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CORPORATE SOCIAL RESPONSIBILITY COMMUNICATION AND ORGANIZATIONAL LINKAGES

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Forward

This PhD dissertation explores the concept of corporate social responsibility (CSR) communication and its linkages within different organizational settings. It is composed of three distinct essays, each focusing on a specific type of stakeholders in a given organizational setting. Each essay corresponds to a chapter. The link between the three chapters and the overall logic of the dissertation are presented in the general introduction. As each chapter is distinct and can be read separately, some information might be redundant.

Abstract

This PhD dissertation presents an empirical analysis of corporate social responsibility (CSR) communication and its linkages within different organizational settings calling for interactions with different types of stakeholders. CSR communication is part of the overall corporate communication process of firms focusing on conveying the message in regard to their CSR strategy to both internal and external stakeholders. In this regard, the first chapter explores organizational identification as a driver for CSR communication by focusing on how the organizational identification of stakeholders impacts internal and external CSR communication. The second chapter deals with the evolution of partnerships and collaborations in the context of CSR by putting a focus on how CSR practices in terms of partnerships changed stakeholder's attributes. Last but not least, the third chapter investigates the relationship between CSR and public procurement by analyzing the impact of CSR on the allocation of public procurement contracts. The three chapters contribute to a better understanding of CSR, specifically the understanding of the mechanisms behind CSR communication in different organizational contexts and in regard to different types of stakeholders. Furthermore, this PhD dissertation also contributes to the growing but not yet mature literature on CSR communication.

Keywords: corporate social responsibility communication, corporate social responsibility strategy, stakeholders, organizational identification, partnerships, internal and external CSR communication, public procurement.

Résumé

Cette thèse de doctorat présente une analyse empirique de la communication de la responsabilité sociale des entreprises (RSE) dans différents contextes organisationnels vis-à-vis de différentes parties prenantes. La communication RSE est une composante de la communication corporate des entreprises qui vise à transmettre le message autour de la stratégie RSE de l'entreprise à différentes parties prenantes, internes et externes. Dans ce sens, le premier chapitre analyse l'indentification organisationnelle des parties prenantes comme moteur de communication RSE en mettant l'accent sur l'impact de l'identification organisationnelle des parties prenantes internes et externes sur la communication RSE. Le deuxième chapitre étudie l'évolution des partenariats et des collaborations dans le contexte de la RSE en explorant comment les pratiques RSE ont fait évolué la typologie traditionnelle des parties prenantes. Finalement, le troisième chapitre se penche sur la relation entre RSE et marchés publics en étudiant l'impact de la RSE sur l'attribution des marchés publics. Les trois chapitres de cette thèse doctorale contribuent à une meilleure compréhension de la RSE et plus spécifiquement de la communication RSE dans différents contextes organisationnels impliquant différentes parties prenantes. De surcroit, les trois chapitres contribuent à la littérature grandissante mais non mature autour de la communication RSE.

Mots-clefs : responsabilité sociale des entreprises, communication RSE, stratégie RSE, parties prenantes, identification organisationnelle, partenariats, communication RSE interne et externe, marchés publics.

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General Introduction

1. Corporate Social Responsibility: A Brief History

Nowadays, the idea of a conscious capitalism has emerged as we started to be aware of the close relationship that exists between business and society. Hence, the concept of corporate social responsibility (henceforth, CSR) became of momentous importance, not only to businesses and non-governmental organizations, but also to the common people, who represent company's clients, employees and supporters. Along the interest from these parties, academics started to study company's social matters during the last three decades in different fields ranging from marketing and operations to psychology and information systems (Bontis & Serenko, 2009; Bowen & Johnson, 1953; Carroll, 1979; Dodd, 1932; Frederick, 1960). This interest emerged in the 1950's when several definition of CSR started to appear through the works of famous author such as Richard Bowen who associated CSR to a line of philanthropic actions focusing on its ethical component since as companies grow and 'go global', their impacts on the planet's resources also 'go global' (Bowen & Johnson, 1953). Bowen (1953) portrayed CSR as his own broad vision of the American society where economic, social and well-being goals mutually reinforce each other; thus, advising that CSR should be perceived as an interdependent and corrective measure for certain social deficiencies that are implicitly present in the economy.

During the late 1960's, the definitions switched partially to a more open and simplistic approach, disregarding to some extent the notion of philanthropy (Davis, 1960). In this sense, CSR started to be viewed as any action that goes beyond company's direct economic or technical interests, leading researchers such as Frederick (1960) and Davis (1960) to distinguish CSR as a broader concept and one that could be considered as a set of actions essentially supplemental onto a business activity. Afterwards, during the 1970's, CSR was depicted as the

business's responsibility toward its stakeholders who include its employees, customers, community and the environment, and would become in time the business' competitive advantage (Hack, Kenyon, & Wood, 2014). In fact, an article by Wallich and McGowan (1970) put into perspective the idea that CSR is actually consistent with stockholder's interests by providing a 'new rationale' that advocates CSR without compromising the stockholder's interest. Thus, research shifted from a focus on whether firms should engage in CSR or not to the content and implementation processes of CSR which don't conflict with firm's fundamental goals and interests (Ackerman, 1975; Fitch, 1976; Murray Jr, 1976). In the late 70's, Carroll (1979) responded to the growing need for more tangible advances in the conceptualization, research and policy development of CSR with one of the most cited articles in the field of business and society, where he constructed a three dimensional model combining the three dimensions of Corporate Social Performance (henceforth CSP): CSR, social issues and corporate social responsiveness in order to help clarify and integrate different definitional strands that have emerged in the literature. The major added value of Carroll's model was that it didn't treat the economic and social goals of the firm as incompatible trade-offs but rather as corporate objectives that are included into the framework of the total social responsibility of business, that also include: economic, social, legal, ethical and discretionary categories (Lee, 2008). Carroll (1979) model was further developed by several researchers such as Miles (1986), Ullmann (1985), Wartcik and Cochran (1985) and Wood (1991) since it offered a framework that enabled the identification and the assessment of a firm's strategic response to social issues with implications for both academics and managers. For academics, the goal was to offer an all-inclusive framework in order to assimilate the different thoughts around CSR while for managers the goal was to present a tool that would help them in punctually thinking through the major social issues they face (Lee, 2008). For instance, Wartick and Cochran (1985) reworked Carroll's (1979) model by proposing a framework that provides both macro and micro levels of analysis of organizations, society and the interactions that happen between them based on economic responsibility, public responsibility and social responsiveness.
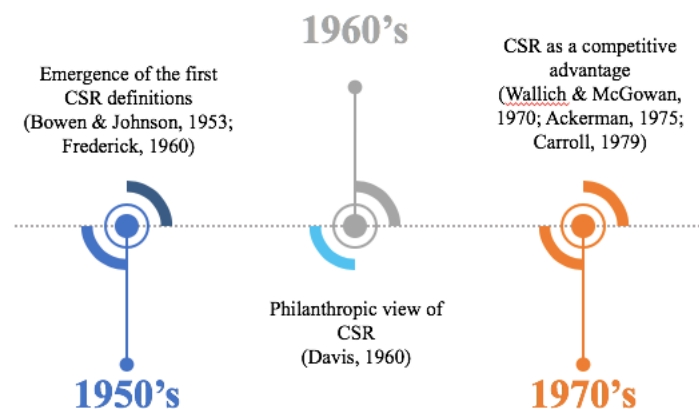
Figure 1. Evolution of the concept of CSR – Part I

In this sense, as the responsibilities assigned to businesses started to change in the 1980's and 1990's, several authors recognized CSR as being where the businesses contribute to societies and communities in efficient, profitable and socially responsible ways (Cannon, 1992). In 1984, Freeman assembled several eclectic ideas on the stakeholder approach in order to construct a coherent and systematic theory of stakeholder management (E. Freeman, 1984). Indeed, the essence of the stakeholder theory model is the idea that within the stakeholder framework, there is no distinction between social and economic goals, the survival of the firm is therefore affected by all the stakeholders including shareholders, employees, clients and governments (Clarkson, 1995). The idea put forward by the stakeholder theory advocates the fact that putting time and ordering resources to address and take into consideration stakeholder's interests and expectations is an acceptable managerial activity (E. Freeman, 1984). Therefore, the stakeholder model emerged as a solution for the problem of measurement and testing by determining narrowly the actors and defining their positions in regard to each other (Clarkson, 1995).

Starting the twenty first century, CSR entered a debate in regard to the convergence and divergence of management practices (Child, 2000). During these years, it had become arduous for businesses to be fully socially responsible without putting into jeopardy the preservation of their profits (Hopkins, 2005). Other authors argued that the role of a corporation in a society is

still undecided because of the confusion surrounding the definition of CSR (Argandoña & von Weltzien Hoivik, 2009). According to Van Marrewijk (2003), in the sphere of academic debates and business environments, a large number of concepts and definitions have been presented as referring to a more humane, more ethical and more transparent way of doing business among which terms such as corporate sustainability, corporate sustainable entrepreneurship, and business ethics. This complication in defining CSR led some academics to view it as a concept that is 'too broad' in its scope to potentially be relevant to organizations since there is no solid and well developed consensus which provides basis for action (Henderson, 2001). Nonetheless, CSR concepts shifted the understanding of business and the business environment by generating a new managerial mindset (Hanke & Stark, 2009).
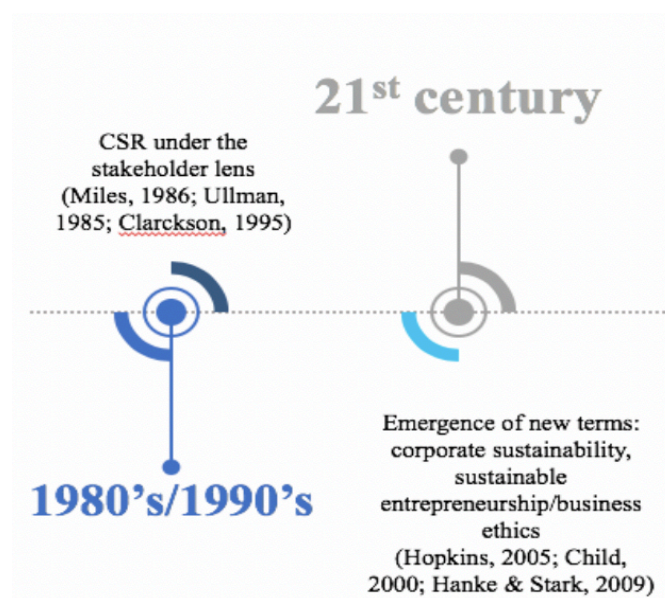
Figure 2. Evolution of the concept of CSR – Part 2

In this regard, several academic definitions of CSR have been proposed during the 21th century. On the one hand, CSR can be considered as 'a set of context specific organizational actions and policies that take into account stakeholder's expectations and the triple bottom line of economic, social and environmental performance' (Aguinis, 2011, p. 8). On the other hand, CSR is also viewed as 'a discretionary allocation of corporate resources toward improving the social welfare that serves as a means of enhancing relationships with key stakeholders' (Barnett, 2007, p. 801). Besides, CSR can also be viewed under the lens of situations where the company goes further beyond its interests and law requirements and engages in actions that appear to

further the social good (McWilliams & Siegel, 2001). The concept of CSR can also be related to ethical and moral issues in relationship with corporate decision making and behavior with a central question of whether companies should undertake a certain type of activities or refrain from doing so because they are beneficial or harmful to society (Branco & Rodrigues, 2006). Interestingly, governmental entities also offered their own definition of CSR such as the definition by the European Commission in 2015 stating that CSR is 'a concept that refers to companies taking responsibility for their impact on society'. As evidence suggests, CSR is increasingly important to the competitiveness of enterprises. It can bring benefits in terms of risk management, cost savings, access to capital, customer relationships, human resource management and innovation capacity (European Commission, 2015).

On the other specter, CEOs, managers, businessmen and entrepreneurs also took their turn in defining CSR. In 1977, less than half of the Fortune 500 firms mentioned CSR in their annual reports. However, by the end of the 1990s, the percentage skyrocketed to 90% with companies grasping the importance of CSR as an imperative element of their organizational goals and emphasized on the promotion of their CSR in annual reports (Boli & Hartsuiker, 2001). The shift had been of such a consequential importance that many CEOs declared that 'the world had changed' and that 'a new reality of business had emerged' (Fiorina, 2001). In this sense, the concept of CSR had been adequately rationalized and institutionalized to the extent that most of Fortune 500 firms are actively accentuating the promotion of their CSR actions and activities in their annual reports (Boli & Hartsuiker, 2001). For instance, Jeff Fetting, the CEO of Whirlpool publicly stated that the long-term success of his company is bound to the health and the well-being of society in general. Niall Fitzerald, the former CEO of Unilever on the other hand, defined CSR as a hard-edged business decision, not because it is the right thing to do or because of the fact that people are forcing businesses to do it but because it is good for business.

Alongside, according to Jim Owens, the CEO of Caterpillar 'in the next decade, the most successful companies will be those that integrate sustainability into their core businesses'. The fact that CEOs are taking part of the discussion revolving around CSR and how it is related to their businesses and business models proves its strategic role in an economy where businesses are fighting to achieve innovative competitive advantages so as to attract consumers and clients that are becoming more aware and more sensible to the impacts and the effects of business activities on their communities and the society as a whole. Indeed, firms face an

ongoing increased pressure to answer to a myriad of interest groups whom expectations are congruent with the firm's capabilities in CSR (Orlitzky & Shen, 2013). Consequently, at the institutional level, firms that engage in CSR are more likely to improve their reputation and customer loyalty, in addition to positive product's evaluations (Aguinis & Glavas, 2012, 2012; S. J. Brammer & Pavelin, 2006). On the organizational level, CSR is perceived as 'being good' for business and adding to a firm's competitiveness and legitimacy (Bansal & Roth, 2000). In a nutshell, companies cannot make the same mistakes as in the past. Nowadays, creating and putting into place CSR actions that take into perspective the social good, society and the environment are of momentous importance to companies' survival (Du, Bhattacharya, & Sen, 2010).

2. Corporate Social Responsibility Communication & Stakeholders

Discussions in regard to CSR communication have recently constituted a popular research topic among academics because of the concerns in regard to transparency fueled by major scandals in the recent year (Chaudhri, 2016). Thus, the course of actions through which organizations communicate with their stakeholders in regard to CSR have been scrutinized meticulously under the specter of CSR communication, bringing together a multidisciplinary literature (Palazzo & Scherer, 2006). CSR communication is the first step in engaging the public with companies' CSR activities and creating an awareness of opportunities that involve stakeholders (S. Y. Lee, Zhang, & Abitbol, 2019). According to Du et al. (2010), CSR communication even has a dual goal of creating awareness and minimizing the level of skepticism among the receivers of the message. Hence, CSR communication is a corporate communication process that aims to enable a company to disclose and disseminate social information and a desired socially responsible identity to its stakeholders (Tata & Prasad, 2015). Indeed, CSR communication is considered to be part of the corporate communication and organizational communication practices which are viewed as integrated communication (Cornelissen & Harris, 2004) that enable companies to construct a desired image and allow the receiving stakeholders to make sense of the company's actions (S. Y. Lee et al., 2019). Thus, CSR communication plays a vital role in the corporate communication process as it enables to align actions undertaken by the company in the context of CSR and promote a relative image

by transmitting the message to stakeholders about the enhancement of the company's CSR performance or its intention to develop a better social corporate behavior (Tata & Prasad, 2015).

In this regard, stakeholders are important components of the CSR communication process. Especially, in today's super capitalist twenty first century, it is unconceivable for a company to undertake business activities without taking into consideration its stakeholders. According to Holme and Watts (2000), the relations and interactions between companies and their stakeholders are the essence of CSR. Relationships with internal and external stakeholders will help companies embrace the nature of values, attitudes and behaviors of their stakeholders and respond effectively to their expectations (Pedersen, 2009). In this sense, the linkages between CSR and stakeholders enabled to generate a prosperous setting that fueled the growth of a large body of literature with the aim of defining and characterizing their engagement (Lane & Devin, 2018). That's why, a momentous aspect of CSR revolves around how companies interact with a set of different stakeholders (B. A. Neville & Menguc, 2006). Waddock and Smith (2000) even affirm the idea that the core of CSR is about the mutual dialogue which needs to be respectful, dialogic and value based and that a company develops with its stakeholders. Indeed, the time has passed when organizations needed to respond to some stakeholder groups just through the achievement of financial or legal objectives that are pertinent to these stakeholders; nowadays, it is of momentous importance to respond to all stakeholder groups that may have a legitimate stake in the organization (Vallentin, 2010). These stakeholders with legitimate stakes might include all the stakeholders that can apply a pressure on the company which leads to an impact not only on its revenues but also on its resources and reputation (Aguinis & Glavas, 2012). Thus, one of the major aims of a CSR strategy is to attain and increase the acceptance of stakeholders through an awareness of the company's activities and their impact on the stakeholders (O'Riordan & Fairbrass, 2008). CSR communication is even considered to be a form of stakeholder management given that it is based upon the salience of the information to the concerned stakeholders (Crane & Glozer, 2016).

Within the various narratives revolving around the stakeholder theory, different conceptualizations of the response to 'what is a stakeholder?' have emerged with various definitions that aroused to serve different research objectives (R. E. Freeman, Harrison, Wicks, Parmar, & de Colle, 2010). As a matter of fact, the word 'stakeholder' first appeared in 1963 in an internal memorandum at the Stanford Research Institute and was worked on starting this period (Parmar et al., 2010). According to Freeman (1984), one of the most famous researchers

in the field of stakeholder studies, a stakeholder can be defined as 'any group or individual who can affect and is affected by the achievement of the organization's objectives' (Freeman, 1984, p. 46). In his book Freeman (1984) notes that the stakeholder theory is composed of three main claims: (1). The purpose of business is value creation not for one type of stakeholders but for the various stakeholders. (2). The stakeholder theory is a theory that has a normative core at its center and is most of all a management theory, and finally (3). The stakeholder theory denies any separation between the business component and the ethics component contrary to the traditional business viewpoints. Clarkson (1995) established a framework that considers CSR via the company's linkages with external parties and decomposed stakeholders into: primary stakeholders and secondary stakeholders. Primary stakeholders are seen as those stakeholders that are vital for company's survival such as employees, clients, and shareholders while secondary stakeholders don't have a direct impact on company's well-being as it doesn't depend on them for its survival but can impact the level of pressure put upon the company by the public opinion such as the media and interest groups (Clarkson, 1995)

In this regard, a central idea to the stakeholder narrative is that the good performance of a company is directly influenced by the focus it puts on treating and managing well a plethora of stakeholders and creating a value among them (Harrison, Wicks, & Philosophy Documentation Center, 2013). According to Donaldson and Preston (1995), the stakeholder can be decomposed into three main approaches: (1). The descriptive approach that tries to explain further how managers should deal with stakeholders through their identification in various organizational settings (2). The instrumental approach that argues the idea that ethics and business go hand in hand through the presentation of the different consequences of a given interaction or treatment of stakeholders, and (3). The normative approach that puts an emphasis on the maximization of the shareholder returns. Another narrative in regard of the stakeholder theory is offered by Mitchell, Agle, and Wood (1997) who created a dynamic model that established a wide definition of the concept of stakeholders so as to exclude no actual or potential stakeholder but evaluates them based on a set of attributes. The authors developed a typology of stakeholders based on the narrative that they can be determined by the simultaneous existence of three main attributes: (1). Power that reflects the degree of control the party has on resources and is illustrated in its utilitarian sense (2). Urgency which represents the level of needed attention to a stakeholder's pressing call (3). Legitimacy that portrays the socially accepted or unaccepted behaviors or structures (Mitchell et al., 1997). The main added-value of the proposed framework is its dynamic property where no attribute is fixed in time and the

claims can be different from one moment of the business life cycle to another (Magness, 2008). These narratives and many other gave birth to different definitions of the concept of stakeholders (see below. Table 1) that have created a field of research which is constantly evolving, leaving place for further propositions.

Source	Definition
Stanford memo, 1963	Stakeholders are those groups without whose support the organization cease to exist (cited in Freeman, 1984).
Freeman (1984, p. 46)	Stakeholders are individuals that affect or are affected by the achievements of the organization's objectives.
Evan & Freeman (1988, p. 75-76).	Stakeholders have a stake or a claim in the firm.
Carroll (1993, p.60)	Stakeholders are those who assert to have one or more of the kinds of stakes in business.
Clarkson (1994, p. 5)	Stakeholders are those who bear some form of risk as a result of having invested in some form of capital, human or financial, something of value, in a firm.
Clarkson (1995, p. 106)	Stakeholders have, or claim, ownership, rights, or interests in a corporation and its activities.
Donaldson & Preston (1995, p. 85)	Stakeholders are persons or groups with legitimate interests in procedural and/or substantive aspects of corporate activity.

Table 1. A Brief Chronology of 'Stakeholders' Definition

Furthermore, the stakeholder narrative generated a lively debate in regard to the typology of company's stakeholders. In fact, there have been a high number of attempts at the study of stakeholder's features during the last thirty years that is expected to continue given the diversity within the business world and the view of the parties that can or may impact business activities (Freeman et al., 2010). The stakeholder identification is not an easy task given the fact that it entails a modeling and a normative issue: 'who are the stakeholders?' and 'to what extent it is possible to differentiate between stakeholders and non-stakeholders?' (Vos, 2003). In this sense, the stakeholder theory is of great added value to managers in regard to how they

view and interact with their stakeholders. Indeed, managers who are in direct contact with stakeholders can benefit from a meticulous identification of the set of legitimate stakeholders (Neville, Bell, & Whitwell, 2011). Besides, given that the stakeholder theory is a practical theory, it will enable a dynamic development of the organizational stakeholder map where some sets of stakeholders may appear or become less significant (Ali, 2017). According to Donaldson and Preston (1995), the management of CSR has already become the management of stakeholders. Hence, stakeholder management needs to widen its horizons since just interacting with stakeholders doesn't mean that the company practices stakeholder management (Ali, 2017). In the context of CSR, the stakeholder theory is of high pertinence since the practice of CSR is closely intertwined with the answering to a various set of stakeholders with different interests and needs (Vos, 2003).

CSR communication can be directed toward both internal and external stakeholders. On the one hand, even if CSR communication is perceived to be usually directed toward external stakeholders, it can also play a momentous role in constructing a positive or a negative effect of the organizational identification of internal stakeholders (Morsing & Schultz, 2006). Organizational identification is defined as 'the degree to which employees define themselves as members of the organization and the extent to which they experience a sense of oneness with it, its values, methods, brands, etc.' (Ashforth & Mael, 1989). It is considered to be a form of social identification in which the individual views himself or herself as a member of a social construct that is an organization via a set of cognitive processes of categorization and self-categorization that give rise to organizational membership (Turner & Keegan, 1999). Moreover, internal stakeholders constitute momentous component of the CSR communication process because they can play the role of communicators of the CSR message and at the same time be potential advocates for the CSR strategy of the organization (Morsing & Schultz, 2006). As a matter of fact, employees are the cornerstone when it comes to building trustworthiness which requires their engagement through an 'inside-out' approach and not the other way around (Crane & Glozer, 2016). On the other hand, external stakeholders are the most popular beneficiaries of CSR activities and CSR communication (De Roeck & Farooq, 2018). There is a wide number of research studies that show the power of external stakeholders in pressuring and influencing firms in terms of their CSR strategies and how they convey the information about it (Erdiaw-Kwasie, Alam, & Shahiduzzaman, 2017). External stakeholders have even become partners of companies in the context of CSR as CSR partnerships have become a mean to transfer the CSR message of the three primary organizational settings: government, business,

and the civil society (Googins & Rochlin, 2000). These partnerships are defined as either formal or informal structures with a high level of commitment where both parties will share a set of rules and norms to achieve a desired end (Stites & Michael, 2011). Besides, partnerships in the context of CSR are viewed as a new growing organizational setting that can go across the traditional organizational boundaries with little or no formal status enabling high levels of flexibility (Seitanidi & Crane, 2009). They represent a commitment by the company to work with actors from different sectors through commitments that go beyond financial resources (Googins & Rochlin, 2000).

To sum up, CSR communication is closely intertwined with the notion of stakeholders, external and internal to the organization. The stakeholder approach to CSR communication is closely intertwined with the CSR communication in the sense that organizations don't just practice CSR with their stakeholders but also indirectly or directly communicate CSR to these stakeholders (Ellerup Nielsen & Thomsen, 2009). This relationship is actually driven by the fact that the role of businesses and organizations within societies is changing and the organization's environment is continually evolving as a dynamic process (Berger, Cunningham, & Drumwright, 2004). Moreover, companies today are aware of the fact that it is not only sufficient to engage in CSR but it is also crucial to ensure that the information about their CSR strategies is communicated to their audience of stakeholders both internal and external (Tata & Prasad, 2015). CSR communication plays with no doubt a vital role in the company-stakeholders relationships since these stakeholders will decode and analyze the information, thus forming their own perception of the organizational characteristics of the company in the context of CSR (Tata & Prasad, 2015). Hence, CSR communication can be used to develop beneficial relationships with stakeholders and positively construct their perception of the company's CSR strategy (Crane & Glozer, 2016; Maignan & Ferrell, 2004).

3. Corporate Social Responsibility Communication as a Research Object

It is no surprise that various management studies have focused over the years on the relationship between CSR and financial performance (Margolis & Walsh, 2003; McWilliams & Siegel, 2011; Orlitzky, Schmidt, & Rynes, 2003) that helped the management field establish the impact of CSR on company's financial variables. Nonetheless, there are other aspects of

CSR that can be explored and that interested researchers in the field, some among them are the subjects of study in the chapters of this dissertation. Indeed, CSR is a multi-dimensional concept and exploring this concept by testing management theories in the context of society may even enable CSR research to make the world a better place (Aguinis & Glavas, 2012). As a matter of fact, the increasing interest in CSR communication and its linkages with other organizational variables rather than just financial variables have sparked with the high number of scandals in the past decades that involved firms and put into question their impact on the society at large (Wagner, Lutz, & Weitz, 2009). Thus, studying, developing, and implementing CSR strategies that aim to consider the society and the environment rather than just company's financial interests has become of momentous importance (Du et al., 2010).

