Turning corporate social responsibility (CSR) inside-out: CSR professionals through the lens of legitimacy

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The occupation of sustainability managers has captivated and inspired me since my master's thesis. These managers operate at the intersection of corporate responsibility and pressing global challenges. The diversity and complexity of their responsibilities, combined with their potential to drive meaningful change, motivated me to explore their role and associated challenges in-depth in my dissertation.

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1 Introduction

In recent years, corporate social responsibility (CSR) has become a strategic imperative for organizations as they face increasing pressure to address social, environmental, and ethical challenges (Glavas, 2016). CSR is characterized by "context-specific organizational actions and policies that take into account stakeholders' expectations and the triple bottom line of economic, social, and environmental performance" (Aguinis, 2011, p. 855). As CSR gains prominence, organizations are compelled to develop and execute sustainability initiatives, necessitating dedicated roles and competencies to navigate the complex landscape of CSR implementation (Knight & Paterson, 2018; Stefanova, 2019). This rise of CSR has given birth to a new career path, with organizations establishing specialized CSR positions and even entire interdisciplinary CSR units (Benzinger & Muller-Carmen, 2023; Brès et al., 2019). CSR professionals have emerged as crucial actors in advancing organizational sustainability. They are seen as change agents who drive the integration of CSR into the core business activities, responding to stakeholders' dynamic and context-specific expectations to contribute to a socially and environmentally sustainable society (Schaltegger et al., 2024). Tasked with ensuring that CSR practices are implemented and aligned with the company's strategic goals, they often face tensions and conflicts within the organization due to differing institutional logics (Hunoldt et al., 2020; Guix & Petry, 2024).

The professionalization of CSR is evidenced by the rising number of respective positions within organizations (Pollach et al., 2024; Risi & Wickert, 2017). However, the boundaries of CSR positions are often vague, and the field is still under construction (Carollo & Guerci, 2017; Lespinasse-Camargo et al., 2024), characterized by a variety of job titles and responsibilities such as CSR professional (Pollach et al., 2024), CSR practitioner (Fontana et al., 2023), or CSR manager (Risi & Wickert, 2017). Despite the

growing presence of CSR professionals, this ambiguity raises the question of whether they constitute a traditional profession (Spraul et al., 2019). Even though "the concept of profession is much disputed" (Evetts, 2014, p. 31), traditional professions like law, medicine, and accounting are characterized by a high degree of occupational closure and control over their domains of expert work (Abbott, 1988; Ackroyd, 2016). This is achieved through mechanisms like state-supported credentialization, the development of formal bodies of abstract knowledge, and socially legitimated claims to specialized expertise (Muzio et al., 2011). To this end, researchers agree that CSR professionals do not fully meet this definition (e.g., Benzinger & Muller-Carmen, 2023; Brès et al., 2019; Spraul et al., 2019).

However, this traditional model of professionalization has been challenged in recent decades by the concept of corporate professions as a more suitable framework for understanding the unique nature of modern managerial occupations within organizational contexts[1] (Heusinkveld et al., 2018; Reed & Thomas, 2021). These occupations align more closely with the market and are embedded in large corporations. As a result, they have adopted a different 'corporate model' of professionalization. Rather than relying primarily on occupational closure and self-regulation, corporate professions focus more on servicing firm and client needs (Salman, 2019). Their legitimacy claims emphasize the commercial value they deliver rather than an altruistic public service ethos. Knowledge in corporate professions tends to be more applied, situated, and co-produced with industry rather than based on a formal, abstract body of knowledge controlled by the profession. Membership and regulation occur more at the firm's level rather than at the individual practitioner (Muzio et al., 2011). Over time, occupations and professions have also become more salient social entities as organizational careers and affiliations have

[1] see Anteby et al. (2016) for a critical review of past and current research on occupations and professions.

destabilized. Workers increasingly move between organizations over the course of their careers while maintaining a strong occupational identity and commitment (Cross & Swart, 2021).

CSR professionals are part of this broader category of new management occupations that have emerged in response to the evolving needs of organizations. These occupations often identify with private sector organizations whose power is critical to enhancing their professionalization projects. This identification with private sector organizations is a hallmark of corporate professions, distinguishing them from traditional professions that may have more public or non-profit sector affiliations (Heusinkveld et al. 2018). Nevertheless, we are witnessing increasing demand and a growing need for CSR professionals in the public and non-profit sector (Hesselbarth & Schaltegger, 2014, Knight & Paterson, 2018). Like other new management occupations, CSR professionals pursue a closure strategy based on a broader set of knowledge than that common in traditional professions. This includes generic competencies, skills, and experiences essential for navigating the complex and often fluid organizational environments they operate in (Osagie et al. 2019). The strategic positioning of CSR professionals within organizations allows them to influence and shape the establishment of new forms of expertise, further solidifying their role as corporate professions (Wesselink & Osagie, 2020). Another defining feature of CSR professionals as corporate professions is their typically international jurisdiction. As Brès et al. (2019, p. 253) put it: “CSR presents an interesting case of a born global profession as it developed with the confines of large multinational corporations”. Unlike traditional professions that may have a national focus, CSR professionals operate in transnational spaces, reflecting the global nature of corporate operations and the need for expertise that transcends national boundaries.

Due to their boundary-spanning role, it is difficult for CSR practitioners to delineate the boundaries of their mandate and establish internal legitimacy (Brès et al., 2019). Fayard et al. (2017) get to the heart of the matter: “Whether or not occupations are victorious in their battles for resources and jurisdiction, they all begin by establishing an occupational mandate for practicing”. An occupational mandate, which encompasses both the common understanding within the field and the public perception of its authority to determine appropriate behavior, principles, convictions, and thought processes, forms the cultural foundation upon which the occupation's legitimacy is built (Hughes, 1958). Mandates justify why a new occupational group should be created to carry out work that is not being done. The mandate of CSR experts is largely defined by persons or institutions outside an organization and, therefore, represents an external rather than an internal mandate (Augustine, 2021). They, therefore, represent an occupational group that internally struggles for legitimacy and status (Carollo & Guerci, 2017; Girschik et al., 2020). This is reinforced by the fact that legitimacy is often treated as a question of professionalization (Murphy & Kreiner, 2020). This struggle for legitimacy is particularly critical for CSR professionals, as they often must sacrifice a large part of their productive working time for it (Williams et al., 2021).

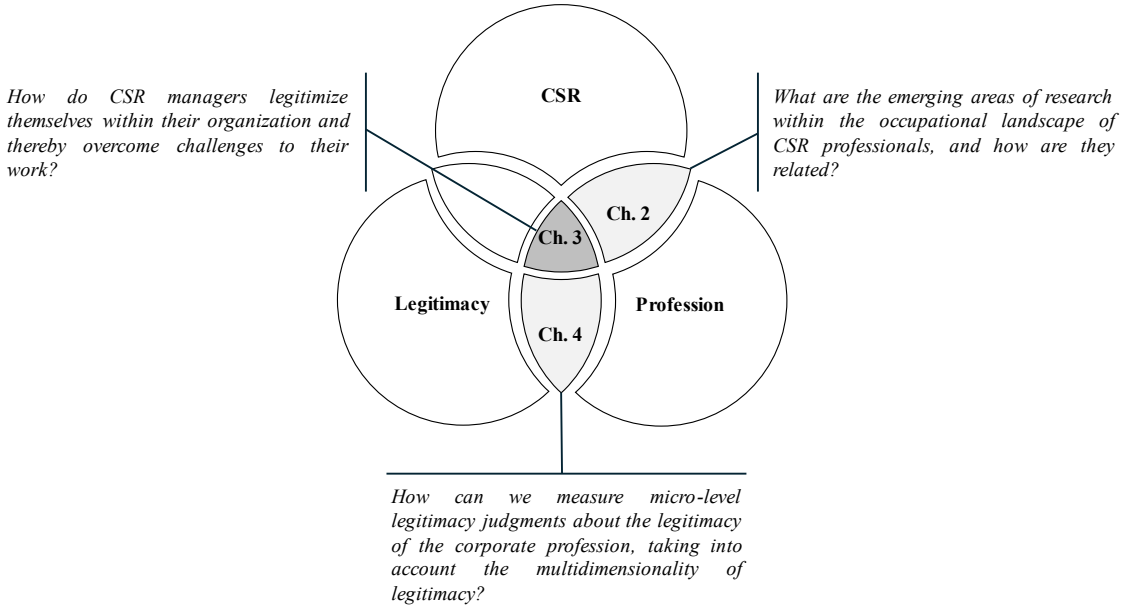
Accordingly, legitimacy — the perceived appropriateness of an entity within a socially constructed system of norms and values (Suchman, 1995) — is essential for the effectiveness and acceptance of CSR professionals within their organizations. Their internal lack of legitimacy expresses itself in various challenges, such as skepticism from colleagues or limited resources (Hunoldt et al., 2020). To overcome these challenges and establish their legitimacy, they engage in multiple activities, including issue selling and the use of various discourses (Mitra & Buzzanell, 2018; Wickert & de Bakker, 2018). However, they move on several intermediate levels, between the directives of top

management and operational implementation, the organization and its environment, as well as their own values and the expectations of the organization (Birollo et al., 2021), which makes legitimation even more difficult. At the same time, they must be versatile in the way they position themselves to achieve the diverse forms of legitimacy (Brès et al., 2019), which spans several dimensions and is not a one-size-fits-all concept (Díez-Martín et al., 2021).

Building upon the three pillars of CSR, professions, and legitimacy, this dissertation explores the role and impact of CSR from the perspective of the professionals who implement and manage CSR initiatives (see **Figure 1**). It aims to analyze the three pillars' intersections and to shed light on the complex dynamics shaping the work of CSR professionals, thereby answering the following overarching research question:

How do CSR professionals navigate and legitimize their roles within organizations, and what are the emerging themes, challenges, and strategies that shape their occupational landscape?

Figure 1. Research framework



Notes. Ch. = chapter.

Chapter 2 sets the stage by exploring the intersection of professions and CSR. It aims to identify emerging research themes and cross-connections within the occupational landscape of CSR professionals by conducting a systematic literature review. This review uncovers the multifaceted nature of CSR professionals' roles, competencies, and challenges, highlighting the dynamic interplay between contextual factors, organizational strategies, occupational profiles, and individual psychological dynamics. It further identifies underexplored cross-connections between research domains and proposes avenues for future research, thereby contributing to advancing the academic discourse on CSR. By pursuing these avenues for future research, scholars can contribute to a more holistic and nuanced understanding of CSR professionals' roles and impacts, bridging the gaps between different foci of investigation and research streams.

Adopting an interpretivist epistemological stance recognizing that knowledge is socially constructed and subjective and emphasizing the understanding of phenomena through the perspectives and experiences of individuals (Cassell et al., 2018), **chapter 3** focuses on the intersection between all three pillars. It delves into the specific challenges CSR professionals face and the strategies they employ to legitimize themselves within their organizations. Through qualitative interviews, the research reveals six distinct challenges that reflect the complex reality of CSR professionals' roles and the factors driving their quest for legitimacy. In response, CSR professionals draw on a repertoire of eight legitimation strategies, each reflecting a different legitimacy dimension. Notably, the study highlights the influence of CSR professionals' occupational self-perception on their perceptions of challenges and choice of legitimation strategies, underscoring the importance of individual characteristics in shaping CSR practices.

Considering the dependence of legitimacy judgments on evaluators, **chapter 4** delves into the intersection between professions and legitimacy by developing a micro-level measurement of corporate profession legitimacy. Pursuing a positivist approach, corporate profession legitimacy is conceptualized as a second-order formative construct comprising three legitimacy dimensions. Validating this conceptualization, this study not only offers the possibility of studying cross-level interactions in the process of judgment formation but also highlights the conceptual difference between corporate profession legitimacy and other forms of social evaluations. Moreover, it underlines that legitimacy fosters a positive environment for cooperation, potentially creating productive working environments. The measurement instrument eventually provides researchers and practitioners with a robust tool for assessing the legitimization process of a corporate profession, which facilitates evaluations of legitimacy strategies and reveals nuanced insights on legitimacy-seeking corporate professions such as CSR professionals.

Collectively, these three studies contribute to the overarching research question by providing a multi-dimensional analysis of how CSR professionals navigate and legitimize their roles within organizations, addressing the complexities that shape their occupational landscape. They offer a comprehensive exploration of the intersection between CSR, professions, and legitimacy, shedding light on the broader dynamics that influence the effectiveness and acceptance of CSR roles. By examining these elements in tandem, the studies provide insights into CSR professionals' strategies to overcome challenges, the evolving nature of their professional role, and the mechanisms through which they establish and maintain legitimacy within their organizations. More broadly, they advance the understanding of modern management occupations and their role in organizational change. They extend the discourse on professionalization beyond traditional professions, offering a nuanced view of how corporate professions like CSR

professionals develop and gain legitimacy in complex, transnational environments. By integrating perspectives from CSR, research on professions, and legitimacy theory, the studies create a rich, interdisciplinary framework that informs both academic inquiry and practical applications. This research enhances the theoretical foundations of CSR and professionalization while providing actionable insights for organizations seeking to implement and sustain effective CSR initiatives. Moreover, it opens avenues for future research by highlighting underexplored areas and suggesting new directions for examining the legitimacy and professionalization of emerging corporate roles in a global context.

2 Mapping the academic landscape of corporate social responsibility (CSR) professionals: A comprehensive review of emerging themes, cross-connections, and avenues for future research in organizational contexts[2]

"CSR expands the notion of work to go outside of one's particular job and organization"
Aguinis & Glavas (2019, p. 1058)

[2] This paper is written in single authorship.

Abstract

Corporate social responsibility (CSR) has become an organization's strategic imperative, necessitating dedicated roles and competencies to navigate its complex landscape. This systematic literature review provides a comprehensive analysis of the emerging research on CSR professionals, mapping out four primary foci of investigation: the economic, political, and socio-cultural environment; the organizational focus; the occupational focus; and the individual focus. Through a qualitative content analysis of 96 articles, this review uncovers the multifaceted nature of CSR professionals' roles, competencies, and challenges. The findings highlight the dynamic interplay between contextual factors, organizational strategies, occupational profiles, and individual psychological dynamics in shaping CSR professionals' occupational landscape. By identifying underexplored cross-connections between research domains and proposing avenues for future inquiry, this review contributes to advancing the academic discourse on CSR. By pursuing these avenues for future research, scholars can contribute to a more holistic and nuanced understanding of CSR professionals' roles and impacts, bridging the gaps between different foci of investigation and research streams.

Keywords: (Micro)-CSR, CSR professionals, systematic literature review

2.1 Introduction

At a time when environmental problems are escalating, social inequalities are rising, and global interdependence is growing, organizations are increasingly called upon to take responsibility for their actions and their consequences. Embracing this evolving role, the concept of corporate social responsibility (CSR) has gained significant prominence, making it a pivotal and imperative subject for organizations to address (Glavas, 2016; Jones et al., 2017). CSR is characterized by "context-specific organizational actions and policies that take into account stakeholders' expectations and the triple bottom line of economic, social, and environmental performance" (Aguinis, 2011, p. 855). The growing commitment to CSR necessitates a strategic shift within organizations, compelling them to develop and execute sustainability initiatives and dedicate specific roles to pursue, implement, communicate, and evaluate these efforts. Consequently, in recent years, organizations have responded by instituting jobs and, in some cases, entire interdisciplinary and interdivisional CSR units (Benzinger & Muller-Camen, 2023; Knight & Paterson, 2018; Shin, Cho, et al., 2022). Davies' (2022) recent state of the profession report highlights that a high percentage of the organizations surveyed have dramatically increased their sustainability budgets since 2020, which in turn has led to a rush of new hires in the field, concluding that "the sustainability profession is expanding more than any other time in history" (Davies, 2022, p. 30). CSR has thus given rise to a new career path (Brès et al., 2019).

Given the increasing importance of CSR professionals in the workplace, there has also been a corresponding increase in research interest. This is evident in that CSR literature has shifted from its original focus on the macro level of analysis, centered on organizational CSR policies and actions, to the micro level of analysis (Glavas, 2016; Gond & Moser, 2019; Salaiz et al., 2021; Shin, Cho, et al., 2022), focusing on "how

individuals in companies work with and experience CSR" (Girschik et al., 2020, p. 3). However, these studies often examine individuals who embody CSR principles without regard to their specific role within the organization, or they analyze the processes of implementing CSR within the organization with limited emphasis on the operational duties of CSR professionals (Carollo & Guerci, 2017). Yet, some studies have chosen CSR professionals as the core unit of analysis (Gond et al., 2022) and illustrate the relevance of these individuals to CSR (Acquier et al., 2018; Risi et al., 2022; Stefanova, 2019).

For example, Fu et al. (2020) investigate the impact of chief sustainability officers (CSOs) on corporate social performance, concluding that CSOs help direct managerial attention towards a firm's social performance, leading to an increase in socially responsible activities and a decrease in socially irresponsible activities. Others explore the professional logic of sustainability managers and whether they can be considered a new profession (Borglund et al., 2023), the legitimacy work done by ethics and compliance officers (ECOs) in organizations (Treviño et al., 2014), the psychosocial factors influencing the experience of sustainability professionals (Andrews, 2017), or CSR managers' occupational rhetorics (Carollo & Guerci, 2017). Still, others deal with the education of sustainability change agents (Heiskanen et al., 2016), behavioral competencies of sustainability leaders (Knight & Paterson, 2018), personality traits of sustainability managers (Pelster & Schaltegger, 2022), or CSR managers' roles and competencies (Wesselink & Osagie, 2020).

On the other hand, an increasing number of publications do not consider CSR professionals as a research subject but rather choose them as a research context. These studies utilize the CSR professional as a lens through which to examine other concepts, theories, or phenomena, such as issue selling (Wickert & de Bakker, 2018), the co-

evolution of organizational structure and managerial discretion (Sandhu & Kulik, 2019), the moral relationality of professionalism discourses (Shin, Cho, et al., 2022), the relationship between institutionalization and professionalization (Risi & Wickert, 2017), the discrepancy between the tasks assigned to occupations under external pressure and the tasks envisioned by external groups for these new roles (Augustine, 2021), or the interaction between identities and organizations (Wright et al., 2012). The diverse aspects examined indicate that CSR professionals offer "an empirically rich context" (Risi & Wickert, 2017, p. 620).

While these studies provide valuable insights through the lens of CSR professionals, the lack of a consistent designation for these individuals highlights the fragmented nature of this field of research. Research also employs designations such as CSR or sustainability manager (Argento et al., 2019; Baumgartner & Winter, 2014; Borglund et al., 2023; Carollo & Guerci, 2017; MacDonald et al., 2020; Tang et al., 2011; Wesselink & Osagie, 2020), CSR or sustainability practitioner (Brès et al., 2019; Fontana et al., 2023; Mitra & Buzzanell, 2017; Shin, Cho, et al., 2022), change agent for sustainability (Buhr et al., 2023; Gallagher et al., 2020; Heiskanen et al., 2016), and others. However, these terms essentially refer to the same group of individuals, which is why I use the term CSR professionals to encompass a broad range of roles. I define CSR professionals as individuals who hold formally designated roles related to CSR within organizations and are responsible for assessing, implementing, promoting, evaluating, and integrating an organization's sustainability practices.

Despite the growing importance of CSR professionals in driving corporate sustainability, research on this emerging occupational group remains fragmented and scattered across various disciplines and journals (Vinayavekhin et al., 2023). This interdisciplinary nature of CSR research, spanning fields such as management,

environmental studies, and public policy (e.g., Guix & Petry, 2024; Koya & Roper, 2022; Nyberg & Wright, 2013), poses significant challenges for conducting comprehensive and systematic reviews of the literature (Denyer & Tranfield, 2009). As Brès and Gond (2014, p. 246) highlight, “studies of emerging professions are more and more at the crossroads of different fields of research, and field boundaries thus hamper the development of a full-fledged conversation". Consequently, there is a pressing need for an integrative review that synthesizes the dispersed knowledge on CSR professionals, identifies key themes and research gaps, and provides a roadmap for future inquiry in this evolving field.

Hence, the objective of this study is to conduct a domain-focused systematic literature review (Kraus et al., 2022) to provide a comprehensive overview of CSR professionals and their vital role. I aim to identify gaps in current knowledge as well as synergies within the existing literature (Callahan, 2014), all while addressing the following research question: *What are the emerging areas of research within the occupational landscape of CSR professionals, and how are they related?*

By answering this question, I advance a more nuanced and comprehensive understanding of CSR professionals by offering an in-depth exploration as both a research subject and context. Studying CSR professionals as subjects helps identify their competencies, motivations, and strategies while using them as a context provides insights into broader organizational and societal phenomena. Moreover, as CSR evolves in response to changing societal expectations and global challenges, studying CSR professionals from multiple angles helps capture this dynamic nature and its implications for individuals, organizations, and society.

