what would actually happen in arbitration."* The unclear nature of the language made it difficult for brands and others to understand their obligations. However, the unclear nature of the language was not always met with sympathy, as one proponent of the Accord recalled, *"In the beginning there was some crocodile tears, I thought. But certainly some provisions were in need of clarification, that's for sure."* The lack of clarity furthered the need for sensemaking whilst also increasing the likely range of interpretations by different stakeholders.

> *"Brands interpret it one way, and the unions interpret it in another way. It's very vague, so no one really knows what we're supposed to do so that's all open for interpretation."*

Yet, for those in support of companies' signing on, its vague language was an attribute. All told, the vague nature of the Accord generally and its enforcement mechanism specifically underscore the need for sensemaking.

Enactment

As they grappled with the new expectations and responsibilities thrust upon them – and in particular, the mandate to sign on to the "legally binding" Accord – brands had to determine how to react. The sensemaking perspective holds that actors must take action in order to understand and order their environment, and the activities in which they engage to do this serve as the reference point for their sensemaking. For this case, enactment represents the actions that brands and other stakeholders took vis-à-vis the "legally binding" nature of the Accord. While additional

cues also factored into their process – via "ongoing updating" – enactment is the "action" or the "making" (Weick, 1995, pp. 37, 30). Practically, this meant that brands needed to sign the Accord or not, a determination made based upon their cognitive frames which shaped their understanding of the enforcement clause. If they did not join the Accord, they had to determine an alternative route for meeting the heightened expectations thrust upon them.

Signing Under Pressure

Despite the Accord's vague nature which seemed to compound the already abnormal post-crisis environment, stakeholders simultaneously exerted significant pressure on companies to sign it. As one non-brand respondent reported:

> *"A fair number of companies have said 'Yeah, we signed this with a gun to our heads. We just had to sign it.' Some of these CSR staff or legal advisors said they would advise against signing it, but that the CEO would say 'Stop it. Just sign it. This is a big reputational issues at the moment. We cannot <u>not</u> sign it.' So there have been near riots. There have been fights with the brands in the beginning saying, 'What the hell did we sign up to?!'"*

Apparently, the reputational issues at stake after Rana Plaza trumped brands' desire for clarity and softer legal language. As one brand recounted:

> *"I talk a lot with our legal advisor and he's like, 'God, why did you sign this? You're crazy!' I said, 'Yeah, you should have been there.' I mean,* *laughs* *we didn't do it because we're good-hearted or anything. We were pressured to do this!"*

The pressure exerted by external stakeholders proved overwhelming and decisive in the face of an unclear agreement.

Whilst the majority of the companies included in this research did express the feeling of pressure, a few also stated that they were happy to sign the Accord. H&M – quick to point out that it was the Accord's first signatory – stated that *"For us, we wanted to go on board with the strictest agreement because we want to really see improvements."* This too demonstrates an enactment of sensemaking; H&M had been one of the brands which negotiated the original MOU prior to Rana Plaza but refused to sign it, yet the company determined that the Accord was the best path after. Herein we can see the power of ecological change in altering firms' cues and actions, and consequently, their enactment.

Walking Away from the Accord

Whilst many brands – at least the European ones – signed up for the Accord, many North American brands grappled with the terms of the Accord vis-à-vis their domestic legal systems. *"U.S. brands consider everything very carefully from a legal perspective. They have much more of a legal entry point,"* explained one respondent, while another articulated the kinds of questions being asked by American companies:

> *"There are different rules and regulations in the US. If they do not live up to this, what will it mean for the company? Could someone sue them? They have a completely different [liability] culture. So maybe it was necessary for them [to walk away]."*

North American companies tend to view initiatives like the Accord through a liability lens, a very different perspective than that of most European brands.

Conversations around the degree of liability induced by the Accord were front-and-center in the debate about whether or not to sign the Accord, as recounted by one member of the Alliance.

> *"We were very concerned that there is unlimited legal liability for companies that sign the Accord. And the unions were unwilling to limit that liability. Then the structure that is set up from a legal and governance perspective is that if there is a disagreement amongst the companies and the other parties, there would be an arbitration litigation structure that we felt was not responsible for us to sign up to."*

The prominent role afforded to labor also served as a key friction point for the eventual members of the Alliance, as demonstrated here and throughout many of the interviews conducted with Alliance members. But, it was the structure of the agreement via its enforcement clause that empowered labor to enforce the agreement upon brands which brands deemed the most problematic. As this company and others noted, the perception of liability – while demonstrated earlier to not be an actual issue – caused them to deem the Accord irresponsible for their business. Herein we can see how fictions or illusions – not grounded in empirical reality – can be enacted and dominant actors' frames and justifications. Indeed, they viewed the inclusion of the enforcement clause as counterproductive.