Furthermore, the study of CSR communication is in a 'kind of transition' where the traditional one way CSR communication IS influenced and enhanced by new communication tools, changing the previously existing boundaries between companies as senders of the message and stakeholders as the receivers of the message which gave rise to a transformation of the organizational company-stakeholder interaction. The added value for knowledge when studying the linkages between CSR communication, stakeholders, and organizations will enable in fact to explore this multi-dimensional aspect of CSR and focus on a broad range of stakeholders since the overall chapters of this dissertation call for hypothetical-deductive scientific research methods to develop frameworks, explore conceptual propositions and test hypotheses. This dissertation is an extension of past research that already started to explore the subject but adds in terms of the chosen research questions that meticulously explore further facets where research gaps have been established. Besides, this dissertation aimed at mixing research methods from both qualitative and quantitative nature.

Nonetheless, it is important to discuss how precautions have been taken in order to avoid risks of bias and assure that the results can be neutral. As a matter of fact, the nature of the research questions of the three chapters enabled to collect data of different natures and apply different analysis methods. For the first chapter, the collected data undergone a double coding process as both researchers coded the collected data separately and independently. The fact that the coding agreement was higher than 50% proves that there wasn't a high level of bias. Added to this, the coding framework was based on a literature review of pre-established ideas and concepts which offered a unique direction with no deviations or influences from the coders. Regarding the second chapter, the methodology implied that the coding was based on

documents that are neither made nor directed to the coder. In this case, the coder is considered a "third-party" person who bases its coding on an objective coding process with open and targeted coding techniques. The use of a thematic content analysis strategy was driven by the fact that it enables to construct theoretical frameworks and models that operationalize pre-established conceptual propositions (Krippendorff, 2004; Yin, 1994). Regardless, as with any other research works, this dissertation has limitations that will be further discussed in the general conclusion section.

4. General Research Gap, Research Question, and Aim of Dissertation

Even tough CSR is a well-studied concept that sparked the interest of researchers and practitioners during the last decades, there is still some areas that need further study and exploration. In fact, the concept of CSR can help include theories that have been previously explored on separate levels (Aguinis & Glavas, 2012) which can enable to create further theoretical synergies in regard to linkages between CSR and other organizational aspects. Besides, researchers faced the evidence that research in the field of CSR and CSR management is in need of concept building (O'Riordan & Fairbrass, 2008). Hence, Aguinis and Glavas (2012) noted the need for theory development by the use of theories together and integrating them in the study of CSR while at the same time trying to understand the processes and the mechanisms that push CSR actions and initiatives to a certain set of outcomes. Likewise, theoretical models and developments in the study of CSR and stakeholder needs needs supplementary consideration (O'Riordan & Fairbrass, 2008) given that with the new trends in the business worlds and the intertwined linkages between companies and their stakeholders, the stakeholder perspective in doing business has become of momentous importance and strategic value (Ellerup Nielsen & Thomsen, 2009). Likewise, the concept of CSR has been studied more on a macro-level compared to the micro level that focuses on individual types of stakeholders (Aguinis & Glavas, 2012). Additional research works need also to take into consideration a broad range of stakeholders rather than focus on those that are more popular among the management field such as consumers (McWilliams & Siegel, 2011).

In this regard, research gaps revolve also around the lack of understanding of the impact of CSR on other stakeholder groups rather than just consumers (Vlachos, Panagopoulos, & Rapp, 2014). The attention of researchers remained mainly focused on the impact of companies

on the communities that surround them and less attention has been given to the impact of CSR actions on internal stakeholders (Cornelius, Todres, Janjuha-Jivraj, Woods, & Wallace, 2008). Indeed, CSR communication research needs to focus on internal stakeholders with the idea that communicating to employees will enable them to be engaged and increase their organizational identification and commitment (Crane & Glozer, 2016). Furthermore, very few CSR literature has focused on exploring the role and responsibilities of the government or the public organizations in the context of CSR (Crane, Palazzo, Spence, & Matten, 2014). As a matter of fact, the attention of the management field has been mainly directed toward the exploration of CSR and business actors but few exceptions have explored the approach and linkages between social responsibility and governments or public organizations (Gond, Kang, & Moon, 2011).

On another note, the linkages between companies and their stakeholders such as collaborations and partnerships have more to offer in terms of insights. Indeed, there is a need to grasp the mechanisms behind collaboration and partnerships that advance or hampers innovation in the context of CSR such as the co-creation of sustainable solutions for societal issues facing both companies and their stakeholders, which can be of high added value for scholars, managers and even policy makers (Voegtlin & Scherer, 2017). In this sense, future research endeavors have been pushed toward the analysis of the strategies that companies specifically and organizations generally put into place to spark stakeholder's interest and the linkages that exist among variables such as the level of engagement, the level of identification or the overall process of stakeholder management (Lane & Devin, 2018). Besides, future research needs to explore the relevance and the dynamics of different arrangements such as partnerships and their impact of the CSR communication process (Crane & Glozer, 2016).

In this sense, the general research question of this dissertation can be formulated as follows: 'What are the underlying linkages of CSR communication in different organizational settings?'. Hence, the general aim of this dissertation is to answer some of the previously mentioned research gaps and explore the different aspects underlying CSR communication in different organizational settings and implicating both internal and external stakeholders. Given the fact that with the developments in the business world and the way companies started to review their process once society was involved as a major stakeholder, CSR communication has become a vital component of the corporate agenda. Thus, this dissertation has the objective of exploring and understanding further more specific or deeper mechanisms rather than just questions revolving around financial impacts or the marketing communication added value of

being socially responsible. The aim is to contribute to a deeper understanding of more specific mechanisms by mobilizing the stakeholder theory that is closely related to CSR communication and at the same time using both qualitative and quantitative research techniques to explore both the 'what' and the 'how' with the study of an array of stakeholders that go beyond just consumers or clients to exploring both private, non-profit and public organizations. The diversity of the studied stakeholders enables the dissertation to give an englobing set of contributions that I hope are of added value to both academics, researchers, and managers. That's why, each chapter include theoretical and managerial contributions that aim to advance theory in terms of understating deeper facets of CSR communication and at the same time help managers sustain or develop CSR communication strategies that go beyond just superficial strategies that only aim to attract more clients to strategies that aim to transform business models, co-create sustainable solutions, and do business in a more responsible manner. These contributions follow a number of research works that already started the process of studying the many aspects of a responsible business world and its developments giving the number of complex problems that both companies and businesses are facing nowadays.

The following table presents a summary of the dissertation's organization:

	Title	Research Question	Methodology & Data	Managerial Contribution
Chapter 1	Organizational Identification as a Driver for Effective CSR Communication	How does organizational identification impact internal and external CSR communication?	Content analysis of conducted interviews and corporate documents	A conceptual framework for effective CSR communication
Chapter 2	The Evolution of Partnerships and Collaborations in the Context of CSR: A Switch from a Normative to a Collaborative Perspective	How did CSR practices in terms of partnerships change stakeholder's attributes?	Longitudinal content analysis of the CAC 40 companies CSR reports from 2014 to 2017	A revisited typology of stakeholders
Chapter 3	Corporate Social Responsibility and Public Procurement: The Case of the SBF 120 Companies in France	Do companies with a high CSR index obtain more public procurement contracts?	A constructed CSR index and collection of procurement contract infoirmation in France from 2007 to 2015	CSR as a differentiation variable and a double signal in public procurement transactions

Table 2. Dissertation's Organization and Summary

Chapter I. Organizational Identification as a Driver for Effective CSR Communication[1]

1. Introduction

In the context of corporate social responsibility (henceforth, CSR), the increasing attention directed toward the repercussion of organization's actions on the society, the environment and the economy has pushed organizational actions and policies to take into account stakeholder's expectations and the necessity to be more socially responsible (Crane & Glozer, 2016). On the one hand, several empirical findings have noted the impact of CSR on employee's perceptions which in turn impacts organizational attractiveness and organizational commitment (Rupp, Shao, Thornton, & Skarlicki, 2013). On the other hand, CSR has been proved to be a of high impact in terms of improving goodwill with external stakeholders (Orlitzky et al., 2003). Hence, in order to benefit from CSR strategies, for not only the firm but also its external stakeholders and the broader society, it is important to develop a CSR communication that helps avoid potential tension between stakeholders and serve to create interest and collaboration from and with every involved party (Du et al., 2010; Vollero, Conte, Siano, & Covucci, 2019). In this sense, CSR communication is part of the corporate communication process, and is defined as 'strategic integrated communication related to the task of coordinating internal and external communication from a strategic to an operational level, with the ambition of building and maintaining company's relationship with its stakeholders' (Cornelissen & Harris, 2004, p. 8). Nowadays, companies are aware of the fact

that they cannot engage in CSR without ensuring that information about CSR is communicated to their different stakeholders (Tata & Prasad, 2015).

Moreover, creating stakeholder awareness of and managing their attributions towards company's CSR activities are the main prerequisites for managers in order to retrieve CSR's strategic benefits and acquire a profound understanding of key issues related to CSR communication (Rosati, Costa, Calabrese, & Pedersen, 2018). For instance, employees who strongly identify with the company are more expected to internalize and enact both the norms and values of their company and match their attitudes and behaviors to the company's objectives (Dutton, Dukerich, & Harquail, 1994). Thus, Murray and Vogel (1997) noted that 'stakeholders acting either formally or informally, individually or collectively are a key element in firm's external environment that can positively or negatively affect the organization' (Murray & Vogel, 1997, p. 142). In this sense, the stakeholder approach is closely intertwined with the concept of CSR because firms that have a certain CSR reputation don't only practice CSR with their stakeholders, but also formally and informally communicate about their CSR actions to these stakeholders (Schultz, Yun, & Csaba, 2005). Furthermore, numerous studies (e.g Arvidsson, 2010; Du et al., 2010) have scrutinized the effectiveness of CSR communication toward different types of stakeholders, in terms of its effects on both attitudes and loyalty, concluding that CSR communication has an overall positive impact on stakeholder's attitudes and behaviors (Arvidsson, 2010; Türkel, Uzunoğlu, Kaplan, & Vural, 2016). However, studies focused mainly on the upper echelon of stakeholders and not on the other types of stakeholders at other levels either internal or external (Gond, El Akremi, Swaen, & Babu, 2017). Thus, this research work focuses on CSR communication as a part of an overall CSR strategy and not only as a complement to a human resources or corporate communication strategy.

In this regard, drawing upon the stakeholder theory on a micro-level of study, we aim to answer the following research question: *'How does organizational identification impact internal and external CSR communication?'.* Our aim is to contribute to the growing body of literature and research on the linkages between organizational behavior and CSR for a better understanding of their relationship on the micro-level of analysis. Indeed, we seek to demonstrate that organizational identification has an impact in terms of not only internal CSR communication but also in terms of external CSR communication. Besides, we hope to contribute to advancing the knowledge about the relationship between internal and external CSR communication as previous studies focused mainly on external communication analysis. Concerning the managerial contributions of this paper, we propose a conceptual framework for

effective CSR communication with defined elements, capable of enhancing the CSR communication strategies of companies that face actually high levels of skepticism following the various greenwashing scandals in the corporate world.

In doing so, we answer the call for research of Gond et al. (2017) to explore more dynamically the micro-level of CSR research and the need for research about CSR drivers among different several stakeholders. We conducted a single case study of a French company operating the gas distribution industry which undertakes actions that are considered visible since it has an activity with a direct impact on the environment and the surrounding territories. Through individual semi-structured interviews with both external and internal stakeholders, we focus on the individual level of analysis since the study of stakeholders beyond clients or NGOs deserves special consideration (Lane & Devin, 2018; Xie, Bagozzi, & Grønhaug, 2015; Xie et al., 2015). Furthermore, it will be highly pertaining to qualitatively study how internal and external stakeholders make sense of CSR actions of a firm and how they view its CSR and CSR fit (Jong & Meer, 2017) as the vast majority of previous research adopts the institutional and organizational levels rather than the individual or multilevel approach (Aguinis & Glavas, 2012).

This paper has been constructed as follows. The next section reviews the literature on organizational identification and CSR communication. Afterwards, we present the methodology of the study. Next, we present our findings with transcripts from the interviews. Then we discuss our results and present our conceptual framework for effective CSR communication. Finally, we conclude with some remarks that expose the limitations of our research and share some suggestions for future research endeavors.

2. Literature Review and Propositions

2.1. Literature Review

2.1.1. The Organizational Identification of Stakeholders

CSR in its essence and by definition takes into account the relationship of an organization with an array of individuals such as employees, clients and communities. Indeed,

CSR fosters positive social relationship, both within and between organizations and communities, making relational needs highly relevant (Aguilera, Rupp, Williams, & Ganapathi, 2007). Besides, even though CSR happens at the organizational level of analysis, individual actors are those who strategize, make decisions, execute, perceive these CSR initiatives and take actions as a result (Aguilera et al., 2007). The stakeholders of an organization, according to Freeman (1984) are constituted of a set of individuals and groups that affect or are affected by the accomplishment of its objectives. In the context of CSR, the motives of these stakeholders shape the way companies are governed (Matten & Moon, 2008). For instance, the very idea of working for a socially responsible firm that goes beyond just its legal obligations can be attractive to different degrees to employees since they have different values and attitudes toward work and work ethics (Glavas & Godwin, 2013). In fact, employees will seek to work for, remain in and get attached to organizations whose organizational strategies are consistent with the employee's moral and ethical frameworks making this preference, at times, supersede employee's instrumental and relational motives (Alonso-Almeida & Llach, 2019; Folger, Cropanzano, & Goldman, 2005). Furthermore, the literature in regard to stakeholder's response to CSR underlines the idea that employees play a decisive role in switching firm's investments in CSR into both business and social value (Aguilera et al., 2007; Aguinis & Glavas, 2012). Especially, employees are considered to be a momentous stakeholder group as their reactions to a company's CSR efforts are of high insights in understanding the social good engendered by CSR actions (De Roeck & Farooq, 2018; L. Lee & Chen, 2018).

Indeed, a large number of firms have understood that in order to stay competitive, they must manage the identification of their stakeholders (Cardador, 2006) since the different scandals (e.g. Volkswagen, Enron, 2008 Financial Crisis, etc.) have flawed the legitimacy of companies in regard to their CSR actions pushing them to attempt to re-work their win-win stakeholder's relationships (De Roeck & Farooq, 2018). In this regard, the literature on organizational identification has bought various insights on a wide variety of subjects in the organizational literature (Gils, Hogg, Quaquebeke, & Knippenberg, 2017) with strong evidence of the central role it plays in organizational actions (Besharov, 2014). Conceptualized as the cognitive link between the definition of the organization and the definition of the individual, organizational identification is portrayed as the perceived oneness with an organization and the experience of the organization's ups and downs as one's own (Ashforth & Mael, 1989). As a matter of fact, organizational identification represents the level to which employees integrate organizational attributes, values and goals into their self-concept (Dutton et al., 1994). This

perception can result from different sources of information among which "Word-of-Mouth" (henceforth, WOM) (Smidts, Pruyn, & Van Riel, 2001). The more individuals identify with a given organization, the more this organization's values, norms and interests are incorporated into the self-concept where collective interest is experienced as being the self-interest, with individuals that are motivated to contribute to the organization's interest (van Knippenberg & Sleebos, 2006). Besides, the micro-literature on organizational identification pointed out the fact that perceived CSR can impact some of the outcomes related to employee's work such as their organizational commitment and job satisfaction (De Roeck & Farooq, 2018). Furthermore, stakeholder's identification results in engagement that takes the form of collaboration giving to the organization a new approach to sustainable decision making and stakeholders management (Lane & Devin, 2018).

In this sense, some scholars noted that in the field of organizational identification, CSR could be considered as a factor that will enhance the image of the company. Even though they noted some key issues that underline the importance of studying CSR under the scope of organizational identification, there are large discrepancies regarding perceived internal and external images of the company that can be offset by using CSR as a measure to explore these elements (Glavas & Godwin, 2013). Indeed, engaging in CSR activities with stakeholders enables the company to achieve CSR objectives and be sure that its organizational activities and decisions are accepted by its stakeholders (Dobele, Westberg, Steel, & Flowers, 2014; Lane & Devin, 2018). All in all, the study of organizational identification can enable us to understand what motivates stakeholders to pursue organization's interest and comply its organizational standards (Gils et al., 2017). Both stakeholder's low awareness and skepticism toward company's CSR activities will play a role in company's efforts to maximize business benefits from its CSR investments, which points out the need for academicians and practitioners to get a deeper understanding of how to communicate CSR more effectively to stakeholders (Du et al., 2010). In this paper, we categorize stakeholders into: internal and external stakeholders in regard to the company and representing different levels of organizational identification.

2.1.2. CSR Communication by Stakeholders

In the recent decades, the interest of society toward environmental, social and ethical issues has increased at a great pace due to several alarming reports and catastrophic events

induced by multinational companies (e.g. Nestlé, British Petroleum, Renault-Nissan, etc.). That's why, nowadays, the activities of companies are scrutinized meticulously by the public eyes and evaluated by different stakeholders through different lenses since they generated a widespread mistrust against management teams (Arvidsson, 2010; De Vries, Terwel, Ellemers, & Daamen, 2015). CSR communication is considered to be part of the corporate communication and organizational communication practices that are viewed as integrated communication (Cornelissen & Harris, 2004) that enable companies to construct a desired image and allow the receiving stakeholders to make sense of the company's actions (S. Y. Lee et al., 2019). Moreover, CSR communication is a corporate communication process that aims to enable a company to disclose and disseminate social information and a desired socially responsible identity to its stakeholders (Tata & Prasad, 2015). In fact, CSR communication is an ongoing research topic in the management field driven by the needs in terms of transparency and trust building with stakeholders (Chaudhri, 2016). Thus, communicating about CSR has become a delicate issue and a strategic challenge for companies since it represents a means that will enable to minimize stakeholder's skepticism and to deliver the favorable motives surrounding company's CSR activities (Du et al., 2010; Türkel et al., 2016). Moreover, CSR communication allows companies to project their socially responsible image to their target audiences and at the same time increase their organizational legitimacy (Tata & Prasad, 2015). It is considered as a form of communication among the wide array of organizational communication practices that involves parties such stakeholders to extend its boundaries (Trittin & Schoeneborn, 2013). For instance, it is considered to be a notable signal by which employees evaluate the attractiveness and distinctiveness of their companies (Carmeli, Gilat, & Waldman, 2007). Hence, committed employees can serve as CSR communicators as showed by Dawkin's (2015) research on the subject of employee's advocacy and which concluded that a third of the studied employees advised someone to use their company because it was acting responsibly.

Furthermore, employees have the possibility to reach a wide specter of other stakeholder groups because of the existing social ties outside the corporate sphere and are most of the time viewed as a source of credible information (Du et al., 2010). Indeed, CSR actions can impact the moral concerns of employees, and hence, their behaviors are oriented toward other internal and external stakeholders (De Roeck & Farooq, 2018). Internal stakeholders include individuals who work inside the company such as employees and project coordinators, while external stakeholders include stakeholders from outside the inner circle of the company such as civil

society actors (Kuchler, 2017). Consequently, they can actually help their companies with the so called CSR communication 'self-promoter' paradox, since an inside out approach can be effective in delivering CSR messages to external stakeholders (Vlachos et al., 2014). That's why, the role played by employees in CSR activities should not be limited to the mere execution of CSR activities, as they should also be part of the process making of the CSR strategy (Kim, Lee, Lee, & Kim, 2010; Rosati et al., 2018). Added to this, CSR communication can play a momentous role in company's and stakeholders relationships as it enables various stakeholder audiences to grasp the company's CSR philosophies, strategies, and policies in order for them to become more engaged with the issues that they perceive of great importance and drive them to collaborate with the company so as to achieve socially responsible solutions to problems (Tata & Prasad, 2015; Vollero et al., 2019). External stakeholders can be invited by companies to share their thoughts, point of views and suggestions on specific topics so as to help the process of sustainable organizational decision-making (Lane & Devin, 2018). Advancing the relationship between a company and its stakeholders will help both parties in gaining mutual benefits and exchanging prospects of social innovation (Hanke & Stark, 2009). Thus, it is important to adopt an approach that is more "person-centric" than just "employee centric" in the study of CSR communication since different groups of stakeholders may impact and be impacted by this type of communication (Gond et al., 2017).

In this regard, CSR communication is impacted by both internal and external CSR with employees being the primary beneficiaries of internal CSR and external stakeholders the primary beneficiaries of external CSR activities (Farooq, Rupp, & Farooq, 2016). External CSR refers to all the activities that are focused on activities for external actors and communities such as investments in community development while internal CSR focuses on organizational practices that can affect and be affected by internal stakeholders such as diversity strategies and on-going educational programs (Farooq et al., 2016). The existence of internal and external CSR enabled to categorize stakeholders into: internal and external stakeholders in this paper, in regard to the company and the fact that both types of stakeholders represent different forms of organizational identification. This categorization is consistent with the idea that CSR communication is a strategic integrated communication that aims to coordinate internal and external communication with the objective of building and maintaining company's relationship with its stakeholders (Cornelissen & Harris, 2004).

2.2. Conceptual propositions

Based on the literature review on organizational identification and CSR communication, we assume that CSR communication can be impacted by organizational identification as it can increase the coherence of the transmitted messages. Hence, we make the following assumption:

Conceptual Proposition 1: Employees who are identified with the organization/company act as effective CSR communicators internally and externally.

Nevertheless, giving the literature on CSR drivers, we also make the assumptions that companies can benefit from organizational identification for their external CSR communication rather than other previously studied drivers. Thus, we make the following assumption:

Conceptual Proposition 2: The organizational identification of external stakeholders with the company influences external CSR communication.

In order to investigate these propositions, we used a single case study of a French company operating in the gas distribution industry, which is presented in the following section.

3. Methodology

3.1. General and Organizational Context of the Case

The studied company is an independent operator in the gas industry specialized in the distribution of gas and gaseous fuels. It is considered to be a large company by the French law standards since it has more than 5000 employees and branches in more than 20 different locations in France. The company is governed by a board of directors composed of three distinct committees, each in charge of a different competency: investments, auditing, accounts, and salaries. The firm considers 'public interest' as one of its main values as communicated through its mission to preserve the environment and the development of the territories where it operates via an economic and social equilibrium vision. The company clearly claims on its corporate website that it is aware of the impacts that their activity has on the natural environment, the

surrounding communities and the social territories in which they operate. In the recent year, the company made several changes in its CSR and sustainable development strategies in order to comply with the different laws promulgated by the French government mainly the NRE law for extra financial reporting in 2002, the Grenelle I law in 2005 and the Grenelle II law in 2007. In a nutshell, the chosen firm represents an intense case study from which the learned lessons are assumed to be informative (M. B. Miles & Huberman, 1994).

3.2. Methodology of the Case

3.2.1. Data Collection

The first step of the data collection consisted of a collection of internal documents communicated by the company which included internal and external CSR communication materials created and communicated by the company's CSR and communication department. In addition to this, the company communicated its sustainable development strategy reports and the document encompassing the company's six main CSR engagements that are at the center of their CSR strategy. The fact that one of the researchers was a consultant for the company during the research study enabled to access internal documents and information. The documents were obtained as one of the researchers undertook an audit of the company's CSR and sustainable development strategy as an external consultant. Nonetheless, the consultant-researcher didn't produce or participate in the production or design of any of the studied internal documents as they were previously existent within the company. Thus, the final total number of analyzed documents was equal to 9 documents that include only corporate documents pertaining to our research question ranging from 2010 to 2015, with the complete list of the collected documents presented in the appendix (see. Appendix A). Furthermore, the researchers explored the company's corporate website and social media accounts as external CSR communication materials. According to Bowen (2009), these documents are used in this study in order to "provide data on the context within which research participants operate" and to "suggest some questions that need to be asked and situations that need to be observed as part of the research", thus helping us to develop the interview guides.

After the analysis of these documents, the second step of the data collection consisted of conducting semi-structured interviews with both internal and external stakeholders in various hierarchical positions and various departments, with the complete list available in the appendix

(see. Appendix B). The interviews were conducted by phone based on two distinct interview guides adapted to internal and external stakeholders, available in the appendix (see. Appendix C). The interview's duration ranged from 49 minutes to 1 hour and 21 minutes with a total of 19 stakeholders: 14 internal stakeholders and 5 external stakeholders. This is general as anonymity was a general condition of the interviews. Our sample size is of accepted average as cited by Kuzel (1999) who noted that a qualitative study ranges from 5 to 20 units. Similarly, Bauer and Gaskell (2000) propose that there is a practical limit to data management in qualitative studies that ranges from 15 to 25 interviews. Besides, the style and the nature of the questions of the interview guides were designed and asked in line with semi-structured interview techniques. The questions were designed to enable respondents to carry the interview with no bias, with the researcher probing ideas that require further explanation or clarification. The semi-structured interviews were based on two distinct interview guides by type of stakeholders: external stakeholders and internal stakeholders, available in Appendix (see. Appendix D and Appendix E). In the scope of our research, we attained saturation with the 17th interview since the 18th and the 19th interview didn't add any further information that was new or different. During the interviews, notes were taken by the researchers in order to act as elements of comparison with the verbatim transcription and increase the strength of their validity (Fasick, 1977). All interviews were conducted by phone and tape recorded; then, transcribed word by word by the researcher. The transcription was performed directly following the interviews to avoid any kind of bias (Poland, 1995).

3.2.2. Data Analysis

The analysis of the collected data started with the analysis of the firm's internal documents that ranged from external and internal CSR communication materials to sustainable development strategy reports, and compared their content with the firm's six CSR engagements that are central to its CSR strategy. The content analysis of the company's documents demonstrates that it has a traditional communication setting with a poor digital presence. Its formal documents serve to communicate to both external and internal stakeholders with no efforts to customize the message and adapt it to the concerned party. Furthermore, the information is fragmented between different documents and media. For instance, some CSR actions and initiatives are mentioned only in print documents and not on digital materials or online platforms such as the corporate website or the social media, and vice-versa. Added to this, the analyzed documents didn't include all the actions undertaken by the company in regard

of CSR as was deduced during the interviews. Thus, these documents represent a limited screenshot of all the actions that are undertaken and put into place by the company in the context of CSR.