This review significantly contributes to the CSR literature by consolidating and synthesizing existing knowledge on CSR professionals. It provides a comprehensive overview of current research in this area and highlights the complex interactions between different aspects, such as contextual elements, organizational dynamics, job characteristics, and personal traits that collectively influence the effectiveness of CSR initiatives. By uncovering overlooked connections between research topics, the review opens up new avenues for interdisciplinary exploration, offering more profound insights into the roles of CSR professionals in advancing corporate sustainability. These findings not only advance academic discussions but also provide valuable guidance for practitioners and policymakers seeking to develop strategies that enhance the impact of CSR professionals in promoting sustainable business practices.

2.2 The multifaceted role of CSR professionals

Even though professionals from various fields and occupations contribute to addressing sustainability challenges (Venn et al., 2022), CSR professionals have become increasingly important in the implementation of CSR within organizations, as they are specifically tasked with integrating CSR into core business processes (Acquier et al., 2018; Stefanova, 2019) and possess expertise in the field (Venn et al., 2022). This development has led many organizations across sectors to establish dedicated sustainability functions to address the complex challenges related to sustainability (Knight & Paterson, 2018). However, CSR represents an emerging area of expertise within management, characterized by boundaries that remain vague and making it a role under construction (Carollo & Guerci, 2017; Lespinasse-Camargo et al., 2024).

CSR professionals are charged with the multi-faceted responsibility of guiding organizations toward ethical, environmentally friendly, and socially responsible

practices. They assess, implement, and promote sustainability practices within organizations in a business-like manner while also developing compelling solutions to address the sustainability challenges of their organization by identifying areas for improvement. Given the "different situated meanings associated with CSR and the opposing contextual norms" (Fontana, 2020, p. 420), we see a variety of different configurations of what CSR means in practice, reflected by the terminological diversity of job titles (Miller & Serafeim, 2015; Wickert & de Bakker, 2018). The work of CSR professionals is highly complex and different from other occupations because it "extends beyond a technical, strategic or change management agenda, to the embedding of sustainability within the core purpose of the organisation" (Williams et al., 2021, p. 741). In addition, CSR expands the concept of work beyond one's workplace and company and an exclusively profit-oriented perspective (Aguinis & Glavas, 2019). But still, we know relatively little "about how individuals manage CSR within organizations" (Gond et al., 2018, p. 266). What we do know is that most CSR professionals must occupy several intermediate positions: They stand between top management's mandate and its operational implementation, between their organization and its environment, and also between their values and those of their organization (Birollo et al., 2021). However, we can observe an increase in CSR professionals in top management positions, so-called CSOs (Strand, 2013).

In general, they must communicate with various internal and external stakeholders on how and why they are implementing sustainability in their organization (Mitra & Buzzanell, 2018). Brès et al. (2019, p. 254) also emphasize that due to their interdisciplinary role, CSR professionals "must be versatile in how they position themselves" to achieve different forms of legitimacy with varying groups of interest. Furthermore, organizations often do not link the CSR function to the corporate strategy,

which remains purely focused on economic goals, resulting in tensions and conflicting objectives (Deeds Pamphile, 2022; Girschik et al., 2020; Hengst et al., 2020). The reason for this is often skepticism of senior managers about the economic and social potential of CSR, which can result in decoupling, i.e., cultivating a public image of the work that is disconnected from internal reality, and thus ultimately to a sense of internal uselessness among sustainability managers (Fontana, 2020). This is further reinforced by the fact that CSR is not a typical functional department in companies but acts as a filter for external requirements for the functional departments (Risi et al., 2022). But even if CSR is implemented out of an instrumental motivation, the assumption that CSR is only a pure cost factor is often still shared within the organization (Hunoldt et al., 2020). In addition, CSR professionals frequently have staff functions outside the regular corporate hierarchy, which weakens their organizational position (Wickert & de Bakker, 2018). Ultimately, CSR professionals can only gain resources and influence within their organization if they 'sell' CSR in a way adapted to the organization's situation (Carollo & Guerci, 2017; Hunoldt et al., 2020). However, this also means that CSR professionals, who "are usually passionate about their work" (Mitra & Buzzanell, 2018, p. 175), need to moderate their enthusiasm when approaching different stakeholders. Otherwise, they will be considered too radical, redundant, reactionary, or ineffective (Carollo & Guerci, 2018).

In conclusion, the growing complexity and interdisciplinary nature of CSR have elevated the importance of understanding the occupational landscape of CSR professionals. This study aims to systematically explore and map the emerging areas of research within this landscape, addressing the fragmented and dispersed nature of existing literature. By synthesizing current knowledge, this review seeks to identify key themes, research gaps, and the intricate relationships between various facets of CSR professionals' roles. The following methodology section outlines the systematic approach employed to

conduct this comprehensive literature review, detailing the research design, data collection, and analytical methods used to answer the central research question: *What are the emerging areas of research within the occupational landscape of CSR professionals, and how are they related?*

2.3 Research design and methods

As the aim of this study is to provide a comprehensive overview of CSR professionals and their vital role and to identify gaps in current knowledge as well as synergies within the existing literature, I conduct a domain-focused systematic literature review (Kraus et al., 2022). A domain-focused review allows for an in-depth examination of a specific topic or field of study - in this case, the emerging occupational landscape of CSR professionals and is particularly useful for identifying gaps, inconsistencies, and areas for future research within a specific field. Reviews are crucial in advancing research by shedding light on important but under-examined topics. They not only help researchers understand the subject better but also pave the way for future empirical studies and pose intriguing research questions that can drive further investigation (Post et al., 2020). Furthermore, the analysis and synthesis of existing literature on a particular topic or phenomenon play a crucial role in enhancing evidence-based decision-making (Callahan, 2014; Tranfield et al., 2003).

2.3.1 Data collection

Journal-driven approach. I primarily followed the journal-driven approach, selecting a list of journals to search with predefined keywords (Hiebl, 2023). The journal-driven approach was chosen to ensure the review focused on high-quality, peer-reviewed articles from reputable journals in the field of management and sustainability. Thereby, I

relied on the Financial Times' Top 50 Journals (FT50)[3] list as these journals publish high-quality papers in the field of management, and this is common practice in literature review studies (e.g., Arregle et al., 2023; Busch, 2024; Gee et al., 2023; Wright et al., 2023). I only excluded two journals (Harvard Business Review and Sloan Management Review) because they do not follow a traditional peer-review process. Additionally, I supplemented this list with specific sustainability management journals based on the ranking issued by the German Academic Association for Business Research in 2015 and the journal list for the monthly compilation of the latest business sustainability research provided by the Network of Business Sustainability[4]. The ranking of the German Academic Association for Business Research is divided into 22 sub-rankings for different research areas, with the sub-ranking of sustainability management journals comprising 31 international journals. The journal list of the Network for Business Sustainability draws mainly from FT 50 and is expanded by 18 other vital outlets for sustainability research. Supplementing the FT50 list with these two sources allowed for capturing relevant CSR research published in more specialized sustainability outlets beyond the top general management journals. This resulted in a total list of 91 journals (see Appendix 1). Furthermore, I employed a combination of backward (snowball) and forward search techniques to broaden the scope of my research beyond the journal-driven approach. This allowed me to identify relevant research articles on my research question that were published in reputable outlets not included in my predetermined set of journals (Hiebl, 2023).

[3] https://www.ft.com/content/3405a512-5cbb-11e1-8f1f-00144feabdc0.
[4] https://nbs.net/listofjournals.

***Databases*.** While journals are the primary organizing logic in the journal-driven approach, this approach commonly incorporates databases to support the search process (Hiebl, 2023). Gusenbauer and Haddaway (2020) evaluated numerous available databases regarding their quality based on 27 criteria, providing a good starting point for database selection. They conclude that 14 of the 28 academic search systems examined "are well-suited to evidence synthesis in the form of systematic reviews" (Gusenbauer & Haddaway, 2020, p. 208). I selected EbscoHost and Scopus because they are not related to a specific publisher or research area. Nevertheless, searching publisher-specific databases can also be helpful, as they include in-press articles generally not yet indexed by multi-publisher databases (Hiebl, 2023). For this reason, I also checked the databases of the three publishers that publish most of the journals from my journal list (Wiley, Science Direct, Sage) and offer at least a rudimentarily comparable search function to the two multi-publisher databases. Of these three publisher-specific databases, ScienceDirect and Wiley were also rated as 'principal' by Gusenbauer and Haddaway (2020).

Search terms. Having conducted prior research in the field of CSR, I have already reviewed numerous relevant articles and publications on the subject. I have compiled a list of all the designations of CSR professionals I have encountered in the literature. This list and familiarity with existing literature have allowed me to identify commonly used designations of CSR professionals, such as 'CSR manager', 'change agent for sustainability', or 'chief sustainability officer', constituting my systematic literature review. I decided to search exclusively for designations of CSR professionals and not for CSR or similar terms in general, as this study aims to provide a comprehensive and in-depth analysis of the available research related to individuals who hold CSR-related positions. Moreover, the broad term of CSR itself encompasses a multitude of different aspects, some of which are already covered in existing literature reviews (e.g., Bhaskar

et al., 2023; Fatima & Elbanna, 2023; Kıymalıoğlu & Yetkin Özbük, 2024; Kutzschbach et al., 2021; Zhao et al., 2023). While my expertise is undoubtedly beneficial, I attempted to mitigate potential bias in selecting search terms by adhering to established guidelines for systematic literature reviews and seeking input from colleagues and experts in the field (Kraus et al., 2022). The resulting 143 terms used can be derived from Appendix 2. The articles published in the predefined journals were searched for these terms in their titles, abstracts, and keywords using the OR operator.

Inclusion and exclusion criteria. Due to the journal-based approach, some common formal inclusion criteria were by default fulfilled, including only peer-reviewed English articles. I excluded comments and editorial notes based on formal criteria since these do not constitute primary scientific work. I also aimed to reduce the risk of unintentional bias, as they may contain opinions, corrections, or information unrelated to the research question and potentially skew the analysis. Regarding content-related criteria, I only considered articles in which CSR professionals were either the core unit of analysis or the context. Research in which CSR professionals are the core unit of analysis is concerned, for example, with the competencies (e.g., Venn et al., 2022) or typology (e.g., Carollo & Guerci, 2017) of these individuals. Studies in which CSR professionals serve primarily as the context address other aspects, for example, occupational mandates (e.g., Augustine, 2021) or the institutionalization of professions (e.g., Risi & Wickert, 2017). The context is often established because CSR professionals serve as a lens through which other concepts, theories, or phenomena are examined. Moreover, I exclusively examine articles in which CSR professionals have formally designated roles related to CSR. This excludes individuals who volunteer as "sustainability champions" or leaders who informally advocate for sustainability (Knight & Paterson, 2018). Finally, I have only considered articles that were either exploratory or

explanatory (Hunziker & Blankenagel, 2024), thus excluding purely descriptive research, as these tend to provide deeper insights into the phenomena under study and contribute more significantly to both theoretical development and practical applications (Creswell & Creswell, 2018; Swedberg, 2020, see Appendix 3 for detailed definitions).

Search and screening. The initial search supported by the multi-publisher databases (EbscoHost and Scopus) was conducted in October 2023 and yielded 368 articles (duplicates removed). The supplementary consultation of the publisher-specific databases revealed 22 articles (6 from Wiley, 16 from Science Direct, 0 from Sage), resulting in 390 articles. The entire data collection and screening process is shown as a PRISMA flow diagram[5] (Page et al., 2021) in **Figure 2**. The screening was based on the procedure presented by Pittaway et al. (2004). First, I screened the articles by their title and abstract and sorted them into the three categories[6] of 'in', 'maybe', and 'out'. Applying the formal and content-related criteria, I excluded more than 50 percent of the initial papers in the database search in this first screening step, resulting in a preliminary sample of 79 articles. Often, it was evident that an article did not match my understanding of CSR professionals as the core unit of analysis or context – for example, in cases where organizations were designated as "sustainability leaders" rather than individuals (e.g., Allwood et al., 2008).

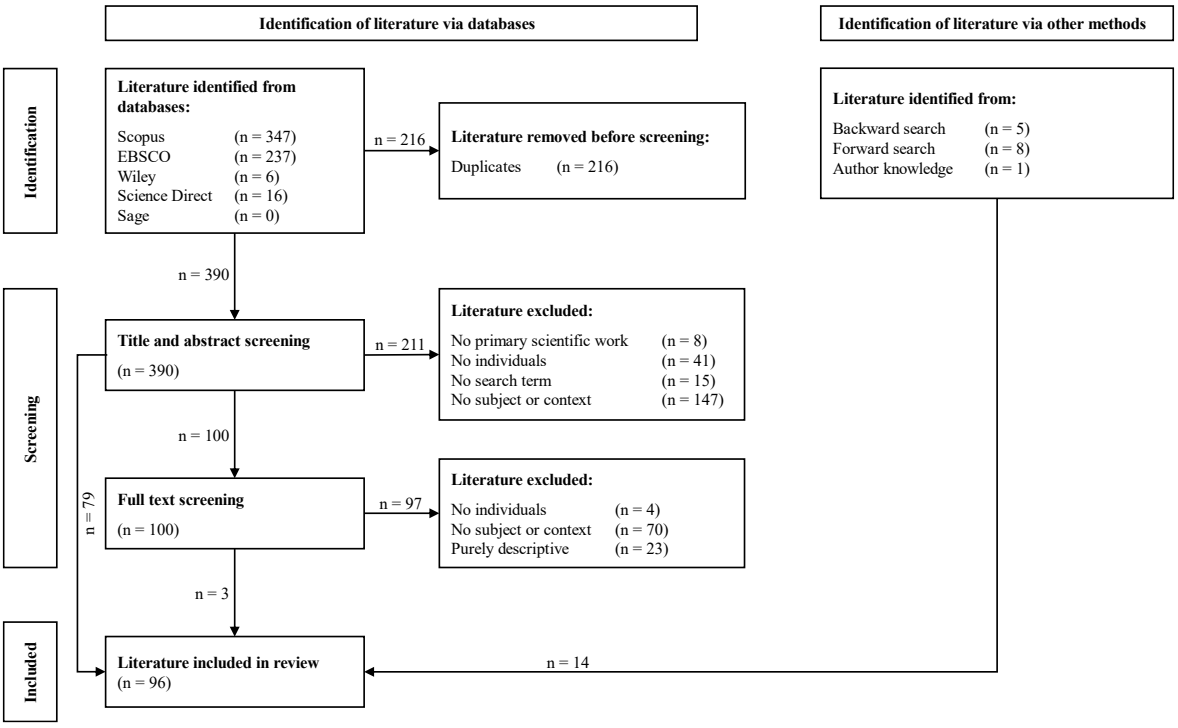
Sometimes, a decision was impossible from merely screening the titles and abstracts. In cases of uncertainty, articles were put in the 'maybe' category (100 articles) and subsequently subjected to full-text screening to make a final decision regarding inclusion or exclusion in the review list. During the full-text screening, I excluded another

[5] The flow diagram depicts the flow of information through the different phases of a systematic review. It maps out the number of records identified, included and excluded, and the reasons for exclusions.

[6] in = particularly relevant items, maybe = potentially relevant items, out = items with little or no relevance (Pittaway et al., 2004).

97 articles that did not match the inclusion criteria. In total, the review list obtained by database search contained 82 articles. This list has been extended by 14 additional articles through backward (5 articles) and forward search (8 articles), as well as one manually added article from my knowledge database. Consequently, 96 articles were subjected to qualitative content analysis (see **Appendix 4**).

Figure 2. PRISMA flow diagram



2.3.2 Data analysis

I analyzed all 96 articles from the 'in' category according to the principles of qualitative content analysis (Kuckartz & Rädiker, 2023) to identify and understand themes, patterns, and meanings within the collected literature. One of the fundamental aspects of qualitative content analysis is coding. Coding involves breaking down the data into smaller, manageable units that capture key concepts, themes, or ideas (Braun & Clarke, 2006). Throughout the analysis, I used a combination of inductive and deductive coding. Inductive coding allows for the emergence of new, unanticipated codes from the

data itself, whereas deductive coding involves applying predefined codes based on, for example, existing theoretical frameworks (Bandara et al., 2015). The predefined codes mainly gathered descriptive information about the articles, such as research design or the geographical context. Inductive codes were primarily intended to answer the research question and encompassed, for example, underlying theories, concepts, phenomena, and topics. The whole approach was iterative, as I critically analyzed the articles, identified research patterns, and refined the review categories (Cronin & George, 2023; Denyer & Tranfield, 2009; Tranfield et al., 2003). This iterative process resulted in many codes, which I abstracted to derive overarching topics representing the current status quo of research. I finally arrived at four primary foci of investigation that categorize the main areas of research on CSR professionals: the economic, political, and socio-cultural environment; the organizational focus; the occupational focus; and the individual focus. The foci provide a framework for categorizing CSR research based on the level of analysis, from the broad external environment down to the individual professional. In addition, each focus encompasses distinct thematic clusters that delve deeper into specific aspects of the CSR professionals' landscape within the respective level of analysis.

2.4 Descriptive insights into CSR research

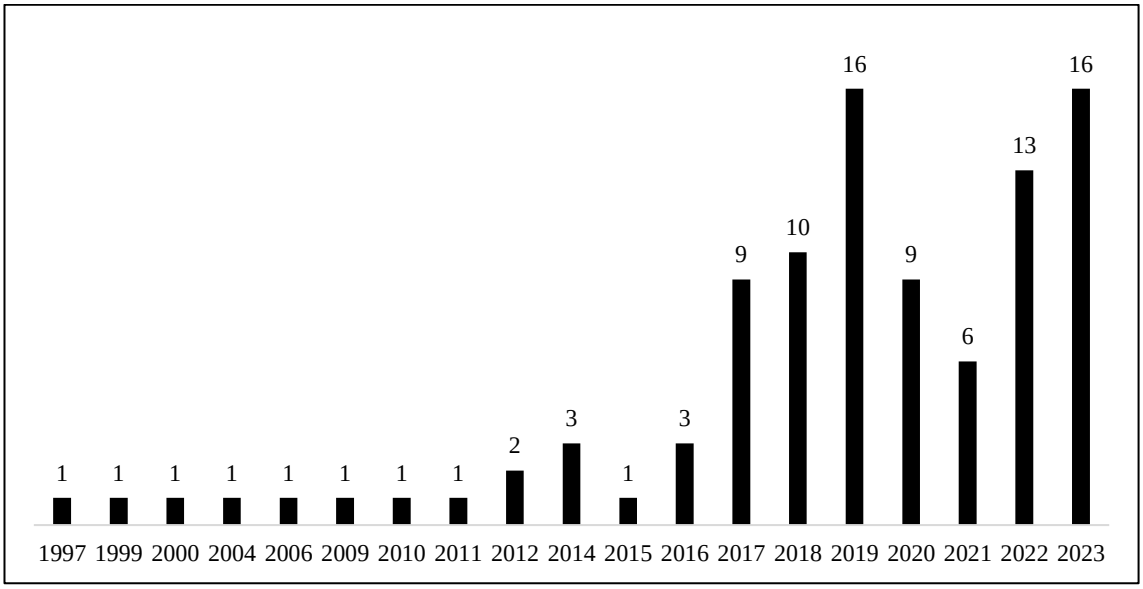
The review indicates a strong preference for qualitative research methods in the literature, which accounted for 60% of the studies examined (see **Figure 3**). This dominance of qualitative approaches suggests that researchers have focused on exploratory and in-depth investigations to understand CSR professionals' nuanced roles and impacts within organizations. The prevalence of qualitative methods may reflect CSR work's complex and context-dependent nature, which often requires rich, descriptive data to be captured fully. Quantitative approaches were employed in 26% of the papers, indicating an interest in measuring and quantifying the effects of CSR professionals'

work, which could be driven by an increasing demand for tangible evidence of CSR impacts and a desire to establish generalizable findings across different organizational contexts.

Figure 3. Number of articles per research design

The temporal trends in publications show a sharp increase from 2018 onwards, peaking in 2020 (see **Figure 4**). This surge in research interest could be attributed to several factors, including increased public awareness of corporate social and environmental impacts, growing regulatory pressures, and the integration of CSR into core business strategies. The COVID-19 pandemic may have further accelerated this trend by highlighting the importance of corporate responsibility in times of global crisis.