> *"We wanted a nimble organization that addressed the specific needs related to workers' safety that existed within the country. And in some ways we saw the legally binding element an impediment to that."*

Therefore, their "enactment" of the legal clause as a source of *"unlimited legal liability"* culminated in their creation of the Alliance. The Alliance shared the same broad goals as the Accord but did so through an industry-centric model with limited liability. The illusion conjured

by North American brands led them to enact an environment where the Accord equated unlimited liability, thereby necessitating the creation of the Alliance.

Selection

As actors enacted their responses to the Accord, the next step in their sensemaking process was to understand their enactment and winnow outstanding flux. If enactment is about engaging in activities which serve as the locus for evaluating changes, selection is about the simplification and reorganization of cues in actors' environments and articulating interpretations in alignment with their mental models. Which cues and feedback are relevant? Do the actions taken make sense vis-à-vis the changed environment? Which explanation the most plausible? To do this, actors reflect upon past experiences in effort to narrow the scope and interpret the changes. These reflections provide clues which can reduce the possible meanings accounting for the changes, typically reinforcing actions already taken, self-fulfilling prophecies.

Differing Legal Environments

The largest chasm in this case appeared between North American and European brands and their different conceptions about what it means to be "legally binding", and the realities that they enacted accordingly. These differences explain why the majority of the North American brands walked away and created the Alliance. An Accord member provided perspective on the stark differences in membership between the two initiatives, citing differences in legal interpretations as the plausible explanation.

> *"[The] arbitrary court element…probably also explains why it was so difficult to get American brands to join. They would see it much more in the US-legal context, that the moment you assume formal responsibility people will take you to court, and not just the arbitrary court. So I can understand why it is difficult for them to join [the Accord]."*

North American companies – particularly those from the U.S. – tend to synonymize "legal" with "liability". When coupled with the litigious environment of the U.S., the Accord was then interpreted not simply as a binding contract with provisions that could be enforced, but rather, a mechanism which could be used to open companies up to lawsuits and liability more broadly. When asked about the differences between the two initiatives during the press conference launching the Alliance, Jay Jorgenson, Walmart's Global Chief Compliance Officer and counsel representative for the Alliance stated:

> *"I would say the main difference – the reason we couldn't sign the Accord – is Europe has a different legal environment than we do in the United States and Canada, and the Accord had some provisions that, in the way the U.S. and Canadian legal system work, would subject us to potential unlimited legal liability and litigation. And I want to tell you, I really respect the companies here in the room that have put up thus far – I think it's $146 million – to fix the situation in Bangladesh. We don't want one dollar of that to go to lawyers. We want every cent of that to go to the factories."*

In addition to citing the legal system as justification for not signing the Accord, the Alliance also strongly insinuated that the Accord's enforcement mechanism would divert funds from factory improvements. Regardless of its voracity, the claims made by the Alliance reaffirmed their frames of the Accord's enforcement clause as synonymous with "unlimited legal liability". One respondent elaborated on some of the other potential drawbacks of the Accord's enforcement mechanism.

> *"Large U.S. companies signed the Alliance first and foremost because of the North American litigation system, but secondarily, when you're the general counsel or the CEO or the CFO of a public company, to sign your company up for unlimited liability is, in my opinion, malpractice. Literally."*

Interpretations of what the Accord meant – unlimited legal liability – therefore carried negative implications not just for the companies, but potentially also further implications for themselves, factories, and potentially others. The cognitive frames between European and American companies therefore served as an important differentiation for these companies, demonstrative of the power of sensemaking; American brands equated the enforceability of the Accord with gross liability, while European brands did not. Alliance brands therefore reasoned and reinforced their actions by purporting an illusion of the worst case scenario.

A handful of North American brands did sign the Accord, but they were the exception rather than the rule[5]. Referring to the legal environment in the U.S., one respondent explained:

> *"That's why you see that most U.S. companies – certainly most U.S. public companies – have signed onto the Alliance and not the Accord, with a few exceptions because there are a few people who had either business or political reasons to either choose the Accord or to choose both."*

[5] 22 U.S. brands and 2 Canadian brands were members of the Accord by its closure in 2018. These were largely small brands, and collectively represented about 11% of the Accord's membership. In contrast, while the Alliance had only 27 members by its end, together they represented more than 80% of apparel imports from Bangladesh to North America.