In order to answer our research question, we interviewed internal stakeholders and external stakeholders. That's why, our sample includes interviewees from different levels of the hierarchy and different departments but whose job requirements are in relation or are impacted by the company's CSR strategy to different extents. We proceeded to a thematic content analysis of the 19 interviews using NVIVO 10 software. NVIVO is a qualitative analysis software that is designed to facilitate data management, coding and text retrieving that is a widely used tool for qualitative research as it allows the creation, inclusion, and selection of nodes for coding purposes which was necessary in the case of this research work (Jiang & Bansal, 2003; Welsh, 2002). Qualitative coding is a practice defined as 'the process by which segments of data are identified as relating to, or being an example of a more general idea, instance, theme, or category" (Lewins & Silver, 2007, p. 81).

In this regard, we followed the thematic content analysis methodology developed by Miles and Huberman (1994) and that consists in three major steps as summarized by Alhojailan (2012). The thematic analysis starts with the step of data reduction, followed by the data display and ending with the data conclusion-drawing/verifying (Alhojailan, 2012). The first step is the data reduction that aims to develop themes and code interview parts in these themes (Alhojailan, 2012). In this research, these themes were gathered in a coding framework developed by the researchers which included different items by themes and sub-themes that aimed to conceptualize to different extents the studied components in order to code the gathered data in a theme. For example, under the theme 'employee commitment', items include: employee's motivation to talk about firm's CSR strategy, understanding firm's values, employee's actions in favor of communicating about CSR, etc. the complete coding framework in available in the appendix (see. Appendix C). The themes and the items of the coding framework were constituted based on previous research works in the field (Aguinis & Glavas, 2012; Baumann-Pauly, Wickert, Spence, & Scherer, 2013; Baumann-Pauly & Scherer, 2013; Du et al., 2010; R. Freeman, Martin, & Parmar, 2007; Maignan & Ferrell, 2004; Porter & Kramer, 2006) upon which we also relied during the process of designing our interview guides. Nonetheless, it is important to note that the themes and the items of our coding framework have changed as new elements emerged during the coding process when the two researchers felt the need for a new

item to conceptualize the sayings of the interviewed stakeholder. These changes are normal and follow the classical analytic process that is considered and described as nonlinear (Ritchie, Lewis, Lewis, Nicholls, & Ormston, 2013). From the readings and the coding of the interviews, we extracted verbatim, sentences and quotes that are of importance to our research question.

Afterwards, the second step of the methodology consists of data display that authors advise to perform with the use of graphs, maps or any other type of graphical organization of data so as to visualize points of interest. Since our aim is to propose a conceptual framework, we used mind maps to display the main points of interest that emerged and mapped the data in several different ways with some results presented in small figures 1, 2 and 3 gathered in Figure 3. The mapping of the data showed that three main themes appeared recurrently: the organizational identification of internal stakeholders, the idea of CSR fit with the core activity of the company, the link between internal CSR communication and external CSR communication. Then, we derived from the coded materials quotes and sentences to support our findings.
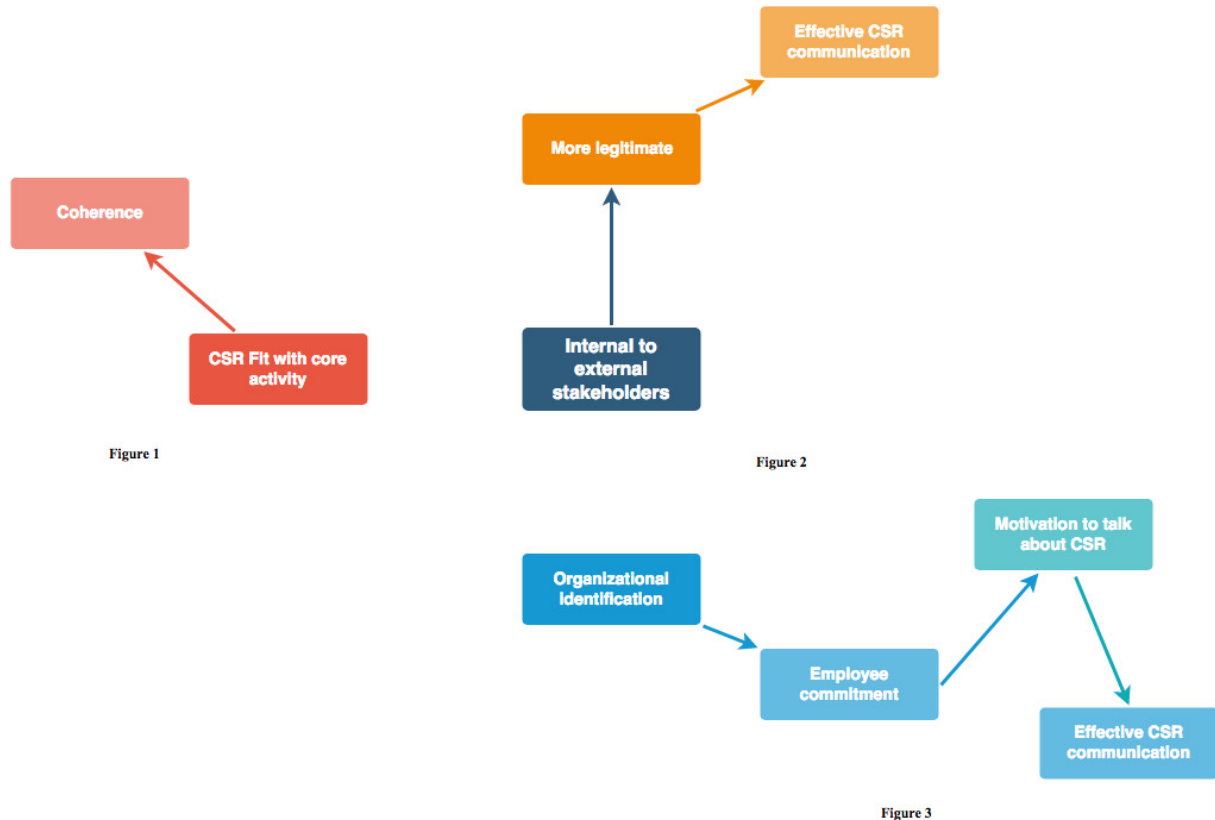
Figure 3. Initial data mapping

The third step of this methodology revolved around the data conclusion-drawing/verifying (Alhojailan, 2012; M. B. Miles & Huberman, 1994). Based on the previously developed themes and items of the coding framework along with the first result from the mapping of the results, we extracted and organized the findings of the paper. As commonly used in qualitative research, we relied on verbatims to show and illustrate evidence of our findings and deepen the reader's understanding (Corden & Sainsbury, 2006). As a matter of fact, verbatims are considered to be a reliable material since they represent direct quotes from interviewees and thus increase the interpretative validity of qualitative studies (Golafshani, 2003). Regarding the reliability and validity of our research, according to qualitative research experts, triangulation is considered as an effective tool to test the reliability and validity of qualitative studies (Golafshani, 2003; M. B. Miles & Huberman, 1994; Yin, 1994). In our research, the triangulation of data has been found and used in order to avoid bias and safeguard the validity of the research.

4. Findings

In order to understand the impact of organizational identification on internal and external CSR communication, we investigated both parties: internal stakeholders and external stakeholders. Our findings highlight that proximity between CSR activities and day-to-day work participates in the organizational identification process of employees. Moreover, the notion of 'fit' between CSR activities and the core activities of the company and the global issues of the civil society further develop stakeholder's organizational identification. This identification is enhanced by collaborative partnerships between the company and its external stakeholders through CSR activities. These concepts that are the proximity between CSR and day-to-day work, CSR fit and collaborative partnerships enhance the internal and external CSR communication through WOM which adds credibility to this communication.

4.1. Stakeholder's Organizational Identification

Our findings highlight that stakeholder's organizational identification is enhanced by the value they place in the CSR activities. From the stakeholder's point of view, the question

of not implementing CSR activities does not arise. Since the activity of the company has an impact on the environment at least and on the society on a general way, different CSR activities must be implemented.

"It is the overall activities and actions of the firm that will make it or not socially responsible. We have to do it all in a logic of sustainable and responsible economic development." – Head director of strategy.

Moreover, in an integrated thinking perspective, the company considers sustainable development as 'at the heart' of the culture of the company. This commitment is shared by the majority of internal stakeholders who consider that this commitment is the right thing to do. Many employees highlighted that they value this commitment.

"I know that our firm doesn't do CSR because it must do it or because everyone else is doing it. We do it because each one of us knows that we are a firm with a sense of public service and public interest. We care about the territories we are working in and the people we are working with. It is who we are." – Concessions coordinator.

The majority of the interviewed internal stakeholders who are in direct interaction on a day-to-day basis with external stakeholders claim to be more focused on the importance of the practical and 'application' side of the CSR activities. The concrete aspects of CSR activities can help internal stakeholders to respond to some of their job requirements regarding CSR. The proximity between CSR and company's activities participates in the organizational identification to the company.

"Since I directly work with clients on a daily basis, I need actions that are practical, easy to put into light and that can be applied, not there just for publicity." – Territorial coordinator.

Furthermore, internal and external stakeholders highlight the importance of some correspondence between the company's CSR activities and the needs of the society at large. For them, corporate business activities have a significant impact on the environment; thus, inducting that the company faces these impacts and tries to reduce them. This commitment of the company to the protection of the environment is meaningful for the majority of the employees and enhances their organizational identification.

"When we want to tackle issues about the society, we need to work with people who represent the society and tell the large public about what we do in partnership, in order to be more credible. People know that firms lie and we are no exception."- Head of energy politics department.

In a nutshell, internal stakeholders identify themselves to the organization thanks to a significant proximity between their day-to-day work and the CSR activities implemented by the company, a fit between the core activities of the company and the CSR activities that make sense for them, and finally through a specific set of collaborative partnerships.

4.2. Stakeholder's Perception of CSR Communication

Our findings also highlight that CSR communication impacts and is impacted by both types of stakeholders as internal stakeholders are the senders of the CSR messages and external stakeholders are generally the receivers of the CSR messages. These different parties perceive the CSR messages differently and their vision of CSR is linked to some extent to their job's requirements, meaning their function and hierarchical position. The majority of interviewed internal stakeholders claim that the proximity between their job and CSR activities that are practical will allow them to be able to talk and communicate about these actions in a more coherent and effortless way. Since these activities are at the hearth of their day-to-day job, employees can talk about it easily with their own words either inside or outside the company.

"I talk to people I work with about actions that are 'living' actions if I can say. There are some CSR actions that we do that don't benefit us, like the basketball partnership. We are a gas company; a basketball partnership is not coherent with what we do. I am not convinced of its value, so I don't talk about it at all." – Territorial coordinator.

On the one hand, the majority of interviewed stakeholders note that given the actual context where companies are frequently dishonest and non-transparent about the information they communicate in regard to their CSR, it is important that the company undertakes actions that are in line with its core activity and that are not far from its core competencies and area of expertise. The fit between the CSR actions that are undertaken and the core activity of the company will show that it is coherent with what it knows to do best. On the other hand, the interviewed internal stakeholders claim that it is easier to speak about these actions internally and externally when they are in line with their activity as it is an 'effortless' communication which is better received by clients. In this sense, the interviewed external stakeholders noted that actions that are 'far away' from what the company 'knows to do' have low credibility as it sends a less powerful message.

"Today, we have a number of actions that I have some issues relating to our core business activity. I think that CSR actions should be integrated, in the sense that it shouldn't be a set of actions outside the firm's core competency. Otherwise, it is just doing it to do like others and because everyone else is doing it too." – Management controller.

"I think that CSR communication to external people is more effective when we can easily and directly relate it to our activity. When there is a clear link, it is logical that it will be easier to talk about it to others." – Director of communications.

Moreover, according to the majority of interviewed internal stakeholders, the fact that a company designs and implements CSR actions that are in line with its activities sends a signal to external stakeholders such as regulatory entities and special interest groups that the company

is not socially and environmentally responsible just for the sake of doing the same thing as others in terms of communication or advertising purposes but because the company engages in CSR actions worth communicating about since they are salient and of an added value to a large specter of stakeholders.

> *"There is always a need to communicate about our CSR activities, because it is what enables us to be anchored in the territories where we are operational." – Territorial coordinator.*

> *"Nowadays, if a firm is just here to make money or spend money on every non profit initiative, it will disappear. The firms that will survive will be those that take into consideration CSR aspects that fit their mission, vision and business model." – Communications coordinator.*

Besides, the analysis of the majority of the interviews showed that both internal and external stakeholders of the company value the actions that they undertake together in the context of CSR and are willing to communicate about these actions instead of communicating individually. They see these actions as a set of collaborative works aiming at being socially responsible in partnership with an external stakeholder toward whom CSR actions are directed. Thus, these collaborative works engender according to the interviewed stakeholder a form of informal communication as they talk with others about these actions. This form of communication goes beyond the traditional communication channels and relies mainly on word-of-mouth.

> *"We expect them (the firm) to be open to collaborate with other players in the energy field so as to enhance sustainability because one hand can't clap alone, especially when it is the earth and the communities that are at stake." – Coordinator of networks, National Commission of Energy Regulation.*

"We try to include as much as possible our stakeholders in the actions we do in their territories or their communities. That way, we communicate about what we do together and it is beneficial and credible for both parties." – Communications coordinator.

In a nutshell, our findings highlight that there is clearly a linkage between internal and external CSR communication as they impact and are impacted by each other but mainly both stakeholders value actions that fit company's business competency and core competencies. Indeed, these actions are perceived to be easily 'communicated about' by stakeholders given their high level of saliency.

4.3. Behind the Scenes of Internal and External CSR Communication

During the interviews, internal stakeholders shared their thoughts about their relationship with the company and how they identify with the company in regard to their position and job requirements. Drawing upon the coding results, word-of-mouth communication about CSR by internal stakeholders is to them perceived more positively by external stakeholders than the traditional materials such as CSR reports. According to the majority of interviewed internal stakeholders, the quality of this type of communication is higher when they identify with the tackled issues and see their salience. In this case, they perceive themselves as 'CSR communicators' especially when they are part of the process of designing and implementing the strategy.

"If employees are not convinced with their firm's CSR strategy, they will not convince us that they are a socially responsible actor." – Chief of the infrastructure department, Ministry of Ecology and Sustainable Development.

Several internal stakeholders also underlined the idea that several actions within the company are communicated by employees to employees and from employees to their clients. The existence of WOM between different types of stakeholders shows that the company benefits from a channel of communication that is not company-controlled by stakeholder-

controlled which elevates the level of message credibility and the legitimacy of the company in terms of CSR actions. In this regard, the interviewed external stakeholders also noted that WOM with the employees of the company and with their own stakeholders in regard to this company's CSR actions and strategy is existent as they relate to and perceive it to be more credible than traditional communication means. Furthermore, if employees communicate and are identified with their company's actions, there are higher levels of coherence between what the company claims to do and what it actually does.

> *"I don't have to do something formal and spend a lot of money when I want to talk about the actions we do in favor of biodiversity compensation. I know that we have to compensate the damages we are incurring. So, I just talk about what we do because I was part of it." – Chief of damage prevention.*
> *"Their employees know what they talk about. We see that they adhere and identify with what they do in terms of environmental actions and also social actions that benefit a large specter of the public." – CEO, Energy management firm (external partner).*

> *"I know that they are very good (the firm) in acting as a responsible firm because I hear from my colleagues about their actions even if they are not in direct interaction with them." – Chief of the infrastructure department, Ministry of Ecology and Sustainable Development.*

All in all, the existence of WOM between different stakeholders shows that what is perceived as 'effective' CSR communication by the different stakeholders is more an informal means of communication rather than the traditional formal materials. The fact that the receiver of the message (external stakeholder) can also act as the sender of the message allow to assume that the impact of WOM is wider than the traditional CSR report, especially when it is relayed by external stakeholders who believe in the coherence of the received message from internal stakeholders.

5. Discussion

The objective of this paper was to explore how organizational identification impacts internal and external CSR communication. Our findings highlight that employee's organizational identification is enhanced by the proximity between CSR activities implemented by the company and their day-to-day job. This proximity allows employees to communicate easily about the CSR activities and actions to external stakeholders. Moreover, a 'fit' between CSR activities and either company's core competencies or the social issues that are of interest to its external stakeholders and the society at large, participates in the enhancement of the organizational identification of stakeholders which contributes to the effectiveness of the CSR communication of the company. Finally, the organizational identification is further developed through collaborative partnerships in which internal stakeholders undertake collaborative work in the context of CSR with the external stakeholders. This commitment of stakeholders in these partnerships enhanced the communication about CSR, making it more credible and coherent.
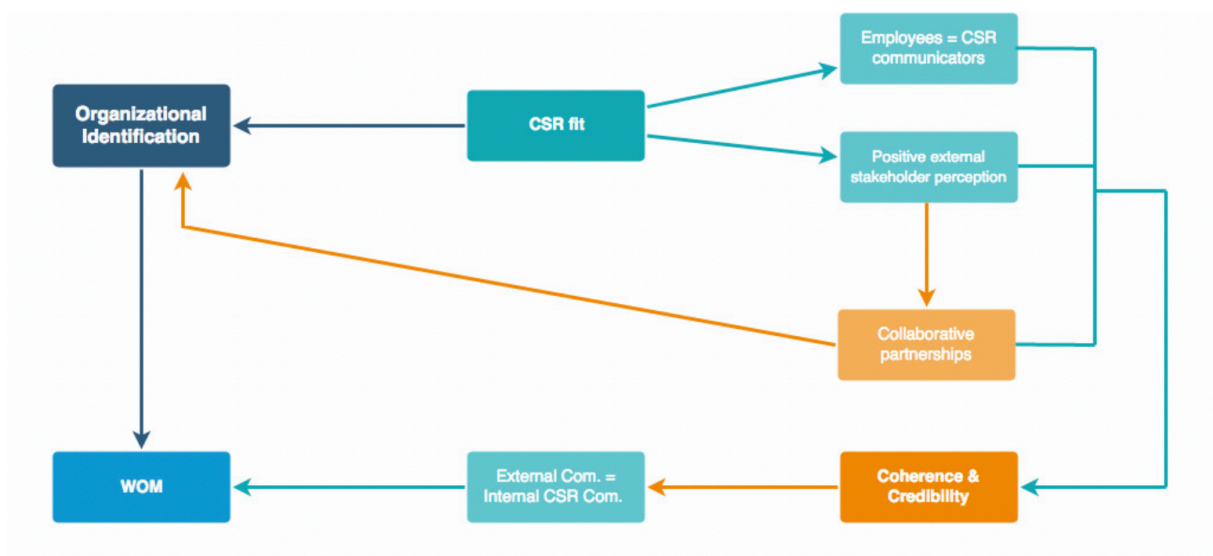
Figure 4. Conceptual Framework for CSR Communication

In our conceptual framework, organizational identification of stakeholders is enhanced by the CSR fit between the company's core competencies and its CSR actions; and collaborative partnerships between internal stakeholders and external stakeholders. First, CSR fit will enable to transform employees to CSR communicators and form a positive external stakeholder perception. This positive perception from stakeholders will engender a willingness

of external stakeholders to collaborate with internal stakeholders in the context of CSR. The sum of these elements will ensure a CSR message that is coherent and credible; and thus, ensure that external CSR communication and internal CSR communication are coherent, enabling stakeholders to exchange information in a natural and informal way through WOM. Hence, WOM will be considered effective since it is 'stakeholder-controlled' and not only 'company-controlled'.

Furthermore, our findings show that CSR fit is important for both primary stakeholders especially employees and secondary stakeholders such as clients and government entities who might have a certain control on firm's CSR actions. CSR fit is defined as the perceived congruity between the cause and the firm's core business, since stakeholders usually expect firms to sponsor only issues that have a good fit or a rational association with their core activities (Du et al., 2010). Besides, our findings show that CSR fit is perceived to exist in two cases. First, it exists when CSR actions and initiatives are in line with the business's core activity and competency. Firms are supposed to develop CSR actions that fit their business model and core activities. In this sense, our research shows that the absence of CSR fit makes it a hard task to participate in the CSR communication process when they don't see how a CSR action is related to their job or the firm's core activity. Second, CSR fit exists when the CSR activities of the company address social issues of the society and the public at large. Indeed, a firm should not only have a CSR strategy that fits its activity and core competency but also that fits the expectations of the society and the large public, as being an issue that should be included in the firm's CSR strategy. Thus, the salience of social issues is determined by the society, meaning the community in which the firm operates and is in interaction with. It is the society and external stakeholders who determine the social issues that the company should put forward in its CSR actions and communication. Hence, the firm should be aware and up to date about the issues that interest the society.

To our knowledge, we contribute to theory by underlining the fact that CSR fit is a "double-faced" construct that should go in two directions, not only a fit with the business' core activity and competency, but also a fit in terms of salience of the issues to the general public. In this regard, CSR communication needs to be supplemented by a CSR fit that goes both ways: an "internal business" fit and "external social" fit. To sum up, we put forward the idea that CSR fit fills two conditions and can be used as a tool to legitimize firm's CSR actions, leading to a decrease in green-washing effects and limiting CSR communication strategies that only have

as a goal to join the corporate frenzy around social and environmental responsibility. It is a characteristic of the CSR actions that will support the idea that CSR is not only a marketing or advertising tool. Our research addresses one of the major critics directed to strategic CSR as a business case. The business case of CSR focuses on the notion of enlightened self-interest of firms (Branco & Rodrigues, 2006), our findings show a CSR fit that goes both ways which will certainly decrease this so-called self-interest of firms.

Furthermore, our findings highlight that WOM is an effective informal CSR communication means that acts both in regard to internal CSR communication and external CSR communication. In fact, WOM has been until recently the affair of the marketing research area. In the literature, WOM is defined as oral person-to-person communication between a receiver and a communicator whom the receiver perceives as non-commercial, regarding a brand, a product or a service (Arndt, 1967) and can be either positive or negative. WOM is a complex construct that represents a communication channel that is more behavioral than cognitive. Indeed, WOM doesn't need to be about brand, product, or service focused, it can also be organization focused (Buttle, 1998). Drawing from the findings of our study, we propose a definition of WOM as being 'an informal communication channel from stakeholder to stakeholder that is not company controlled but 'stakeholder-controlled' and that reflects high degrees of organizational identification and positive perception by external stakeholders'. The WOM generated by these stakeholders can be used as a means to communicate credible and authentic messages regarding firm's CSR strategy. In this regard, we join Du et al. (2010) in encouraging firms to try to advocate informal and yet credible and communication channels such as WOM by stakeholders and to avoid the underestimation of the power and the extent to which employees act as effective CSR communicators. Firms should include their stakeholders in the process of designing their CSR strategy and find adapted ways so as to engage and convert them into CSR communicators. Furthermore, WOM from stakeholders can reduce potential skepticism of their stakeholders and the large public which can be to some extent distant from direct interactions with the firm.

6. Conclusion and Research Limitations

Nowadays, firms are paying more attention to CSR as it has become an important topic in their agendas. As a result of these changing corporate realities, CSR is considered as an

interesting organizational phenomenon that warrants further research (Robertson & Barling, 2013). Our study aimed to explore deeper constructs in regard to CSR and focused on exploring how organizational identification impacts internal and external forms of CSR communication. Our research design and methodological process enabled us to develop a conceptual framework for effective CSR communication with the proposition of new terms that contributes to the emerging studies in regard to CSR and at the same time propose a follow up framework for managers who want to increase the effectiveness of their CSR communication strategies. Our methodological process based on semi-structured interviews in a French company operating in the gas industry with both internal and external stakeholders enabled us to collect data from both sides. In this regard, this study contributes to the theory and has at the same time managerial implications. In terms of theory, we advance knowledge on the relationship between CSR and organizational identification, leading to a better understanding of micro-CSR from a 'person-centric' perspective. We also propose a new definition for CSR fit, a notion that still need to be explored further in the management literature, along with the proposition of 'stakeholder-controlled' communication that includes WOM as a major channel of communication. For the practical implications of this paper, the conceptual framework for effective CSR communication can help managers understand the needed components to develop and focus on in order to achieve effective CSR communication in the form of WOM. Besides, it can also serve managers as a tool to evaluate their already existing CSR actions and CSR communication.

As with any research work, some limitations are present. One of the limitations of our study lies in the fact that it has been conducted in a single sector and in one country, which bounds to some extent the scope of our findings. Hence, we encourage future research to test our conceptual propositions through case studies of firms in different countries and/or different sectors. Besides, future research can study our research question in the scope of a multi-case analysis with the inclusion of contingent factors such as size, age of stakeholders, organizational culture, etc. On the other hand, researchers can also test the positive or negative connection between organizational identification and employee commitment through a hypothetical-deductive study. In this sense, we join Aguinis and Glavas (2012) and advice forthcoming studies to explore whether employees find greater degrees of alignment with firms that pay attention to the well-being of stakeholders. Besides, one additional limit of this research work is the fact that the interviewed employees may have a risk of being biased when talking about their company's CSR strategy and CSR communication, thus hindering them from giving their

complete and honest opinion in regard to this matter which can impact the credibility of some of their answers.

On the other hand, academics can also seek to test the linkages between employee's perception of CSR and results such as participation in CSR efforts, as well as commitment to performance both in CSR and employee's overall job, as suggested by Aguilera et al., 2007). Furthermore, it is also important to advance research regarding what and how firms communicate about their CSR actions, since it seems that even when we think that they are acting as socially and environmentally responsible entities, they are not in reality (e.g. Volkswagen, Nestlé, British Petroleum, etc.). Meanwhile, stakeholders are adopting a conscious capitalism mindset that is about more than simply making money but also about integrating and supporting firms that aim for something that matters to them and that also has a great impact on society and the world at large.