Figure 4. Number of articles per publication year



The distribution of publications across various journals highlights the interdisciplinary nature of CSR research (see **Figure 5**). The Journal of Business Ethics emerged as the leading publication venue, followed by journals focused on sustainability and environmental management. This diversity in publication outlets underscores the broad relevance of CSR across business ethics, sustainability, and general management fields.

The analysis revealed a variety of conceptual designations used to describe CSR professionals (see **Figure 6**). The most frequently mentioned designation was ‘CSR manager’, closely followed by ‘(Corporate) Sustainability manager’. This diversity in terminology reflects the evolving nature of CSR roles and the varying emphasis organizations place on social responsibility, sustainability, and environmental management.

Figure 5. Number of articles per journal

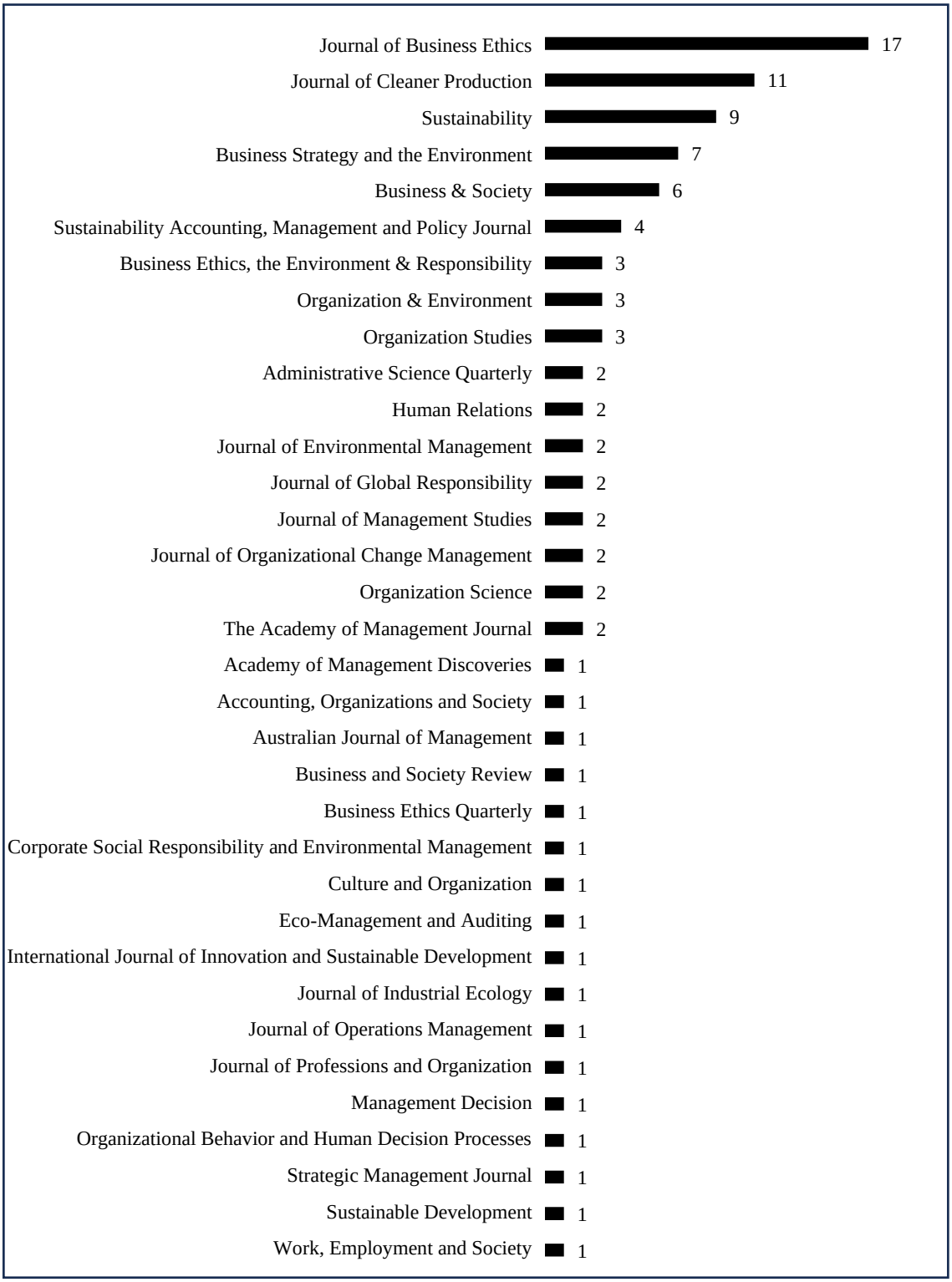
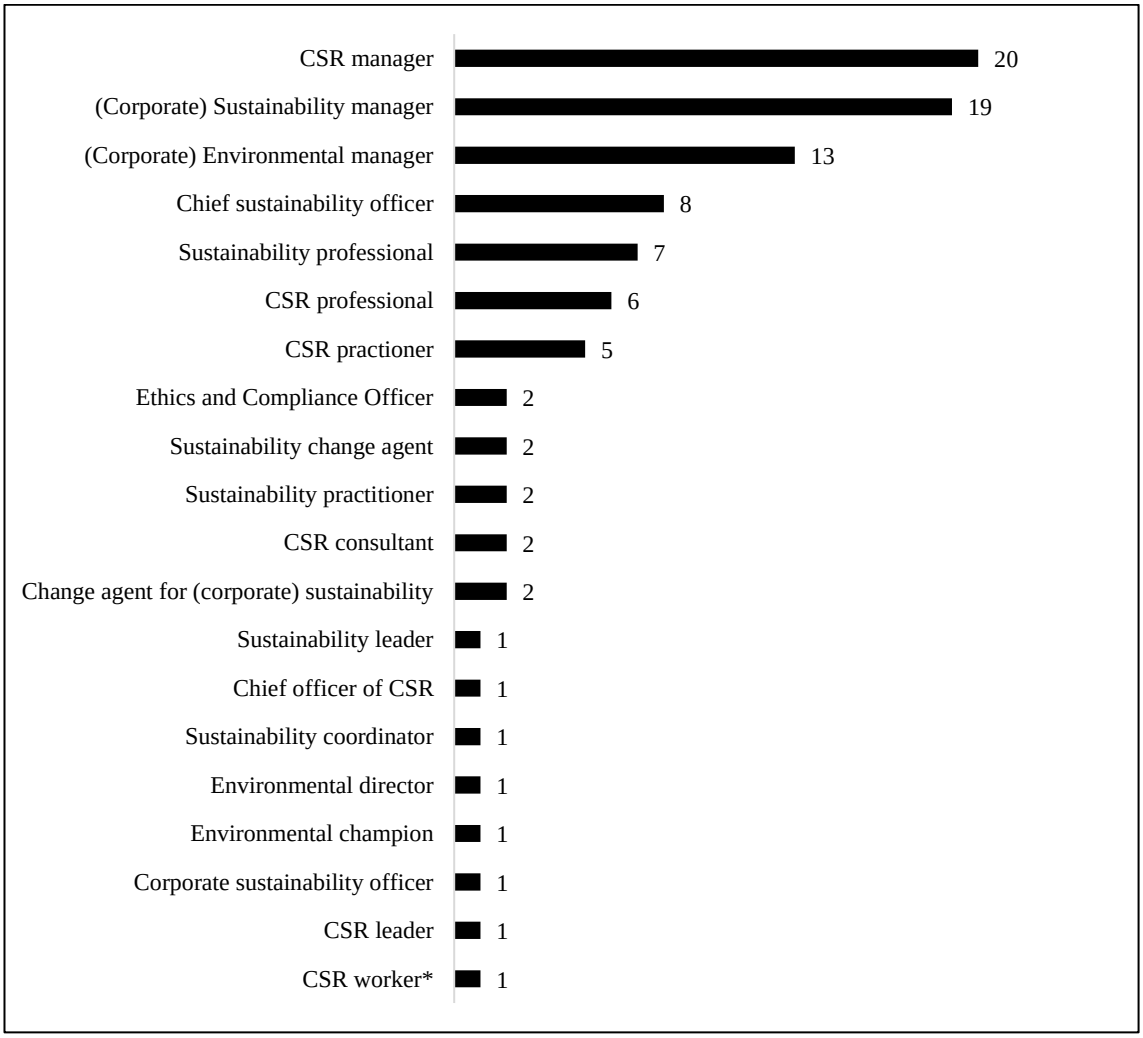


Figure 6. Number of articles per search term



Notes. *Not included in the original search terms but appeared in backward and forward search.

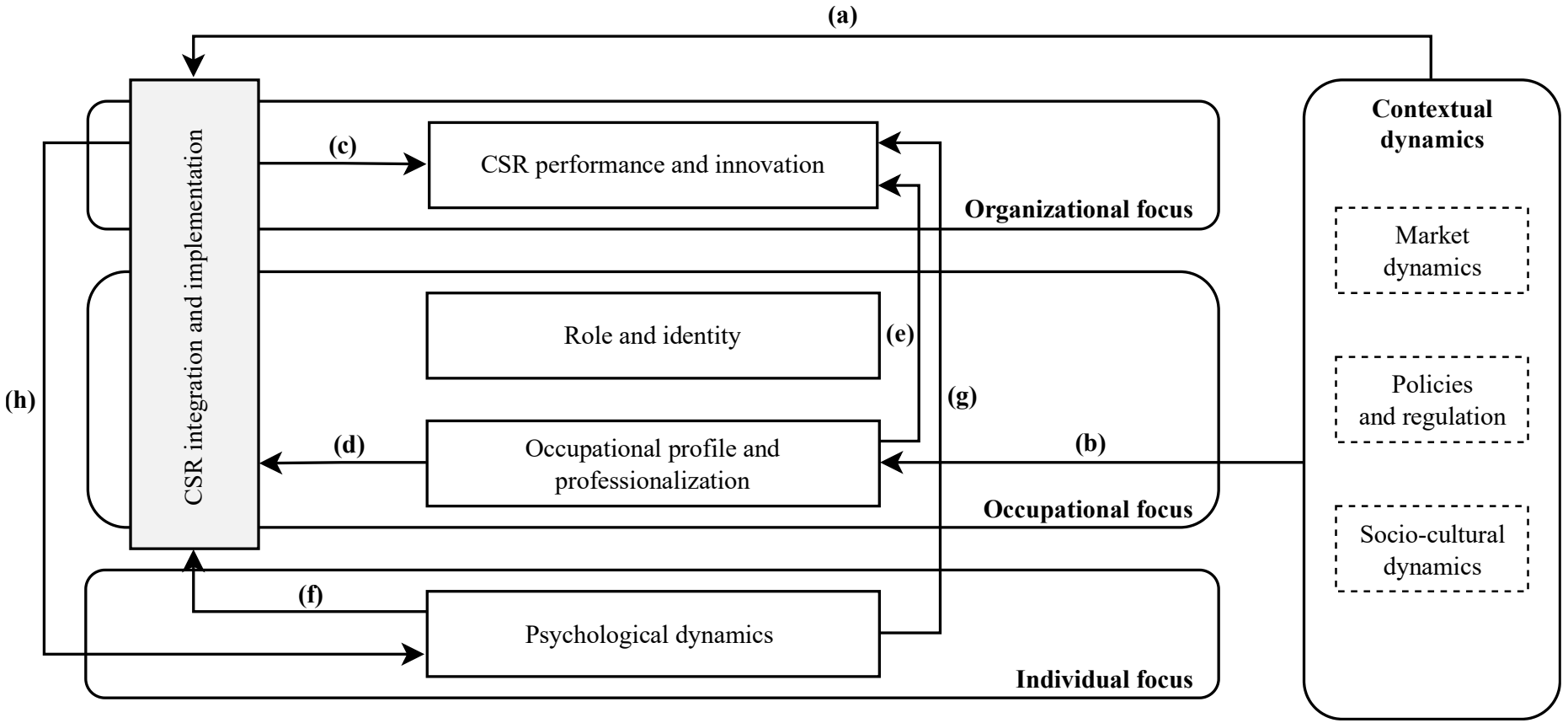
The evolution of conceptual designations and research focus areas over time suggests a shift towards more strategic and integrated approaches to CSR within organizations. The emergence of roles such as "Chief sustainability officer" indicates a trend toward elevating CSR to higher levels of organizational decision-making. These trends collectively point to a maturing field of study, with researchers and practitioners recognizing the complex and multifaceted nature of CSR professionals' roles. The growing body of research reflects an increasing acknowledgment of the strategic importance of CSR in organizational contexts and the need for dedicated professionals to navigate the challenges and opportunities presented by CSR initiatives.

2.5 A deep dive into CSR research

The thematic findings are structured across four primary foci of investigation that emerged from the analysis: the economic, political, and socio-cultural environment; the organizational focus; the occupational focus; and the individual focus (see **Appendix 5**). Each focus encompasses distinct thematic clusters that delve deeper into specific aspects of the CSR professionals' landscape. One peculiarity is the *CSR integration and implementation* cluster, which unites two foci of investigation but differs based on the viewpoint of the respective level of "actor". In addition, the thematic findings reveal a complex interplay between the different foci. Cross-connections illustrate how CSR is not merely an isolated organizational concern but a multifaceted phenomenon deeply embedded in broader social and economic systems (see **Figure 7**).

For instance, the economic, political, and socio-cultural environment shapes organizational CSR strategies, influencing how CSR is integrated and implemented. This, in turn, impacts the roles and identities of CSR professionals, shaping their occupational profiles and the competencies required to navigate the evolving landscape of CSR. Moreover, individual values and motivations of CSR professionals interact with organizational structures and cultures, impacting the effectiveness of CSR initiatives and innovation. These cross-connections underscore the importance of understanding CSR as a dynamic and interconnected system where changes in one area can have ripple effects across other areas. In the following, I will discuss each focus with their respective clusters (in italics) and cross-connections (marked with letters) in detail based on key findings of illustrative studies.

Figure 7. The CSR professionals' landscape as a dynamic and interconnected system of research clusters



2.5.1 Economic, political, and socio-cultural environment

The economic, political, and socio-cultural environment plays a significant role in shaping CSR. This includes market dynamics, such as competitive pressures and economic factors. Additionally, government regulations and policies can significantly impact CSR strategies, and societal norms and cultural values influence organizational and individual behavior in responding to CSR expectations. Existing research has already delved into how these contextual factors shape CSR strategies and reporting, the challenges CSR professionals face, and the evolution of CSR practices over time.

Leveraging contextual dynamics for change. By far, the most frequently investigated connection is the influence of contextual dynamics on *CSR integration and implementation*, both with an organizational and an occupational focus **(a)**. Regarding the impact on organizational *CSR integration and implementation*, Chandler (2014) sets the stage by examining the early response of organizations to societal pressures for ethical behavior, highlighting the strategic adoption of the ethics and compliance officer position. The decision to adopt such a position is influenced by broad, field-wide critical events highlighting the need for ethical oversight. In contrast, implementation specifics, including resource commitments, are determined by narrower, firm-specific events. Examining how institutional pressures and reporting guidelines influence CSR reporting, Dixon et al. (2019) highlight the importance of external stakeholders and norms in shaping CSR practices. They conclude that these contextual factors significantly shape the form of reporting: pressures lead organizations to conform to societal norms and expectations, often resulting in a narrow focus and the use of discretion due to the voluntary nature of many guidelines. Expanding the focus on global pressures, Mun and Jung (2018) examine how Japanese firms responded to the global CSR norm, specifically regarding gender diversity. Interestingly, they found that Japanese firms have

acknowledged the global CSR norms by adopting these standards to remain competitive internationally. However, their commitment, especially towards gender diversity, appears superficial as efforts are primarily focused on increasing the visibility of women in upper management and board positions rather than addressing the foundational gender disparities within the workforce. This illustrates the international dimension of CSR and the pressures faced by organizations operating in a globalized context. Van den Berg et al. (2019) delve into the complex and vital interplay between CSR professionals and contextual factors in the process of CSR integration. Their analytical model shows that CSR professionals' worldviews determine their capacity to handle different situations and their engagement level in CSR initiatives, while context factors either support or mitigate their effectiveness. In more recent research, Scarpa et al. (2023) illustrate the ongoing evolution of CSR and its responsiveness to changing global circumstances by examining how organizations have adapted their CSR engagement in the context of the COVID-19 pandemic. Recognizing the pandemic as both a challenge and an opportunity for sustainability transformations, organizations have reevaluated and intensified their engagement.

In terms of the influence on occupational *CSR integration and implementation*, research was interested in facilitating conditions to reduce challenges in the work of CSR professionals (Treviño et al., 2014). Besides executive support, crises or events were identified as facilitating conditions, providing opportunities for CSR professionals to demonstrate their value and effectiveness, thereby increasing their legitimacy. In addition to positive contextual influences, Steinmeier (2016) shows that the pressures and incentives CSR professionals face augment the risk of fraud within CSR departments. This is primarily due to pressures to meet or exceed specific performance targets, which may increase their vulnerability to commit fraud.

CSR professionals across cultures and nations. Besides their influence on *CSR integration and implementation*, contextual dynamics also significantly shape the CSR professionals' *occupational profile and professionalization* processes **(b)**. In this vein, research has investigated if required sustainability competencies differ in different social and economic contexts and found that identified competencies in non-base of the pyramid (BoP) contexts are also relevant in a BoP context. This suggests that specific sustainability competencies are universal, transcending socioeconomic differences and highlighting their applicability across diverse contexts (Demssie et al., 2019). Moreover, there are also significant cross-national differences in CSR job requirements, for instance, between the United States and Germany. Benzinger and Muller-Camen (2023) emphasize professionalization in the United States, with a higher demand for applicants specialized in CSR through specific university majors or certifications. Conversely, German organizations have historically placed less emphasis on such specialized qualifications but have shown a trend toward raising their requirements for CSR applicants, including a shift toward more permanent and complex CSR roles. Besides, different cultural and institutional frameworks significantly influence the professional profile of CSR professionals in shaping their perceptions and strategies for implementing sustainability within their companies. The unique organizational culture across industries and nations dictates CSR professionals' expectations, skills, and aspirations, forcing them to align their strategies with the specific cultural contexts to be effective, as mismatched strategies can hinder implementation (Omazic et al., 2017).

Overall, the existing body of work underscores the significant role that economic, political, and socio-cultural environmental contextual factors play in shaping organizational and occupational *CSR integration and implementation* and impacting the professional profile of CSR professionals globally. As CSR evolves in response to

changing global circumstances, organizations and professionals must adapt to remain effective and aligned with societal expectations across diverse contexts.

2.5.2 Organizational focus

Publications with the organizational focus concentrate on understanding how entire organizations function and make decisions. It examines organizations' structure, culture, and processes and how these elements influence behavior and outcomes. This includes evaluating internal and external factors, such as strengths, weaknesses, opportunities, and threats affecting CSR activities, and exploring how organizations respond to and shape their environment through their strategies, structures, and shared values.

From theory to practice – operationalizing CSR in organizations. Within the *CSR integration and implementation* cluster, studies focus on the integration and implementation of CSR within organizations. They include the analysis of processes, methods, and frameworks necessary for successfully embedding CSR into organizational structures and cultures. For instance, Schuessler et al. (2023) investigated how the emerging logic of responsible management can be institutionalized in a field dominated by market logic. They conclude that developing a binding institutional infrastructure that restrains market logic on selected issues is crucial. This involves prioritizing responsible management by creating market-protected spaces, where firm and field-level actors work together to infuse the responsible management logic with nonmarket elements and maintain these spaces against resistance.

Moreover, the research was interested in how CSR culture and identity are communicated internally and if organizations communicate their experiences with sustainability tensions in their sustainability reports or comparable disclosures. Regarding

the former, findings show that the internal communication of CSR culture within organizations involves a variety of channels, including websites, intranets, written sources, and face-to-face meetings, to ensure that information about CSR initiatives is effectively transmitted to stakeholders. This approach is fundamental in integrating CSR activities into the organizational culture, emphasizing the importance of not just "talking the talk" but "walking the walk" to achieve legitimacy and align with society's ethical expectations (Brunton et al., 2017). Regarding the latter, we see that organizations report on their sustainability tensions experiences in their sustainability reports, but this disclosure is often implicit rather than explicit. Even if many organizations acknowledged encountering sustainability tensions during the report development process, these discussions are typically not labeled directly as ‘trade-offs’ or ‘tensions’ within the reports themselves. Instead, materiality-related tensions are more explicitly discussed in interviews, indicating a deliberate omission of explicit tension discussions in written reports to possibly avoid portraying a negative image or admitting to difficult trade-offs publicly (Haffar & Searcy, 2020). In addition, Risi et al. (2022) examined how CSR departments and functional departments work together to implement CSR. The pivotal insight from this research is the dynamic interplay between CSR and functional departments in implementing CSR, emphasizing a shift from centralized initiation by CSR departments to a more distributed enactment and coordination role as CSR matures within an organization. This study highlights the evolving nature of departmental involvement. It suggests that effective CSR implementation requires strategic oversight by CSR departments and operational integration by functional departments, adapting over time to reflect the organization's progress in embedding CSR into its core operations.