The cognition and motivations of those North American brands which "crossed over" to the Accord was therefore explained as not having to do with their interpretation of what "legal" means, but rather, due to other reasons. Those "crossover" brands were primarily small firms, and therefore unlikely to be scrutinized as intensively as their larger counterparts, as well as PVH and Fruit of the Loom; PVH had been an original signatory to the preceding MOU and has a long history of working collaboratively with organized labor, while Fruit of the Loom originally joined the Alliance but was pressured by customers of its university business to also sign on to the Accord later (Interview Data). These factors, coupled with their comparatively small proportion of Bangladesh imports to the American markets, help explain these as outliers rather than conflictual.

Benefits of a Binding Agreement

Many Accord members, on the other hand, took a different view of the matter. For them, many actually saw the legally binding nature as a positive aspect. This stands in sharp contrast to the softer, less binding form of the Alliance as a way to promote factory safety. With the Alliance, *"you sign on to a lot less. You sign onto improving safety, but it is not as binding as the Accord."* This "binding" nature was seen as a key aspect in the agreement's effectiveness. *"The Accord is much more binding and much more ambitious in what you sign on to, which absolutely [affects its progress and achievements]."* The Accord's ability to produce results was credited by many to its enforcement mechanism, that in order to make progress, the Accord had to be "legally binding". To some brands, the enforceability was as critical to success as their collective leverage as 220+ brands.

> *"There's more pressure because it's legally binding, and I know a lot of people are that had it not been that we wouldn't have moved on this. Then it would have just been an MOU. Just within the last two years, a lot of things are happening [in Bangladesh]. Just going into these factories and seeing all the fire doors and the sprinklers, it's really become a lot safer."*

Respondents across the board – companies, trade unions, NGOs – cited the performative nature of the Accord's enforcement clause in ensuring companies' compliance. Ergo, companies' enactment of the Accord and their ensuing work to comply with its obligations were credited to the Accord's enforcement clause. These responses indicate the importance of the Accord's legally binding nature to get companies to comply, as well as signal the potential for its use again in the future. Thus, the cues and mental models which actors' used in their selection process – the benefits of the legally binding nature of the Accord – reinforced their decision to sign.

Existing Precedence & Practices

Accord members also referred to other developments in their environment to help them make sense of their agreement's enforcement clause. By drawing upon on other related issues, it helped them to narrow down the possible meanings of the Accord. For example, virtually all large companies now regularly report on their CSR. Further, regulations in various nations have begun to require that companies track, engage and report in particular ways in their value chains. As one respondent explained:

> *"The more progressive companies realize that the development if inevitably going in the direction of more mandatory due diligence. There's the UK antislavery act, the French law on mandatory due diligence, the Dodd-Frank Act for conflict minerals; that's all mandatory due diligence. People in the business and human rights field all see this as inevitable development where there is more and more expectation of supply chain transparency. I think they do realize that sooner or later they will have to do it anyway."*

The increasing requirements of mandatory due diligence helped soften the obligations of the Accord. For businesses operating in these environments, the mandatory requirements also established existing precedence for such requirements in their operations, as well as signaled the potential for further mandates in the future. This caused companies to start to see the Accord as a pre-emptive opportunity to avoid potential future regulation.

> *"I think there was a lot of pressure on brands to sign up to [the Accord]. Because they have a tendency, let's be honest, to stay away from mandatory things, and also to lobby against legislation, being very willing to work on capacity-building or continuous improvements on efforts. They're usually very hesitant to sign-up to anything mandatory or support any kind of new legal framework."*

In an effort to avoid regulation, the Accord may have provided a "least worst" option for companies. As one non-corporate stakeholder reported about the companies the respondent worked with:

> *"Increasingly, you see different forms of what is already in the UN Guiding Principles as a voluntary expectation [of companies] becoming more of a legal expectation, and I think that [such a development] is an inevitable path that companies better start realizing. I think they are starting to realize that they better be doing that before they are required to do it."*

In these ways, we can see how existing precedence – in national laws and international frameworks – helped soften the obligations of the Accord. Companies are known to seek opportunities to avoid regulation, and the Accord represented a potential opportunity for

companies to do just that. Together, these helped Accord members rationalize their enactment of the Accord, in spite of its enforcement mechanism.