7. Appendix

7.1. Appendix A. Inventory of Documentary Data

Type of document	Description	Authors	Date	Diffusion	Pages/Slides
Poster	One-page poster about the new geographic information system	Communication Department	January 2014	External	1
Powerpoint	Sustainable purchasing strategy	Purchase Department	November 2010	Internal	23
Trombinoscope	Hierarchical organization of the firm and its departments	HR Department	June 2015	Internal	5
Powerpoint	General sustainable development plan	Strategic Business Department & Sustainable Dev. Dep.	January 2013	Internal	14
Word	Sustainable development 2 years politics		January 2013	External	10

		Strategic Business Unit & Sustainable Dev. Dep.			54
Word	The 6 CSR engagements of the firm	Strategic Business Department & Sustainable Dev. Dep.	October 2014	External	2
Powerpoint	We Are Engaged: a presentation of the engagements of the firm in CSR	Communication Department	September 2014	External	8
Powerpoint	Toward a sustainable economy	Strategic Business Department & Sustainable Dev. Dep.	October 2015	Internal & external	10
Word	CSR plan for diversity	Strategic Business Department & Sustainable Dev. Dep.	January 2015	Internal	6

7.2. Appendix B. Stakeholder's Classification and Hierarchical Position

Function	Classification	Hierarchical position	Duration
Strategy coordinator	Primary	Top management	54 minutes
Head director of strategy	Primary	Top management	1h 07 minutes
Territorial coordinator	Primary	Middle management	52 minutes
Territorial coordinator	Primary	Top management	1h 21 minutes
Chief of damage prevention	Primary	Top management	54 minutes
Environment delegate	Primary	Middle management	49 minutes
Management controller	Primary	Top management	1h 24 minutes
Territorial director	Primary	Top management	55 minutes
HR Diversity coordinator	Primary	Middle management	52 minutes
Director of communications	Primary	Top Management	1h 11 minutes
Territorial coordinator	Primary	Middle management	1h 02 minutes
Head of energy politics department	Primary	Top management	56 minutes
Communications coordinator	Primary	Middle management	1h 01 minutes
Concessions coordinator	Primary	Middle management	53 minutes
CEO of partner energy firm	Secondary	Top management	51 minutes
Deputy mayor - East France	Secondary	Middle management	1h 10 minutes
Coordinator of networks – National Commission of Energy Regulation	Secondary	Middle management	58 minutes
Chief of infrastructure department – Ministry of Ecology and Sustainable Development	Secondary	Top management	57 minutes
Deputy mayor – South France	Secondary	Middle management	1h 04 minutes

7.3. Appendix C. Coding Framework Used for Coding on NVIVO 10

Organizational Identification:

- Awareness of CSR guidelines
- CSR used as a strategy and recognized as a corporate competency
- Attractiveness to corporate identity through CSR: stakeholders identify with the firm, whose identity they find attractive
- Engaged stakeholders who identify with firm's CSR strategy
- Interactive CSR: stakeholders are willing to interact/comment/respond to CSR actions of the firm
- Positive interactions with the firm on CSR subjects
- CSR strategy used and transmitted through corporate policy

Employee Commitment:

- Employee's motivation to talk about firm's CSR strategy
- Employee's engagement in business strategy consultations about the firm's CSR strategy
- Employee's participation in activities and events related to firm's CSR strategy
- Sustainability ambassadors network
- Effective information exchange with other stakeholders on CSR strategy
- Understanding firm's values
- Employee representatives in CSR strategy
- Employee actions in favor of communicating CSR strategy of the firm
- Employee's reactions toward the criticism of external sources of firm's CSR strategy

Role Modeling of Management:

- Dedicated CSR managers
- Manager's emphasis on CSR identity: a shared set of beliefs between to managers and stakeholders

- Commitment from supervisors

- Commitment of manager's decision to firm's CSR guidelines and/or strategy

- Manager's perception of firm's CSR

- Alignment of manager's personal values with firm's CSR strategy

- Alignment of manager's personal agenda with firm's CSR strategy

- Manager's participation in launching CSR dialogue

- Manager's implication in communicating about the firm's CSR strategy and actions

- Manager's consideration of stakeholders separately: depending on the type of their relationship with the firm and the degree of their implication in firm's CSR

Internal Communication Usage:

- Integrated CSR communications with other corporate communications

- Awards and benefits to assist employee retention, recruitment and better internal stakeholders relations

- CSR communication accepted as raison d'être, institutionalized, and enduring through the firm

- Positive relational dialogue between employees on firm's CSR strategy

- Experience transmission: passing along views on previous experiences within and with the firm

- Expressing feedback to other stakeholders on previous experiences within the firm

- Stakeholders more inclined to pass information to others

External Communication Congruence:

- CSR communication accepted as sincere by salient stakeholders

- Community awareness of firm's CSR actions

- Public or media relations around firm's CSR actions

- Sophisticated reporting structures and dissemination of activity

- CSR communication as a substantive outcome (rather than symbolic)

- Perceived credibility of the CSR message

- Influence of firm's CSR message content on stakeholders

- Relevancy of communicated CSR to relevant stakeholders

- Credible use of media channels to communicate about firm's CSR strategy

- Intend to say positive/negative things about firm's CSR strategy to others

- Intend to recommend the firm to others because of its CSR strategy

- Intend to speak well of the firm to the public because of its CSR strategy

- Passing along positive/negative feelings to others through talks

7.4. Appendix D. Interview Guide for Primary Stakeholders

Introduction and presentation of the stakeholder:

1. What is your function? Can you present us your positioning in the hierarchal diagram?
2. What are the departments you interact with inside the firm?
3. Who are the external stakeholders you interact with?

Role in the CSR Strategy of theFirm:

1. According to you, what is CSR? What are the domains that the concept of CSR covers?
2. What is the place that CSR occupies in your job?
3. What is/was your role in developing the CSR strategy of the firm, if you have one?
4. What do you use CSR for in the exercise of your job?
5. Do you diffuse the firm's CSR actions and initiatives in your department? In your region? If yes, how?
6. Do you sense a need to be more informed about CSR in order to integrate it more effectively to your missions?

State of the Art of Firm's Current CSR Strategy:

1. Can you summarize your firm's CSR strategy?
2. According to you, is your firm an active firm in terms of CSR actions and initiatives or not?
3. Can you cite some examples of CSR actions either regionally or nationally?
4. Can you say that CSR is a strategic subject to the firm? To what extent?
5. According to you, who are the stakeholders that are the most concerned with the firm's CSR strategy?
6. What is the maturity level of your firm in terms of CSR actions?

CSR Communication:

1. What are the communication axes that the firm should prioritize?
2. What are the subjects that the firm should communicate about? Who are the stakeholders that the firm should communicate to?
3. What are the communication channels or tools that are used in order to transmit the messages about CSR actions?

4. What is the role of employees in designing and implementing the CSR communication strategy?

5. According to you, what are the main components of an effective CSR communication strategy?

6. Do you think that there exist some barriers that hinder the effective communication and diffusion of firm's CSR actions?

To Conclude:

1. What are your recommendations for the tools and channels that should be used in order to effectively include each stakeholder in the process of communication about CSR?

7.5. Appendix E. Interview Guide for Secondary Stakeholders

Introduction and Presentation of the Stakeholder:

1. What is your function? Can you present us your positioning in the hierarchal diagram?
2. With which of the firm's department are you in relation and interact with?

Perception of CSR:

1. According to you, what is CSR? What are the domains that the concept of CSR covers?
2. What is the place that CSR occupies in your job?
3. What do you use CSR for in the exercise of your job?

State of the Art of the Firm's CSR Strategy:

1. If we say "the firm and CSR", what do you think of? What are the main ideas that come to your mind?
2. Do you know the CSR strategy of the firm? Or some of it?
3. What are the main domains that the firm should act in as a socially responsible entity?

CSR Communication:

1. Do you have in mind any examples of the firm's CSR actions?
2. Are you well aware of the firm's CSR actions? Who communicate to you these actions and how?
3. According to you, is the firm being socially responsible or not? Why?
4. Do you have in mind any subject that the firm should include in its CSR strategy and communicate about?
5. Do you interact with the firm regularly? Do you talk about the firm in a CSR context?

To Conclude:

1. Do you have any recommendations for the firm to enhance its CSR strategy and its CSR communication?

Chapter II. The Evolution of Partnerships and Collaborations in the Context of CSR: A Switch from a Normative to a Collaborative Perspective[2]

1. Introduction

Corporate Social Responsibility (henceforth, CSR) is a multi-facet concept that has generated a lively and dynamic debate around the role and the impacts of companies on society. The alarming reports and recurring scandals (e.g. Volkswagen, British Petroleum, Enron, etc.) have pushed society to mistrust how managers take into consideration their activities' impacts on the environment and on communities at large. Thus, CSR engenders a new alteration in grasping the interaction between businesses and their external stakeholders (Hanke & Stark, 2009). In this sense, with the growing availability of data on corporate practices, it is easier nowadays for stakeholders to evaluate to what extent companies respond to different needs for responsible management (S. A. Waddock, Bodwell, & Graves, 2002). That's why, exploring CSR practices and their impact on stakeholder's typology can be of added-value given the different developments in the organizational contexts. Indeed, a firm is encircled by an array of stakeholders who might possess different objectives and expectations, such as clients seeking good value for money, investors looking for high returns on investments or local communities expecting employment opportunities, etc. (Scandelius & Cohen, 2016). In this sense, Mitchell, Agle, and Wood (1997) argued that stakeholders have a specific status that is determined by the existence of a set of attributes. This typology of stakeholders is considered in the management field as a dynamic model that enables to characterize stakeholders in a typology based on exact attributes (Laarraf, Valant Gandja, & Tchankam, 2015). Nonetheless, this

typology doesn't take into consideration the impacts of CSR practices on stakeholders and their relationships with companies that have evolved from the traditional normative settings.

Thus, the motives of managers, shareholders and other key stakeholders might shape the way companies are commanded in terms of CSR strategies and actions (Matten & Moon, 2008). In this regard, the issue for companies today is no longer whether or not to engage in CSR but rather how to implement CSR strategies in a strategic and efficient manner, with a coherent narrative of the impacts on both the company and its stakeholders (Wang, Tong, Takeuchi, & George, 2016). That's why, in seeking to achieve their CSR obligations, companies are expected to engage and partner directly with their stakeholders (O'Riordan & Fairbrass, 2008). Indeed, companies are more willing to engage in CSR actions and initiatives when their structure enables them to be more open to relationships with the society (Aguinis & Glavas, 2012). Nonetheless, there is still a lack of frameworks that guide companies toward other mindsets than just the normative framework in which societal issues remain far from the core business (Porter & Kramer, 2011) and just a way of responding to institutional pressures and norms. Besides, there is a lack of research exploring the mechanisms of collaboration that facilitate or impede the co-creation of innovative solutions that can offer further insights for researchers, managers, and policy makers (Voegtlin & Scherer, 2017).

Following the increasing evolution of concepts related to CSR, partnerships and collaborations have gained popularity due to the increased appreciation of the benefits and value generated from the creation of synergies (Jamali & Keshishian, 2008). As a matter of fact, cross-sector partnerships have become a new vector to mediate the changing roles and perceived responsibilities of what are frequently referred to as the three main institutional sectors: government, businesses, and civil society; through the development of new models where the relationships between these actors play a vital role in advancing just and sustainable communities (Googins & Rochlin, 2000). According to Matten and Moon (2008), CSR is located in a wide system of responsibilities where businesses, governments and social actors engage by following some measure of mutual responsiveness, interdependency, choice and capacity. Thus, with the increasing calls for CSR and a new role for companies, managers are more and more pressured into creating a contact with their stakeholders in the areas of both responsible business practices and local demands (Blowfield & Googins, 2006). However, the study of cross-partnerships and cross-collaborations have focused only on settings involving one individual company and NGOs but left aside the other different types of settings than

involve more than two parties and that have an added value higher than a traditional dyadic relationship (Zietsma & Winn, 2008).

Henceforward, several researchers advised for further exploration of this subject (Ählström & Sjöström, 2005a; Googins & Rochlin, 2000; Mandell & Steelman, 2003; Porter & Kramer, 2011). Yet, even though partnerships in the context of CSR are becoming increasingly practiced, they remain a poorly understood phenomenon (Googins & Rochlin, 2000). Lee (2008) encourages prospective research in the field of CSR to scrutinize the nature of interactions between companies and their direct and indirect stakeholders – including governments, clients, employees, interest groups and investors. Subsequent to these research recommendations, this paper addresses the following research question: *"How did CSR practices in terms of partnerships change stakeholder's attributes?"*. Through a longitudinal content analysis of the CAC40 companies CSR reports from 2014 to 2017, this paper aims to contribute to the stream of research on CSR and stakeholders; in addition to offering managers a new alternative to the normative framework and a new typology of stakeholder attributes adapted to the collaborative trend in partnerships and collaborations in the context of CSR. The paper aims to propose a revisited typology of stakeholders given the fact that the emergence of partnerships in the context of CSR implies to integrate a collaborative attribute. The proposition of a revisited typology of stakeholders and the discussion of a new framework that is different from the traditional normative framework used since the emergence of CSR shows that integrative partnerships in the context of CSR have evolved. The results show the semantics in regard to partnerships have changed over the course of the time and that stakeholders today are implicated in the CSR strategies of companies through different forms of settings generating a set of expected outcomes that focuses on collaborating rather than just participating.

In an attempt to answer this research question, the remainder of this paper is constructed as follows. The next section reviews the background literature on the evolution of company-stakeholder relationships in the context of CSR along with a review of the evolution of the notion of partnership and collaboration in regard to CSR. The research methodology section presents the sample and the data analysis process. The third section presents the findings, followed by a discussion and the research contributions. Finally, the conclusion presents the research limitations and some directions for future research endeavors.

2. Literature Review and Conceptual Propositions

2.1. The Evolution of Company-Stakeholder Relationship in the Context of CSR

There is no doubt that during the last decades, companies have been under an increasing pressure from their stakeholders to perform responsibly and interact effectively with their stakeholders (O'Riordan & Fairbrass, 2008). Even the viewpoints on the stakeholder theory emphasize the fact that company-stakeholder relationships are now approaching more of a network-based, relational and process oriented view; in contrast with the previous corporate-focused view where stakeholders are perceived as a 'matter' to be managed (Crane & Ruebottom, 2011; Roloff, 2008). Hence, the idea that companies have responsibilities that go beyond achieving stakeholder's expectations to achieving a balanced representation of all stakeholder's interests is very prominent nowadays (R. E. Freeman et al., 2010).

In this sense, companies that aim to be good 'corporate citizens' not only expand a sustainable relationship with their stakeholders but at the same time improve their internal processes and culture (Hanke & Stark, 2009). That's why, the subject of company-stakeholder relationships is of momentous interest for managers who are in need of new models so as to engage with their stakeholders, given the external changes that are happening while developing their business activities and that may impact them to greater extent (O'Riordan & Fairbrass, 2008). According to Mitchell et al. (1997), stakeholders can be classified according to their possession of one or more on three main attributes: (1). The power of the stakeholder in influencing the company, (2). The legitimacy of the stakeholder's relationship with the company, and (3). The degree of the urgency of the stakeholder's claim on the company (See Appendix F). Furthermore, according to Googins & Rochlin (2000), there is an emergence of a new socio-economic developmental model that focuses on the role of private, government, and civil actors in attaining socially just and sustainable communities. That's why, the argument doesn't revolve anymore around who should managers pay attention to but rather the attention they should pay to certain types of stakeholders given certain expected outcomes or perceptual factors (Mitchell et al., 1997). Nonetheless, there is still a lack of frameworks to guide the efforts of partnerships, leaving companies 'stuck' in a periphery far from their core business and their stakeholders (Porter & Kramer, 2011).

In this regard, by advancing the relationship between the company and its stakeholders, each party can gain mutual benefits and exchange corporate social innovations (Hanke & Stark, 2009). For instance, in the case of social and environmental problems, engaging in a collective action could help manage the risks in a better way and at the same time avoid the shortcomings that can span from the lack of true knowledge that the company detains in a certain domain (Teegen, Doh, & Vachani, 2004). Hence, the endeavor of drawing the potential of business and society partnership and collaboration is worth advancing, especially in the twenty first century since it enables both parties to pool resources, manage risks and at the same time achieve a common goal that could have been hard to achieve separately (Erdiaw-Kwasie et al., 2017). As a matter of fact, companies' managers play a central role in determining which stakeholders represent salient and attention worthy actors (Mitchell et al., 1997); thus making the questions revolving around the nature of stakeholders in the context of CSR of momentous importance. This importance is also emphasized by the idea that one of the major goals of CSR strategies is to be able to achieve high degrees of acceptance by stakeholders via their awareness of the company's activities impacts (O'Riordan & Fairbrass, 2008). In this sense, according to Mitchell et al. (1997), stakeholders can be classified according to three main qualitative classes: (1). Power, (2). Legitimacy, (3). Urgency; and these classes determine four main types of stakeholders, giving the number of attributes they detain as summarized in the appendix (see. Appendix F). This classification supports and initiates the normative thoughts in the managerial context (Mitchell et al., 1997). Nonetheless, it is difficult to apply in today's collaborative context, since there are no collaborative attributes. Therefore, the first conceptual proposition is as follows:

Conceptual Proposition 1: Given the emergence of partnerships in the context of CSR, existing typologies need to revisit the attributes of stakeholders.

2.2. The Evolution of Partnerships in the Context of CSR

In an attempt to fulfill their CSR obligations, companies are paying special attention to the fact that they are expected to engage directly with their stakeholders. According to the stakeholder theory (Erdiaw-Kwasie et al., 2017; Sen, Bhattacharya, & Korschun, 2006; Walsh, 2005, 2005), even though stakeholders may have different motives and practices, their actions and influences are momentous predicators of CSR actions and policies. Indeed, several research

works in the CSR literature demonstrates that stakeholder's pressure influences how companies function and respond to stakeholder's demands (Erdiaw-Kwasie et al., 2017). Hence, it is fundamental to CSR frameworks to take into consideration the different groups of stakeholders which include: the community, the environment, the clients, the employees, etc. (Akremi, Gond, Swaen, Roeck, & Igalens, 2015; Turker, 2009).

In this regard, the stakeholder is pertinent when exploring partnerships in the context of CSR since the relationship between companies and their stakeholders is a constantly evolving phenomenon (Wright, 2004). For instance, in 2002, the World Council for Sustainable Development noted that sustainability-driven innovation is gaining more attention and is adopted by an increasing number of companies that thrive to create new markets and obtain a real added value from their partnerships (WCSD, 2002). This emerging interest in partnerships in the context of CSR results from the fact that it is seen as a setting that can create positive and effective results for all parties, either businesses and NGOs or the overall community (UNDP, n.d.). Thus, partnerships represent an opportunity to instore mutually reinforcing systems that call for the capabilities and resources of different actors in the aim of achieving outcomes that cannot be attained when acting in isolation (Googins & Rochlin, 2000). That's why, partnerships are viewed as new emergent institutions that constitute a flexible form of organizing with little or no formal legal status and at the same time act as virtual structures across organizational and geographical boundaries (Seitanidi & Crane, 2009).

Nonetheless, the challenge is to go beyond just the simple rhetoric of partnerships to achieving a clear understanding of its potential and power to be a vector for productive social change (Googins & Rochlin, 2000). In fact, collaborative actions with stakeholders can enable companies to seize their opportunities in order to develop solutions through increasing their ability to simultaneously being adaptive to social changes in its surrounding environment (Raisch & Birkinshaw, 2008). Besides, research advocates that companies have high chances of reaping the benefits of these partnerships and collaborations when they go simply beyond cash donations to integrate expertise and sharing of strategic knowledge (Peloza & Falkenberg, 2009). However, past studies have put a focus on exploring the 'who and what' stakeholders really want, while very few research explored the 'how to' (Erdiaw-Kwasie et al., 2017).

Moreover, even though attention have been put on studying how managers can develop deeper relationships between NGOs and their companies, there is still several research gaps in

regard to the partnerships that include multiple companies and/or multiple types of stakeholders that goes beyond just NGOs. Indeed, according to Austin (2000), collaborations and partnerships of a company in the context of CSR can be positioned along a continuum: (1). Philanthropic where at one end companies make traditional partnerships with NGOs through traditional donations, (2). Transactional, where the focus is on donating toward to specific activities that bring a higher level of business benefits, and (3). Integrative where the relationship integrates other stakeholders either internal such as employees or external such as other companies or public entities. In this sense, partnerships present an 'ideological' response to the traditional market that is marked by competition, bringing the possibility to collaborate for social innovation (Googins & Rochlin, 2000). All in all, partnerships in the context of CSR can constitute for companies a tool to target a wider specter of stakeholder's expectations and be able to follow the evolution of their expectations and current trends. Therefore, the second conceptual proposition is as follows:

Conceptual Proposition 2: Integrative partnerships with different stakeholders imply different typologies of outcomes.

3. Methodology

3.1. Sample and Data Sources

On the one hand, the sample for this research is constituted of the CSR reporting documents of the 40 quoted companies in the French Stock Exchange, which equates the capitalization-weighted measure of the most important values of the 100 highest market capitalizations on Euronext Paris (Albertini, 2014). These companies are under the eye of scrutiny of investors, financial analysts, and the media since they are more likely to engage in CSR activities due to the institutional pressures or the need to enhance their legitimacy and reputational capital (Panwar, Paul, Nybakk, Hansen, & Thompson, 2014). The choice of publicly traded companies as a sample is also motivated by the fact that they have a position of first adopters when it comes to corporate practices (Arvidsson, 2010). Besides, publicly traded companies detain most of the time the needed resources and expertise to operationalize CSR and develop formal plans and programs (Panwar et al., 2014). Thus, for these companies,

financial considerations are not an obstacle, which servers this research as it is not taken into consideration.

On the other hand, the data utilized in this research is secondary data in the form of reporting documents spanning from 2014 to 2017. These reports are viewed in the management literature as communication means that are generally considered a proper mean to communicate about CSR (Arvidsson, 2010; Golob & Bartlett, 2007). In fact, CSR reporting is historically a predominant tactic used by companies to voluntarily report their CSR initiative on either their websites or through standalone reports (Bouten, Everaert, Van Liedekerke, De Moor, & Christiaens, 2011). For this research, all CSR reports were directly retrieved from the companies' corporate website and no translation was necessary since the English versions of the reports were widely available online. The researcher then organized the documents by company and by year with each company file constraining four reports in order to facilitate the data analysis. At the end of the data collection, the total number of companies went from 40 to 37 companies since 3 companies were dropped because of the absence of the reports for one or more years or because of a fusion or a joint venture that changed the nature of the reports as presented in the appendix (see. Appendix G). Thus, the total number of analyzed documents was 148 reports spanning from 2014 to 2017. The choice of studying the reports from 2014 to 2017 is motivated by the exogenous external factors that greatly impacted companies and their CSR strategies during this period as it is explained by the following figure:
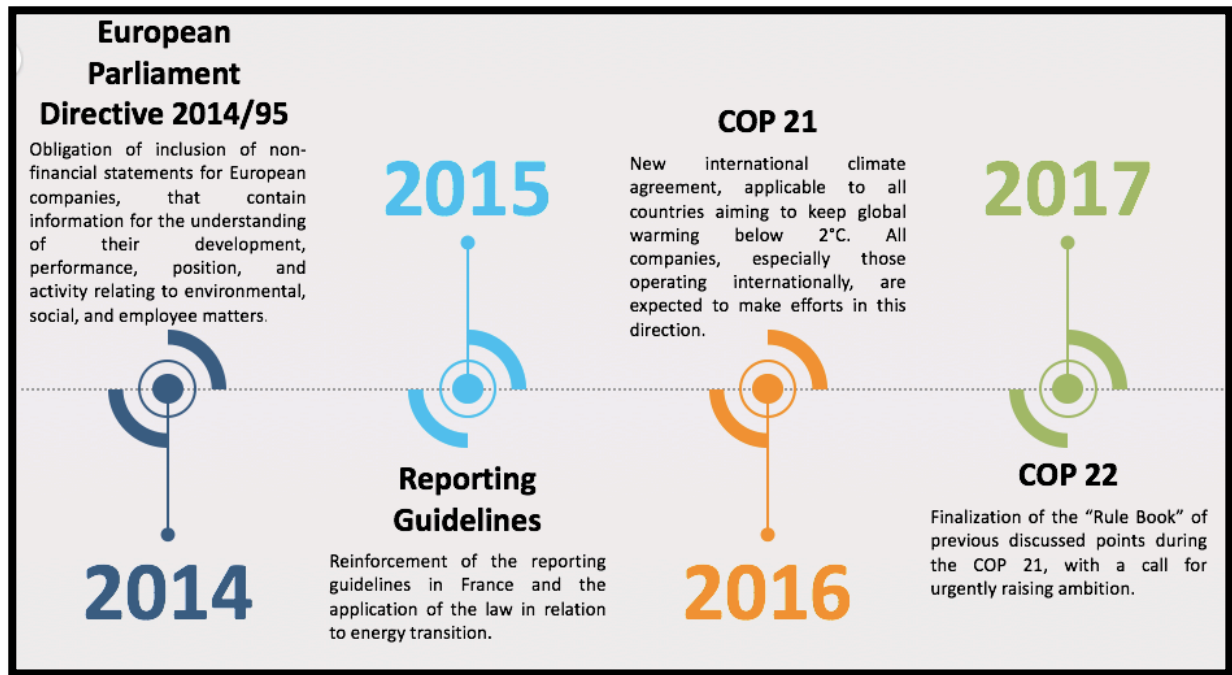
Figure 5. Timeline of External Factors in the Context of CSR 2014-2017

3.2. Data Analysis

3.2.1. References Analysis

The chosen methodology to answer the paper's research question is a longitudinal content analysis with a set of data that ranges from 2014 to 2017. Content analysis is a method for codifying a given text into different groups or categories on the basis of some criteria (Krippendorff, 2004). It represents a systematic analysis of accessible information sources using a corpus and a coding scheme (Jong & Meer, 2017). The analysis by a third party that is neither the provider nor the direct receiver of the reports enables the maximization of the reliability of the results (Gamerschlag et al., 2011). The choice of a longitudinal content analysis is motivated by the fact that the paper aims to explore CSR practices and specifically partnerships and collaborations in the context of CSR over several years in order to avoid having a punctual and limited vision of the practices that doesn't go over the long term. On the same note, a longitudinal content analysis enabled to explore the differences in stakeholders in the partnerships or collaborations and the evolution of the type of these settings so as to have a view that shows the dynamics of change from a normative to a collaborative framework of partnerships and collaborations; thus, enabling to stabilize the overall results.