Other studies focus more on *CSR integration and implementation* in specific geographical contexts. For example, Fukukawa and Teramoto (2009) were interested in

how Japanese organizations understand and manage CSR. In contrast, Roy et al. (2021) focused on how well CSR is integrated with the core business strategies of organizations in Bangladesh. Both countries represent different socio-economic contexts. Japan is reflected by its unique integration of traditional cultural values with modern business practices and the broader cultural tendency to harmonize with external influences while maintaining its unique identity. On the other hand, Bangladesh, with its status as a developing country and a market economy that emerged in the 1990s, represents a complex environment for the implementation of CSR activities due to challenges such as corruption, political instability, weak law enforcement, and a poorly functioning labor market impeding economic and social progress. Both studies underscore a significant shift from traditional philanthropic CSR to more strategic and integrated approaches. Stakeholder engagement, alignment with core business strategies, and a focus on sustainability are common themes. Additionally, the influence of global CSR standards and the need for local adaptation are evident in both contexts. These findings suggest that while the specific implementation of CSR may vary, the underlying principles and motivations are similar across different cultural and economic environments.

Last but not least, Zharfpeykan and Akroyd (2022) investigated which factors may influence whether indicators of social and environmental performance, which are reported in external sustainability reports, are integrated into internal performance management systems (PMSs). The authors highlight factors such as the industry sector, company size, and the CSR professionals' perception of the importance of these indicators. Larger organizations and those in environmentally low-impact industries are more likely to integrate sustainability indicators, especially when deemed important by CSR professionals. However, an indicator in corporate sustainability reports does not necessarily guarantee integration into a company's PMS.

C-Suite leadership in driving successful sustainability initiatives. The *CSR performance and innovation* cluster focuses on measuring, evaluating, and enhancing the performance and impact of CSR initiatives through innovation and technology adoption. It includes research on the metrics, indicators, and methodologies used to assess the effectiveness of CSR activities and the role of innovation and technology in advancing CSR. For instance, several studies focus on the role of top management teams (TMT) in CSR performance (Henry et al., 2019; Strand, 2014) or green innovation (Hashmi et al., 2023). They highlight that a diverse TMT enhances green innovation and sustainability by leveraging varied backgrounds and cognitive heterogeneity. Moreover, the presence of a CSO underscores an organization's commitment to sustainability, embedding it into strategic directions and formal processes. While a CSO alone doesn't guarantee improved CSR performance, a functionally diverse TMT is better equipped to balance social, environmental, and financial goals, leading to higher performance. Still, others investigate how organizations measure CSR activities and their alignment with their core business activities and SDGs (Vázquez-Maguirre & Benito, 2022), concluding that organizations primarily focus on outputs rather than impact when measuring CSR activities due to the lack of incentives and uncertainty in measuring impact. This can lead to a disconnect between CSR and core business activities. Even if some organizations start aligning their CSR initiatives with specific SDGs, these efforts are still in the early stages and are mostly limited to sustainability reporting.

Daddi et al. (2022) were interested in the role of the internalization of an environmental management system (EMS) for organizational performance, reflecting the cross-connection between the clusters of *CSR integration and implementation* and *CSR performance and innovation* **(c)**. They found that EMS internalization is pivotal for achieving superior organizational performance by ensuring that environmental

management practices are not just symbolic but are effectively implemented, leading to tangible performance improvements. Linked to this, successful sustainability innovations are primarily driven by internal organizational factors such as C-suite leadership, cross-functional collaboration, company policies or process changes, and measuring sustainability key performance indicators alongside traditional financial metrics. High-success practices integrate sustainability into core business operations and have the potential to transform business models (van Holt et al., 2020).

Beier et al. (2022) stand out for their unique exploration of integrating corporate environmental management with digitalization, focusing mainly on big data. They argue that by leveraging big data, organizations can achieve a more comprehensive and dynamic approach to managing their environmental footprint. Specifically, big data analytics can be applied across the Plan-Do-Check-Act cycle, a core component of environmental management systems. This integration allows for the identification of environmental impacts, the development of strategies for impact reduction, the monitoring of strategy implementation outcomes, and the continuous improvement of environmental performance.

To conclude, integrating and implementing CSR within organizations is a multi-faceted process involving a deep understanding of organizational structures, cultures, and processes. The illustrative studies' insights underscore CSR integration's complexity and evolving nature, emphasizing the need for strategic oversight and operational adaptation to achieve meaningful and sustainable outcomes. Additionally, the role of innovation and technology in advancing CSR initiatives is crucial for enhancing performance and impact. However, there is still a need for more comprehensive metrics and methodologies to measure the true impact of CSR activities and ensure alignment with core business activities for long-term success.

2.5.3 Occupational focus

Publications with an occupational focus concentrate on the roles, tasks, and competencies required for CSR professionals within their professional context. This includes identifying job roles and responsibilities, assessing the knowledge, skills, and abilities necessary for effective performance, understanding professional standards and certification requirements, and examining the work environment and conditions, including organizational support, resources, and challenges CSR professionals face.

Championing change from within. Within the *CSR integration and implementation* cluster, the key findings from the illustrative studies collectively underline the dynamic and strategic nature of embedding sustainability into organizational structures and cultures. For instance, CSR professionals utilize a blend of micro-strategies – conforming, leveraging, and shaping – to ensure sustainability is not just an add-on but central to the organization's strategic core (Ivory & MacKay, 2020). They embody professionalism based on sustainability ideals, often challenging existing norms and values, and balance between specialization in recognized fields and a generalist approach to navigating these challenges (Salovaara, 2022). Moreover, they employ various strategies to manage tensions between economic, social, and environmental priorities. The most prevalent strategy is synthesis, alongside acceptance and separation, where managers integrate these priorities into cohesive decision-making frameworks (Joseph et al., 2020). Institutional work further facilitates navigating the tensions between market-based and environmental logic by employing creation, maintenance, and disruption strategies. CSR professionals can bridge or blend these competing logics through strategic and opportunistic creation, while reactive maintenance and conditional creation allow for their coexistence, prioritizing the dominant market logic without fully integrating environmental concerns (Dahlmann & Grosvold, 2017).

They must engage in practical, immediate actions to achieve change, leveraging external, sector-specific frameworks (e.g., guidelines or standards) for managing change. Moving on, they also engage in structured and strategic activities, which include deliberate evaluation of actions, reflection, and adaptation to enhance organizational understanding. These approaches were complemented by driving bottom-up change or enabling change from the top, depending on their authority and the organization's stage of change towards sustainability (Rieg et al., 2023). In doing so, CSR professionals rely on various strategies to engage skeptics, including leveraging their intrinsic empathy and prosocial motivation to promote socially responsible issues without coercion. Nevertheless, they must have fellow campaigners who cherish the social issues at hand, utilizing the empathy prevalent among CSR professionals to make a compelling case for the importance of these issues (Wickert & de Bakker, 2018). Those CSR professionals in leading organizations operationalize sustainability by serving as exemplars for other organizations, showcasing the necessary activities to enhance sustainability. They focus on protecting the organization's reputation and promoting brand image through sustainability rankings, viewing sustainability as part of a license to operate that includes social responsibility. These professionals set benchmarks for others by aligning sustainability goals with organizational missions and integrating performance metrics, reinforcing sustainability as a core component of their operational ethos (Sroufe, 2017).

These insights collectively highlight that successful sustainability integration is an organization's strategic, adaptive, and deeply embedded process. CSR professionals navigate tensions between economic, social, and environmental priorities through strategies such as synthesis and institutional work. By engaging in practical actions and structured activities and driving change from top-down or bottom-up approaches, these

professionals exemplify sustainability leadership and set benchmarks for others, reinforcing sustainability as a fundamental component of their operational ethos.

Weaving a coherent narrative amid tensions. The tensions associated with *CSR integration and implementation* are closely linked to the *role and identity* cluster, which includes studies on self-perception, professional identity, and the positioning of CSR professionals within their organizations and in broader societal contexts. For example, Carollo and Guerci (2018) argue that tensions play a critical role in the identity work of CSR professionals, acting as catalysts for the continuous construction and reconstruction of their professional selves. They undertake paradoxical identity work by engaging with these tensions, striving to integrate opposing poles into a coherent self-concept that aligns with their values and organizational roles. Moreover, they employ a variety of occupational rhetorics to construct their identity, legitimize their position, and highlight their potential to drive change in organizations. Despite inconsistencies and conflicts among these rhetorics, CSR professionals strategically apply them in different contexts to project a positive image of their occupation (Carollo & Guerci, 2017). Their professional identity development is further shaped by a combination of personal motivations, educational pathways, and work experiences in a dynamic process reflecting an ongoing negotiation between personal beliefs and the realities of professional practice (Salovaara, 2022). The underlying professional logic, encompassing the foundational beliefs, values, and principles that guide their actions and decisions, is characterized by a complex interplay of market, bureaucratic, and sustainability logic rather than a distinct, monolithic set of principles. As a meta-construct, it reflects the multifaceted demands and expectations placed on CSR professionals and underlines their unique position within organizations (Borglund et al., 2023). Besides the tensions inherent to sustainability, meaningfulness impacts CSR professionals' identity formation by fostering a deep sense

of self-actualization and societal contribution, which are crucial for professionals seeking fulfillment and purpose in their work. Meaningfulness interacts with identity formation and enactment through different pathways, allowing professionals to perceive themselves as capable, experience companionship, and feel they are making a positive difference. This interaction is further nuanced by a sense of fit between one's perceived self and purpose at work, where meaningfulness stems from realizing the self and expressing one's genuine and authentic identity, unbiased by external perceptions (Iatridis et al., 2022). To create a sense of coherence among a plurality of identities, CSR professionals employ key narrative genres, denoting a particular type of storytelling and enabling them to frame their life stories and professional experiences within coherent and recognizable patterns. These genres facilitate the integration of diverse roles and experiences, allowing individuals to construct a coherent identity that aligns with their commitment to sustainability (Wright et al., 2012).

The identity work of CSR professionals reflects a broader narrative about the complex interplay between individual values and organizational expectations. This dynamic underscores the multifaceted nature of professional identity, where personal motivations and ethical commitments intersect with institutional and societal demands. Their ongoing negotiation of identity highlights a universal process of striving for coherence and authenticity amidst conflicting pressures, suggesting a common challenge for individuals across various fields in aligning professional roles with personal ideals. However, these multi-layered requirements not only influence the identity work and the role perception of CSR professionals but also, inevitably, their competence profile and the occupation per se.

Promoting sustainability through expertise and competence. The *occupational profile and professionalization* cluster dives into these aspects and examines CSR

professionals' specific competencies, tasks, and professionalization within organizations. In particular, the competencies required by CSR professionals have received much attention in previous research (e. g., Barbosa & Oliveira, 2021; Demssie et al., 2019; Foucrier & Wiek, 2019; Knight & Paterson, 2018; Osagie et al., 2016; Osagie et al., 2018; Osagie et al., 2019; Salovaara, 2022; Wesselink et al., 2015). The studies cover both the CSR professionals' perspective and the hiring organizations. Overall, CSR professionals require a diverse set of competencies to excel in their roles. These competencies include critical thinking, problem-solving, and a deep understanding of CSR standards. Effective CSR implementation involves anticipating challenges, managing CSR programs, and fostering supportive interpersonal processes within the organization. Competencies for CSR professionals go beyond technical knowledge and include ethical decision-making, the ability to balance values with business objectives, and reflecting on personal CSR views. These skills are essential for navigating the ethical dilemmas and complexities that often arise in CSR initiatives. Furthermore, CSR professionals need additional competencies such as systems thinking and anticipatory thinking that enable them to navigate the intricacies of CSR programs effectively and contribute meaningfully to the company's strategic objectives. However, contextual and personal work-related factors influence CSR professionals' competencies. Contextually, the learning opportunities provided within companies, such as a supportive learning climate, can stimulate continuous learning and competence development. These internal opportunities are often insufficient, prompting CSR professionals to seek external sources for learning, such as peer networks outside the company. On a personal level, CSR leaders with a strong learning goal orientation are more proactive in their learning processes, taking charge of their development and seeking opportunities to enhance their competencies. This self-

directed learning approach often overrides the effects of the internal learning climate (Osagie et al., 2018).

Moreover, the CSR professionals' competencies and expertise are pivotal in effective CSR implementation **(d)**, which requires competencies like anticipating challenges, understanding relevant systems, managing programs, leading initiatives, identifying opportunities, and fostering interpersonal processes. Personal attributes, including ethical normative competencies, balancing values with objectives, and engaging in self-regulated behaviors also play a significant role (Osagie et al., 2016). Expertise, in turn, is instrumental in reducing the risk of greenwashing. It fosters a more authentic and effective CSR strategy and bridges the legitimacy gap between organizations and society by ensuring more transparent and meaningful CSR activities. Therefore, the specialized knowledge and skills of CSR professionals are fundamental in driving the strategic direction and effectiveness of CSR initiatives within organizations (Velte, 2023).

An effective implementation of CSR also implies a corresponding influence on *CSR performance and innovation* **(e)**. In this vein, one of the core questions is the role of CSR professionals in CSR performance and, in particular, those CSR professionals at the top of the organizational hierarchy, often called CSOs. Generally, CSR professionals' role in CSR performance is multifaceted, potentially acting as an alibi, a driver, or an obstacle, depending on various factors. CSR professionals may be seen as obstacles when perceived as controllers, which can diminish their effectiveness and integration within the organizational structure. Conversely, they can act as drivers of CSR performance when they are empowered and perceived as coaches who guide and improve sustainability actions. However, their effectiveness is often diminished by unclear roles, lack of ownership of CSR performance, and the absence of clear objectives from top

management, which can discourage proactive sustainability strategies (Boucher et al., 2018). This also holds for CSOs, whose appointment does not generally lead to an immediate improvement in CSR performance. But, while immediate improvements may not always be observed, organizations with pre-existing solid CSR performance tend to show positive associations with the appointment of CSOs over time (Peters et al., 2019). Fu et al. (2020) also highlight that the presence of a CSO is particularly effective in mitigating negative social impacts, reflecting an asymmetry in their influence on CSR and corporate social irresponsibility (CSiR). For example, Kanashiro and Rivera (2019) found that their presence may lead to higher pollution emissions in the context of highly polluting industries. Still, in strict regulatory environments, they are crucial in improving environmental performance by implementing strategies to reduce pollution levels and ensure compliance. Furthermore, Thun and Zülch (2023) conclude that CSOs also enhance the quantity of sustainability information disclosed by organizations and positively influence the decision for external assurance, thus ensuring the credibility of sustainability reports. Overall, the role of CSR professionals at the top of the organizational hierarchy is crucial in driving CSR performance and sustainability practices within organizations.

A journey to professional recognition. In addition to competencies, a few researchers have dealt with how the occupational field evolved and to what extent professionalization can be observed. The development of the occupational field of CSR has mainly been shaped by increasing demands for sustainable development, leading to the emergence of new professional roles. CSR professionals have become key actors in framing and addressing these challenges, pivotal in the market economy's shift towards sustainable practices (Gluch & Månsson, 2021). In the process, the career trajectories of CSR professionals have evolved from backgrounds predominantly in activism towards a

more diverse professional landscape. Historically, many CSR professionals have entered the field with activist experience, viewing their roles as akin to 'internal NGOs' that focus on social impact. This trend is shifting as CSR professionalizes, attracting individuals from various backgrounds, not solely idealists but also those who may be dispassionate yet effective in implementing CSR strategies. This transformation suggests a broadening of the occupational field. However, even if we can observe some degree of professionalization, the constitution as a profession depends on the perspective adopted. If viewed through traditional occupational features such as knowledge control and ethical codes, CSR's status as a profession may seem challenging. However, when considering a profession as a discursive category, where the label is claimed or bestowed based on linguistic resources, CSR aligns more closely with recognized professions like management consulting. This discursive understanding supports the notion of CSR as a distinct profession (Brès & Gond, 2014). This makes their claim of professionalism, establishing a credible and authoritative stance on CSR issues, even more relevant despite the absence of a well-established knowledge base. CSR professionals strive to justify why their expertise and moral judgment should be trusted over others. The claim of professionalism is intrinsically linked to professional legitimacy, as it embodies the principles of expertise, efficiency, and ethical conduct that are foundational to being recognized as a legitimate professional in one's field. By articulating a claim of professionalism, CSR professionals seek to establish trust and credibility, justifying their unique position and expertise in managing CSR initiatives effectively in a contested and evolving field (Shin, Cho, et al., 2022).

In conclusion, CSR professionals navigate tensions between economic, social, and environmental priorities through synthesis and institutional work. These professionals exemplify sustainability leadership by engaging in practical actions and structured

activities, driving change from top-down or bottom-up approaches, and setting benchmarks for others to follow. The identity work of CSR professionals underscores the complex interplay between individual values and organizational expectations, reflecting a universal challenge of aligning personal ideals with professional roles. CSR professionals' competencies, expertise, and professionalization are pivotal in driving effective CSR implementation, performance, and innovation within organizations. The professionalization of CSR shows the field's growth, aligning it with traditional professions through its developing standards and expertise. Overall, CSR professionals are crucial actors in shaping sustainable practices and driving positive social impact in the ever-evolving landscape of corporate responsibility.

2.5.4 Individual focus

Publications with an individual focus concentrate on individual CSR professionals' behaviors, decisions, and perceptions. This includes analyzing personal attributes and characteristics such as traits, motivations, and values, understanding decision-making processes and the factors influencing these decisions, and examining interpersonal relationships between CSR professionals and other stakeholders.

The emotional tightrope of CSR professionals. The *psychological dynamics* cluster, representing the individual focus, covers studies that explore the psychological factors impacting CSR professionals. It includes research on emotions, motivations, personal values, and social interactions inside and outside the organization. Research indicates, for example, that CSR professionals are driven by the desire to effect environmental, social, and ethical changes within their organizations. Their motivations stem from a commitment to these values and the aspiration to leave a lasting legacy. However, they often encounter frustrations, such as the slow pace of change and the

difficulty in communicating their vision effectively, leading to their messages being lost or ignored in the organizational process. These challenges can be so severe that some consider leaving their positions to seek opportunities to have a more significant impact (Tang et al., 2011).

Alternatively, they manage their feelings of internal uselessness through coping strategies such as seeking camaraderie and understanding among peers or a resigned acceptance of their situation, rationalizing the irrelevance of their tasks as inescapable and beyond their control (Fontana, 2020). Wright and Nyberg (2012) emphasize the variety of strategies CSR professionals use to manage their emotions, including the calculative use of emotionality, tailoring presentations to align with corporate language, and sometimes constraining their emotional expressions to fit within the corporate narrative. This involves a reflexive consideration of their sense of self and the potential dissonance between their personal beliefs and public displays of emotion. On the contrary, they sometimes engage in performative agency to navigate these tensions between their personal convictions and the managerial attitude towards CSR. They attempt to align CSR practices closer to their personal beliefs while adhering to the dominant business discourse. This involves framing CSR projects in financial terms but incrementally transforming the organization's representations to reflect a more inclusive perception of CSR, thus exercising a degree of agency to infuse their convictions into the organization's practices. This process allows CSR professionals to subtly shift the dominant discourse towards a more empathetic and inclusive approach (Grisard et al., 2020). Nonetheless, these psychological conflicts sometimes limit the effective implementation of CSR activities (Kuntner & Weber, 2018).

For spiritual CSR professionals, there are alternative ways to manage and justify tensions related to CSR in organizations morally. They can leverage their spiritual

traditions as a normative foundation by interpreting their spiritual commitments, which guide their understanding and handling of CSR contradictions. This process involves a personal inwardness and moral reflexivity, allowing them to balance, compromise, or prioritize among competing moral values in CSR implementation. They minimize moral dissonance through practices such as compartmentalizing and contextualizing work, using spirituality as a source of justification work to negotiate these tensions (Shin, Vu, & Burton, 2022). In addition to these positive values and approaches, other studies also show the presence of so-called dark personality traits among CSR professionals, specifically Machiavellianism, narcissism, and psychopathy. Pelster and Schaltegger (2022) reveal that those scoring higher on the dark triad personality scale exhibit lower environmental and social responsibility concerns. Such findings underscore the importance of considering these personality traits in the recruitment and assessment processes for positions related to CSR, highlighting their potential impact on sustainability preferences and ethical decision-making in the business context.