In sum, members of both the Accord and Alliance largely drew upon past experiences and interpretive frames to help rationalize and reinforce their perceptions of the Accord, thereby "selecting" the frames to rationalize their enactment. Interestingly, actors selected the information and frames which rationalized their enactment, regardless of whether they chose to sign the Accord or walk away.

Retention

When particular frames and cognitions are substantiated through reinforcement and preserved, this refers to the *retention* aspect of sensemaking. Retention can also provisionally indicate the durability of such frames and actions in the long run, for example, through their replication elsewhere, which signals their validity. In this case, we again see how the divergent frames and enacted environments of Accord and Alliance brands were self-reinforced, justified, and substantiated.

Imitation

The Alliance had received a great deal of pressure from civil society organizations and negative coverage in the media, first for brands' refusal to join the Accord, and later, for the Alliance's softer approach to enforcement. When asked about how rhetoric around the legally binding nature of the Accord may have affected the Alliance and its brands, one affiliate reported that it *"definitely made our lives a little miserable in the beginning. ... It's unfortunate and it's something we had to try to deal with."* One of the ways that the Alliance chose to "deal with" the negative feedback was to consult with its lawyers and confirm that it could also refer to itself as "legally binding". Accordingly, it added a question to its website's FAQs section:

> *Is the Alliance legally binding?*
> *Yes. Membership to the Alliance is a five-year commitment – and the agreement and its terms that are legally binding on all of its Members. The Alliance Board of Directors – chaired by an Independent Director – has the authority to seek binding arbitration against any Member who does not satisfy its obligations under the agreement, and to publicly expel them for failure to abide by other commitments set forth in the Members Agreement.*

As presented previously, whilst the Alliance agreement did technically allow for self-policing between members, its structure made this unlikely and indeed no such actions were taken through

the duration of the Alliance's tenure. Yet, clearly the Alliance sought to imitate the language in the Accord. Such an act signaled both to the Alliance members the reverence for the "legally binding" rhetoric, as well as to Accord members and others that its "legally binding" nature was highly significant.

(False) Perception as Justification

Alliance members also drew upon their own perceptions of the Accord to further validate their actions and retain their stance that they were justified in creating the Alliance in the first place. Alliance members noted that the enforcement mechanism of the Accord incited very different processes and approaches to addressing issues within that agreement.

> *"Because of the way the Alliance was set up, we didn't have to go through the legally binding element of, 'okay, [do this], and if you don't, we use the Accord and take legal action until you [do],' which is the way the Accord was formed. The Alliance didn't have to go through that process."*

Such rationalizations were further justified through rumors and information, whether accurate or not, about the frequency and processes of the use of the enforcement clause. "*From the little I know about the Accord, it sounds to me like they are in endless arbitration. And that was exactly what I was hoping to avoid."* As presented earlier, while the trade unions did indeed invoke the enforcement clause to ensure brands' compliance, only two cases were ever escalated to arbitration. The differential between the perceptions of "endless arbitration" juxtaposed with the reality of very few arbitrations demonstrates the power of perception and illusion in rationalizing, reinforcing and retaining earlier decisions. Ergo, the North American brands reinforced and retained both their enactment of the Accord as strict and liability-inducing as well as their enacted environment via the Alliance.

Replication

Accord members also rationalized and retained their justifications and frames of the Accord's enforcement mechanism, noting how it had changed the nature of industrial relations within supply chains:

> *"I see a real change in corporate responsibility in the supply chain. And by that I mean the turning point around legally-enforceable agreements between labor and management that came from the Accord. It's changed the dynamics of supply chain industrial relations."*

This was particularly true for labor and NGO perspectives, which viewed the Accord's approach to enforcement as a positive development which should be emulated. As one shared, *"I hope that brands will increasingly accept a legal responsibility…where they sign up to something legally binding…and realize that is the way forward."* In their view, the Accord's enforcement clause demonstrated a "legal responsibility" for safety in brands' supply chains which was a positive development that raised the bar in what types of private governance arrangements would be preferable in the future. As shared by one respondent:

> *"The trade unions have said, 'The Accord is now the benchmark; we're never going to sign something less binding than the Accord.' The Accord is the new threshold. They're not going back to something absolutely voluntary because they don't believe in that anymore. The Accord has elevated the expectations [of] the new normal."*