The adopted approach consisted in a qualitative inductive approach with the aim to bring about meanings from the collected data set so as to determine patterns and the linkages between the different elements that are at hand (Saunders, Lewis, & Thornhill, 2012). Regarding the analysis tool, NVIVO 12 software was used as it is a widely utilized software for qualitative research since it enables the creation, inclusion and selection of nodes from different levels for coding purposes (Jiang & Bansal, 2003; Welsh, 2002). Furthermore, the selective inclusion of nodes from different levels allowed for sub-categorization without loss of flexibility during the analysis process. In this sense, a references' analysis was conducted so as to determine all the possible references to partnerships and minimize any loss of information in regard to this unit of analysis. Afterwards, the analysis process followed three main steps as presented by Pedersen (2009). First of all, an open coding was conducted on these references to partnerships to start establishing the general nodes for the coding process. Afterwards, a targeted coding was performed to target specific characteristics to partnerships that are of interest in regard to the propositions of this paper given appearance to a new set of sub-nodes. The final list of nodes is presented in Appendix H. Finally, the last step of the process consisted in sorting, grouping and conceptualizing.

3.2.2. Open Coding

The initial coding step focused on the overall implicit and explicit references to integrative and collaborative actions or initiatives with stakeholders. The coding nodes were created inductively without predefined concepts or categories. The open coding approaches assure that the codes are less influenced by the researcher's pre-existing framework (Pedersen, 2009). The nodes are defined after the literature review but are not limited to a set of concepts. The open coding enables to enumerate a maximum number of nodes that will be filtered afterwards. A total number of 4308 nodes were created along this step through the content analysis of 148 reports.

3.2.3. Targeted coding

The results from the open coding pointed to the diversity of the terms used to refer to partnerships and collaborations with different types of stakeholders in the context of CSR. Thus, the second step of the coding process consisted on coding specific aspects of the mentioned

collaborations or partnerships: types of stakeholders, expected outcomes, the area: social, environmental or economic and other types of information that describe the process of the setting. The targeted coding step enables to filter the nodes from the open coding step and potentially created sub nodes that are pertinent to the research question. Hence, additional nodes were created to enable the categorization of the different types of stakeholders and the different types of expected outcomes.

3.2.4. Sorting, Organizing, and Grouping

Through the open coding and the targeted coding steps, the coding nodes were renamed, merged, split, grouped and regrouped in sub-categories to make sense out of the data (e.g. Pedersen, 2009). This process involved an inductive and deductive analysis that enabled to detect certain concepts and ideas with both theoretical and practical implications. This step mainly focuses on organizing the previously created nodes after the targeted coding step according to the aspects relative to the research question. The overall step was done under the NVIVO 11 software that has the features that permit the sorting, organizing and grouping of the nodes and sub-nodes.

4. Findings

4.1. The Changing Semantics in the Context of CSR

The references analysis enabled to detect the terms that are mostly used in order to refer to the joint work between the company and its external stakeholders in the context of CSR. The result of this first step of analysis shows the dominance of two major terms: 'partnership(s)' and 'collaboration(s)' while the combinations of words are rarely used such as 'social collaboration(s)' or 'social alliance(s)' as presented in Table 3 below:

	2014	2015	2016	2017
Partnership(s)	639	748	823	853
Collaboration(s)	252	260	276	278
Social partnership	0	0	1	1
Social alliance	0	0	0	0
Social network	26	37	33	23
Social collaboration	17	4	1	1

Table 3. References analysis per year

4.2. Partnerships and Collaborations in the Context of CSR

Based on the results of the references analysis, it is apparent that the most used words by companies to refer to their co-joint work with their stakeholders are: partnerships and collaborations. Actually, over the four studied years, the number of partnerships and collaborations mentioned in the reporting documents increases by 33,50% for the use of the term 'partnership(s)' and by 10,31% for the use of the term 'collaboration(s)'. This semantic is used by all studied companies as the number of the average reference by report and by year is between 2 and 5 times at least:

"Since 2011, the Group's Healthcare activity has worked in partnership with the European Federation of Allergy and Airways Diseases Patients Associations (EFA). This Brussels-based European organization brings together the national associations of patients with respiratory ailments, with 22 countries represented. In the framework of this partnership." – Air Liquide, 2014.

"Excellence in the Customer Experience was the driving force behind the launch of a new partnership with HEC to found the General Management and Retail Excellence chair, which aims to create a teaching and research program dedicated to luxury brand management." – LVMH, 2015.

Furthermore, the results show that the mention of the exact type of stakeholders and the exact subject or expected outcomes of the partnership or the collaboration enables companies to show the pertinence of the setting in regard to their core activity and its potential added value that goes beyond just the traditional CSR strategy to the creation of a collaborative and sustainable value for all stakeholders either internal or external to the firm.

"Since 2008, and in close collaboration with local and international experts (associations, not-for-profit organizations, NGOs), L'Oréal has developed a global policy in favor of the insertion of persons with disabilities in the company. In 2016, L'Oréal had 1,010 disabled employees." – L'Oréal, 2016.

"We believe that collaboration makes a real difference, and we invite our stakeholders to contribute their skills, technologies, and resources. Creating sustainable value is more than a responsibility; it is also an opportunity." – Solvay, 2017.

Likewise, partnerships and collaborations don't involve just non-profit organizations or private entities but are also conducted with public organizations and government entities with a set of outcomes that can differ according to the partnership or collaboration context but that aims to achieve outcomes that are of high added value to a wider specter of other stakeholders such as the society at large.

"The challenges encompassed by Corporate Social Responsibility, particularly when it comes to ensuring access to healthcare for all patients across the globe, are complex issues that the pharmaceutical industry cannot tackle alone. For this reason, we cooperate with numerous stakeholders – private, public and/or organizations – to pool our expertise and know-how with that of our partners and provide the best possible response to certain major health-related challenges facing society." – Sanofi, 2016.

"The Safran Tech center underlines the Group's resolve to intensify and mutualize R&T endeavors on major technological breakthroughs. Safran Tech opens a new dimension to the Group's R&T operations, with an emphasis on open innovation. Universities, public organizations, industrial partners and innovative startups work with Safran Tech teams in

joint laboratories or on shared platforms, forming a creative, connected, top-level scientific campus open to the outside world." – Safran, 2017.

Moreover, the cross coding between the type of the partnerships and the expected outcomes mentioned in the CSR reports show that all types of partnerships or collaborations imply an intent to pool core competencies with a practical purpose or outcome that can be of either environmental, social, and/or economic aspects according to the context of the collaboration and the types of involved stakeholders. Nonetheless, there is rarely a mention of the commonality of the purpose and no clear mention of the risks and responsibilities implied by the partnership or the collaboration.

"The objective for 2015 to attain 85% of hotels that utilize eco-labeled products has been achieved. This performance can be explained by the fact that the partnership conducted with a unique supplier aimed to develop conjointly cleaning solutions that are more respectful of the environment." – Accor, 2015

"Michelin and Barito Pacific Group (private entity) have created this year a co-enterprise in Indonesia that produces natural and eco-sustainable rubber." - Michelin, 2015

Several coded partnership settings mention at least one expected outcome in their description: pooling core competencies and/or sharing resources. Either mentioned explicitly or implicitly, these expected outcomes define in part the essence of the setting. In fact, the results of the cross coding between the partnership type and the expected outcome showed that companies do have expectations that revolve around pooling core competencies such as expertise in a given domain and sharing material or immaterial resources that are proper to the involved parties.

"The Renault Foundation and ParisTech University created in March 2009 the Institute for Sustainable Mobility. The objective of the institute is to study the challenges of future

mobility and the conception of new and innovative ecological mobility systems for the automobile industry." – Renault, 2015

"Although the brand sources most of its beef leather from Europe, Gucci embarked on a project with EcoAge's Green Carpet Challenge and NGO partners, National Wildlife Federation and Rainforest Alliance, to show how beef leather can be sourced from Brazil using sustainable ranching practices. Certified as zero-deforestation leather, each bag carried a passport that details the precise history of the product's supply chain and provided full traceability." – Kering, 2015

In a nutshell, there is a clear emergence of partnerships and collaborations in the context of CSR that is exponential over the four years and that has an integrative nature where different types of stakeholders are collaborating with a set of expected outcomes that go beyond just a positive impact on the involved parties to a high added value for the society at large and even for its indirect stakeholders.

4.3. Social Alliances and Social Partnerships in the Context of CSR

The results of the references analysis also show that the use of the semantic: 'social partnership(s)' or 'social alliance(s)' is very rare and equal to zero most of the years. They are mostly used in reference to technical and legal aspects in relation to employment.

"Employees are represented through the Works Council or the Employee Representatives Committee, delegates to which are elected by the employees for a four-year term under the social partnership in the German chemistry sector." – Sanofi, 2017

The reference doesn't show any collaborative attribute or discuss any aspect of shared added value or shared outcome between the different parties. As a matter of fact, the two references using this semantic are present in the reports of one company only in 2016 and 2017.

4.4. Social Networks and Social Collaborations in the Context of CSR

The references to collaborative activities in the context of CSR using the term: 'social network(s)' or 'social collaboration' are scare and in total represent 142 references out of a total of 4273 references. Nevertheless, their use is higher than the previously discussed terms and is mostly concentrated in reports of companies operating in the agribusiness and industrial sectors.

"Women@Renault is the Group's largest social network, with 4,500 members and local networks in 12 countries. Its goal is to improve the representation of women at all levels in the Company." – Renault, 2014`

"The Atos enterprise social network is one of the largest in the world, with some 40% of employees actively using the landscape of around 3,500 communities, on an almost daily basis. These communities share the Atos way of working and its values and this was instrumental for the onboarding of new employees joining the Group in 2015. A global Social Collaboration and Knowledge Sharing team has now been set up to facilitate this approach through Atos-wide processes, policies and tools." – Atos, 2015

The expected outcomes are more specific to collaborations with internal stakeholders and with communities tackling actions in regard to the work environment or interaction with communities in which the company operates. In some cases, the term social network refers to the network used by employees within the organization to interact on a daily basis and facilitate collaborative work methods for instance. In some cases, it refers to the common social network of the social media that are used by the company to communicate about events and initiatives.

"10,000 members have signed up for BibSpace, Michelin's internal social network. Its purpose is to promote more collaborative, agile work methods." – Michelin, 2014

"The "Women@UR" network continues to operate within the company. It includes among its actions a mentoring program for women, events with external guest speakers,

a social network (including a Facebook page), and a leadership development course dedicated to women." – Unibail Rodamco, 2014.

Indeed, the two terms are mainly used to refer to internal aspects of communication or work method sharing within the company that aim to make the work space more agile and establish a leadership style that is more collaborative rather than centralized at the top of the company's decision center.

"On the basis of these successful communities on blueKiwi and the adoption of the new collaborative Leadership style, the Zero email™ program is moving now to the next phase with social collaboration providing the new impetus to broaden our innovation, to encourage a connected culture, generate revenues and accelerate our digital transformation."- Atos, 2014

All in all, the use of this sematic is very restrained to a set of aspects that are more of internal aspects related to the work organization and internal communication within the company rather than to a collaboration in the context of CSR, even if the discussed actions may have a social aspect related to the conditions of work and well-being of employees in the workplace. In this sense, the only terms that actually refer to collaborative and integrative partnerships in the context of CSR with external stakeholders are: partnership(s) and collaboration(s).

5. Discussion

There is no doubt that the idea that businesses, government or society can't solve independently today's many-sided social and environmental issues has led to the acknowledgment of partnerships and stakeholder management as a fruitful strategy for businesses to meet their social responsibility objectives (Erdiaw-Kwasie et al., 2017). Hence, the objective of this paper revolved around the study of partnerships and collaborations in the context of CSR in order to understand the switch from the traditional normative settings to collaborative settings with a revisited typology of stakeholder attributes. The finding from the

content analysis of the CSR reports of the CAC40 companies from 2014 to 2017 showed several important elements.

First of all, the references analysis showed that the number of these settings increased over the years, a trend that can be attributed to the different events presented above in Figure 5. These results show that there is a trend linked to the fact that CSR is not anymore only linked to the 'social' side nowadays. We have surpassed the time when CSR was perceived by some as a unidimensional concept and putting the word 'social' in front of the words 'collaboration' or 'alliance' is not necessary anymore since the return of these settings go beyond just a social added value to a potentially strategic value for the company. For instance, the term 'social networks' is used more to refer to the networks used internally to facilitate communication between employees rather than to refer to networks created with external stakeholders within a collaboration in the context of CSR.

In this sense, the shift in how these settings are referred to in the formal documents of companies shows that companies which at first differentiated them from their strategic and traditionally existent joint work settings. Nowadays, given the increased numbers of settings that are communicated about in company's corporate reports, we can deduce that these settings that were considered peripheral are today not differentiated from any other types of partnerships or collaborations which are strategic to the company. The change in the semantics and the increased number of settings over the years shows clearly that these settings are viewed as any other strategic settings that the company can capitalize upon. Furthermore, the fact that the two main used terms are 'partnership(s)' and 'collaboration(s)' shows that these terms are more prevalent and sustains the idea that the collaborative attribute is necessary in terms of integrative partnerships that involve collaborating with external stakeholders. Thus, our findings show that contrary to literature that implies that there are several interchangeable terms, there is clearly a dominance in the use of the terms 'partnership(s)' and/or 'collaboration(s)' proving that there is a change in the managerial mindsets and how they perceive today these settings as strategic and on the same level as any other type of partnership or collaboration within the company.

Our findings also showed the existence of three main stakeholders other than non-profit organizations that are involved in partnerships or collaborations in the context of CSR, with whom the company engages in several arrangements: the traditional arrangement of 'Business-

NGO', Business-Private Entity, Business-Public Interest Entity, and/or a multipartite arrangements including the business and 2 or more other types of stakeholders (Business-Private-NGO-Public for instance). This result clearly sustains Waddock and Smith (2000) idea that CSR is first of all based on the mutually respectful, dialogic, and value-based relationships that businesses develop with their stakeholders. Thus, this result validates the first proposition of this paper in regard to the new typology of stakeholders and the need to include collaborative attributes since nowadays these arrangements are far away from the traditional setting where companies give amounts of money to nonprofit organizations or sponsor a cause. Today, collaboration is at the center of these settings that aim to increase the added value of CSR actions and initiatives. This collaborative attribute can be defined as the willingness of the parties to a partnership in the context of CSR to share resources and pool core competencies with the aim of co-creating innovative sustainable solutions. The collaborative attributes is nowadays of momentous importance since the complex nature of the issues that impact the society cannot be treated only by companies alone but ask for the expertise, competencies and resources of several stakeholders that will engage in co-creating et co-inventing sustainable solutions over the long run. In this sense, Mitchell, Agle & Wood (1997) typology can be revisited by integrating the attribute "collaborative" that shows the willingness to collaborate as follows:

	Qualitative Classes/Attributes			
	Power	*Legitimacy*	*Urgency*	*Collaborative*
Latent Stakeholders	1 of 4 attributes			
Expectant Stakeholders	2 to 3 attributes			
Definitive Stakeholders	All of 4 attributes			
Non-Stakeholders/Potential Stakeholders	0 attributes			

Table 4. A Revisited Stakeholder Typology

As previously mentioned above, stakeholders that detain the "collaborative" attribute are those who have high levels of willingness to engage in partnerships and collaborations with the company in the context of CSR that call for the sharing of resources and the pooling core

competencies with the objective of co-creating innovative sustainable solutions. In the proposed revisit of Mitchell, Agle, and Wood's typology; the latent stakeholders will be defined as those stakeholders with low levels of willingness to engage in partnerships and collaborations with the company in the context of CSR which makes them stakeholders with a low level of desire to exercise any pressure on the company either in a traditional normative framework or a more collaborative one. These stakeholders will not have a tremendous impact on company's CSR strategy, actions or initiatives. The second type of stakeholders are the latent stakeholders who can combine two to three attributes, meaning that they have a medium willingness to engage in partnerships and collaborations with the company if they are well communicated to and convinced with the pertinence of the setting in regard to their core activity. These stakeholders detain resources and expertise that they expect to use in the collaboration or partnership for an expected outcome that is innovative, enabling them to legitimize their engagement in regard to their own stakeholders; that's why, they may combine the "collaborative" attribute with one or two other attributes. Last but not least, the definitive stakeholders are the most important stakeholders since they ally all four attributes. In fact, these stakeholders have the highest level of willingness to engage in partnerships and collaborations in the context of CSR. They aim toward high levels of innovation in co-creating jointly sustainable solutions with high added value for all the involved parties. They are also vital to the survival of both the firm and the development of its CSR strategy since they detain the power to put pressure and direct viewpoints.

Furthermore, most of the arrangements mentioned in the reports are followed by a description that draws upon the expected outcomes. Two main expected outcomes emerged: pooling core competencies and sharing resources. These results agree to some extent with the statement of Googins and Rochlin (2000) noting that partnerships represent an opportunity to create a mutually reinforcing system that gathers the specific capabilities and resources of each party to achieve outcomes that may surpass the role of any actor acting solely alone. Pooling core competencies can be portrayed through the expertise of each party that revolves around its core competency and core activity. For instance, stakeholders such as NGO or public interest entities can provide a relevant expertise regarding some specific environmental and social issues in a local community and point out the most adapted way or tool to deal with it since it is their core competency and main activity, which is not the case for the company. Drawing on the complementary core competencies of each party may indeed output better results for each

of the parties and the concerned communities, rather than another approach such as traditional sponsorships.

Concerning the sharing of resources, it goes beyond the simple sharing of financial resources to sharing other resources such as the human, relational, and organizational capitals of the engaged parties. In fact, sharing resources may include sharing aspects of internal processes, structures, and cultures to advance the collaboration or the partnership in order to attain the main fixed objective. The idea is that the different parties to the arrangements come from 'different places' and they work in different ways, hence making the sharing of resources a momentous expected outcome. In addition, these resources may also include shared rule or norms so as to achieve the objectives that are hardly attainable unilaterally and that can be either formally or informally specified. According to Seitanidi and Crane (2009), partnerships are a new kind of developing institutions that are flexible forms of organizing with little or no formal status and demonstrate a set of virtual structures across organizational boundaries. Thus, our second proposition stipulating that integrative partnerships imply different types of expected outcomes is true in the context of this study. In addition, these integrative partnerships will also imply different types of stakeholders which create settings that can include more than two stakeholders which increases the ability of co-creating innovative sustainable solutions which will give higher degrees of creativity because these stakeholders with their different level of attributes and expertise will share different resources and competencies that can be of high added value and high innovation levels.

Indeed, innovation also emerges as a new expected outcome that is illustrated through the expectation of a responsible innovation that doesn't damage the environment, the health of the general public or the community. In this sense, partnering or collaborating for sustainable innovation can enable both parties to expand their capabilities beyond what they may achieve independently and at the same time offer a solution for a CSR challenge. In fact, businesses are considered as an important source of innovation and at the same time they have a social responsibility to address issues of the public community that relate to sustainability (Palazzo & Scherer, 2006; Young & Marais, 2011). On the other hand, actors such as NGOs can bring the relevant expertise in a given social or environmental domain in areas that are in need of sustainable innovation. The sum of the assets of the parties engaged in the arrangement are in this regard the way to develop and implement new responsible and innovative solutions. These innovative solutions can enable parties to gain both reputational and organizational benefits.

For instance, a company can engage in an arrangement with either another company or a public actor to develop a new machine that converts the renewable energy from the heat of its servers to provide electricity for its offices and the communities around.

In a nutshell, today with the transformation of the stakeholders that are becoming more allies than just expectant parties, we cannot just refer to a normative framework when analyzing their collaboration with companies. The idea of a collaborative framework is to view partnerships or collaborations in the context of CSR as settings that are multi-facetted, meaning that they bring together two or more stakeholders that are of different nature and that collaborate through pooling their core competencies in their domain of expertise and sharing their resources so as to co-create innovative sustainable solutions. Indeed, the traditional settings of partnerships cannot be effective given the level of complexity of issues that face companies and the societies in the current times.

6. Conclusion and Research Limitations

The proposed model by Mitchell, Agle, and Wood (1997) enabled to give a more specific typology of stakeholder to operationalize the stakeholder theory, contrary to the precedent proposition that were too vague and broad. Nonetheless, given the complexity of CSR issues nowadays, companies are bearing the task to lead in bringing businesses and society back together (Erdiaw-Kwasie et al., 2017). Partnerships and collaborations in the context of CSR are a representation of the idea that the relationship between businesses and stakeholders is a continually evolving phenomenon that is subject to changes as organizational structures and processes emerge and develop. Thus, this paper attempted to understand the switch in the types of settings and stakeholder's attributes giving the complex nature of the issues facing companies and their stakeholders in the recent years. The results of the study showed that there is an emergence of partnerships in the context of CSR with different types of stakeholders and that involve more than two parties aiming to co-create sustainable added-value solutions. Also, these stakeholders are involved in integrative settings that imply different expected outcomes ranging from pooling core competencies, sharing resources to innovation, proving that the nature of these settings have evolved even in terms of the semantics. Indeed, there are only two predominant terms that are used to refer to collaborations and partnerships in the context of CSR: collaboration(s) and partnership(s), that are no longer followed by the term 'social'

showing that today they are perceived the same as any other strategic setting within the company.

As with all other research endeavors, there are some limitations that can serve as a starting point of future topics to explore about partnerships and collaborations in the context of CSR. First of all, in this research, variables such as the country of origin, 'internationally implemented' versus 'locally implemented' or the number of employees were not taken into consideration. In this regard, future research can empirically explore if these variables impact the number of chosen forms of these settings. On the other hand, it can be of interest to also investigate the benefits and the expected outcomes of the other parties such as civil society organizations and public interest entities and how they evaluate the successes of their on-going CSR partnerships and collaborations. Moreover, future research can also study in more depth the challenges that face collaborative innovation processes and the contingency factors that may influence and impact its probability of success, using other sources of data since CSR reports remain formal communication document that may in some cases hide the truth. Indeed, CSR reports can be written by communication departments with no expertise in CSR or in some extreme cases outsourced to consulting companies specialized in content generation. Nonetheless, the subject remains a wide area to explore conceptually and theoretically especially in an age of continuing technological and organizational advances.

7. Appendix

7.1. Appendix F. Mitchell, Agle and Wood (1997) Stakeholder Classification

	Qualitative Classes/Attributes		
	Power	*Legitimacy*	*Urgency*
Latent Stakeholders	1 of 3 attributes		
Expectant Stakeholders	2 attributes		
Definitive Stakeholders	All of 3 attributes		
Non-Stakeholders/Potential Stakeholders	0 attribute		

7.2. Appendix G. Classification of the Studied Companies by Sector

Agribusiness & Industry Sector	Banking & Insurance Sector	Services Sector
Air Liquide	Axa	ACCOR
Airbus	BNP Paribas	ATOS
Arcelormittal	Crédit Agricole	Engie
Bouygues	Société Générale	LVMH
Carrefour		Orange
Danone		Publicis Group
Kering		Sodexo
L'Oréal		Unibail-Rodamco
LafargeHolcim		Veolia Environnement
Legrand		Vivendi
Michelin		Capgemini
Pernod Ricard		
Peugeot		
Renault		
Safran		
TechniPFMC		
Sanofi		
Schneider Electric		
Total		
Vinci		
Essilor Int.		
Valeo		
STMI Elect.		

7.3. Appendix H. List of Coding Nodes

Stakeholder types:

- Private entity
- Public and governmental entities
- Non-profit organizations
- Tripartite
- Multipartite

Expected outcomes:

- Expertise
- Pooling core competencies
- Sharing resources
- Innovation
- Transformation

Semantics:

- Collaboration(s)
- Partnership(s)
- Social network(s)
- Social collaboration(s)
- Social partnership(s)
- Other

Chapter III. Corporate Social Responsibility and Public Procurement: The Case of the SBF 120 Companies in France[3]

1. Introduction

Public procurement has been defined by the European Union directive [4] as being the 'acquisition of works, supplies or services by one or more contracting authorities from economic operators chosen by those contracting authorities, whether or not the works, supplies or services are intended for a public purpose'. Governments procurement represents a business where taxpayers' money is used in order to equip the country in infrastructures, goods, and services that are of importance to the society and the economy. In France, government procurement represents 15% of the Gross Domestic Product while in the OECD countries it is on average 13% of their GDP (Saussier & de Brux, 2018). These percentages embody momentous business opportunities for companies, both nationally and internationally with a direct impact on society's welfare.

With the increasing number of scandals and the high number of companies adopting irresponsible and even illegal behaviors, governments started to notice the limited and non-adapted character of traditional instruments in regard to the different changes in the external economic ecosystem (EU Commission, 2011). In the European context, the public procurement directives also refer to public procurement as a policy instrument to be used to achieve smart, sustainable and inclusive growth while ensuring the most efficient use of public funds (Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on Public Procurement and Repealing Directive 2004/18/EC, 2014). In addition, Directive 2013/34/EU of the European Parliament and Council in regard to companies' annual reports,

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[3] Co authored with: Stéphane Saussier, Professeur, IAE de Paris, Université Paris 1 Panthéon Sorbonne
[4] Directive 2014/24/EU of the European Parliament

financial statements and consolidated financial reports for a typology of firms, amending Directive 2006/43/CEE, imposes on the European Union member states, including France, the obligation to request the reporting of socially responsible results from business entities so as to understand the evolution of their activities, results and status in terms of their impacts on the environment, the society and the economy.

Indeed, public procurement represents 16% of the gross domestic product of the European Union[5] and is a momentous constituent of the demand oriented innovation policy that enables to drive the development of sustainable practices (S. Brammer & Walker, 2011; Rolfstam, 2009). In this regard, governments try to ensure that companies can be held liable for their actions and initiatives through the introduction of regulation. The government is a stakeholder in the B-to-G market. For several years, the focus of the management field was primarily on the B-to-C and B-to-B markets (Flammer, 2018), but in reality, the B-to-G market is equally important and should be more studied. In the past years, research have focused on looking at CSR almost exclusively through the corporation's side by studying topics such as whether and how CSR practices should be evaluated or what are the best CSR strategies (S. Y. Lee & Carroll, 2011; McWilliams & Siegel, 2001; Sen & Bhattacharya, 2001). Sustainability has become recently a major goal for both private and public entities influencing laws, policies, processes, and public procurement decisions. However, other than a few exceptions, the majority of the CSR literature has revolved around private entities with little attention given to the roles and responsibilities of governments and public organizations (Crane et al., 2014).