The psychological pillars of CSR integration. The *psychological dynamics* of CSR professionals can also significantly influence *CSR integration and implementation* **(f)**. Corresponding studies concentrate on effective CSR implementation based on perceptions, cognitive framings, worldviews, values, and motivation. For example, Cormier et al. (2004) revealed that CSR professionals' assessments of stakeholder importance are directly reflected in the sustainability disclosures made by their organizations in that the more important stakeholders are perceived, the more comprehensive sustainability disclosures are. The study also finds that CSR professionals' attitudes toward stakeholders shape their responses, which include decisions on what information to disclose and how to disclose it. Moreover, CSR professionals' cognitive framings, including business case and paradoxical framings, play

a significant role in decision-making regarding the internalization of EMSs. Business case framing views CSR practices as opportunities for efficiency and competitive advantage, positively impacting operational EMS internalization. However, it may overlook broader environmental implications. In contrast, paradoxical framing acknowledges sustainability tensions, leading to a cautious approach to operational internalization but positively influencing strategic internalization. Individual environmental concern also influences EMS internalization, with those more concerned about environmental issues more likely to integrate EMS practices into operational routines and strategic frameworks (Todaro et al., 2019).

Similarly, CSR professionals' worldviews significantly influence the process of CSR integration. These worldviews, which range from pre-conventional to post-conventional stages, determine the CSR professionals' capacity to handle complexity, conflict, and feedback. CSR professionals with post-conventional worldviews are more effective in integrating CSR due to their long-term vision, openness to feedback, and ability to manage ambiguity and uncertainty. In contrast, those with pre-conventional and conventional worldviews often struggle with conflict resolution and have a limited understanding of sustainability, which hampers their effectiveness in CSR integration. However, the effectiveness of a change in a CSR professional’s worldview is context-dependent. For instance, in environments with strong strategic support for CSR, even CSR professionals with conventional worldviews can be influential. Conversely, in contexts lacking management commitment, the advanced capabilities of post-conventional change agents become crucial for successful CSR integration (van den Berg et al., 2019).

The role of CSR professionals’ values was investigated in the context of CSR cultures (Duarte, 2010). Their values influence their decisions and actions, shaping the

organizational culture toward sustainability. CSR professionals' values often find expression through their discretionary power, allowing them to initiate or modify CSR projects that align with their ethical beliefs and ideals. This discretionary power enables CSR professionals to create specific programs and practices embodying CSR principles, fostering a culture prioritizing CSR. The commitment of CSR professionals to these values also enhances their motivation and enthusiasm, further contributing to the development and consistency of CSR cultures. Their psychological motivations, particularly their self-efficacy and felt responsibility, are fundamental in driving proactive behaviors, which are further influenced by the availability of resources and external incentives (Liu et al., 2019).

The people behind CSR performance. Just like the influence of the *psychological dynamics* of CSR professionals on the integration and implementation of CSR, it also significantly impacts *CSR performance and innovation* **(g)**. Studies focusing on this cross-connection investigate CSR professionals' characteristics, satisfaction, personal values, personal preferences, and perceived tensions. For example, Wiengarten et al. (2017) analyzed the extent to which the characteristics of a CSO impact a company's financial performance. They concluded that gender and functional background plays a significant role. Research indicates that appointing a female CSO positively influences financial performance due to women's higher risk aversion, ethical concerns, and focus on fairness in organizational procedures and policies. A functional background refers to the specific areas of expertise and experience that an individual has accumulated over their career. As such, a person with a background in CSR will likely be more committed to the role, have higher abilities to professionalize CSR processes, and be more effective in building relationships with stakeholders. Regarding a CSR professional's satisfaction, we already know that higher managerial satisfaction positively influences CSR

performance as it directly contributes to adopting sustainability innovations. The improved CSR performance, in turn, indirectly enhances an organization's reputation. This relationship creates a virtuous cycle where improved reputation further increases managerial satisfaction, leading to beneficial spillovers in CSR management (Daddi et al., 2019). In contrast, Luque-Vílchez et al. (2019) found that personal values alone are insufficient to improve CSR performance as a CSR-supporting organizational structure fully mediates the relationship between individual values and CSR performance. This means that while CSR professionals' values are crucial, their impact on CSR performance depends on the presence of appropriate organizational structures that support sustainability initiatives. Within the context of pollution prevention, Cordano and Frieze (2000) discussed the preferences of environmental managers regarding source reduction activities within their organizations. The research found that environmental managers with positive attitudes towards pollution prevention but limited perceived control desired more significant increases in source reduction activities. This suggests that their preferences can drive efforts to enhance environmental performance, even in the face of organizational barriers. However, the perceived social pressure to perform or not perform a behavior affects managers' preferences. A lack of pressure likely contributes to a limited preference for source reduction activities, as managers do not feel compelled by their organizational environment to go beyond compliance. Lastly, the perceived tensions between the conflicting social, economic, and environmental goals can influence CSR performance. Thereby, tension acknowledgment and management are crucial as acknowledgment allows further action. CSR professionals who proceed from acknowledgment to actively managing tensions, mainly through synthesis strategies, achieve better CSR outcomes. Therefore, while tension acknowledgment is necessary, managing these tensions ultimately results in enhanced CSR (Joseph et al., 2020).

Turning the tables, a few studies investigate the influence of *CSR integration and implementation* on *psychological dynamics* **(h)**. Daddi et al. (2022), for instance, examined the role of EMS internalization on CSR professionals' satisfaction, concluding that a higher level of EMS internalization is associated with increased satisfaction among them. This is because the thorough integration of EMS requirements into organizational processes can lead to better CSR performance and enhanced stakeholder appreciation, boosting CSR professionals' sense of accomplishment and satisfaction. In turn, the satisfaction derived from effective EMS internalization can motivate managers to embed EMS practices within the organization further, creating a positive feedback loop that enhances CSR performance. Moreover, Westerman et al. (2022) were interested in the effects of greenwashing on CSR professionals' job satisfaction, commitment, turnover intentions, and job performance. They show that greenwashing perceptions significantly negatively affect their job satisfaction, commitment, and performance while positively influencing their turnover intentions. Specifically, greenwashing leads to lower job satisfaction and affective commitment, reduced job performance, and higher intentions to leave the organization. These detrimental effects are exacerbated when there is a significant difference between the CSR professionals' and the organizations' views on the importance of the SDGs. Conversely, when SDG values are congruent, the negative impact of greenwashing on job attitudes is mitigated.

In conclusion, CSR professionals exhibit diverse motivations, values, and coping mechanisms. Despite their passion for positive change, they often face challenges that require them to adopt various strategies, ranging from peer support to performative agency and spiritual grounding. Understanding the complex *psychological dynamics* within the CSR context is crucial for the successful implementation and effectiveness of CSR initiatives.

2.6 Avenues for future research

The review has revealed a rich and diverse body of knowledge, shedding light on CSR professionals' complex roles, challenges, and impacts in driving sustainability. However, the analysis also highlights several areas where further research is needed to advance our understanding of this evolving field. In this chapter, I propose avenues for future research that focus on cross-connections (marked with capital letters), exploring the intersections between different foci of investigation and clusters that have been underexplored or overlooked in the existing literature (see **Figure 8** and Appendix 6).

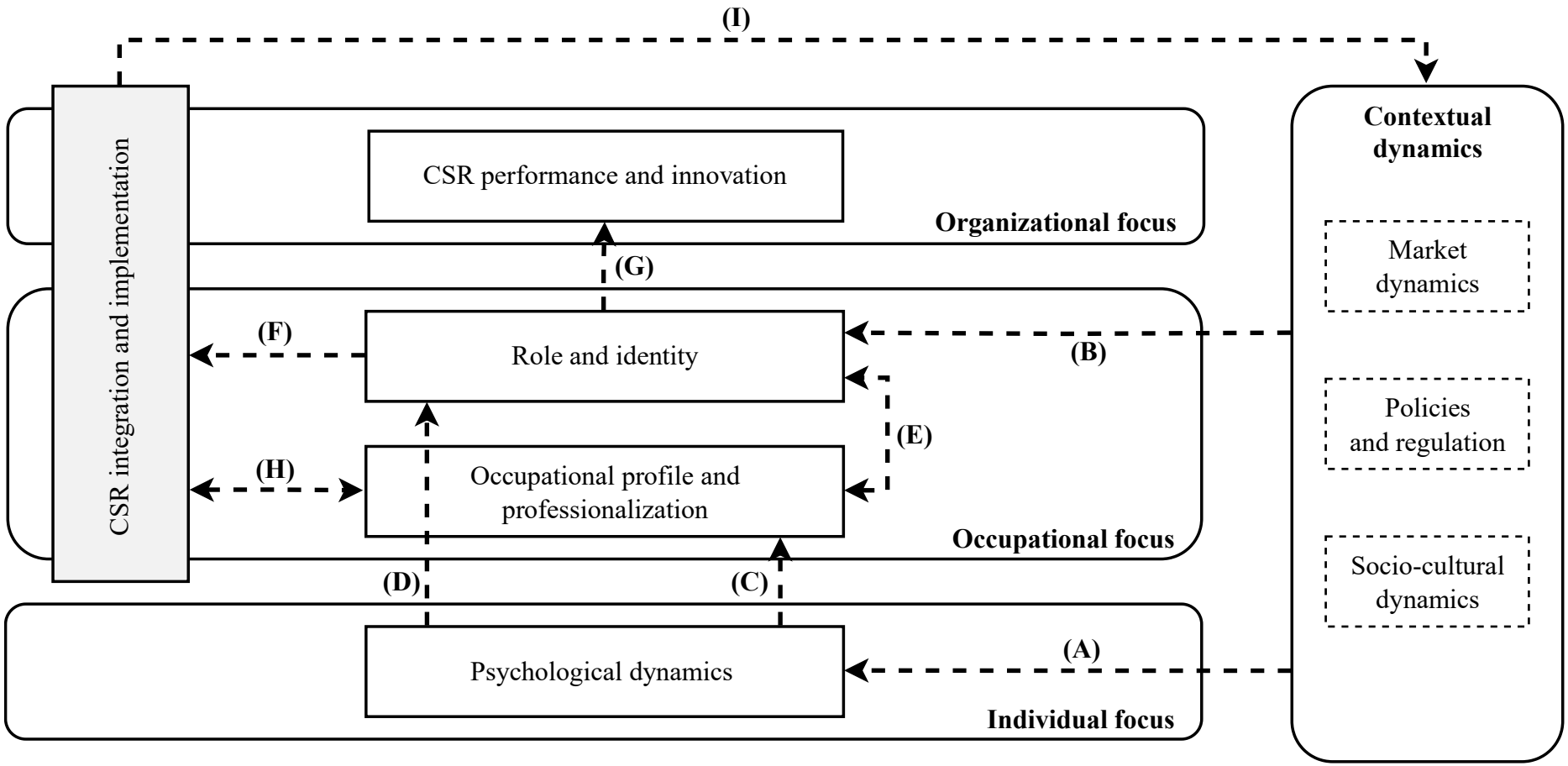
One promising avenue for future research is the investigation of the interplay between the psychological dynamics of CSR professionals and the broader economic, political, and socio-cultural environment **(A)**. While previous studies have examined how contextual factors shape CSR integration and implementation and the occupational profiles of CSR professionals, there is a lack of research on how these external pressures and dynamics influence the motivations, values, and coping strategies of individual CSR professionals. Exploring this cross-connection could provide valuable insights into how CSR professionals navigate the tensions between their convictions and the demands of their organizational and societal contexts.

Similarly, there is only scarce research on the influence of contextual dynamics on CSR professionals' role and identity **(B)**. A first attempt in this direction comes from Vu et al. (2024), who investigate how societal-normative expectations influence CSR professionals' identity construction, focusing on Korea. They argue that societal-normative expectations significantly affect the identity construction of CSR professionals by creating a contested space where these professionals navigate between societal expectations and their desired professional logic. The unique organizational cultures and

institutional frameworks across industries and nations dictate CSR professionals' expectations, skills, and aspirations, probably requiring them to align their identities with specific cultural contexts. Accordingly, examining CSR professionals' roles and identities without proper contextualization could lead to flawed understandings. However, investigating these differences provides insight into the universal and context-specific aspects of the CSR profession in an increasingly globalized world.

In addition, psychological dynamics could significantly influence CSR professionals' occupational profiles, roles, and identities **(C, D)**. Wickert and de Bakker (2018) were among the first to investigate how motivation and aspirations influence how actors perceive their organizational role. CSR professionals are often driven by dissatisfaction with the status quo and a desire to address unsustainable or unethical practices within their organizations. This dissatisfaction motivates them to act as internal activists, pushing for incremental progress on social issues rather than radical changes. Their self-perception as change agents is reinforced by their role in promoting socially responsible behavior and acting as the organization's "social conscience" (p. 58). CSR roles can often be ambiguous and involve balancing conflicting interests between corporate profitability and social/environmental responsibilities. Examining psychological influences can help in understanding how professionals navigate these conflicts and maintain role clarity, reducing role stress and enhancing their ability to fulfill their duties. Moreover, CSR professionals often see their work as more than just a job; it is closely tied to their values and identity.

Figure 8. Uncharted territories: A roadmap for future CSR research



Investigating how psychological factors shape their professional identity can provide insights into what drives their commitment to CSR, helping organizations recruit and retain passionate and dedicated individuals. In addition, insights into the psychological aspects of CSR professionals' roles can guide the development of targeted training and career development programs. These programs can address specific psychological needs, such as resilience building, stress management, and ethical decision-making, enhancing overall professional growth and effectiveness.

Furthermore, we also know surprisingly little about the interaction between the professional profile of CSR professionals and their role and identity **(E)**. However, it is conceivable that CSR professionals' — often externally determined — responsibilities do not match their self-image and identity. Because this also results in a strategic situational adaptation of identities that could hinder the long-term work capability due to an internal discrepancy, it is essential to investigate this interaction. To what extent can the occupational profile influence and change the perceived role and identity in the long term, and conversely, can the perceived role and identity also change the occupational profile if expressed accordingly?

A first attempt to understand the influence of role and identity on CSR integration **(F)** is made by Osagie et al. (2019), who examine which managerial roles are relevant in the context of the CSR adaptation process. Generally, managerial roles are crucial in the CSR adaptation process because they help contextualize the specific tasks and behaviors needed to achieve CSR objectives. The study highlights that CSR adaptation involves continuous and normative changes, which require managers to adopt various roles to navigate these changes effectively. Investigating roles and identity helps ensure that CSR initiatives align with the organization's strategic goals and values. This alignment makes CSR more coherent and integrated into business processes, enhancing

its impact and sustainability. Moreover, when CSR is authentically integrated into roles and identities, stakeholders potentially perceive the organization as more trustworthy and committed to social responsibility. This can enhance the company's reputation and strengthen relationships with customers, investors, and the community.

The intersection between CSR performance and innovation and the role and identity of CSR professionals **(G)** also presents an intriguing avenue for further exploration. While previous research has examined the role of the CSR professionals' position in driving CSR performance and innovation, there is a need for more in-depth studies on how these processes are shaped by their professional identities. Investigating how CSR professionals construct and negotiate their identities in the context of organizational change, technological advancements, and shifting societal expectations could provide valuable insights into the evolving nature of the CSR profession and its potential for transformative impact.

Another unique and highly compelling study examines the reciprocal effect between institutionalization and professionalization **(H)**, challenging the common assumption that these two constructs mutually reinforce each other (Risi & Wickert, 2017). The study identifies conditions under which the relationship between institutionalization and professionalization becomes asymmetric, showing that as CSR becomes more institutionalized within organizations, CSR professionals tend to be marginalized, moving from central to peripheral positions. In this context, a promising avenue for future research is the investigation of how the relationship between institutionalization and professionalization varies across different industries and geographical regions. For example, countries with varying CSR maturity levels and regulatory environments may show different patterns. Examining how this dynamic plays out in public sector organizations compared to private companies would be equally

appealing, as the public sector may have different institutional pressures and professional norms. In addition, assessing how the marginalization of CSR professionals affects the effectiveness of CSR initiatives can allow conclusions to be drawn about the overall outcomes of CSR for the organization.

Last but not least, the impact of CSR integration and implementation on contextual dynamics **(I)** also represents a promising area of future research. Gond and Brès (2020) have already examined how CSR professionals create shifts in the market through the collective mobilization of tool-based practices. These tool-based practices shape markets by embedding concerns, creating market segments, and providing credibility, thereby influencing the market's overall trajectory and development. In general, CSR initiatives can contribute to local economic development through job creation, skills training, and infrastructure development. Evaluating these contributions helps in understanding how organizations can play a role in addressing unemployment and fostering economic growth. In addition, organizations that proactively implement CSR may influence policy development and regulatory frameworks. Understanding this dynamic can help policymakers create more effective and supportive regulations. Besides, CSR can also influence consumer behavior, for example, which in turn raises different stakeholder expectations of organizations in the long term.

By pursuing these avenues for future research, scholars can contribute to a more holistic and nuanced understanding of the CSR professionals' landscape, bridging the gaps between different foci and research streams. This integrative approach is essential for advancing theory and practice in this dynamic and multifaceted field, ultimately supporting the development of more effective, inclusive, and transformative CSR strategies that drive positive change for organizations, stakeholders, and society at large.

2.7 Conclusion and limitations

I aimed to provide a comprehensive analysis of the emerging academic landscape surrounding CSR professionals. By examining 96 articles, I mapped out four primary foci of investigation: the economic, political, and socio-cultural environment; the organizational focus; the occupational focus; and the individual focus. The findings reveal the complex interplay between contextual dynamics, organizational strategies, occupational profiles, and individual psychological factors in shaping CSR professionals' roles, competencies, and challenges. Through a qualitative content analysis, the review uncovers the multifaceted nature of CSR professionals' contributions to sustainability integration, performance, and innovation within organizations. By identifying underexplored cross-connections between research domains and proposing an agenda for future inquiry, this review advances the academic discourse on CSR while offering valuable insights for practitioners and policymakers on empowering CSR professionals to drive meaningful change.

This systematic literature review makes several important contributions to the CSR literature by providing a comprehensive overview of research on CSR professionals and uncovering new insights into their complex roles. First, it consolidates and synthesizes the fragmented knowledge of CSR professionals across various disciplines. Previous reviews have focused on specific aspects of CSR, such as antecedents and outcomes, but have not provided an in-depth examination of the professionals responsible for implementing CSR initiatives. By integrating findings from different fields, this review offers a more holistic understanding of CSR professionals' roles, challenges, and impact. Second, the review uncovers the intricate interplay between contextual elements (e.g., economic conditions, societal norms), organizational dynamics (e.g., culture, structure), occupational characteristics (e.g., competencies, identity), and individual

attributes (e.g., values, motivations) that shape CSR professionals' effectiveness. While prior studies have investigated these factors in isolation, this review highlights their complex interactions and cross-focal influences. This systemic perspective is crucial for developing targeted interventions to support CSR professionals and enhance their impact. Third, by identifying underexplored connections between research streams, such as the link between psychological factors and occupational profiles or the influence of CSR implementation on broader societal dynamics, the review opens up promising avenues for interdisciplinary research. These insights can guide future studies to bridge gaps in our understanding of CSR professionals' roles and inform the development of more integrative theoretical frameworks. Finally, the review's findings have significant practical implications. By shedding light on the key competencies, challenges, and success factors for CSR professionals, it provides valuable guidance for organizations seeking to recruit, develop, and retain effective CSR talent. Moreover, the insights into the contextual influences on CSR implementation can inform policymakers' efforts to create supportive institutional environments for corporate sustainability. In summary, this review advances the CSR literature by providing a comprehensive, integrative, and actionable understanding of CSR professionals' roles. It lays the foundation for more nuanced and impactful research on this crucial group of change agents, ultimately contributing to the development of evidence-based strategies for promoting sustainable business practices.

Nonetheless, this systematic literature review has several limitations that should be acknowledged. First, the journal-driven approach used to select articles may have inadvertently excluded relevant research published in outlets not included in the predefined list of journals. While efforts were made to supplement this approach with backward and forward searches, some valuable contributions from other sources may

have been missed. Additionally, the focus on English-language publications limits the review's ability to capture insights from non-English speaking contexts, potentially overlooking important cultural and regional perspectives on CSR professionals. Moreover, the qualitative nature of the content analysis, while allowing for rich insights, introduces an element of subjectivity in the coding and thematic categorization process. Furthermore, the review's broad scope, covering multiple aspects of CSR professionals' roles and impacts, while comprehensive, may have limited the depth of analysis for each specific theme. More focused reviews on particular aspects of CSR professionals' work could provide deeper insights into specific areas. Lastly, the inclusion of articles from journals with debates surrounding its status as a potentially predatory journal, such as ‘Sustainability’ presents a potential limitation. Despite being indexed in reputable databases and having a respectable impact factor, ‘Sustainability’ has faced criticism for its rapid publication process and questionable peer review practices (Oviedo-García, 2021).