Such expectations were not just held by labor, however. Some of those in the public sector also saw opportunity in the Accord, and therefore sought to replicate the enforcement approach elsewhere, notably in the Netherlands' Textile Covenant, which, as one respondent explained:

> *"…is semi-legal. It's voluntary for brands to sign, but because they sign it with the government, there's a very clear expectation that they commit to that. There is also an arbitration clause which was very clearly taken from the Accord as an example. [Brands'] lack of implementation may be subject to a dispute – and similar to the Accord – would go through a dispute resolution process…that may ultimately [go] to arbitration. The model of arbitration as the basis for the enforcement of the agreement has been copied there."*

The replication of the Accord's novel enforcement clause elsewhere further reinforced and validated its approach. Overall, we can see that the justifications and frames deployed in the enactment by Accord and Alliance members were retained throughout the sensemaking process.

DISCUSSION

The case of the Accord demonstrates the powerful differences in actors' enactment during sensemaking. Brands that signed the Accord – thereby enacting an environment in which their compliance could be enforced – had to come to terms with an agreement which was heralded as a breakthrough at the same time its lack of specificity left it vague and open to interpretation. These brands largely justified and rationalized their choices and interpretations by finding positive aspects of it, such as the ability to ensure compliance of all signatories, make collective progress, and potentially avoid harder regulation in the future. Even while some brand members may have been less than enthusiastic about the Accord's approach, its enforcement mechanism demonstrated its power in inciting compliance; fewer than one percent of its members were

subjected to escalation, and even those never made it to arbitration. The effectiveness of the approach led labor and public actors to replicate the approach elsewhere and note it as the new standard moving forward, signaling the retention and durability of the approach. For Alliance members, their existing interpretative frames, influenced by the North American legal systems, coupled with (sometimes false) perceptions of the Accord reaffirmed their creation of the Alliance. Still, all of these actions were predicated on the "legally binding" nature of the Accord, which as demonstrated previously, was weak at best. Despite the rhetoric, companies couldn't be sued in their home courts nor subject to "unlimited liability and litigation". What can account for the actions – and enactment – taken by brands, and what does it mean for the future of private governance?

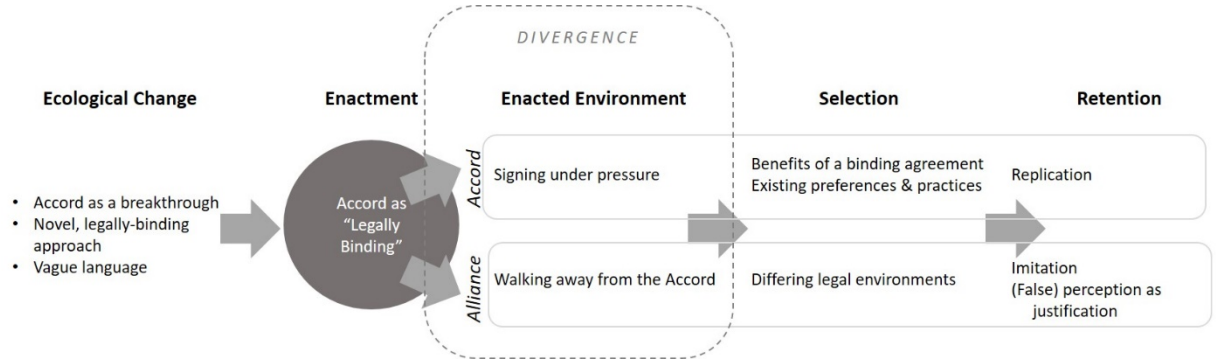
Divergent Enactment

The case of the Accord's enforcement mechanism also powerfully demonstrates the varying paths and implications of sensemaking dependent upon the frames and models deployed during the sensemaking process. While both Accord and Alliance members both "enacted" an illusion of the Accord's enforcement mechanism to be much more strict and liability-inducing than it actually was, brands diverged in how they took action in response to that cognition, creating parallel enacted environments. The divergent nature of companies' reactions (enacted environments) – either high compliance or extreme aversion – is an interesting example of how similar *enactment* resulted in differing *enacted environments*. The prevailing frames and models which shape companies' interpretations clearly play a key role in their reactions to new regulatory approaches. When considering the Accord's enforcement clause, interpretations were broadly similar even if rather inaccurate, but the *implications* of this assessment varied greatly between American and European companies which evaluated it vis-à-vis the differing legal contexts and norms of their home environments.