This paper explores whether or not there exists a link between CSR efforts made by companies and their success in public procurement. In order to do so, the paper tackles the following research question: *"Do companies with a high CSR index obtain more public procurement contracts?"*. This research question focuses on the study of the B-to-G market taking into consideration not only companies but also governments and the impact of CSR on their decision making. In order to answer our research question, we utilize two data sets: a collection of information about public procurement in France for 9 years, between 2007 and 2015 and a CSR ranking for the SBF 120 companies upon which is based the constructed CSR index. The utilized empirical strategy based on OLS regressions enabled to see preliminary results that show the influence of CSR on the ability of SBF 120 companies to win public

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[5] http://ec.europa.eu/trade/policy/accessing-markets/public-procurement/

procurement contracts. Our results show that CSR is positively correlated with the number of public procurement contracts obtained by companies and that their reporting will play a momentous role in their capacity to win public contracts. In fact, our results suggest that an increase of 1% of a company global CSR index at year t-1 leads to an increase of public procurement amounts won by the company of more than 4% at year t. This result highlights that CSR effort might convey positive results not only through B to B or B to C markets, but also through B to G markets.

The remainder of this paper is as follows. The literature review section tackles the notion of responsible public procurement and CSR communication and discusses the role of CSR in procurement transactions. Then, the data section presents both sets of data and the construction process of the CSR index, followed by the empirical strategy and the results sections which present the methodology and the different results. Finally, the discussion section presents the different endogeneity issues and provides a discussion of the results of the empirical study, followed by a conclusion with the research limitations and several propositions for future research endeavors.

2. Literature Review and Conceptual Propositions

2.1. Responsible Public Procurement and CSR communication

Governments in Europe started to put in place, a long time ago, socially responsible public procurement[6] while businesses on their end started to implement socially responsible purchasing practices in response to government's demand. SRPP is defined as the use of the purchasing power of public organizations to acquire products and services with a positive social impact (Leire & Mont, 2010). Public authorities have the power to use procurement to follow several objectives, broader than only procuring the best product or service at the best price. In fact, government procurement starts when the government has a need in terms of providing a good or a service to its citizens and decides to choose a firm to be in charge of the project. These projects can take several forms, for instance, public procurement contracts can be for the

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[6] At the European Level, responsible public procurement is encouraged since a long time, at least since the 2004 Directive where the EC encouraged the use of public procurement towards other policy aspirations rather than merely cost-minimization.

construction of federal buildings, highways, or even building schools and airports. The government will post a call for the project as the award of public contract is based on a competitive tendering principle (Saussier & de Brux, 2018). The award of the contract is then proceeded by an evaluation conducted by the authority in charge and a call for tenders after which the authority selects the best offer.

Hence, responsible public procurement takes the form of governments that are including objectives to be followed by bidders during the call for bids. These objectives to take into consideration through procurement contracts during the award process may include human rights, safety, diversity, issues related to disabled workers and environment preservation (Carter & Jennings, 2004). Public authorities through their procurement practices aim at influencing the market-place through contracting with socially responsible companies in order to increase their motivation to act responsibly and develop responsible management practices (European Union, 2011). In this sense, responsible public procurement represents a transition operated by governments toward a framework of public procurement that pushes toward introducing sustainable criteria using thus public procurement as a policy instruments in advising for these aspects as presented by the official document of the French Ministry of Economy which clearly stated the need to make public procurement an instrument for innovation, social responsibility and energy transition[7]. Besides, public procurement has a vital role in the Europe 2020 strategy as it is considered one of the market instruments that enables sustainable and all-inclusive levels of growth in regard to the use of public funds (Edman & Nohrstedt, 2017). In France, the presence of CSR in public procurement decision has been introduced by a set of criteria that represent up to 10% of the criteria for selection in the procurement process which aims to show the firm's actions in terms of CSR[8].

On the corporate side, firm's CSR strategies are conveyed through a set of CSR communication materials. The literature has discussed for several years the concerns of transparency and trust in regard to CSR communication since CSR communication and reporting have become vital for companies (Chaudhri, 2016). The drivers for CSR communication are various broad in scope (Hanke & Stark, 2009) but their main objective is common and aims to achieve and protect the firm's organizational legitimacy (Arvidsson, 2010). In this regard, a side of the existing academic literature have established the importance

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[7] https://www.data.gouv.fr/fr/organizations/ministere-de-l-economie-de-l-industrie-et-du-numerique/
[8] https://www.marches-publics.gouv.fr/?page=entreprise.AccueilEntreprise

of effective CSR communication since it is vital for companies' social disclosure and CSR reputation (Tata & Prasad, 2015). CSR communication will in this sense act as a mean to align CSR actions to stakeholder's expectation (Tata & Prasad, 2015), among which the government's expectations as its client. From the management perspective, the challenges of CSR communication will reside in developing how CSR is communicated to relevant stakeholders and satisfy their needs in terms of information (Arvidsson, 2010). Nonetheless, CSR communication is of momentous importance as it enables to inform audiences about firm's intentions in terms of CSR and helps to influence the expectations of its stakeholders (Tata & Prasad, 2015). That's why, reporting in the area of CSR has become vital and a necessity for firms so as to improve and maintain their relationship with their stakeholders (Hanke & Stark, 2009), and especially with governments when companies have governments as their main clients.

2.2. The role of CSR in public procurement transactions

CSR is viewed as a the set of corporate actions that aims to advance and enhance stakeholder relations and at the same time social welfare (McBarnet, 2009). In this sense, CSR has been established as a variable that decreases information asymmetries between organizations and the relevant stakeholders (King, Lenox, & Terlaak, 2005). In fact, CSR has been found to show the willingness of a firm to allocate a number of resources so as to develop a sustainable relationship with its stakeholders (Barnett, 2007), among these stakeholders, the government will constitute a momentous player in its role of the "consumer" within the B-to-G market. Thus, there are fundamental differences between the B-to-G and B-to-C or B-to-B markets as the purchasing decisions undertaken by the government will be different in terms of the criteria from the one of a consumer or a private business (Flammer, 2018). Even though CSR is taken into consideration by attributing public authorities as up to 10% in terms of the award criteria, the academic literature hasn't explored in depth its impact[9]. Indeed, apart from the study conducted by Flammer in 2018, there is little information about firm strategies that enable them to obtain procurement contracts and the role of CSR in terms of this attribution. The existing literature, mainly focuses on the effect of CSR on the competitiveness of firms in the B-to-C and B-to-B markets (Flammer, 2018).

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[9] https://www.marches-publics.gouv.fr/?page=entreprise.AccueilEntreprise

In terms of theory, the current literature focuses on the idea that CSR actions and practices enable the decrease of information asymmetries between firms and their relevant stakeholders (King et al., 2005). A firm that undertakes CSR actions and puts into place strategies signals to stakeholders the unobservable attributes that help companies specifically and organizations at large fill institutional voids and take into consideration the society at large (Porter & Kramer, 2006; Rivoli & Waddock, 2011). If stakeholders who value CSR put importance on unobservable attributes, then relevant stakeholders may contract at premium with these companies that adopt CSR practices (Ramchander, Schwebach, & Staking, 2012; Spence, 1974). Indeed, previous research studies have documented that by engaging in CSR, firms may trigger positive responses from suppliers for instance (King et al., 2005; Montiel et al., 2012). In the case of public procurement, firms that engage in CSR initiatives can signal themselves as being 'good citizens' and thus effective business partners since they may be less inclined to engage in unethical opportunistic behaviors (Flammer, 2018). Companies that act as good corporate citizens develop both sustainable relationships with their stakeholders and improve their internal processes which can signal their commitment over the long run (Hanke & Stark, 2009). This signal can also be conveyed to investors and distinguish the firm from its competitors (Su, Peng, Tan, & Cheung, 2016). On the other hand, In the case of public procurement, supplier's reputation may play a crucial role in in forwarding the message of a trust-worthy partner that is socially responsible (Flammer, 2018). Besides, research studies on the impacts of CSR showed that cross-sector partnerships and work became more common since companies sends the message of effective bottom line management (Sagawa & Segal, 2000). Another side of the literature notes that firms are solely driven by the strategic motive of being socially responsible that will enable them to be insured against unfavorable future regulation, creating thus a potential of a halo effect when deciding about CSR adoption or enhancement of actions (Hong & Liskovich, 2015).

3. Data

3.1. Public Procurement Amounts

This paper is based on two data sets. The first is a collection of information about public procurement in France for 9 years, between 2007 and 2015. The data was collected by a private

company under the name of Info Pro Digital[10], a digital information and service enterprise specialized in softwares, databases, and platform leads for professionals. Among its activities in the databases category, the company collects information about the overall call for tenders in France (calls with more than 250K amount per year) as well as award notices for the most important contracts. Matching the two data sets, we obtain information about the amount of public procurement contracts won by SBF 120 companies over the studied period. SBF 120 (Société des Bourses Françaises) gathers the 120 most traded stocks in Paris. In fact, the SBF 120 includes all the CAC 40 (Continuous Assisted Quotation) companies added to 80 stocks that are listed under Euronext Paris. The choice of the SBF 120 companies was undertaken since publicly traded companies are considered to be first adopters and trend setters when it comes to the different types of corporate communication (Arvidsson, 2010). Besides, publicly traded companies are subject to considerable European and French regulation in regard to the environmental aspects and to CSR obligations such as the NER law for mandatory reporting and the Grenelle I and II for the environment pushing them to produce at least one annual report about their CSR strategies and extra financial reporting. Matching the two data sets, we obtain information about the amount of public procurement contracts won by SBF 120 companies over the studied period (see Graph.1).

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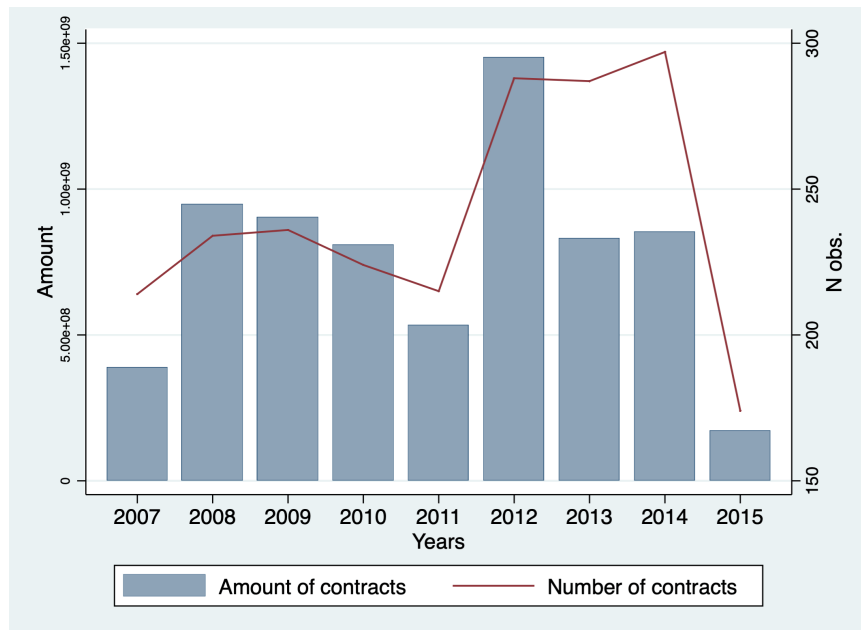
[10] https://www.infopro-digital.com/?lang=en

Graph 1. Number and amount of French public procurement contracts won by SBF 120
companies over the period 2007-2015
(limited to contracts with an amount > 10 000€)

The sample for this study consisted of 95 out the 120 companies[11]. SBF 120 companies won, depending on the studied year, between 200 million € and 1.5 billion € public contracts per year, corresponding to 150 to 300 contracts per year with different types of public contractors (see Graph.2).

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[11] The sample is limited to 95 companies because 25 of the SBF 120 companies are not contracting with government.
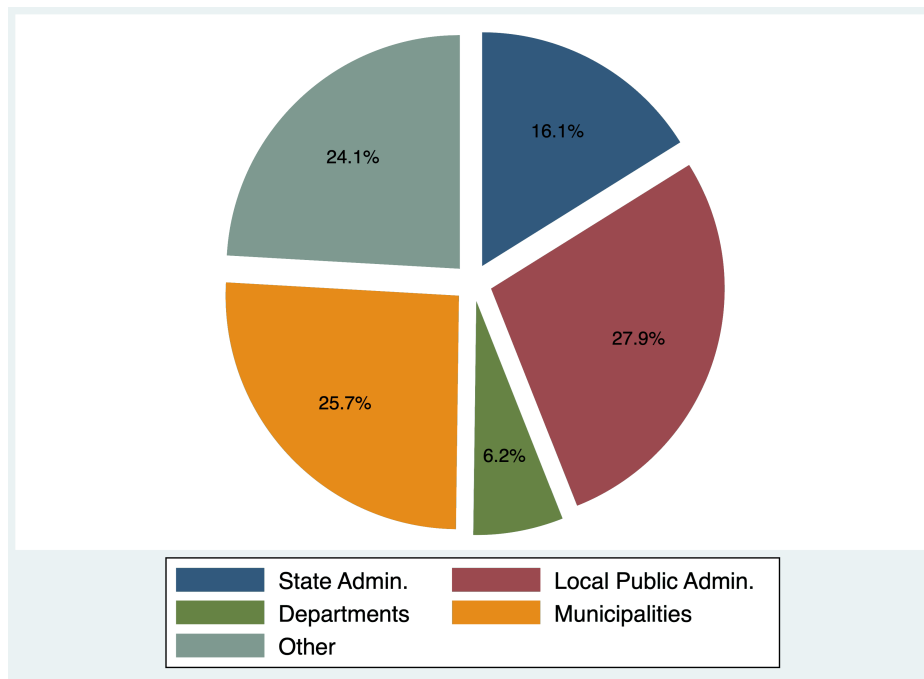
Graph 2. French public procurement contracts won by SBF 120 companies by public contractors over the period 2007-2015
(limited to contracts with an amount > 10 000 €).

3.2. CSR Indexes for the SBF 120 Companies

The collected data for the CSR index construction were directly extracted from the reports of the companies that follow the NER reporting norms set by the law. Indeed, publicly traded companies in France publish each year in their annual reports or reference documents a set of approximately CSR indicators related to the three main aspects of CSR and sustainable development: environmental social and economic/societal. Reporting in the context of CSR is of momentous importance to corporation since it allows them to boost their communication with their stakeholders and shareholders (Hanke & Stark, 2009). Added to this, publicly traded companies have most of the time the needed financial resources and expertise to develop and implement formal CSR strategies, actions and report about them (Panwar et al., 2014). In this sense, we used CSR reports and reference documents in order to construct our CSR index. In fact, these reports are generated by all the SBF 120 companies on an annual basis following a set of variables imposed by the current laws; making their collection and their comparison easy over the length of the studied period (Albertini, 2014). Moreover, these reports are considered

within the management field as proper communication means in terms of conveying the companies CSR actions and strategies (Arvidsson, 2010; Golob & Bartlett, 2007). Reports for all companies were collected from 2007 to 2015 in English with no required translation.

The subjects tackled by the indicators in the reports include for instance: investments in environmental compensation actions, evaluation economic and territorial impacts or optimization of environmental processes indicating the multi-dimensional facets of CSR. Given the availability of this data for all the companies in our sample, we constructed the CSR index by creating a matrix with the 57 indicators in line with the NER law that will enable us to rate the reporting of the companies and construct a rating based on whether or not they answer the overall items set by the law. In this sense, our CSR indicators were constructed on the basis of three main dimensions: the environmental dimension, the social dimension and the eco-societal dimension. In each block a set of categories were developed that include several items.

The environmental dimension with a focus on pure ecological and environmental aspects are presented in Table 5.

Dimension 1	*Water, Raw Materials & Energy*
Sub-dimension 1.1	Water resources consumption
Sub-dimension 1.2	Raw materials consumption
Sub-dimension 1.3	Energy Consumption
Sub-dimension 1.4	Measures for energy efficiency
Sub-dimension 1.5	Measures for renewable energy efficiency
Sub-dimension 1.6	Conditions for soils usage
Sub-dimension 1.7	Air, water & soil discharges
Dimension 2	*Biodiversity*
Sub-dimension 2.1	Measures for biodiversity equilibrium
Sub-dimension 2.2	Measures for environmental preservation
Sub-dimension 2.3	Measures for animal species preservation
Sub-dimension 2.4	Measures for plant species preservation
Dimension 3	*Environmental Management*
Sub-dimension 3.1	Environmental evaluation procedures
Sub-dimension 3.2	Environmental certification procedures
Sub-dimension 3.3	Measures of conformity with environmental regulations

Sub-dimension 3.4	Expenditure for impact prevention on the environment
Sub-dimension 3.5	Internal environmental management department
Sub-dimension 3.6	Environmental risk reduction means & methods
Sub-dimension 3.7	Compensation measures for pollution incidents
Dimension 4	*Respect of Agreements*
Sub-dimension 4.1	Amount of provisions & risk warranties for the Environment
Sub-dimension 4.2	Amount of indemnities after judicial decision
	Amount of compensation actions after judicial decision
Dimension 5	*Subsidiaries*
Sub-dimension 5.1	Elements on the environmental objectives assigned to subsidiaries

Table 5. Environmental CSR index dimensions and sub-dimensions

It is followed by the social dimension that focuses on aspects in regard to both internal and externa stakeholders as presented in Table 6.

Dimension 1	*Employment*
Sub-dimension 1.1	Total employees
Sub-dimension 1.2	Distinction between CDD & CDI
Sub-dimension 1.3	Recruiting difficulties/issues
Sub-dimension 1.4	Layoffs & Layoff reasons
Sub-dimension 1.5	Overtime hours
Sub-dimension 1.6	Outside of company workers
Sub-dimension 1.7	Plans for employee reduction
Sub-dimension 1.8	Plans for job-saving
Sub-dimension 1.9	Efforts for staff reclassification
Sub-dimension 1.10	Re-hiring & follow-up measures
Sub-dimension 1.11	Organization of work time for full-time employees
Sub-dimension 1.12	Organization of work time for part-time employees
Sub-dimension 1.13	Salaries & their evolution
Sub-dimension 1.14	Social security costs
Sub-dimension 1.15	Incentive bonus & profit sharing
Dimension 2	*Professional agreements*

Sub-dimension 2.1	Professional relationships
Sub-dimension 2.2	Summary/Overview of collective agreements
Dimension 3	*Work conditions*
Sub-dimension 3.1	Absenteeism & Absenteeism reasons
Sub-dimension 3.2	Hygiene conditions
Sub-dimension 3.3	Security conditions
Dimension 4	*Training*
Sub-dimension 4.1	Training Programs
Dimension 5	*Equality and inclusion*
Sub-dimension 5.1	Professional equality between women & men
Sub-dimension 5.2	Employment & inclusion of handicapped workers

Table 6. Social CSR index dimensions and sub-dimensions

The third set of our CSR index is constituted of the dimensions and sub-dimensions linked to aspects around the potential societal and economic impacts of the company's activities and strategies in regard to the communities in which it operates. The complete set of the economic and societal dimensions and sub-dimensions are presented in Table 7.

Dimension 1	*Outsourcing*
Sub-dimension 1.1	Importance of outsourcing
Sub-dimension 1.2	Communication with outsourcing partners
Sub-dimension 1.3	Respect of outsourcing dispositions (& contracts)
Dimension 2	*Territorial & Economic Impacts*
Sub-dimension 2.1	Evaluation of the territorial impact of company's activities - Employment
Sub-dimension 2.2	Evaluation of the territorial impact of company's activities - Local Devt.
Sub-dimension 2.3	Evaluation of the impact of subsidiaries' activities internationally - Local Development
Dimension 3	*Relationships with Stakeholders*
Sub-dimension 3.1	Relationships with ONGs for social inclusion
Sub-dimension 3.2	Relationships with academic/educational establishments
Sub-dimension 3.3	Relationships with ONGs for environmental protection
Sub-dimension 3.4	Relationships with consumer associations

Sub-dimension 3.5	Relationships with local resident's associations
Sub-dimension 3.6	Donations

Table 7. Eco-societal CSR index dimensions and sub-dimensions

In each category, a number of items represent its various aspects. For each dimension and each category within the dimension, we consider a set of qualitative sub-indicators that take values of 0 or 1. For each sub-indicator, we coded (1) when the item was discussed in the reporting materials of the company and (0) when the item was not discussed in the reporting materials of the company. Once the coding process completed, we calculated a score for each dimension per company and per year and a final total score for each company per year. These scores represent the reporting level for each dimension and each company from 2007 until 2015. The calculation of the total score enabled us to have a general panorama of the evolution of their reporting over the studied period. The value of the CSR index fluctuates on average from 0 to 40 in total as presented in total and by categories (see Graph.3).
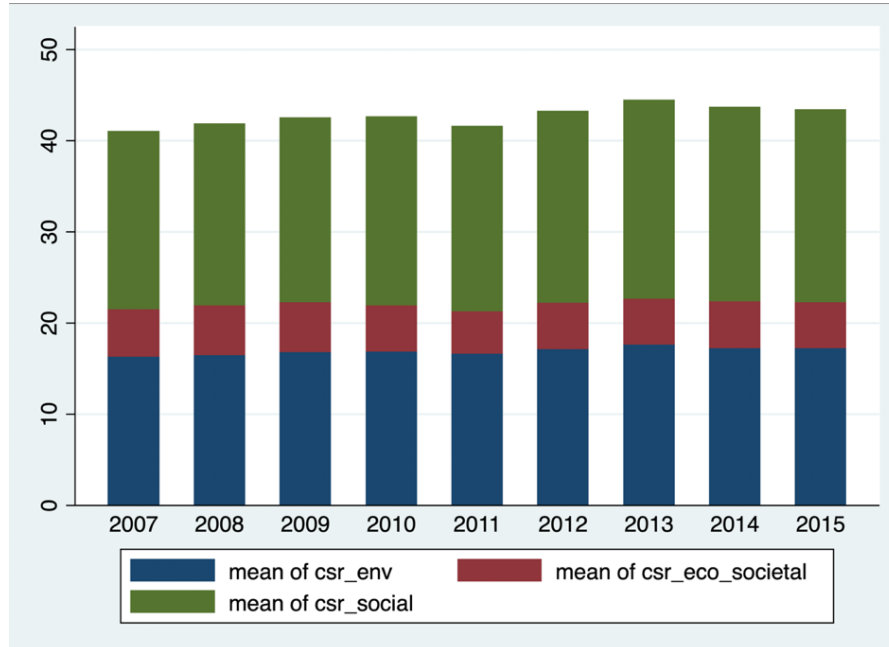
Source: Authors calculation.