In conclusion, this comprehensive review of the academic landscape surrounding CSR professionals reveals a dynamic and evolving field where the complex interplay of contextual pressures, organizational strategies, occupational profiles, and individual motivations shapes the vital role these change agents play in driving corporate sustainability - a role that will only grow in importance as businesses increasingly recognize the imperative to balance profit with purpose in the pursuit of a more just and sustainable world.

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Appendices

Appendix 1. List of journals used for systematic literature search

Journal	Publisher	Source
Academy of Management Journal	Academy of Management	FT 50
Academy of Management Review	Academy of Management	FT 50
Accounting, Organizations and Society	ScienceDirect	FT 50
Administrative Science Quarterly	Sage	FT 50
American Economic Review	American Economic Association	FT 50
Contemporary Accounting Research	Wiley	FT 50
Econometrica	Wiley	FT 50
Entrepreneurship Theory and Practice	Sage	FT 50
Human Relations	Sage	FT 50
Human Resource Management	Wiley	FT 50
Information Systems Research	Informs	FT 50
Journal of Accounting and Economics	ScienceDirect	FT 50
Journal of Accounting Research	Wiley	FT 50
Journal of Applied Psychology	American Psychological Association	FT 50
Journal of Business Ethics	Springer	FT 50
Journal of Business Venturing	ScienceDirect	FT 50
Journal of Consumer Psychology	Wiley	FT 50
Journal of Consumer Research	Oxford Academic	FT 50
Journal of Finance	Wiley	FT 50
Journal of Financial and Quantitative Analysis	Cambridge University Press	FT 50
Journal of Financial Economics	ScienceDirect	FT 50
Journal of International Business Studies	Palgrave	FT 50
Journal of Management	Sage	FT 50
Journal of Management Information Systems	Taylor & Francis	FT 50
Journal of Management Studies	Wiley	FT 50
Journal of Marketing	Sage	FT 50
Journal of Marketing Research	Sage	FT 50
Journal of Operations Management	Wiley	FT 50
Journal of Political Economy	Chicago University Press	FT 50
Journal of the Academy of Marketing Science	Springer	FT 50
Management Science	Informs	FT 50
Manufacturing and Service Operations Management	Informs	FT 50
Marketing Science	Informs	FT 50
MIS Quarterly	University of Minnesota	FT 50
Operations Research	Informs	FT 50
Organization Science	Informs	FT 50
Organization Studies	Informs	FT 50
Organizational Behavior and Human Decision Processes	ScienceDirect	FT 50
Production and Operations Management	Wiley	FT 50

Quarterly Journal of Economics	Oxford Academic	FT 50
Research Policy	ScienceDirect	FT 50
Review of Accounting Studies	Springer	FT 50
Review of Economic Studies	Oxford Academic	FT 50
Review of Finance	Oxford Academic	FT 50
Review of Financial Studies	Oxford Academic	FT 50
Strategic Entrepreneurship Journal	Wiley	FT 50
Strategic Management Journal	Wiley	FT 50
The Accounting Review	American Accounting Association	FT 50
Business and Society	Sage	VHB
Business and Society Review	Wiley	VHB
Business Ethics Quarterly	Cambridge University Press	VHB
Business Ethics: A European Review	Wiley	VHB
Business Strategy and the Environment	Wiley	VHB
Corporate Governance: The International Journal of Business in Society	Emerald	VHB
Corporate Social Responsibility and Environmental Management	Wiley	VHB
Ecological Economics	ScienceDirect	VHB
Energy Economics	ScienceDirect	VHB
Energy Policy	ScienceDirect	VHB
International Journal of Energy Sector Management	Emerald	VHB
International Journal of Innovation and Sustainable Development	Inderscience Publishers	VHB
International Journal of Sustainable Strategic Management	Inderscience Publishers	VHB
Journal of Business Ethics	Springer	VHB
Journal of Cleaner Production	ScienceDirect	VHB
Journal of Consumer Affairs	Wiley	VHB
Journal of Consumer Policy	Springer	VHB
Journal of Environmental Economics and Management	ScienceDirect	VHB
Journal of Environmental Management	ScienceDirect	VHB
Journal of Environmental Planning and Management	Taylor & Francis	VHB
Journal of Global Responsibility	Emerald	VHB
Journal of Industrial Ecology	Wiley	VHB
Journal of Macromarketing	Sage	VHB
Journal of World Business	ScienceDirect	VHB
Organization & Environment	Sage	VHB
Resource and Energy Economics	ScienceDirect	VHB
Social and Environmental Accountability Journal	Taylor & Francis	VHB
Sustainability	MDPI	VHB
Sustainability Accounting, Management and Policy Journal	Emerald	VHB
Sustainable Development	Wiley	VHB
The Journal of Corporate Citizenship	Taylor & Francis	VHB
Academy of Management Discoveries	Academy of Management	NBS
Academy of Management Learning and Education	Academy of Management	NBS
Academy of Management Perspectives	Academy of Management	NBS

Accounting Review	American Accounting Association	NBS
California Management Review	Sage	NBS
Contemporary Acounting Research	Wiley	NBS
Journal of Consumer Marketing	Emerald	NBS
Journal of Economics and Management Strategy	Wiley	NBS
Journal of Financial and Qualitative Analysis	Cambridge University Press	NBS
Journal of the Association of Environmental and Resource Economists	Chicago University Press	NBS
Organization and Envrionment	Sage	NBS
Organizational Behaviour and Human Decision Processes	ScienceDirect	NBS

Notes. FT 50 = Financial Times Top 50 journal list, VHB = Verband der Hochschullehrerinnen und Hochschullehrer für Betriebswirtschaft (German Academic Association for Business Research), NBS = Network for Business Sustainability.

Appendix 2. Search terms for systematic literature search

Corporate social responsibility (CSR) Corporate sustainability (CS) Sustainability Environmental Ethics and compliance Environmental, social and governance (ESG) Environment, health and safety (EHS)	+	professional manager practitioner advisor specialist champion consultant coordinator officer director leader
Head of Chief officer of	+	sustainability corporate social responsibility (CSR) corporate sustainability (CS) ethics and compliance environmental, social and governance (ESG) environment, health and safety (EHS)
Change agent for sustainability Sustainability change agent		

Notes. The words connected with the + have been combined to all possible designations, e.g., "sustainability specialist" or “corporate social responsibility director”; for all words that have a common abbreviation (see brackets), a separate search was performed for the combinations with the respective abbreviation, e.g., "ESG manager" or “EHS champion”.

Appendix 3. Definition of exploratory, explanatory, and descriptive research

Research type	Definition	Example article for inclusion/exclusion
Exploratory	Exploratory research is a flexible approach used to clarify broad research problems, gain new insights, ask critical questions, and view phenomena from a fresh perspective. It aims to identify and refine problems, develop concepts and hypotheses, and generate initial, unsystematic data that can guide future studies. Rather than confirming theories, exploratory research serves as a starting point for more systematic investigations.	Wickert and de Bakker (2018)
Explanatory	Explanatory research aims to understand and explain the underlying reasons and mechanisms behind phenomena, focusing on cause-and-effect relationships. It seeks to identify how changes in one (or more) variables lead to changes in another variable under specific conditions. Explanatory studies are characterized by research questions that clearly define the nature and direction of the relationships between the variables being investigated. Various research designs can be employed to achieve this purpose, with the ultimate goal of explaining and predicting future occurrences.	Kanashiro and Rivera (2019)
Descriptive	Descriptive research aims to provide an accurate and detailed account of a specific phenomenon, answering questions about who, where, when, what, and sometimes how many aspects of the phenomenon, as well as how and why from the perspective of the subjects being studied. It primarily focuses on depicting observations of real-world phenomena through qualitative or quantitative data, with quantitative data typically presented as frequency distributions and summary statistics.	Gago and Antolín (2004)

Notes. Definitions based on Hunziker and Blankenagel (2024).

Appendix 4. Final review list

Author(s)	Year	Title	Journal	Research question/objective	Search term	Research design
Acquier, Aurélien; Carbone, Valentina; Moatti, Valérie	2018	"Teaching the sushi chef": Hybridization work and CSR integration in a Japanese multinational company	Journal of Business Ethics	What factors trigger institutional work by CSR managers in subsidiaries to combine and adapt different approaches to CSR toward stronger organizational integration and what are the forms of such institutional work?	CSR manager	Qualitative
Andrews, Nadine	2017	Psychosocial factors influencing the experience of sustainability professionals	Sustainability Accounting, Management and Policy Journal	– What is the experience of sustainability professionals oriented to pro-environmental values of working to influence and improve pro-environmental practices in their organisations? – What psychosocial factors can be identified that influence the participants' enactment of pro-environmental values in their work? How do these factors interact as processes? – What are the consequences/implications of the findings for individual effectiveness in improving organisational environmental practices, otherwise known as leadership for sustainability?	Sustainability professional	Qualitative
Argento, Daniela; Culasso, Francesca; Truant, Elisa	2019	From sustainability to integrated reporting: The legitimizing role of the CSR manager	Organization & Environment	– How does the change agent, acting as institutional entrepreneur, succeed in legitimizing Integrated Reporting?	CSR manager	Qualitative

				– How does the position of the institutional entrepreneur evolve over time within the organization?		
Augustine, Grace	2021	We're not like those crazy hippies: The dynamics of jurisdictional drift in externally mandated occupational groups	Organization Science	How are external mandates translated into an occupational groups' daily pursuits and why their resultant jurisdictions often come to diverge from what external groups had envisioned for their roles?	Sustainability manager	Qualitative
Barbosa, Marcelo Werneck; Oliveira, Valmir Martins de	2021	The corporate social responsibility professional: A content analysis of job advertisements	Journal of Cleaner Production	– What are the required competencies for different CSR professionals? – How do the various CSR job denominations differ in terms of expected competencies? – Which CSR domain-related competencies have been demanded by the market?	CSR professional	Qualitative
Beier, Grischa; Kiefer, Julian; Knopf, Jutta	2022	Potentials of big data for corporate environmental management: A case study from the German automotive industry	Journal of Industrial Ecology	– Which phases of corporate environmental management can be supported by big data? – Which specific objectives can be derived for the phases of the PDCA cycle? – Which categories of big data analytics may be applied to achieve these objectives? – What data should be used to achieve these objectives?	Corporate environmental manager	Qualitative
Benzinger, Diana; Muller-Camen, Michael	2023	Professionalization and corporate social responsibility: A comparative study on German and US job requirements in CSR	Work, Employment and Society	What are cross-national differences in CSR job requirements in the US and Germany and their changes over time?	CSR practitioner	Qualitative

Borglund, Tommy; Frostenson, Magnus; Helin, Sven; Arbin, Katarina	2023	The professional logic of sustainability managers: Finding underlying dynamics	Journal of Business Ethics	What is contained within a professional logic of sustainability managers?	Sustainability manager	Qualitative
Boucher, Julien; Jenny, Clotilde; Plummer, Zara; Schneider, Gerhard	2018	How to avoid pigeonholing the environmental manager?	Sustainability	Does the environmental manager constitute an alibi, a driver, or an obstacle to environmental performance in the corporate world?	Environmental manager	Qualitative
Brès, Luc; Mosonyi, Szilvia; Gond, Jean-Pascal; Muzio, Daniel; Mitra, Rahul; Werr, Andreas; Wickert, Christopher	2019	Rethinking professionalization: A generative dialogue on CSR practitioners	Journal of Professions and Organization	– What is a CSR professional (e.g. managers, consultants/career trajectories/fields of work)? – What do we know about these individuals? – Can we talk about a new profession? Or is this just a novel market or management fashion? – Can we observe a professionalization in the field? – How do these individuals create legitimacy for their work and knowledge? – What is the future of the CSR emerging profession?	CSR practitioner	Qualitative
Brunton, Margaret; Eweje, Gabriel; Taskin, Nazim	2017	Communicating corporate social responsibility to internal stakeholders: Walking the walk or just talking the talk?	Business Strategy and the Environment	In which way is the CSR and sustainability culture and identity communicated internally?	CSR manager	Mixed methods
Carollo, Luca; Guerci, Marco	2017	Between continuity and change: CSR managers' occupational rhetorics	Journal of Organizational Change Management	How do CSR practitioners rhetorically portray their work and do how they ascribe particular identity positions to themselves and CSR in organizations?	CSR manager	Qualitative

Carollo, Luca; Guerci, Marco	2018	'Activists in a suit': Paradoxes and metaphors in sustainability managers' identity work	Journal of Business Ethics	What are the paradoxical tensions affecting sustainability managers' identity work and how do these managers deal with tensions in their efforts to built a sustainability-related image of their self?	Sustainability manager	Qualitative
Chandler, David	2014	Organizational susceptibility to institutional complexity: Critical events driving the adoption and implementation of the ethics and compliance officer position	Organization Science	How do firms respond to shifting societal pressures for greater ethical behavior by adopting and implementing the Ethics and Compliance Officer position, from 1990 to 2008?	Ethics and Compliance Officer	Quantitative
Cordano, Mark; Frieze, Irene Hanson	2000	Pollution reduction preferences of U.S. environmental managers: Applying Ajzen's theory of planned behavior	The Academy of Management Journal	What are the preferences of managers whose responsibilities directly influenced the environmental performance of their manufacturing organizations?	Environmental manager	Quantitative
Cormier, Denis; Gordon, Irene M.; Magnan, Michel	2004	Corporate environmental disclosure: Contrasting management's perceptions with reality	Journal of Business Ethics	How do environmental managers perceive the value of various environmental stakeholders and how do those perceptions relate to firms' environmental reporting?	Environmental manager	Quantitative
Daddi, Tiberio; Iraldo, Fabio; Testa, Francesco; Giacomo, Maria Rosa de	2019	The influence of managerial satisfaction on corporate environmental performance and reputation	Business Strategy and the Environment	Which role does the environmental manager's satisfaction play in enhancing corporate environmental performance and reputation?	Environmental manager	Quantitative
Daddi, Tiberio; Todaro, Niccolò Maria; Marrucci, Luca; Iraldo, Fabio	2022	Determinants and relevance of internalisation of environmental management systems	Journal of Cleaner Production	– What is the the role of environmental management system (EMS) internalization? – How is EMS connected with managers' satisfaction and organisational performance and stakeholders' appreciation?	Environmental manager	Quantitative

Dahlmann, Frederik; Grosvold, Johanne	2017	Environmental mnagers and institutional work: Reconciling tensions of competing institutional logics	Business Ethics Quarterly	How does institutional work help environmental managers respond to competing institutional logics?	Environmental manager	Qualitative
Darnall, Nicole	2006	Why firms mandate ISO 14001 certification	Business & Society	This research evaluates corporate environmental decisions to mandate ISO 14001 in their operational units.	Corporate environmental manager	Quantitative
Demssie, Yared Nigussie; Wesselink, Renate; Biemans, Harm J.A.; Mulder, Martin	2019	Think outside the European box: Identifying sustainability competencies for a base of the pyramid context	Journal of Cleaner Production	– Are the sustainability competencies identified in non-BoP contexts relevant in a BoP context? – What competencies are relevant for sustainability professionals	Sustainability change agent	Qualitative
Dixon, Shane M.; Searcy, Cory; Neumann, W. Patrick	2019	Reporting within the corridor of conformance: Managerial perspectives on work environment disclosures in corporate social responsibility reporting	Sustainability	– What are managers' perspectives on their current work environment (WE) disclosures in CSR reporting? – What role do institutional pressures, such as reporting guidelines, play in shaping the form that WE reporting will take?	CSR manager	Qualitative
Duarte, Fernanda	2010	Working with corporate social responsibility in Brazilian companies: The role of managers' values in the maintenance of CSR cultures	Journal of Business Ethics	This article explores CSR managers' experience with CSR, paying particular attention to the role played by their own values in the maintenance of CSR cultures.	CSR manager	Qualitative
Fonseca, Ana; Abreu, Isabel; Silvestre, Winston Jerónimo	2021	Investigating context factors in the strategic management of corporate sustainability integration	Journal of Cleaner Production	– Which context factors are referenced in the literature as having a relevant role in CS integration processes?	Sustainability professional	Mixed methods

				– Which are the factors considered by sustainability professionals as the most relevant to promote success in sustainability-oriented projects? – How important are the different context factors in the viewpoint of sustainability professionals? – How is the importance of context factors influenced by organizations' size and location? – How should the most relevant context factors be considered in the strategic management of CS integration processes?		
Fontana, Enrico	2020	When the main job tasks are perceived to be 'irrelevant' in the workplace: The internal uselessness of corporate social responsibility work in Japan	Culture and Organization	– What are CSR workers' feelings around their occupations in the Japanese workplace? – How do CSR workers in Japan cope with their feelings?	CSR worker	Qualitative
Fontana, Enrico; Frandsen, Sanne; Morsing, Mette	2023	Saving the world? How CSR practitioners live their calling by constructing different types of purpose in three occupational stages	Journal of Business Ethics	How do the CSR practitioners who are living their calling construct the purpose of their work?	CSR practitioner	Qualitative
Fontana, Enrico; Shin, Hyemi; Oka, Chikako; Gamble, Jos	2022	Tensions in the strategic integration of corporate sustainability through global standards: Evidence from Japan and South Korea	Business Strategy and the Environment	– What, if any, are the tensions experienced by CS managers in Japanese and Korean multinational corporations (MNCs) when implementing global standards associated with CS?	Sustainability manager	Qualitative