Viewing the outcomes of the Accord's enforcement clause in this way can help further our understanding of sensemaking as a process. The Accord and Alliance represent a unique circumstance where actors shared the same "enactment" – that is, conjuring the Accord's enforcement clause to something more than it was – but drew upon very different interpretative frames to understand and explain this, and consequently, chose different actions which resulted in their different "enacted environments": the Accord and Alliance as divergent private

governance approaches. According to Weick, enacted environments are "the residuum of changes produced by enactment… The product of enactment…is an orderly, material, social construction that is subject to multiple interpretations" (Weick, 2001, p. 226). The differences in frames and consequent action by organizations clearly made a large impact on how they chose to deal with the flux that they experienced in their environments. As private governance is on the rise as a way to manage social and environmental impacts, particularly within global value chains, it is imperative to understand when and how companies are likely to engage. This case demonstrates that even if critical aspects of governance are near-universally interpreted – here, the enforcement clause – that companies may choose very different paths for engaging (or not) in those governance processes. Figure 1 depicts how Accord and Alliance actors differed in their sensemaking processes by explicating the differences between "enactment" and the "enacted environment".

Figure 1. The Accord and Alliance as demonstrative of divergent "enacted environments" in the sensemaking process.



While the Accord and Alliance case is a powerful one, future research could further empirically explore and theoretically develop the distinction between enactment and enacted environments.

Illusory Law

The legal context of the Accord appeared much more rigid and hard-nosed than it actually was, at least in its early days. Companies determined their actions, the media formulated their judgements, and activists and experts in the area heralded it as a breakthrough due to the Accord's enforcement provision. Yet, as assured via legal analyses offered in the early days of the Accord, the enforcement clause had little power with which to live up to the hype of inciting "unlimited legal liability"; now years later, we can see with clarity that not only were disputes never

adjudicated in home courts that not a single case ever made it all the way through the arbitration process. Yet, the empirical reality remains that brands – both those who chose to sign on to the Accord, as well as those which walked away and created the Alliance – enacted, selected and retained environments based upon the illusion of the Accord as "legally binding". Further, as the Accord seeks to continue its operations under the same model, more than one out of ten brands have refused to (re)join, and one North American brand opted to leave the Accord and join the Alliance instead, due in no small part to the enforcement mechanism (Interview Data, Field Memos). This is demonstrative of the power of illusion; even while all of the evidence suggests that the enforcement clause poses little risk to brands, they continue to enact an environment where it is seen as problematic. Herein we see a reversal of the age-old metaphor; disguising soft law as hard law is a sheep in wolf's clothing.

With trade unions and other advocates calling for future initiatives to also include this type of legal provision, it may be helpful to define the approach, offered here as *illusory law*. Illusory law can be defined as hard or soft law that is stricter in appearance than function, thereby creating an illusion that incites greater compliance than would have otherwise been the case. Illusory law may appear in hard law when government creates a law where either or both compliance and/or enforcement is infeasible, or in soft law when penalties or enforcement are purported to be greater than is truly possible.

Illusory law is not just a soft law phenomenon: it is also evident in many hard laws. One such example is one of the provisions within the U.S. Dodd-Frank Act that previously required companies to report on the origin of all conflict minerals within their supply chains. Global value chains of conflict minerals are convoluted and complex, and have yet to become fully traceable. Companies therefore reported their due diligence on tracing and reporting, and no company faced charges for the information reported (Browning, 2015). Then in 2017, the Securities and Exchange Commission adopted a "no action position", meaning it would not sanction instances of non-compliance (Quinlivan, 2017a), implicitly endorsing the illusory approach to Dodd-Frank and its enforcement. Yet, the substance of the conflict minerals portion of the directive remains so as to continue to spur progress in the area (Quinlivan, 2017b). It remains to be seen if and how other similar state-led regulatory efforts may operate similarly, such as the U.K.'s gender pay gap reporting and the French Duty of Vigilance laws.

The concept of illusory law further develops the notion of law as a spectrum ranging from hard to soft (Abbott et al., 2000; Shelton, 2000). Some illusory laws may be aspirational in nature, designed to spur progress in a particular area – as seen with the Dodd-Frank Act or gender pay gap law – and others may seek to ensure compliance – such as with the Accord. In either scenario, the result of illusory law is performative in nature, in part due to the sensemaking and enactment it incites.