Graph 3. CSR Index Averages (looking at three dimensions: Environment, Social and Eco-Societal) from 2007 to 2015

If the fluctuations show on average no drastic changes or extreme cases, they nonetheless show fluctuations over time within and between companies. In the following graphs, we computed box plots and the distribution of our CSR variables over the studied period from 2007 to 2015. Box plots indicate the degree of dispersion (spread) and skewness in the date while whether or not the interquartile range (i.e. the blue box plot regroups 50% of the observations) is concentrated or not. Our results clearly underline the fact that the upper and lower quartiles are less concentrated which is well illustrated by the distributions of the CSR variable. Even though the median score of the Eco-Societal component of the CSR index is around 5 in our sample, it varies between 0 and 15 with a large fraction of our observations distributed between 1 and 11 (see Graph.4).
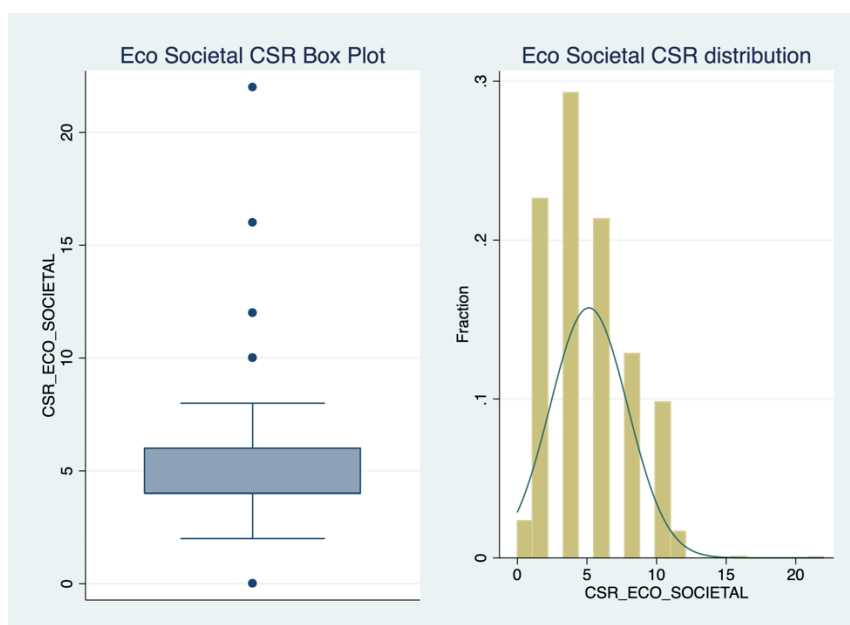
Graph 4. Box Plot and Distribution of Eco Societal CSR rankings

If the median score for the environmental component of our CSR index is around 17 in the studied sample, it varies between 0 and 30 with a large fraction of our observations distributed between 10 and 20 (see. Graph 5).
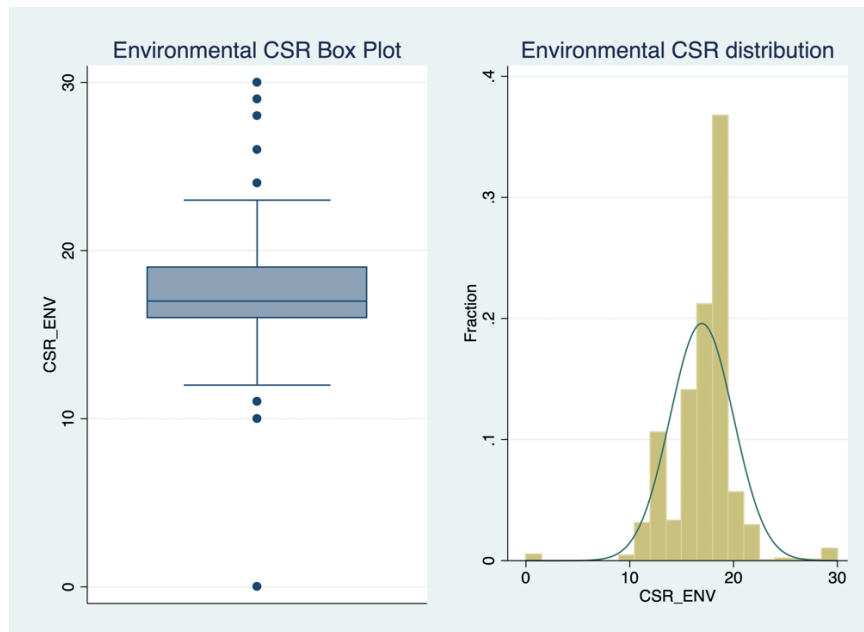
Graph 5. Box Plot and Distribution of Environmental CSR rankings

If the median score of social components of our CSR index is around 20 in our sample, it varies between 0 and 30, with a large fraction of our observations distributed between 12 and 28 (see Graph.6).
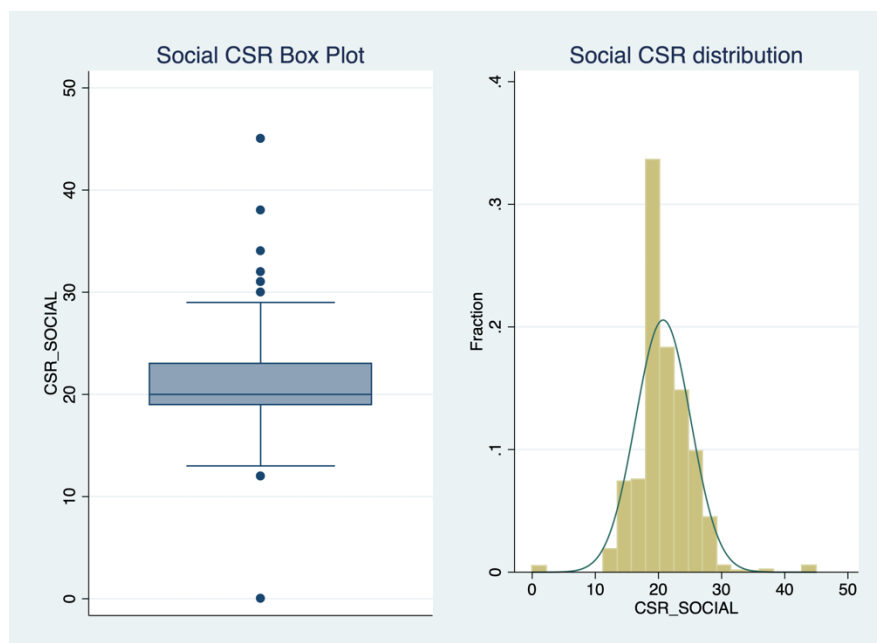
Graph 6. Box Plot and Distribution of Social CSR rankings

From the analysis of the previous graphs, we can thus expect this variance to be correlated with the amount of public procurement contracts companies are able to win between 2007 and 2015.

The choice of using to construct a proper CSR index for the goals of this research can be justified by several arguments. Firstly, a study have found that among well-known CSR indexes (e.g. Dow Jones Sustainability Index series (DJSI), FTSE4GOOD series, KLD Global Sustainability Index Series (GSI), etc.), there is a low level of convergence in their evaluation of the CSR profiles of companies they include because of the fact that their utilized measures differ according to the industry and type of activities which pushes researchers and practitioners to question their overall validity (Chatterji, Durand, Levine, & Touboul, 2016). Secondly, France is one of the European countries with a high number of regulatory obligations in terms of CSR and sustainable development in terms of corporate activities thus giving companies a regulatory environment that is different from elsewhere. Indeed, even though CSR is a widely recognized concept, there are different national patterns of CSR that have an effect on firm's CSR adoption, practices, and performance with national frameworks that will impact firm's actions and strategies in terms of CSR (Gjølberg, 2009). Thus, creating a CSR index in relation with a regulatory framework proper to France and that may impact the decision of the French public buyer seemed of added value as the unit of analysis was procurement contracts operated on the French territory with the aim to provide a public service for French citizens. To our knowledge, no CSR index with the same characteristics have been previously constructed for our sample of studied companies.

3.3. Control Variables

By using firm's fixed effects in our estimates, we control for a potential heterogeneity that does not vary through time between firms, and that may influence their capacity to win public procurement contracts. However, this capacity might also be influenced by firm characteristics that evolve through time. In order to capture such heterogeneity, we created a set of control variables. First, we controlled for the evolution of firms' turnover using variable Turnover which measures each year the firms' turnover in millions of euros. Second, we controlled for the amount of total assets and number of employees (Variables Total Assets and NBEmployees). Lastly, we controlled for the experience of the company, coding for how long

it has been operating (Variable Age). By utilizing these control variables, we expect to track the evolution of the efficiency of firms. All firms in our sample are in the B-to-G market with public authorities, looking for public procurement contracts, and at the same time contracting with other private clients. The more their global turnover, total assets value, number of employees, and experience increase, the more efficient they should be in winning contracts in general. Hence, we expect that this variable will be positively correlated with the amount of public procurement contracts they won.

4. Empirical Strategy and Results

4.1. Empirical Strategy

To examine whether CSR affects the allocation of procurement contracts, we estimate the following OLS regressions:

$$Log(Procurement)_{i,a,t} = \alpha LogCSRindex_{i,t} + \gamma_i + \eta_a + \theta_t + \varepsilon_{i,a,t} \qquad (1)$$

$$Log(Procurement)_{i,a,t} = \sum_{j=1}^{3} \alpha_j LogCSRindex_{j,i,t} + \gamma_i + \eta_a + \theta_t + \varepsilon_{i,a,t} \qquad (2)$$

where i indexes firms; t indexes years; a indexes public buyers, γ_i, η_a and θ_t are firm, public buyer and year fixed effects, respectively; *Procurement* is the euro amount of procurement contracts allocated to a company i at time t by public buyer a; *CSRindex* is the CSR index of the company i at year t; we also run regressions distinguishing the CSR index dimensions (i.e. eco-societal, social and environmental) in equation (2). The coefficients of interest are α and α_j. Due to the logarithmic specification of the dependent variable, those coefficients are measuring the percentage change in the value of procurement contracts corresponding to an increase in CSR indexes by one percent.

The inclusion of fixed effects for firms and public buyers limit the possibility that omitted variables that we do not observe and that are time-unvarying firm or public buyer characteristics may drive a spurious relationship between our CSR indexes and the allocation of procurement contracts. However, they do not permit to control for unobservable time-

varying firm or, more importantly, public buyer characteristics. In other words, our regressions from equations (1) and (2) are subject to classic endogeneity issues.

To obtain a consistent estimate of α and α_j, one would need an instrument for the CSR indexes – i.e. a variable that triggers exogenous change in the CSR indexes or use an exogenous shock that would permit a natural experiment of the influence of a change of CSR indexes on the allocation of public procurement.

The used descriptive statistics are presented in Table 8a. as well as the correlation matrix in Table 8b.

Variable	Definition	Obs.	Mean	Std. Dev.	Min	Max
Log-Procurement	Logarithm of the won amount of public procurement	1,309	13.40458	1.990129	9.218408	20.18195
Log-TotalCSR	Lagged logarithm of the total CSR score	1,309	3.730356	.1974393	3.332205	4.430817
Log - EcoSocCSR	Lagged logarithm of the Economic and Societal CSR Score	1,285*	1.510449	.543244	.6931472	2.772589
Log Env-CSR	Lagged logarithm of the Environmental CSR Score	1,309	2.816905	.1747508	2.302585	3.401197
Log Social CSR	Lagged logarithm of the Social CSR Score	1,309	3.010819	.1976853	2.484907	3.806663
LOCAL	Takes value 1 if the public procurer is a local authority (Municipality, association of Municipalities, Regional authority)	1,309	0.403	0.4907596	0	1
2007	Dummy that takes value 1 if the year = 2007	1,309	.091673	.2886741	0	1
2008	Dummy that takes value 1 if the year = 2008	1,309	.1352177	.3420867	0	1
2009	Dummy that takes value 1 if the year = 2009	1,309	.1413293	.348494	0	1
2010	Dummy that takes value 1 if the year = 2010	1,309	.1191749	.3241181	0	1
2011	Dummy that takes value 1 if the year = 2011	1,309	.1245225	.3303029	0	1
2012	Dummy that takes value 1 if the year = 2012	1,309	.1092437	.3120639	0	1
2013	Dummy that takes value 1 if the year = 2013	1,309	.1077158	.3101396	0	1
2014	Dummy that takes value 1 if the year = 2014	1,309	.1168831	.3214037	0	1
2015	Dummy that takes value 1 if the year = 2015	1,309	.052712	.2235433	0	1
Total Assets	Total number of assets owned by a company during a year	740	58495.48	122883.5	0	840069
NBEmployees	Number of employees in a company during a year	740	112874	83034.24	0	427921
Turnover	Total revenues per year for a company	740	31375.5	37921.03	0	251725
Age	Age of the company from the date of its creation to 2015	740	70.21757	54.00629	0	346

*The number decrease is explained by the fact that some companies in the sample didn't archive online their reports for more than 6 or 8 years.

Table 8a. Descriptive Statistics

The switch from 1309/1285 observations to 740 observations is explained by the fact that among the 95 companies from the SBF 120 that constituted our sample and database, some companies didn't archive their financial information for more than 6 or 8 years which generated missing information in regard to our control variables. Besides, some observations weren't taken into consideration because of the very small amounts of the contracts (e.g. 800 euros) or the fact that the company contracted only one year with government. Furthermore, some

companies among the 95 studied companies were created, proceeded to an alliance or a fusion post 2008, making information some information missing for the previous years.

	Log-Procurement	Log-TotalCSR	Log - EcoSocCSR	Log Env-CSR	Log Social CSR	LOCAL	Total Assets	NBEmployees	Turnover	Age
Log-Procurement	1.0000									
Log-TotalCSR	-0.0824	1.0000								
Log - EcoSocCSR	0.0325	0.6842	1.0000							
Log Env-CSR	-0.1456	0.8889	0.5797	1.0000						
Log Social CSR	-0.1277	0.8369	0.4329	0.9018	1.0000					
LOCAL	0.2305	-0.0201	-0.0385	-0.0359	-0.0136	1.0000				
Total Assets	-0.0763	-0.0186	-0.0377	-0.0211	0.0128	0.0177	1.0000			
NBEmployees	0.0551	-0.2822	-0.3500	-0.2629	-0.2192	0.0079	-0.0216	1.0000		
Turnover	-0.0780	-0.2650	-0.1196	-0.2392	-0.2843	0.0180	0.4473	0.1830	1.0000	
Age	-0.0327	-0.2436	-0.1032	-0.2262	-0.3174	0.0108	-0.0955	0.3445	0.1728	1.0000

Table 8b. Correlation Matrix

4.2. CSR Index and the Amount of Public Procurement Contracts

The results of our baseline regressions without including control variables are presented in Table 9 while the results taking into account control variable are presented in Table 10.

Table 9. Results from OLS Log-Log regressions from public procurement amounts that are more than 10 000 €, with lagged CSR indexes, without control variables

	(1) OLS b/se	(2) OLS b/se	(3) OLS b/se	(4) OLS b/se
Total CSR	4.073*** (1.310)			
EcoSocietal CSR		0.667 (0.601)		
Social CSR			3.442*** (1.226)	
Environmental CSR				4.247*** (1.324)
Intercept	-6.176 (4.846)	7.109*** (1.482)	-1.049 (3.637)	-2.959 (3.831)
years F.E.	Yes	Yes	Yes	Yes
Categories F.E.	Yes	Yes	Yes	Yes
Companies F.E.	Yes	Yes	Yes	Yes
Interact Cat*CSR	Yes	Yes	Yes	Yes
r2	0.355	0.341	0.354	0.358
N	1309	1289	1309	1309

Note. Heteroskedasticity-robust standard errors are reported in parenthesis; with 36 categories as defined in Graph 2. Every CSR variable is lagged and logged. *denotes significance at 10%, **significance at 5%, and ***significance at 1%.

Table 10. Results from OLS Log-Log regressions from public procurement amounts that are more than 10 000 €, with lagged CSR indexes and with control variables

	(1) OLS b/se	(2) OLS b/se	(3) OLS b/se	(4) OLS b/se
Total CSR	6.108***			
	(1.879)			
EcoSocietal CSR		0.202		
		(0.876)		
Social CSR			5.381***	
			(1.710)	
Environmental CSR				6.752***
				(1.929)
TotalAssets	-0.078	-0.148	0.003	-0.223
	(0.511)	(0.516)	(0.514)	(0.515)
Age	-0.256	0.199	-0.241	-0.307
	(0.464)	(0.514)	(0.470)	(0.441)
Turnover	0.327	0.314	0.237	0.224
	(0.456)	(0.479)	(0.441)	(0.461)
NBEmployees	0.076	-0.019	-0.033	0.073
	(0.659)	(0.683)	(0.646)	(0.661)
Intercept	-13.459	8.264	-5.278	-6.895
	(10.571)	(8.271)	(9.211)	(9.415)
years F.E.	Yes	Yes	Yes	Yes
Categories F.E.	Yes	Yes	Yes	Yes
Companies F.E.	Yes	Yes	Yes	Yes
Interact Cat*CSR	Yes	Yes	Yes	Yes
r2	0.399	0.379	0.400	0.408
N	707	687	707	707

Note. Heteroskedasticity-robust standard errors are reported in parenthesis; with 36 categories as defined in Graph 2. Every CSR variable is lagged and logged. *denotes significance at 10%, **significance at 5%, and ***significance at 1%.

The first striking empirical result is the influence of CSR indexes on the ability to win public procurement contracts for SBF 120 companies. Our results suggest that an increase of 1% of a company global CSR index at year t-1 leads to an increase of public procurement amounts won by the company of more than 4% at year t (column 1, Table 9). Interestingly, it seems that the social and environmental components of the CSR indexes are the most important ones in this respect. EcoSocietal CSR index has no impact (See Columns 2, 3 and 4, Tables 9 and 10). Moreover, when adding our control variables, it appears that they are not significant at all and our qualitative results don't change in regard to the impact of CSR ranking on the ability of firms to win public procurement contracts.

4.3. The Reaction of Public Authorities to firm's CSR Index Evolution

In order to investigate more in detail, the reaction of public authorities to firm's CSR index evolution, we scrutinized the influence of the CSR index given the type of the public buyers. We reduced the number of the categories of public buyers from 36 to 2 categories, namely, local public authorities (i.e. municipalities, association of municipalities and regions) versus other buyers, like State authorities (Variable LOCAL). We re-run our regressions showing the results of interacting terms (LOCAL*CSR) in our table. Results are given in tables 11 (without control variables) and 12 (with control variables).

Table 11. Results from OLS Log-Log regressions with lagged CSR indexes, for two public buyer categories (local public vs. State authorities) for amount values of public procurement > 10 000 €, without control variables

	(1) OLS b/se	(2) OLS b/se	(3) OLS b/se	(4) OLS b/se
LOCAL	9.029*** (2.065)	1.542*** (0.339)	6.429*** (1.671)	9.087*** (1.725)
Total CSR	2.191** (0.891)			
LOCAL*Total CSR	-2.214*** (0.551)			
EcoSocietal CSR		0.726** (0.346)		
LOCAL* EcoSocietal CSR		-0.490** (0.208)		
Social CSR			1.328** (0.670)	
LOCAL* Social CSR			-1.885*** (0.553)	
Environmental CSR				1.931** (0.950)
LOCAL* Environmental CSR				-2.961*** (0.611)
constant	3.281 (3.606)	10.274*** (1.490)	7.497*** (2.451)	5.993** (3.041)
years F.E.	Yes	Yes	Yes	Yes
Companies F.E.	Yes	Yes	Yes	Yes
r2	0.248	0.242	0.245	0.252
N	1309	1289	1309	1309

Note. Heteroskedasticity-robust standard errors are reported in parenthesis; Local is a dummy variable indicating when the public buyer is a local public authority (i.e. municipalities, association of municipalities and regional level authorities). Every CSR variable is lagged and Logged. *denotes significance at 10%, **significance at 5%, and ***significance at 1%.

Table 12. Results from OLS Log-Log regressions with lagged CSR indexes, for two public buyer categories (local public vs. State authorities) for amount values of public procurement > 10 000 €, with control variables

	(1) OLS b/se	(2) OLS b/se	(3) OLS b/se	(4) OLS b/se
LOCAL	8.443*** (2.418)	1.457*** (0.475)	6.269*** (1.941)	9.466*** (2.002)
Total CSR	3.411** (1.356)			
LOCAL*Total CSR	-2.036*** (0.648)			
EcoSocietal CSR		0.693 (0.437)		
LOCAL* EcoSocietal CSR		-0.335 (0.286)		
Social CSR			2.185** (0.998)	
LOCAL* Social CSR			-1.798*** (0.643)	
Environmental CSR				3.184** (1.455)
LOCAL* Environmental CSR				-3.104*** (0.720)
TotalAssets	-0.133 (0.459)	-0.095 (0.452)	-0.091 (0.461)	-0.150 (0.460)
Age	-0.276 (0.540)	-0.027 (0.562)	-0.257 (0.550)	-0.248 (0.525)
Turnover	0.446 (0.439)	0.482 (0.443)	0.378 (0.435)	0.360 (0.440)
NBEmployees	0.053 (0.631)	-0.015 (0.635)	-0.008 (0.628)	-0.002 (0.631)
constant	3.281 (3.606)	10.274*** (1.490)	7.497*** (2.451)	5.993** (3.041)
years F.E.	Yes	Yes	Yes	Yes
Companies F.E.	Yes	Yes	Yes	Yes
r2	0.260	0.246	0.255	0.267
N	707	687	707	707

Note. Heteroskedasticity-robust standard errors are reported in parenthesis; Local is a dummy variable indicating when the public buyer is a local public authority (i.e. municipalities, association of municipalities and regional level authorities). Every CSR variable is lagged and Logged. *denotes significance at 10%, **significance at 5%, and ***significance at 1%.

Our results show that local authorities are spending more money in public procurement contracts than other public clients. However, they are also spending less amounts in contracts with firms that have a good index compared to other public procurers, whatever the CSR indicators that are concerned in our full sample (Table 11), for social and environmental

components of the CSR index in our reduced sample including control variables (Table 12). This result suggests that local authorities are less sensible to firm CSR behavior. One possible interpretation is that local authorities are facing financial constraints and are not willing to pay higher prices for services and products.

5. Discussion

5.1. Endogeneity Issues

The results of this paper suggest that there exists a correlation between firms CSR index and the amount of public procurement contracts that the firms win. Nonetheless, this results generates questions in regard to several aspects: is it because of the fact that the firm's CSR index is increasing that the firm is able to win more public contracts or is it because of the fact that the firm won several contracts that it is able to dedicate resources and is willing to invest further in CSR actions and initiatives? In this sense and in order to avoid endogeneity issues, we used only the lagged value of firms' CSR indexes. We found that CSR ranking of the previous year (t-1) are correlated with contract amounts won during the year after (t). However, the use of lagged values doesn't treat perfectly well the correlation/causality issue.

We have no way to clearly identify a causation, exploiting for example an exogenous shock that would impact on CSR rankings and not the contract amounts. Such shock would more surely enable us to show that causation is going from the CSR index to the contract amounts. However, looking at the negative correlation between the turnover and CSR rankings (cf. the correlation matrix in Table 8b), it suggests that well performing SBF 120 companies are not those that are the most inclined to invest in CSR. This correlation reinforces our confidence in the direction of the causality, from CSR index to amount of contract win. But this question requires more study.

5.2. A Discussion of the Correlation Between CSR and Public Procurement contracts

One additional issue in regard to the results of our study is the fact that we don't have any evidence about the efficiency of well ranked firms. Thus, it arises questions in regard to aspects such as: if these firms win more public contracts, does it mean that the result is more

efficient public contracts and hence better public service, less impacted environment? Or is it only a window dressing effort so as to avoid any impact on their reputation and at the same time satisfy public authorities that are supposed to be responsible in their procurement choices and their socially public procurement strategies? As a matter of fact, CSR reporting is still considered to be a form of communication, even if formal, that can contain information that doesn't especially reflect the reality as the scandals of several companies have showed in the recent years (e.g. Volkswagen, Eiffage, Enron, etc.). Added to this, produced ranking have proved that, because of the lack of the convergence of their measures, they don't portray the exact CSR profile of companies (Chatterji et al., 2016).

The studied companies in our sample are SBF 120 firms that have the financial resources that they spend on various CSR actions and initiatives such as environmental compensation, work condition amelioration, and biodiversity preservation. Nevertheless, they might also invest in morally questionable actions that external stakeholders have little chance to discover if not by the media. In fact, governments as external stakeholders are confronted to the fact that they cannot be one hundred percent sure of the efficiency of the practices of the firms they are contracting with. Most governments will base their information search on corporate documents, CSR rankings and the information available on specialized media but these sources of information don't eradicate the risk of having firms that are not truly efficient in terms of CSR and that are ranked or portrayed as being among the best in terms of CSR. The low convergence and agreement of well-established CSR indexes and ratings because of the differences in their theorization of CSR given the differences of industries (Chatterji et al., 2016) may make it harder for public buyers to make the most socially and environmentally responsible choices in terms of socially responsible public procurement.

In this sense, the correlation between CSR and public procurement can be discussed from several lenses. First of all, our study shows that there is a correlation between the firm with higher CSR indexes in the previous year and the contract amounts they obtain during the current year. Thus, we can deduce that CSR can play a double signaling role ex ante in the B-to-G market enabling both parties to ensure lower risks of greenwashing as public buyer study the CSR profile of the company in the past in order to establish a ground for the current year. Companies with higher CSR indexes ex ante can lower the concerns of the public contractor in regard to transparency and trust since the previous CSR scandals in this domain showed the impacts of the lack of transparency of past year actions on the image of the company and the

implicated stakeholders. On the public buyer side, choosing companies that are socially responsible is in line with the duty of a government to act in the best interests of its taxpayers and contract with companies that have less impact on their environment, territory and the society at large. Governments have the obligation to act with their citizen's best interest in mind, especially since public procurement is financially based upon the money of taxpayers. Nonetheless, our results showed that among the different public contractors, local authorities are the ones reacting less to the CSR index increase. This interesting result can be explained by the fact that local authorities may have financial challenges that hinder them from choosing the best companies in terms of CSR that may come with additional incurred costs that they cannot support. Second, the positive correlation between CSR and contract amounts can be explained by the fact that socially responsible companies have a higher probability of keeping a commitment over the long run.

As discussed in the literature, companies with good CSR profiles develop sustainable relationships with their stakeholders that can last over the long run and at the same time convey a distinguishing feature in regard to its competitors in the B-to-G market. Even though our studied sample is constituted of the SBF 120 companies that have a strong reputation, these companies are still in need of optimizing their CSR profile in order to be able to compete on the competitive B-to-G market given the fact that governments are paying more and more attention to CSR in their contracting transactions given the increasing number of regulatory actions and directive that have raised in regard to corporate responsibility during the last ten years. Besides, the focus of these companies on the social and environmental components of CSR can be justified by the fact that governments have put a previously strong focus on the environment during the last year with the Paris Agreement that set high objective in terms of environmental aspects and the Sustainable Development Objectives of the United Nations that pushed the discussion toward social aspects and the well-being of societies.

In a nutshell, the existence of a correlation between CSR and public procurement implies some managerial implications in the sense that it shows the ability of CSR to act as a differentiation component when the public buyer has the financial resources that enable the choice of high indexed CSR companies. In this sense, following Flammer (2018), CSR can be a differentiating non market variable in the B-to-G market. Our results also show its ability to play a double signaling role in this market ex ante to the year of attribution and influence the decision of public buyers that detain the amount of financial resources. In this sense, managers

in companies that act in the B-to-G market can capitalize and optimize their CSR strategies to increase their innovation profile and reporting to as to be able to compete against other bidders. Thus, their CSR strategies should also be designed with a focus on institutional stakeholders with a communication that goes beyond the formal and legal obligation to create a transmission of the information in regard to their CSR strategy that is customized to the nature of these institutional stakeholders which will increase their capacity of obtaining public procurement contracts. Finally, the fact that the influence of CSR on public procurement contracts is not uniform between all types of public buyers shows that there are other factors beyond government strategies that can impact the public buyer's ability to contract with high CSR indexed companies.
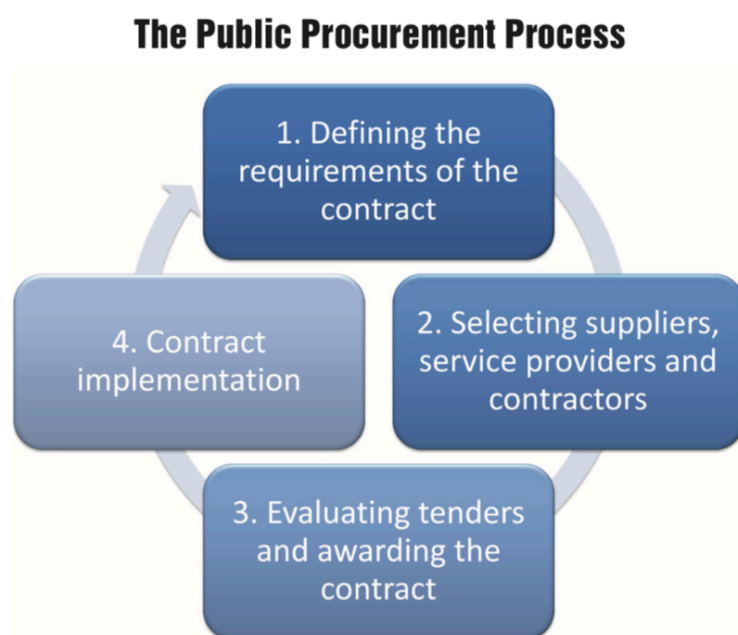
6. Conclusion

In the recent decades, CSR has clearly become the talk of the town among different stakeholders and governments are no exception. Today more than ever, public authorities are pressured to take into account social and environmental aspect in their procurement decisions given the high impacts that companies' activities and actions may have on citizens' well-being. In this regard, this study explored the existing correlation between companies with a high CSR index and public procurement contracts. The results prove for the SBF 120 companies, given the French context, there is a positive correlation between their CSR index and their capacity to obtain public procurement contracts with the exception of local authorities that seem not to proceed to decisions based on the CSR index of the company and that can be explained by their access to financial resources. Moreover, our results also showed the existence of a n ex ante double signal role of CSR in the B-to-G market as high CSR indexes can signal transparency and trust with companies complying to the regulatory framework and at the same time signals the fact that governments pay attention to their contracting decisions to respond to their duty in regard to citizen's wellbeing, especially since public procurement uses taxpayer's money. Furthermore, the ability of CSR to act as a non-market differentiation tool upon which managers can rely so as to gain further public procurement contracts by optimizing their CSR strategies and communication toward different institutional stakeholders.