				– How do CS managers in Japanese and Korean MNCs react to such tensions?		
Foucrier, Tamsin; Wiek, Arnim	2019	A process-oriented framework of competencies for sustainability entrepreneurship	Sustainability	What competencies, according to a broad range of literature, do entrepreneurs need when starting and running enterprises that contribute to sustainability transformations?	Sustainability professional	Literature review
Fu, Ruchunyi; Tang, Yi; Chen, Guoli	2020	Chief sustainability officers and corporate social (Ir)responsibility	Strategic Management Journal	How will a CSO influence corporate social performance?	Chief sustainability officer	Quantitative
Fukukawa, Kyoko; Teramoto, Yoshiya	2009	Understanding Japanese CSR: The reflections of managers in the field of global operations	Journal of Business Ethics	How do Japanese multinational companies understand and manage CSR?	CSR manager	Qualitative
Gluch, Pernilla; Månsson, Stina	2021	Taking lead for sustainability: Environmental managers as institutional entrepreneurs	Sustainability	This paper is concerned with the development of a sustainability profession within the architecture, engineering, and construction (AEC) industry.	Environmental manager	Qualitative
Gond, Jean-Pascal; Brès, Luc	2020	Designing the tools of the trade: How corporate social responsibility consultants and their tool-based practices created market shifts	Organization Studies	How do market actors design and mobilize tools in practice for the purpose of agencing markets and how does the collective mobilization of tool-based practices create shifts in the market?	CSR consultant	Qualitative
Grisard, Claudine; Annisette, Marcia; Graham, Cameron	2020	Performative agency and incremental change in a CSR context	Accounting, Organizations and Society	In which way do CSR managers deal with their personal convictions in the context of a pervasive managerialist attitude towards CSR programs?	CSR manager	Qualitative
Haffar, Merriam; Searcy, Cory	2020	Legitimizing potential “bad news”: How companies disclose on their tension	Organization & Environment	– Do companies communicate their experiences with sustainability tensions in their	Sustainability manager	Qualitative

		experiences in their sustainability reports		sustainability reports (and comparable disclosures)? – What motivates companies to do so (or not)?		
Handfield, Robert B.; Walton, Steve V.; Seegers, Lisa K.; Melnyk, Steven A.	1997	'Green' value chain practices in the furniture industry	Journal of Operations Management	– In which areas can managers in the value chain have a major impact on environmental initiatives? – Under what conditions will managers most likely adopt environmentally friendly practices – (EFP)? – What are the anticipated versus realized benefits of adopting EFP?	Environmental manager	Qualitative
Hashmi, Hammad Bin Azam; Voinea, Cosmina L.; Caniëls, Marjolein C. J.; Ooms, Ward; Abbass, Kashif	2023	Do top management team diversity and chief sustainability officer make firms greener? Moderating role of top management team behavioral integration	Sustainable Development	What is the role of a firm's TMT composition regarding green innovation?	Chief sustainability officer	Quantitative
Henry, Leona Aimée; Buyl, Tine; Jansen, Rob J.G.	2019	Leading corporate sustainability: The role of top management team composition for triple bottom line performance	Business Strategy and the Environment	What is the role of corporate governance and in particular the organization's TMT in leading their organization towards corporate sustainability?	Chief sustainability officer	Quantitative
Hunoldt, Michael; Oertel, Simon; Galander, Anne	2020	Being responsible: How managers aim to implement corporate social responsibility	Business & Society	– Which strategies do individuals apply to deal with institutional complexity when they are responsible for implementing CSR? – When applying individual strategies for dealing with institutional complexity due to the implementation of CSR, do	CSR manager	Qualitative

				organizational characteristics matter — and if so, which ones do? – Do individual strategies for dealing with institutional complexity due to the implementation of CSR evolve over time and impact organizational responses?		
Iatridis, Konstantinos; Gond, Jean-Pascal; Kesidou, Effie	2022	How meaningfulness and professional identity interact in emerging professions: The case of corporate social responsibility consultants	Organization Studies	How does meaningfulness interact with new professionals' identity formation and enactment?	CSR consultant	Qualitative
Ivory, Sarah Birrell; MacKay, R. Bradley	2020	Scaling sustainability from the organizational periphery to the strategic core: Towards a practice-based framework of what practitioners "do"	Business Strategy and the Environment	What is it that sustainability managers "do" to scale sustainability to the strategic core of the organization?	Sustainability manager	Qualitative
Joseph, Jay; Borland, Helen; Orlitzky, Marc; Lindgreen, Adam	2020	Seeing versus doing: How businesses manage tensions in pursuit of sustainability	Journal of Business Ethics	– Do tension acknowledgment and/or tension management result in improved outcomes in corporate sustainability? If so, how? – What role do the three tension management strategies play? What strategies are deployed most commonly?	Sustainability manager	Qualitative
Kanashiro, Patricia; Rivera, Jorge	2019	Do chief sustainability officers make companies greener? The moderating role of regulatory pressures	Journal of Business Ethics	Is the presence of a CSO associated with better corporate environmental performance in highly polluting industries?	Chief sustainability officer	Quantitative
Kim, Minseok; Kim, Boyoung; Oh, Sungho	2018	Relational benefit on satisfaction and durability in	Sustainability	How does the fit between corporations and their CSR initiatives in stigmatized industries	CSR practitioner	Quantitative

		strategic corporate social responsibility		affect stakeholders' attitudes and purchase intentions, and how do these effects vary depending on stakeholders' consideration of future consequences?		
Knight, Beth; Paterson, Fred	2018	Behavioural competencies of sustainability leaders: An empirical investigation	Journal of Organizational Change Management	What are the critical behavioral competencies required for effective leadership in sustainability?	Sustainability leader	Quantitative
Kuntner, Wilhelm; Weber, Wolfgang G.	2018	Tensions within sustainability management: A socio-psychological framework	Journal of Global Responsibility	What is the psychological conflict potential of tensions within sustainability management and how can it affect the fulfillment of core labor standards?	Sustainability manager	Qualitative
Lahtinen, Sonja; Yrjölä, Mika	2019	Managing sustainability transformations: A managerial framing approach	Journal of Cleaner Production	– How do sustainability managers frame their management activities in running sustainability initiatives? – How do these activities relate to one another in terms of mobilising sustainability transformations?	Sustainability manager	Qualitative
Liu, Tiansen; Liang, Dapeng; Zhang, Yufeng; Song, Yazhi; Xing, Xinpeng	2019	The antecedent and performance of environmental managers' proactive pollution reduction behavior in Chinese manufacturing firms: Insight from the proactive behavior theory	Journal of Environmental Management	How does an environmental managers' psychological motivation affect the proactivity of their environmental management behavior and what can proactive environmental management behavior bring to manufacturers?	Environmental manager	Quantitative
Luque-Vílchez, Mercedes; Mesa-Pérez, Enrique; Husillos, Javier; Larrinaga, Carlos	2019	The influence of pro-environmental managers' personal values on environmental disclosure	Sustainability Accounting, Management and Policy Journal	To which extent can pro-environmental managers' personal values influence environmental disclosure quality, and is that influence mediated by the	Environmental manager	Quantitative

				environmental organizational structure?		
Mitra, Rahul; Buzzanell, Patrice M.	2017	Communicative tensions of meaningful work: The case of sustainability practitioners	Human Relations	What tensions of meaningfulness do sustainability practitioners negotiate?	Sustainability practitioner	Qualitative
Mun, Eunmi; Jung, Jiwook	2018	Change above the glassceiling: Corporate social responsibility and gender diversity in Japanese firms	Administrative Science Quarterly	How do Japanese firms responded to the global CSR norm, specifically the pressure to increase workplace gender diversity?	CSR manager	Mixed methods
Omazic, Mislav Ante; Calace, Donato; Vukic, Nikolina Markota	2017	Cultural framework and its influence on corporate social responsibility professionals' profile	International Journal of Innovation and Sustainable Development	Which impact do different cultural and institutional frameworks may have on the professional profile of employees in companies' CSR departments?	CSR professional	Quantitative
Osagie, Eghe R.; Wesselink, Renate; Blok, Vincent; Lans, Thomas; Mulder, Martin	2016	Individual competencies for corporate social responsibility: A literature and practice perspective	Journal of Business Ethics	Which individual competencies support effective CSR implementation?	CSR manager	Mixed methods
Osagie, Eghe R.; Wesselink, Renate; Runhaar, P.; Mulder, Martin	2018	Unraveling the competence development of corporate social responsibility leaders: The importance of peer learning, learning goal orientation, and learning climate	Journal of Business Ethics	– How are CSR leaders' competencies affected by contextual and personal work-related factors? – Which learning activities are employed by CSR leaders for developing their competencies?	CSR leader	Quantitative
Osagie, Eghe R.; Wesselink, Renate; Blok, Vincent; Mulder, Martin	2019	Contextualizing individual competencies for managing the corporate social responsibility adaptation process: The apparent influence of the business case logic	Business & Society	– Which of the eight managerial roles described in the competing value framework are relevant in the context of the CSR adaptation process? – Which individual competencies do CSR managers need in each role to effectively perform that role?	CSR manager	Mixed methods

Osagie, Eghe; Wesselink, Renate; Blok, Vincent; Mulder, Martin	2022	Learning organization for corporate social responsibility implementation: Unravelling the intricate relationship between organizational and operational learning organization characteristics	Organization & Environment	– To what extent is there an empirical association between learning organization characteristics and CSR implementation – To what extent do learning organization characteristics differ in their contribution to CSR implementation.	CSR professional	Quantitative
Pelster, Matthias; Schaltegger, Stefan	2022	The dark triad and corporate sustainability: An empirical analysis of personality traits of sustainability managers	Business Ethics, the Environment & Responsibility	The paper investigates the prevalence of so-called “dark” personality traits among mid-level sustainability managers.	Sustainability manager	Quantitative
Peters, Gary F.; Romi, Andrea M.; Sanchez, Juan Manuel	2019	The influence of corporate sustainability officers on performance	Journal of Business Ethics	What is theinfluence of CSOs on a firm's sustainability performance?	Corporate sustainability officer	Quantitative
Pollach, Irene; Thomsen, Christa; Nielsen, Anne Ellerup	2024	In search of change: Organizational role expectancies of CSR professionals	Business Ethics, the Environment & Responsibility	What do organizations expect CSR professionals to change?	CSR professional	Qualitative
Quitzau, Maj-Britt; Gustafsson, Sara; Hoffmann, Birgitte; Krantz, Venus	2022	Sustainability coordination within forerunning Nordic municipalities – Exploring structural challenges across departmental silos and hierarchies	Journal of Cleaner Production	How do sustainability coordinators within Nordic municipalities address the internal organizational challenge of implementing sustainability?	Sustainability coordinator	
Rieg, Nicola Andreij; Gatersleben, Birgitta; Christie, Ian	2023	Driving change towards sustainability in public bodies and civil society organisations: Expert interviews with UK practitioners	Sustainability	– How do sustainability practitioners experience and perceive processes of change towards sustainability in their organizations? – What strategies and tactics do they use to implement change, and to develop a framework for effective practice that might be	Sustainability practitioner	Qualitative

				transferred and adapted to different institutional contexts?		
Risi, David; Wickert, Christopher	2017	Reconsidering the 'symmetry' between institutionalization and professionalization: The case of corporate social responsibility managers	Journal of Management Studies	– Under which conditions can the relationship between institutionalization and professionalization be asymmetric? – How can institutionalization projects be maintained despite marginalization of the concomitant profession?	CSR manager	Qualitative
Risi, David; Wickert, Christopher; Ramus, Tommaso	2023	Coordinated enactment: How organizational departments work together to implement CSR	Business & Society	How do CSR departments and functional departments work together to implement CSR?	not stated	Qualitative
Roy, Taposh Kumar; Al-Abdin, Ahmed; Quazi, Ali	2021	Examining the CSR strategy of MNCs in Bangladesh	Sustainability Accounting, Management and Policy Journal	– How is CSR defined by MNCs in Bangladesh? – To what extent is CSR integrated with core business strategies? – What benefits (social, business or both) do MNCs tend to deliver through their CSR involvements?	CSR manager	Qualitative
Salovaara, Janne J.	2022	Sustainability alumni at work — Interviews on educated sustainability professionalism	Sustainability	– What kind of professional identities exist among sustainabilitx alumni? – What kind of competencies are required by their positions? – How do the alumni operationalize sustainability in their workplaces?	Sustainability professional	Qualitative
Sandhu, Sukhbir; Kulik, Carol T.	2019	Shaping and being shaped: How organizational structure and managerial	Administrative Science Quarterly	How do organizational structure and managerial discretion co-evolve in new managerial roles?	Sustainability manager	Qualitative

		discretion co-evolve in new managerial roles				
Scarpa, Francesco; Torelli, Riccardo; Fiandrino, Simona	2023	Business engagement for the SDGs in COVID-19 time: an Italian perspective	Sustainability Accounting, Management and Policy Journal	How have companies addressed their engagement for the SDGs in times of COVID-19?	Sustainability manager	Qualitative
Schaltegger, Stefan.; Girschik, Verena; Trittin-Ulbrich, Hannah; Weissbrod, Ilka; Daudigeos, Thibault	2024	Corporate change agents for sustainability — Transforming organizations from the inside out	Business Ethics, the Environment & Responsibility	– Who are corporate change agents (CAS) are – or ought to be? – Which potential challenges do CAS face? – What do we know and do not know about their change agency?	Change agent for (corporate) sustainability	Conceptual
Schuessler, Elke S.; Lohmeyer, Nora; Ashwin, Sarah	2023	"We can't compete on human rights": Creating market-protected spaces to institutionalize the emerging logic of responsible management	The Academy of Management Journal	– How can the emerging logic of responsible management be institutionalized in a field dominated by the market logic? – Specifically, what is the role of firm- and field-level actors in negotiating the meaning of responsible management and developing new responsible management practices in a market-dominated global industry?	CSR manager	Qualitative
Scruggs, Caroline E.; van Buren, Harry J.	2016	Why leading consumer product companies develop proactive chemical management strategies	Business & Society	Which factor drive companies' adoption of proactive chemicals management strategies?	Environmental director	Qualitative
Shin, Hyemi; Cho, Charles H.; Brivot, Marion; Gond, Jean-Pascal	2022	The moral relationality of professionalism discourses: the case of corporate social responsibility practitioners in South Korea	Business & Society	How do CSR practitioners morally justify their claim of professionalism?	CSR practitioner	Qualitative
Shin, Hyemi; Vu, Mai Chi; Burton, Nicholas	2022	Micro-processes of moral normative engagement with	Journal of Business Ethics	How do spiritual practitioners use their spiritual tradition to morally	not stated	Qualitative

		CSR tensions: The role of spirituality in justification work		manage and justify tensions associated with CSR within organizations?		
Sroufe, Robert	2017	Integration and organizational change towards sustainability	Journal of Cleaner Production	– What do sustainability professionals in leading companies do to operationalize sustainability practices in their organizations? – How does the ever-changing sustainability paradigm affect the evolution of management systems and decision-making?	Sustainability professional	Qualitative
Steinmeier, Maria	2016	Fraud in sustainability departments? An exploratory study	Journal of Business Ethics	– What are the specific pressures and incentives that sustainability managers (SMs) face? Are these pressure/ incentives augmenting the risk of fraud in sustainability departments? – What might be specific opportunities for SMs to commit fraud? – What are distinctive attitudes of SMs? How do those relate to their ability to rationalize fraud? – What is the likelihood and impact of sustainability fraud happening? – What could and should be possible measures to prevent and detect sustainability fraud?	Sustainability manager	Qualitative
Strand, Robert	2014	Strategic leadership of corporate sustainability	Journal of Business Ethics	– Why are corporate sustainability positions being installed to the TMT?	Chief sustainability officer	Qualitative

				– What effects do corporate sustainability TMT positions have at their organizations?		
Tang, Kevin; Robinson, David A.; Harvey, Michael	2011	Sustainability managers or rogue mid-managers?	Management Decision	– What are the different types of change agents for sustainability, in terms of their existential needs? – What are the motivations and frustrations faced by sustainability managers as change agents? – How are the motivations and frustrations of sustainability managers framed by the sources of meaning in their life and work?	Sustainability manager	Qualitative
Thun, Toni W.; Zülch, Henning	2023	The effect of chief sustainability officers on sustainability reporting — A management perspective	Business Strategy and the Environment	How does a CSO influence the quantity and the quality of sustainability reports?	Chief sustainability officer	Quantitative
Todaro, Niccolò Maria; Testa, Francesco; Daddi, Tiberio; Iraldo, Fabio	2019	Antecedents of environmental management system internalization: Assessing managerial interpretations and cognitive framings of sustainability issues	Journal of Environmental Management	How do managers' cognitive framings and interpretations of contextual factors affect decision-making with regard to EMS internalization?	Environmental manager	Quantitative
Treviño, Linda Klebe; Nieuwenboer, Niki A. den; Kreiner, Glen E.; Bishop, Derron G.	2014	Legitimating the legitimate: A grounded theory study of legitimacy work among Ethics and Compliance Officers	Organizational Behavior and Human Decision Processes	– Why did the Ethics and Compliance Officer (ECO) role come into being? – What challenges do ECOs face in their work and what are the sources of these challenges? – What facilitating conditions reduce these challenges?	Ethics and Compliance Officer	Qualitative

				– What tactics do ECOs employ as they try to overcome these challenges?		
van den Berg, Jennifer; Zijp, Michiel C.; Vermeulen, Walter J.V.; Witjes, Sjors	2019	Identifying change agent types and its implications for corporate sustainability integration based on worldviews and contextual factors	Journal of Cleaner Production	What is the influence of the combination of change agent worldviews and context factors in the process of CS integration?	Change agent for (corporate) sustainability	Qualitative
van Holt, Tracy; Statler, Matt; Atz, Ulrich; Whelan, Tensie; van Loggerenberg, Mara; Cebulla, James	2020	The cultural consensus of sustainability-driven innovation: Strategies for success	Business Strategy and the Environment	– Do experts in sustainability have specialized knowledge about sustainability and innovation that might explain why some companies may lead, while others lag? – What types of practices lead to successful innovations?	Sustainability professional	Qualitative
Vázquez-Maguirre, Mario; Benito, Alfonso E.	2022	Impact or outputs? Exploring multinational's CSR activities in Mexico	Sustainability	How do multinationals measure CSR activities in Mexico and their alignment with core business activities and SDGs?	Sustainability manager	Qualitative
Velte, Patrick	2023	Chief sustainability officer expertise, sustainability-related executive compensation and corporate biodiversity disclosure: empirical evidence for the European capital market	Journal of Global Responsibility	What is the relationship among CSO expertise, sustainability-related executive compensation and biodiversity disclosure?	Chief sustainability officer	Quantitative
Villa-Castaño, Lida Esperanza; Perdomo-Ortiz, Jesús; Dueñas-Ocampo, Sebastian	2023	Business–society interface: An exploration of a paradigmatic heuristic model of corporate social responsibility in Colombia	Corporate Social Responsibility and Environmental Management	How do managers of large companies in Colombia conceive the concept of CSR within a complex, contextualized, and contingent business–society interface?	CSR manager	Qualitative
Vu, Mai Chi; Shin, Hyemi; Burton, Nicholas	2023	"We are neither commies nor volunteers": How	Journal of Business Ethics	How do societal-normative expectations influence CSR	CSR professional	Qualitative

		national culture influences professional identity construction of CSR professionals in South Korea		professionals' identity construction in Korea?		
Walley, E. E.; Stubbs, Mark	1999	'Greenjacking'-a tactic for the toolbag of environmental champions? Reflections on an SME success story	Eco-Management and Auditing	What is the role of environmental champions in organizational greening?	Environmental champion	Qualitative
Wang, Taiyuan; Fu, Yingzhu; Rui, Oliver; Castro, Julio de	2023	Catch up with the good and stay away from the bad: CEO decisions on the appointment of chief sustainability officers	Journal of Management Studies	Why do some chief executive officers (CEOs) appoint CSOs for their firms while others do not?	Chief sustainability officer	Quantitative
Weerts, Kyra; Vermeulen, Walter; Witjes, Sjors	2018	On corporate sustainability integration research: Analysing corporate leaders' experiences and academic learnings from an organisational culture perspective	Journal of Cleaner Production	– To what extent are the propositions by scientists about optimizing the social organizational dynamics in CS integration, in line what with similar propositions by successful CS change agents from the industry based on their experiences? – What learnings can be drawn from comparing these propositions of scientists and industrial CS change agents for future research on the integration of CS?	Sustainability change agent	Literature review
Wesselink, Renate; Blok, Vincent; van Leur, Sebastiaan; Lans, Thomas; Dentoni, Domenico	2015	Individual competencies for managers engaged in corporate sustainable management practices	Journal of Cleaner Production	– Which managerial CSR competencies identified in the extant literature can be connected to CSR managers' core tasks in CSR implementation?	CSR manager	Qualitative

				– What core tasks of CSR implementation can be identified for CSR managers operating in a business context?		
Westerman, James W.; Acikgoz, Yalcin; Nafees, Lubna; Westerman, Jennifer	2022	When sustainability managers' greenwash: SDG fit and effects on job performance and attitudes	Business and Society Review	What are the effects of greenwashing on sustainability managers' job satisfaction, commitment, turnover intentions, and job performance from a social identity/person–organization (P-O) fit perspective?	Sustainability manager	Quantitative
Wickert, Christopher; de Bakker, Frank G. A.	2018	Pitching for social change: Toward a relational approach to selling and buying social issues	Academy of Management Discoveries	– How do the motivation and aspirations of the sellers of social issues influence how these actors perceive their own organizational role? – How does the social nature of issues such as CSR (in contrast to more traditional issues of strategic change) influence the moves that sellers use to engage with "skeptics" (potential issue buyers who may not be as sensitive as the sellers are to the social issue in question)?	not stated	Qualitative
Wiengarten, Frank; Lo, Chris K. Y.; Lam, Jessie Y. K.	2017	"How does sustainability leadership affect firm performance? The choices associated with appointing a chief officer of corporate social responsibility"	Journal of Business Ethics	Under what circumstances of the appointment and to what extent do characteristics of the appointee (i.e., chief officer of CSR) impact on a company's financial performance?	Chief officer of CSR	Quantitative
Williams, Tim; Edwards, Melissa; Angus-Leppan, Tamsin; Benn, Suzanne	2021	Making sense of sustainability work: A narrative approach	Australian Journal of Management	How is sustainability enacted in the context of work?	Corporate sustainability manager	Qualitative

Williams, Sarah; Murphy, David F.	2023	Learning from each other: UK global businesses, SMEs, CSR and the sustainable development goals (SDGs)	Sustainability	–	What are senior managers in global companies doing to achieve their CSR and related ethical and sustainability goals?	CSR manager	Qualitative
				–	What do small and medium sized enterprises might learn from this practice for their own engagement with issues of responsibility, ethics, and sustainability and other more general organizational concerns such as stakeholder relations, governance, accountability, and reporting?		
Wright, Christopher; Nyberg, Daniel	2012	Working with passion: Emotionology, corporate environmentalism and climate change	Human Relations	–	How have organizations responded to the evident emotionality of climate change in their corporate environmental practices based on the processes through which differences between broader social and local emotionologies are negotiated by sustainability specialists?	Sustainability professional	Qualitative
				–	How do these change agents manage their own emotions in the process of emotionology work?		
Wright, Christopher; Nyberg, Daniel; Grant, David	2012	"Hippies on the third floor": Climate change, narrative identity and the micro-politics of corporate environmentalism	Organization Studies	–	What are the different identities that sustainability specialists enact in their engagement with climate change?	Sustainability manager	Qualitative
				–	How do the different identities that sustainability specialists enact in relation to climate		

				change influence the political work of corporate environmentalism? – What are the key narrative genres that sustainability specialists use to create a sense of coherence among a plurality of identities?		
Zharfpeykan, Ramona; Akroyd, Chris	2022	Factors influencing the integration of sustainability indicators into a company's performance management system	Journal of Cleaner Production	Which factors may influence whether indicators of social and environmental performance, which are reported in external sustainability reports, are integrated into internal PMSs?	Sustainability manager	Quantitative