As private governance continues to proliferate, so too does the need to better understand the range of tools and mechanisms available to ensure compliance. Further investigation and theorization along these lines is ripe for future research. Lines of investigation could explore how the hardened or illusory approach might be applied elsewhere, something which could be particularly useful for work on product certifications. The approach could also be investigated on different institutional levels, for example, as a mechanism utilized in transnational governance – as it was in the Accord – as well as for more national or local approaches. While the case of the Accord and Alliance is a telling one, its unique nature also limits its generalizability, something future research could build upon.

CONCLUSION

The story and function of using hard law to enforce soft law is a complicated one. In this instance, the enforcement mechanism of the Accord was heralded as a "breakthrough", an approach unprecedented in scope and intent. Media, activists and governments praised companies that signed on to the Accord, frequently citing its "legal-binding" nature as its most shining feature. Yet, when the substance of the legal provision is examined, the use of hard law was neither possible nor utilized. Regardless, the perception of it enacted an "illusory law" on behalf of companies, leading them to take different actions which created divergent enacted environments of private governance. The use of what has been termed as "illusory law" has been proposed as a way to conceptualize and generalize about the positioning of hard law as an enforcement mechanism for soft law. The mere use of illusory law was performative in effectively compelling companies to comply with the new measures, but also – in part due to the high level of compliance – by fundamentally changed the norms and expectations of responsible business behavior. The findings from this study contribute to our knowledge not just about novel approaches to compliance and enforcement in private governance, but also in furthering our understanding of

the role of sensemaking in companies' engagement with them.

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APPENDIXES

Appendix 1

Accord on Fire and Building Safety Membership Agreement, Dispute Resolution Clause

> Dispute resolution. Any dispute between the parties to, and arising under, the terms of this Agreement shall first be presented to and decided by the [Steering Committee], which shall decide the dispute by majority vote of the SC within a maximum of 21 days of a petition being filed by one of the parties. Upon request of either party, the decision of the SC may be appealed to a final and binding arbitration process. Any arbitration award shall be enforceable in a court of law of the domicile of the signatory against whom enforcement is sought and shall be subject to The Convention on the Recognition and Enforcement of Foreign Arbitral Awards (The New York Convention), where applicable. The process for binding arbitration, including, but not limited to, the allocation of costs relating to any arbitration and the process for selection of the Arbitrator, shall be governed by the UNCITRAL Model Law on International Commercial Arbitration 1985 (with amendments as adopted in 2006). (Accord on Fire and Building Safety in Bangladesh, 2013)

Appendix 2

Coding tree: descriptive > interpretive > pattern codes.

Codes in italics denote those which appears in multiple categories, dependent upon their respondent (e.g. Accord or Alliance member).

Descriptive	Interpretive	Pattern
Accord as breakthrough Accord as model, leader Rana Plaza as instigating factor Trade Unions – Labor	Accord as a Breakthrough	Ecological Change
Binding nature Business model Dictates actions Drop factories Existing MOU agreement Expectations Explicit responsibilities under the Accord Government function Legal Responsibilities Skepticism Sourcing volumes Transparency	Novel, Legally Binding Approach	
Answers not readily available Goal of commitments Intent of the Accord Unclear	Vague Language	
Ethical responsibility Government relationship – home *Media* *Motivation* Pressure to sign Quick creation of Accord Rana Plaza – could have been us Reputation Signing up Urgency	Signing Under Pressure	Enactment
Alliance as nimble *Brand differences* Collaboration Credibility *Ethical responsibility* Go it alone strategy Greenwashing *Motivation* Results-oriented *US vs EU*	Walking away from the Accord	
Brand differences Differing values-cultures-expectations-norms Dynamics between actors	Differing legal environments	Selection

Legally binding as obstacle Liability Limited scope Market differences Pool resources Regulation as non-negotiable Risk orientation Threat of legally-bindingness *US vs EU*		
Arbitrations Benefits of Accord Compliance Enforcement Free riders Necessary to be legally binding Need for the Accord – Justify	Benefits of a binding agreement	
Existing precedent New normal Regulation vs Voluntary UNGPs	Existing Preferences and Practices	
Imitation *Media*	Mirroring	Retention
Accord future Alliance future Lack of transparency Perception Value derived	(False) Perception as justification	
Convergence, Common Standards Establishes precedence Facilitates new norms Lessons applied elsewhere Other initiatives Replication	Replication	

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