As with any research endeavor, our study has limitations that can open the doors for future research questions. First of all, our research focused on the case of the SBF 120

companies under the French regulatory system and European directives which are different from the obligation in north American countries, pushing us to believe that the effect won't be the same from one national regulatory framework to another. Thus, future research works can operate a comparative study of the SBF 120 companies in several countries with different regulatory frameworks. Second, our constructed CSR index can be too simplistic in its nature and its application only limited to the French context since it is based on the NRE law. Hence, future studies can develop and explore other CSR indexes based on different standardized components of CSR. Third, researchers can study more in depth the B-to-G market so as to understand the different dynamics generated by the existence of CSR in the public procurement transactions and the variables that can impact the decision of public authorities in their choice of companies. Moreover, it can be of added value to the management field to understand and grasp the different variables that impact the effectiveness and efficiency of socially responsible public procurement.

7. Appendix

7.1. Appendix I. Public Procurement Process (source : UNDP Sustainable Public Procurement Note

The Public Procurement Process

1. Defining the requirements of the contract

2. Selecting suppliers, service providers and contractors

3. Evaluating tenders and awarding the contract

4. Contract implementation

7.2. Appendix J. UNEP Sustainable Public Procurement Approach (source : UNDP Sustainable Public Procurement Note)

UNEP's SPP Approach
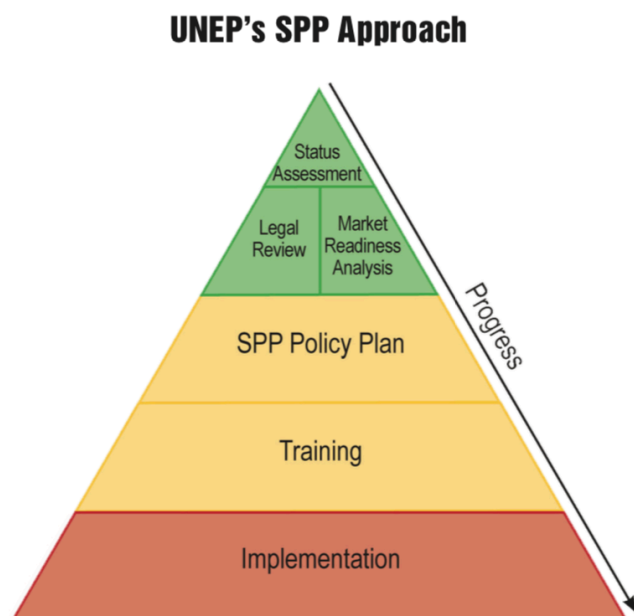
7.3. Appendix K. Sustainable Public Procurement Considerations (source : UNDP Sustainable Public Procurement Note)

Preparation of the process

- Define the need, avoid unnecessary purchases
- Conduct market research to determine if new technologies, new products or new innovative suppliers could meet operational requirements
- Explore options to increase efficiency such as joint procurement or framework agreements to pool environmental, social, technical or market knowledge
- Ensure compliance with the legal/institutional framework throughout the SPP process

Defining the requirements of a contract

- Define performance requirements and desired outcomes
- Identify sustainable impacts/opportunities such as use of renewable raw materials, energy and water consumption during use, greenhouse gas emissions and air pollutants, durability/lifespan, recycling/reuse at end of product life, packaging and transport, waste, accessibility standards for people with disabilities, measures to avoid accidents at work and conditions for safe storage of hazardous material to safeguard health and safety for workers in service or works contracts, etc.
- Consider use of output based specifications to promote innovation; use variants
- Use existing criteria sets or eco-/sustainability labels for helpful suggestions

Selecting suppliers, service providers and contractors

- Ensure qualification and tender documents include sustainability requirements, link criteria to subject-matter of the contract
- Keep the process simple to encourage bids from small and medium sized enterprises
- Advertise widely and in local media to promote supplier diversity
- Communicate evaluation criteria to foster competition

Evaluation of tenders and award of contracts

- Use appropriate techniques, such as matrix comparisons, relative weightings, bonus/ malus systems to determine best value for money, in line with published criteria
- Use whole-life costing approaches where relevant to evaluate bids, consider lifespan of products and determine the net present value
- Include the cost of externalities (such as greenhouse gas emissions), if they can be expressed in monetary terms
- Debrief unsuccessful bidders

Contract Implementation

- Consider contract performance clauses to include social considerations (should be linked to the tasks which are necessary to execute the contract). For example, obligation to recruit unemployed persons or persons with disabilities; to set up training pro- grams; comply with fundamental human rights guaranteed by the ILO core conventions if the supply chain is likely to involve production where these problems occur.
- Consider including environmental considerations at the performance stage, for example: Having products delivered in the most appropriate quantity and outside peak traffic to reduce transport impact; reuse/recycling of packaging; reporting on greenhouse gas emissions caused in delivering products; minimization of waste and efficient use of resources such as electricity or water on a construction site; or the application of a specific environmental management measure for construction works such as EMAS or ISO 14001.
- Define key performance indicators, measurable targets and stipulate acceptable performance levels.
- Provide financial incentives for exceeding baseline targets/disincentives for poor performance.
- Consider using the balanced scorecard methodology to monitor sustainability criteria
- Continuously improve sustainable procurement practices.

7.4. Appendix L. CSR index construction – Extract of calculations of ADP

Index Criteria	ADP									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Employment										
Total employees	1	1	1	1	1	1	1	1	1	1
Distinction between CDD & CDI	1	1	1	1	1	1	1	1	1	1
Recruting difficulties/issues	0	0	0	0	0	1	1	1	1	1
Layoffs & Layoff reasons	0	0	0	0	0	0	0	0	0	0
Overtime hours	0	0	0	0	0	0	0	0	0	0
Outside of company workers	1	1	1	1	1	0	1	1	1	1
Plans for employee reduction	1	0	1	1	1	0	1	0	0	1
Plans for job-saving	0	0	1	1	1	0	1	0	0	1
Efforts for staff reclassification	0	0	1	1	1	0	1	0	0	1
Re-hiring & follow-up measures	0	0	1	1	1	0	1	0	0	1
Organization of work time for full-time employees	0	0	1	1	1	0	1	0	0	1
Organization of work time for part-time employees	0	0	1	1	1	0	1	0	0	1
Salaries & their evolution	1	1	1	1	1	0	1	0	0	0
Social security costs	1	1	1	1	1	0	1	0	0	0
Incentive bonus & profit sharing	1	1	1	1	1	1	0	0	0	0
TOTAL 1.1	7	6	12	12	12	4	12	4	4	10
Professional relationships	0	0	1	1	1	1	1	1	1	1
Summary/Overview of collective agreements	0	1	1	1	1	1	1	1	1	1
TOTAL 1.2	0	1	2	2	2	2	2	2	2	2
1										
Absenteeism & Absenteeism reasons	1	1	1	0	0	0	0	0	0	0
Hygiene conditions	1	1	0	1	1	1	1	0	0	0
Security conditions	1	1	0	1	1	1	0	1	1	1
TOTAL 1.3	1	1	1	1	1	1	0	1	0	0
0										
Training Programs	1	1	1	1	1	1	1	1	1	1
TOTAL 1.4	1	1	1	1	1	1	1	1	1	1
Professional equality between women & men	1	1	1	1	1	1	1	1	1	1
Employment & inclusion of handicapped workers	1	1	0	0	0	1	1	1	1	1
TOTAL 1.5	2	2	1	1	1	2	2	2	2	2
TOTAL_FINAL_SOCIAL										

Index Criteria	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
TOTAL_FINAL_ECONOMIC&SOCIETAL										
Water, Raw Materials & Energy										
Water ressources consumption	1	1	1	1	1	1	1	1	1	1
Raw materials consumption	1	1	0	0	0	0	0	0	0	0
Energy Consumption	1	1	0	0	1	1	1	1	1	1
Mesures for energy efficency	1	1	1	1	1	1	1	1	1	1
Measures for renewable energy efficency	1	1	1	0						
Conditions for soils usage	0	1	1	0	0	0	0	0	0	0
Air, water & soil discharges	0	1	1	0	0	0	0	0	0	0
TOTAL 3.1	5	7	5	2	3	3	3	3	3	3
Biodiversity										
Measures for biodiversity equilibrium	1	1	1	1	1	1	1	1	1	1
Measures for enviromental preservation	0	0	1	1	1	1	1	1	1	1
Measures for animal species preservtion	0	0	0	0	0	0	0	0	0	0
Measures for plant species preservation	0	0	0	0	0	0	0	0	0	0
TOTAL 3.2	0	1	1	1	1	1	1	1	1	1
Enviromental Management										
Enviromental evaluation procedures	1	1	1	1	1	1	1	1	1	1
Enviromental certification procedures	1	1	1	1	1	1	1	1	1	1
Measures of conformity with enviromental regulations	1	1	1	1	1	1	1	1	1	1
Expenditure for impact prevention on the enviroment	1	1	1	1	1	1	1	1	1	1
Internal enviromental management department	1	1	1	1	1	1	1	1	1	1
Enviromental risk reduction means & methods	1	1	1	1	0	0	0	0	0	0
Compensation measures for pollution incidents	0	1	1	1	1	1	1	1	1	1
TOTAL 3.3	6	7	7	7	6	6	6	6	6	6
Respect of Agreements										
Amount of provisions & risk warranties for the environement	0	0	0	0	0	0	0	1	1	1
Amount of indemenities after judicial decision	0	0	0	0	0	0	0	0	0	0
Amount of compensation actions after judicial decision	0	0	0	0	0	0	0	0	0	0
TOTAL 3.4	0	0	0	0	0	0	0	1	1	1
Subsidiaries										
Elements on the enviromental objectives assigned to subsidiaries	0	0	0	0	0	0	0	0	0	0
TOTAL 3.5	0	0	0	0	0	0	0	0	0	0
TOTAL_FINAL_ENVIROMENTAL	23	28	32	30	30	23	30	24	22	28

7.5. Appendix M. Control Variables – Example of ADP, ACCOR & AIR FRANCE KLM

		N° EMPLOYEES	CA (in millions)	AGE	TOTAL ASSETS
ADP	2007	11 429	2 527	62	6 836
	2008	11 789	2 292	63	7 304
	2009	12 063	2 400	64	7 981
	2010	12 218	2 480	65	8 252
	2011	9 092	2 502	66	8 854
	2012	9 035	2 640	67	9 383
	2013	9 026	2 754	68	9 639
	2014	9 018	2 791	69	9 792
	2015	8 996	2 916	70	10 435
ACCOR	2007	172 695	8 121	40	10 834
	2008	158 162	7 739	41	11 417
	2009	150 525	7 065	42	11 746
	2010	143 939	5 948	43	8 678
	2011	144 893	6 100	44	8 000
	2012	133 886	5 649	45	7 560
	2013	136 791	5 536	46	7 060
	2014	141 243	5 454	47	8 754
	2015	145 560	5 581	48	8 953
AIR FRANCE KLM	2007	110 369	23 073	74	26 670
	2008	110 878	24 123	75	30 690
	2009	108 367	23 970	76	28 773
	2010	105 928	20 994	77	27 775
	2011	106 618	23 615	78	28 969
	2012	104 130	25 423	79	26 720
	2013	100 569	25 520	80	25 423
	2014	99 277	24 912	81	23 241
	2015	96 282	26 059	82	23 335

General Conclusion

This PhD dissertation aimed to contribute to the growing literature on CSR communication. It contributes to a better understanding of the dynamics behind CSR communication and the organizational linkages that exists nowadays in different settings and in regard to different stakeholders, both internal and external. This dissertation focuses on aspects of CSR communication that go beyond the traditional study of CSR communication strategies toward consumers or the marketing impact of CSR strategies on the financial performance of companies. It studies deeper aspects of CSR communication and non-traditional forms that enable the company to transmit the information and messages in regard to its CSR strategy to various stakeholders within different organizational contexts. This research work gives keys to the new tools and strategies that enable to optimize CSR communication so as to make it a differentiating and effective way to achieve high levels of organizational identification, high added value partnerships with stakeholders in the context of CSR, and high a non-market differentiation advantage within the B-to-G market for companies contracting with government and public authorities. Hence, this PhD dissertation contributes to the growing and dynamic literature on CSR communication, offering new managerial implications and completing answering a given number of research gaps within the existing literature.

In order to conclude this research work, the present section is organized in two main parts. The first part resumes the main findings and contributions of the three chapters of the dissertation while the second part tackles the limits of the dissertation and presents propositions for future research endeavors.

1. Main findings and contributions

Chapter I: *Organizational Identification as a Driver for Effective CSR Communication*

The first chapter of this PhD dissertation tackled the concept of organizational identification as an effective driver of CSR communication by attempting to answer the research question revolving around how the organizational identification of stakeholders impacts internal and external CSR communication. In fact, the literature notes that CSR communication is impacted by both internal and external CSR with employees being the primary beneficiaries of internal CSR and external stakeholders the primary beneficiaries of external CSR activities (Farooq, Rupp, & Farooq, 2016). Thus, the chapter aimed to answer the call for research of Gond et al. (2017) to explore more dynamically the micro-level of CSR research and the need for research about CSR drivers among different several stakeholders. In order to do so, we conducted a single case study of a French company operating the gas distribution industry that has actions that are considered visible since it has an activity with a direct impact on the environment and the surrounding territories. Through individual semi-structured interviews with both external and internal stakeholders, we focus on the individual level of analysis since the study of stakeholders beyond clients or NGOs deserves special consideration (Lane & Devin, 2018; Xie, Bagozzi, & Grønhaug, 2015; Xie et al., 2015).

The results of this study showed that employee's organizational identification as internal stakeholders was enhanced by the proximity between the CSR activities implemented by the company and their day-to-day job, which enables them to communicate easily and fluidly about the CSR activities and actions of their company to external stakeholders. Added to this, the results underlined the fact that a 'fit' between CSR activities and either company's core competencies or the social issues that are of interest to its external stakeholders and the society at large, plays a momentous role in the enhancement of the organizational identification of stakeholders which contributes to the effectiveness of CSR communication of the organization. Last but not least, the organizational identification of stakeholders is enhanced through collaborative partnerships in which internal stakeholders undertake collaborative work in the context of CSR with the external stakeholders. This commitment of stakeholders in these partnerships enhanced the communication about CSR, making it more credible and coherent. The overall results of this research work enabled to propose a conceptual framework for effective CSR communication. Furthermore, the results of our study underlined WOM as an effective informal CSR communication means that acts both in regard to internal CSR communication and external CSR communication.

In this regard, the theoretical contribution of this chapter revolve around the idea that CSR fit is a "double-faced" construct that should go in two directions, not only a fit with the business' core activity and competency, but also a fit in terms of salience of the issues to the general public. In this regard, CSR communication needs to be supplemented by a CSR fit that goes both ways: an "internal business" fit and "external social" fit. To the knowledge of the researchers, previous studies tackled the concept of CSR fit as unilateral construct. Besides, we propose a revisited definition of WOM as a being an informal communication channel from stakeholder to stakeholder that is not company controlled but 'stakeholder-controlled' and that reflects high degrees of organizational identification and positive perception by external stakeholders. Concerning the managerial implications, the conceptual framework for effective CSR communication can help managers understand the needed components to develop and focus on in order to achieve effective CSR communication in the form of WOM. Besides, it can also serve managers as a tool to evaluate their already existing CSR actions and CSR communication. Thus, avoiding shallow and greenwashing CSR communication strategies.

Chapter II: *The Evolution of Partnerships and Collaborations in the Context of CSR: A Switch from a Normative to a Collaborative Perspective*

The second chapter of this dissertation explored the concept of partnerships in the context of CSR. Indeed, the results of the first chapter showed the importance of partnerships as a new tool to transfer the CSR message. Thus, second chapter scrutinized the evolution of the concept of partnerships and collaborations in the context of CSR by tackling the question of how CSR practices in terms of partnerships change stakeholder's attributes. As a matter of fact, with the increasing calls for CSR and a new role for companies, managers are more and more pressured into creating a contact with their stakeholders in the areas of both responsible business practices and local demands (Blowfield & Googins, 2006). However, the study of cross-partnerships and cross-collaborations have focused only on settings involving one individual company and NGOs but left aside the other different types of settings than involve more than two parties and that have an added value higher than a traditional dyadic relationship (Zietsma & Winn, 2008). Added to this, the proposed typology of stakeholder attributes proposed by Mitchell et al. (1977) doesn't include any collaborative attributes that are of momentous importance in the context of CSR as CSR strategies call for partnerships with different types of stakeholders as shown in the first chapter. Thus, through a longitudinal

content analysis of the CAC40 companies CSR reports from 2014 to 2017, this chapter focused on reviewing this typology to propose a less normative and more collaborative framework for stakeholder attributes.

In this sense, the first set of results showed that partnerships in the context of CSR noticed an exponential increase of the year which notes the fact that CSR is not anymore perceived as a unidimensional concept but rather as a collaborative set of strategies and actions. Also, the results underlined the existence of Our findings also showed the existence of three main stakeholders other than non-profit organizations that are involved in partnerships or collaborations in the context of CSR, with whom the company engages in several arrangements: the traditional arrangement of 'Business-NGO', Business-Private Entity, Business-Public Interest Entity, and/or a multipartite arrangements including the business and 2 or more other types of stakeholders (Business-Private-NGO-Public for instance). This result clearly sustains Waddock and Smith (2000) idea that CSR is first of all based on the mutually respectful, dialogic, and value-based relationships that businesses develop with their stakeholders calling for more collaborative settings. Finally, innovation emerged as a new expected outcome that is illustrated through the expectation of a responsible innovation that doesn't damage the environment, the health of the general public or the community. In this sense, partnering or collaborating for sustainable innovation can enable both parties to expand their capabilities beyond what they may achieve independently and at the same time offer a solution for a CSR challenge.

Concerning the theoretical and practical contributions of this chapter, the results enabled to contribute to the stream of research on CSR and stakeholders by refreshing a theory that has been stuck for year on a unilateral exchange from companies to stakeholders and not the other way around. The results show that stakeholders can be part of integrative partnerships in the context of CSR as collaborators and not only receivers. Furthermore, In terms of practical implications, the paper offers managers a new alternative to the normative framework and a new typology of stakeholder attributes adapted to the collaborative trend in partnerships and collaborations in the context of CSR. By proposing a revisited typology of stakeholder's attributes given the emergence of partnerships in the context of CSR that needs to integrate a collaborative attribute. The proposition of a revisited typology of stakeholders and the discussion of a new framework that is different from the traditional normative framework used

since the emergence of CSR shows that integrative partnerships in the context of CSR have evolved. Thus, it calls managers for deeper interaction with their stakeholders.

Chapter III: *Corporate Social Responsibility and Public Procurement: The Case of the SBF 120 Companies in France*

The final chapter of the dissertation answers the call for research in field of CSR in regard to stakeholders that go beyond consumers and also to switch the focus of study from just private actors to also include the public actors since they are the main stakeholders in the B-To-G market. As a matter of fact, research have focused on looking at CSR almost exclusively through the corporation's side by studying topics such as whether the how CSR practices should be evaluated or what are the best CSR strategies (S. Y. Lee & Carroll, 2011; McWilliams & Siegel, 2001; Sen & Bhattacharya, 2001). Thus, this chapter tackles the subject of CSR and public procurement in order to explore if companies with high CSR indexes are able to obtain more procurement contracts and use CSR as a non-market differentiation strategy in the B-to-G market. In this sense, we analyzed two data sets with the first set constituted of a collection of information about public procurement in France for 9 years, between 2007 and 2015 and a second data set that is a CSR ranking for the SBF 120 companies upon which is based the constructed CSR index.

The empirical results affirmed the positive correlation between CSR and the number of public procurement contracts. In fact, CSR index ex ante influence the obtained procurement contract for a given current year. We can deduce that CSR can play a double signaling role ex ante in the B-to-G market enabling both parties to ensure lower risks of greenwashing as public buyer study the CSR profile of the company in the past in order to establish a ground for the current year. On the public buyer side, choosing companies that are socially responsible is in line with the duty of a government to act in the best interests of its taxpayers and contract with companies that have less impact on their environment, territory and the society at large. Furthermore, the results also noted that local authorities spend lower amounts in terms of contracting with companies with higher CSR indexes. This interesting result can be explained by the fact that local authorities may have financial challenges that hinder them from choosing the best companies in terms of CSR that may come with additional incurred costs that they

cannot support. Hence, financial consideration are still and issue when taking public procurement decisions.

This last chapter contributes to theory by participating in shifting the focus of study from only private actors to also include public actors and the dynamics surrounding the B-to-G market. Indeed, the B-to-G market is very distinct in how the purchasing decision of the government are made and how they perceive CSR and the CSR communication and reporting companies since there are legal obligation that should be taken into consideration. That's why, this chapter also shows the fact that CSR is a double signaling mean for both actors on this market and as a non-market differentiation tool. Concerning the managerial implications, our results can direct manager's within companies that operate on the B-to-G market toward designing and implementing CSR strategies designed with a focus on institutional stakeholders with a communication that goes beyond the formal and legal obligation to create a transmission of the information in regard to their CSR strategy that is customized to the nature of these institutional stakeholders which will increase their capacity of obtaining public procurement contracts.

2. Research limits and future research paths

As when with any research works, the three chapters mentioned a set of research limitations that open the way for future research endeavors and research investigations. This section recalls the main limitations and areas for future research for each of the three chapters.

The first chapter investigated through a single case study the concept of organizational identification as a driver for CSR communication. Hence, one of the main limitations of the chapter lies in the fact that it has been conducted in a single sector and in one country, which limits the scope of the findings in one country and one sector. That's why, future researcher could explore our research question through a multi-case analysis with the inclusion of contingent factors such as size, age of stakeholders, organizational culture, etc. Furthermore, researchers can also test the positive or negative connection between organizational identification and employee commitment through a hypothetical-deductive study. In this sense, we join Aguinis and Glavas (2012) to direct studies toward exploring whether employees find

greater degrees of alignment with firms that pay attention to the well-being of stakeholders that lasts over the long run or the effect is just limited to a short time laps. Moreover, one major additional limit of this research work is the fact that the interviewed employees may have a risk of being biased when talking about their company's CSR strategy and CSR communication, thus hindering them from giving their complete and honest opinion in regard to this matter which can impact the credibility of some of their answers. Forthcoming research can also seek to test the linkages between employee's perception of CSR and results such as participation in CSR efforts, as well as commitment to performance both in CSR and employee's overall job, as suggested by Aguilera et al., 2007).

The second chapter scrutinized the evolution of partnerships and collaborations in the context of CSR that enabled the proposition of a revisited typology of stakeholders that includes a collaborative attribute. The first research limitation is encompassed in the fact that the study used a sample constituted of the company in the French stock exchange limited to 40 companies and variables such as the country of origin, 'internationally implemented' versus 'locally implemented' or the number of employees were not taken into consideration. Hence, researchers can explore if these variables have an impact on the number of the chosen forms in regard to partnerships. Also, coming studies can tackle and investigate the benefits and the expected outcomes of the other parties such as civil society organizations and public interest entities and how they evaluate the successes of their on-going CSR partnerships and collaborations. Another limitation of this research can be summarized in the fact that it didn't explore the challenges and contingencies that can face CSR partnerships since the studied materials didn't enable to access such information. Hence, future works can study in-depth the challenges that face collaborative innovation processes and the contingency factors that may influence and impact the probability of their success, using other sources of data other than formal CSR reports. Finally, coming research can explore further companies and establish similarities and differences between sectors and types of structures.

Finally, the third chapter explored the CSR within the B-to-G market and its impact on the ability of companies to obtain public procurement contracts. The study enabled to contribute to the literature revolving around the impact of CSR within the B-to-G market. However, this research work has certain limitations. First of all, the sample for the study was limited to the SBF 120 companies that already have a strong reputation and apply to a certain number of legal obligations in France. These regulatory systems are different from the obligation in north

American countries which can affect the impact of CSR on public procurement transactions. That's why, future research works can scrutinize this research question through a comparative study of the SBF 120 companies in different geographical areas with different regulatory frameworks. Besides, the CSR index used in this research can seem to be simplistic in its nature and only limited to the case of France since it is based on the NRE law which is proper to this country. That's why, researchers can construct and explore other CSR indexes based on different standardized components of CSR. Finally, since the B-to-G market hasn't been studied a lot within the management field, future research endeavors can explore more in depth the B-to-G market so as to understand the different dynamics generated by the existence of CSR in the public procurement transactions and the variables that can impact the decision of public authorities in their choice of companies. Meanwhile, researchers also need to define and analyze other variables that may impact the efficiency and effectiveness of socially responsible public procurement.

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