Appendix 5. Decoding the thematic analysis: Foci, clusters, and example research questions

Foci and clusters of investigation	Cluster description	Example research question(s)
Economic, political, and socio-cultural environment		
The economic, political, and socio-cultural environment concentrates on how external factors such as market conditions, government regulations, and societal norms shape CSR practices through the lens of CSR professionals. It explores the external pressures and incentives that shape CSR strategies, the impact of institutional and cultural frameworks on organizational behavior, and how global and local contexts affect CSR outcomes. By affecting organizational structures, occupational roles, and individual behaviors, the economic, political, and socio-cultural context plays a crucial role in shaping CSR practices.		
Cluster within the economic, political and socio-cultural environment		
Market dynamics	This cluster encompasses how market conditions and economic factors influence CSR practices. This includes understanding the competitive pressures, market demands, and economic incentives that drive organizations to adopt and implement CSR initiatives.	How can the emerging logic of responsible management be institutionalized in a field dominated by the market logic? (Schuessler et al., 2023)
Policies and regulation	This cluster investigates how government regulations and policies shape CSR practices. This includes analyzing the impact of national and international regulations on CSR strategies, and how organizations navigate the regulatory landscape to achieve sustainable practices.	What role do institutional pressures, such as reporting guidelines, play in shaping the form that work environment reporting will take? (Dixon et al., 2019)

Socio-cultural dynamics	This cluster focuses on the role of societal norms, cultural values, and social expectations in shaping CSR practices. This involves understanding how cultural frameworks and societal pressures influence organizational and individual behavior, as well as the response to cultural expectations in different global and local contexts.	How do firms respond to shifting societal pressures for greater ethical behavior by adopting and implementing the Ethics and Compliance Officer position? (Chandler, 2014) How do firms respond to the global CSR norm? (Mun & Jung, 2018)
Organizational focus Studies within the organizational focus concentrate on understanding how entire organizations function and make decisions through the lens of CSR professionals, examining the structure, culture, and processes within organizations and how these elements interact to influence behavior and outcomes. This includes evaluating internal and external factors, such as strengths, weaknesses, opportunities, and threats affecting CSR activities, and exploring how organizations respond to and shape their environment through their strategies, structures, and shared values.		
Cluster within the organizational focus		
CSR integration and implementation	This cluster encompasses studies focused on the integration and implementation of CSR strategies within organizations. It includes the analysis of processes, methods, and frameworks necessary for successfully embedding CSR into corporate structures and cultures.	How do multinational companies understand and manage CSR? (Fukukawa & Teramoto, 2009)
CSR performance and innovation	This cluster focuses on measuring, evaluating, and enhancing the performance and impact of CSR initiatives through innovation and	What are potential big data use cases for corporate environmental management in the automotive industry? (Fu et al., 2020)

	technology adoption. It includes research on the metrics, indicators, and methodologies used to assess the effectiveness of CSR activities as well as the role of innovation and technology in advancing CSR.	How will a chief sustainability officer (CSO) influence corporate social performance? (Beier et al., 2022)
Occupational focus Studies within the occupational focus concentrate on the roles, tasks, and competencies required for CSR professionals within their professional context. This includes identifying job roles and responsibilities, assessing the knowledge, skills, and abilities necessary for effective performance, understanding professional standards and certification requirements, and examining the work environment and conditions, including organizational support, resources, and challenges faced by CSR professionals.		
Cluster within the occupational focus		
CSR integration and implementation	*see description above*	What is it that sustainability managers "do" to scale sustainability to the strategic core of the organization? (Ivory & MacKay, 2020)
Role and identity	This cluster explores the roles and identities of CSR professionals. It includes studies on self-perception, professional identity, and the positioning of CSR professionals both within their organizations and in broader societal contexts.	How do CSR practitioners rhetorically portray their work and how they ascribe particular identity positions to themselves and CSR in organizations? (Carollo & Guerci, 2017)
Occupational profile and professionalization	This cluster examines the specific competencies, tasks, and professionalization of CSR professionals within organizations. It delves into the necessary skills, knowledge, and	What are the required competencies for different CSR professionals? (Barbosa & Oliveira, 2021) How do CSR practitioners morally justify their claim of professionalism? (Shin et al., 2022)

	responsibilities while also exploring the evolution of CSR as a recognized field of practice.	How has the development of a sustainability profession evolved within the architecture, engineering, and construction (AEC) industry? (Gluch & Månsson, 2021)
Individual focus Studies within the individual focus concentrate on the behaviors, decisions, and perceptions of individual CSR professionals. This includes analyzing personal attributes and characteristics such as traits, motivations, and values, understanding decision-making processes and the factors influencing these decisions, and examining interpersonal relationships between CSR professionals and other stakeholders.		
Cluster within the individual focus		
Psychological dynamics	This cluster covers studies that explore the psychological factors impacting CSR professionals. It includes research on emotions, motivations, personal values, and social interactions both inside and outside the organization.	To what extent are so-called "dark" personality traits present in mid-level sustainability managers? (Pelster & Schaltegger, 2022) How do CSR workers in Japan cope with their feelings? (Fontana, 2020)

Appendix 6. Mapping new horizons: Exemplary research questions for advancing CSR scholarship

Cross-connection	Exemplary research questions	First illustrative studies
Contextual dynamics ⇨ psychological dynamics	– How do economic conditions, such as recessions or periods of growth, impact the motivation and commitment of CSR professionals to their work? – How do changes in government regulations and policies related to CSR influence the personal values and ethical stances of CSR professionals? – How do political instability and uncertainty affect the psychological resilience and coping strategies of CSR professionals? – To what degree do generational shifts in social consciousness and activism inspire a sense of urgency and empowerment among younger CSR professionals compared to 'veterans' in the field? – How do major CSR-related crises or scandals in an industry affect feelings of frustration, demoralization, or renewed determination among CSR professionals in peer organizations? – In what ways do economic pressures to maintain profitability and changing political priorities around CSR lead to role stress, emotional exhaustion, and potential for burnout among CSR professionals?	N.N
Contextual dynamics ⇨ role and identity	– In what ways do government policies, regulations, and political priorities related to CSR affect the legitimacy and empowerment of CSR professionals? – How do changes in government policies and regulations regarding CSR affect the professional identity of CSR professionals? – To what extent do cultural values, norms, and traditions in different countries impact the construction and enactment of CSR professional identities? – How do evolving stakeholder demands and social issues alter the required competencies and perceived expertise of CSR professionals over time? – What impact does public perception and media portrayal of CSR have on the professional identity and role execution of CSR professionals? – In what ways does the maturity and institutionalization of the CSR field in different industries influence the standardization and stability of CSR professional roles and practices?	Vu et al. (2024)

Psychological dynamics ⇨ occupational profile and professionalization	– What role does intrinsic motivation play in the development of key competencies and skills among CSR professionals? – How do the motivational drivers of CSR professionals influence their career development and professionalization in the field of corporate social responsibility? – How do the personal values and ethical beliefs of CSR professionals shape their perception of essential competencies and responsibilities in their roles? – To what extent do feelings of empathy and compassion towards stakeholders affect the relationship-building and communication skills valued by CSR professionals? – How do generational differences in social and environmental activism shape expectations around required CSR competencies and professional development needs? – How do CSR professionals' personal beliefs and values shape their perception of their responsibilities within their organizations?	N.N
Psychological dynamics ⇨ role and identity	– How do the personal values and ethical beliefs of CSR professionals shape their sense of purpose and perceived role as change agents within their organizations? – How does the motivation to drive positive social impact affect CSR practitioners' professional identity? – How do CSR professionals reconcile potential conflicts between their personal values and organizational goals in shaping their professional identity? – In what ways does the level of emotional investment and empathy towards stakeholders influence CSR professionals' self-perception as advocates and relationship builders? – To what extent do feelings of pride and meaningfulness derived from CSR work contribute to a strong sense of professional identity among CSR professionals? – In what ways does the emotional intelligence of CSR professionals contribute to their self-perception as collaborators and influencers in driving CSR strategy and engagement?	Wickert and de Bakker (2018)

Occupational profile and professionalization ⇔ role and identity	– How do the core competencies and skills of CSR professionals influence their professional identity? – What role do professional networks and associations play in shaping the occupational profile and identity of CSR professionals? – How do the evolving skills requirements and professionalization expectations in the CSR field impact career aspirations and perceived advancement opportunities? – How does the development of specialized CSR competencies and knowledge shape CSR professionals' self-perception as experts and thought leaders in their field? – In what ways do educational background and training programs influence the professional identity of CSR professionals? – In what ways does the expanding scope of responsibilities and strategic involvement of CSR professionals influence their professional identity?	N.N
Role and identity ⇨ CSR integration and implementation	– How do CSR professionals perceive their role within an organization, and how does this self-perception influence CSR strategy development and implementation? – What aspects of professional identity among CSR professionals most significantly impact their ability to integrate CSR practices into core business operations? – How does the strength and clarity of a CSR professional's sense of purpose and change agency impact their ability to champion and drive the integration of CSR strategies across business functions? – In what ways does CSR professionals' self-perception as experts and thought leaders influence their credibility and effectiveness in engaging and mobilizing stakeholders around CSR initiatives? – How do CSR professionals' identity work and meaning-making processes shape their approach to communicating and framing CSR to different internal and external audiences? – How does the development of a strong professional identity and sense of belonging to a broader CSR community influence CSR professionals' knowledge sharing, collaboration, and adoption of best practices in CSR implementation?	Osagie et al. (2019)

Role and identity ⇨ CSR performance and innovation	– How does the self-perception of CSR professionals impact the effectiveness of CSR initiatives within their organizations? – What is the relationship between the professional identity of CSR professionals and the level of stakeholder engagement achieved through CSR programs? – What role does professional identity play in CSR professionals' ability to drive innovation in CSR practices? – How do CSR professionals' identity work and sensemaking processes shape their strategic approach to measuring, communicating, and enhancing CSR performance both internally and externally? – How does the strength of a CSR professional's sense of purpose and change agency impact their ability to drive measurable improvements in key CSR performance indicators? – In what ways does CSR professionals' self-perception as innovators and thought leaders influence their capacity to develop and implement novel CSR initiatives that create shared value for the organization and society?	N.N
CSR integration and implementation ⇨ contextual dynamics	– What is the relationship between CSR activities and corporate political influence or lobbying efforts in various political contexts? – How does the widespread adoption of CSR practices by companies in an industry influence the overall economic performance and competitiveness of that sector? – To what extent does the active promotion of CSR by influential business leaders and high-profile companies influence the political discourse and policy priorities around issues such as climate change, income inequality, and social justice? – To what extent does the active promotion of CSR by influential business leaders and high-profile companies influence societal expectations and cultural norms regarding the role and responsibilities of businesses in addressing social and environmental challenges? – How do collaborative CSR initiatives and multi-stakeholder partnerships between companies, government agencies, and civil society organizations impact the socio-economic development and resilience of local communities? – How do CSR-driven innovations and sustainable business models disrupt traditional industry structures and reshape the competitive landscape in different sectors and markets?	Gond and Brès (2020)

CSR integration and implementation ⇳ occupational profile and professionalization	– How has the role of CSR professionals evolved in response to changing corporate priorities and societal expectations, and what impact does this have on CSR implementation? – How does the establishment of clear CSR performance metrics and reporting standards shape the roles, accountability, and perceived effectiveness of CSR professionals in driving CSR implementation and continuous improvement? – To what extent does the level of CSR maturity and integration within an organization affect the career paths, professional development opportunities, and retention of CSR talent? – How do the challenges and lessons learned from CSR implementation experiences inform the refinement of CSR competency frameworks and best practices for CSR professionals? – In what ways does the collaboration and alignment between CSR professionals and other business functions during CSR implementation influence the cross-functional skills and business acumen expected of CSR leaders? – In what ways does the demonstrated impact and value creation of CSR programs influence the development of specialized competencies and performance metrics for CSR roles?	Risi and Wickert (2017)

3 The why, how, and when of CSR managers' internal legitimation strategies[7]

"There is no single best way of achieving legitimacy"
Suddaby et al. (2017, p. 462)

[7] This paper, co-authored with Katharina Spraul, is accepted for publication in the Journal of Management Studies.

Abstract

Organizations often leverage corporate social responsibility (CSR) in their efforts to gain external legitimacy, and yet CSR managers — the very people responsible for implementing CSR initiatives — often struggle to achieve internal legitimacy and, thus, their objectives. This qualitative research seeks insights into CSR managers' need for legitimation ("why") and the strategies they use to overcome challenges and establish legitimacy within their organizations ("how"). A set of six distinct challenges CSR managers face reveals the complex reality of their roles and the factors that drive their quests for legitimacy. In turn, CSR managers draw on a repertoire of eight legitimation strategies to navigate the challenges, each reflecting a different legitimacy dimension. Notably, CSR managers' occupational self-perception influences their perceptions of challenges and choice of legitimation strategies, indicating the importance of individual characteristics ("when") in shaping CSR practices. These nuanced insights into the micro-level dynamics of legitimacy advance literature on both legitimacy and micro-CSR by offering a personalized approach that accounts for the unique perspectives and strategies of CSR managers.

Keywords: micro-CSR, CSR manager, legitimacy, boundary conditions, interviews, occupational self-perception

3.1 Introduction

The treatment of society's social, ecological, and ethical challenges by businesses, referred to as corporate social responsibility (CSR) (Wickert, 2021), requires individual attention (Birollo et al., 2021), prompting increasing demand for CSR manager positions in organizations (Benzinger & Muller-Camen, 2023; Wesselink & Osagie, 2020). The individual efforts of CSR managers need to align with the organizational strategy (Birollo et al., 2021; Hengst et al., 2020), though even if organizations embrace sustainability, tensions invariably arise in organizations that also must seek profit and competitive goals (Hengst et al., 2020). Caught in the crosshairs of this tension, CSR managers confront persistent challenges to their own internal legitimacy (Deeds Pamphile, 2022). The lack of acceptance and approval offered by other units within the organization often stems from a suspicion that CSR, and thus the efforts of CSR managers, could threaten the company's profitability or competitiveness (Wickert & de Bakker, 2018). Thus, CSR managers must find ways to justify their significance and necessity (Carollo & Guerci, 2017; Hunoldt et al., 2020).

Legitimacy challenges to CSR managers seem ironic, considering how extensively businesses rely on organizational-level CSR to achieve their own (external) legitimization (Baumann-Pauly et al., 2016; Wickert et al., 2016). This irony might arise due to the difference between CSR adoption and CSR implementation (Chandler, 2014), also referred to as decoupling (Schuessler et al., 2023). Implementation requires a corporate commitment; adoption often represents a simple reaction to external pressures for change, such that it signals conformity without affecting actual operations. In addition to the problem of decoupling, though, the level of analysis could represent another source of challenges to CSR managers' legitimacy.

Extant research into the challenges that CSR managers face primarily has relied on theoretical lenses linked to tensions, paradoxes, or institutional logics (e.g., Hunoldt et al., 2020; Mitra & Buzzanell, 2017). Their focus is on the apparent incompatibility of social and ecological goals on the one hand and the economic goals of an organization on the other. Balancing these tensions clearly is central to CSR managers' roles, but their lack of internal legitimacy and need to justify their value may stem from a deeper cause (Hunoldt et al., 2020). With this assertion, we propose that it is crucial to address the specific challenges that CSR managers confront in their day-to-day work, as well as the specific strategies they use to deal with them and thereby achieve their overarching goal of ensuring the organization and its actions are more sustainable. We thus establish a central question that motivates our qualitative research: *How do CSR managers legitimize themselves within their organization and thereby overcome challenges to their work?*

Using a two-phase data collection approach and semi-structured interviews with German CSR managers in the corporate and public sectors, we embrace a sociological micro-CSR perspective (Gond & Moser, 2019) and engage in intra-organizational and inter-individual analyses simultaneously. Furthermore, we apply a legitimacy lens that helps extend the existing understanding of CSR managers' challenges, experiences, and strategies. Prior micro-CSR research acknowledges that CSR managers encounter various challenges (Girschik et al., 2020), but it "has paid limited attention to potential internal barriers, constraints, and tensions that CSR managers need to overcome when promoting CSR" (Wickert & de Bakker, 2018, p. 53). We propose that these internal barriers limit the effectiveness of CSR managers, such that despite their best efforts, the organization might not achieve a meaningful level of CSR (Risi & Wickert, 2017) because too much of their efforts get devoted to legitimation activities (Williams et al., 2021). With an individual perspective (Gond & Moser, 2019), we derive a set of challenges that CSR

managers face daily, to reveal why they must legitimize themselves within their own organization and thereby help reveal triggers that spark the use of legitimation strategies (Siraz et al., 2023).

The legitimacy lens also effectively acknowledges the inherent embeddedness of individual actors in social networks, such that actions and practices reflect their participation in existing, broad social groups (Gond & Moser, 2019). In this sense, we account for the role of managerial agency in a CSR context (Gond et al., 2018; Williams et al., 2021) and address criticisms of the nearly exclusive focus on perceptions in legitimacy research (Hoefer & Green, 2016). For example, previous micro-CSR research calls for CSR managers to adopt subtle organizational strategies (Acquier et al., 2018), use distinctive communication strategies and vocabularies (Brès et al., 2019), and adapt their work practices to resolve tensions (Hengst et al., 2020). But no research has systematically analyzed these strategies in relation to underlying challenges. This link is vital, considering their embeddedness in the social system of the organization, because managerial strategies are always reactions to particular events or situations. Therefore, we aim to extend previous insights into the agency of CSR managers and reveal how they legitimize themselves within their organizations. We specify eight legitimation strategies that our informants describe using to respond to diverse, day-to-day work challenges, while further detailing how they use these different strategies to seek and achieve different dimensions of legitimacy (Gauthier & Kappen, 2021).

In addition to the main triggers that we identify, legitimation strategies reflect various boundary conditions — that is, the "who, where, when" aspects of theory (Busse et al., 2017, p. 575). Yet as Gond and Moser (2019) emphasize, sociological research into micro-CSR largely ignores broader, structural influences, and similarly, legitimacy research from a process perspective often overlooks boundary conditions (Suddaby et al.,

2017). Although research indicates that CSR managers become increasingly marginalized through CSR institutionalization processes (Risi & Wickert, 2017), and that executive support and crises can facilitate legitimation work undertaken by ethics and compliance officers (Treviño et al., 2014), personal boundary conditions are rarely considered. Yet, personal boundary conditions appear highly relevant, considering evidence showing that CSR managers engage in emotion work (Wright & Nyberg, 2012), tend to be passionate about their work (Mitra & Buzzanell, 2017), and seemingly exhibit ideological commonalities (Brès et al., 2019). Broadening the sociological track of micro-CSR, we explore when CSR managers adopt specific legitimation strategies, as well as whether CSR managers' occupational self-perception influence their choices of particular legitimation strategies when they must deal with specific challenges.

3.2 Three perspectives on legitimacy

Although in a broad sense, legitimacy can be defined as "a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions" (Suchman, 1995, p. 574), legitimacy research comprises three main perspectives on the concept, reflecting legitimacy as a property, as a process, and as a perception (Suddaby et al., 2017). The first two perspectives resonate with Suchman's (1995) distinction between institutional and strategic legitimacy approaches. According to an institutional approach, legitimacy is a property or resource achieved through sector-wide structures; it always goes beyond the influence of any single subject (Suchman, 1995). Research that adopts this perspective often seeks to operationalize legitimacy according to its dimensions, sometimes also referred to as pillars, bases, types, criteria, or categories (Bitektine, 2011; Díez-de-Castro et al., 2018), which reflect different behavioral dynamics (Suchman, 1995). But as a result, a nearly innumerable range of different legitimacy dimensions have

emerged; Díez-de-Castro et al. (2018) propose grouping 37 legitimacy dimensions they identify in prior literature into eight overarching dimensions: cognitive, regulatory, ethical, pragmatic, managerial, technical, emotional, and industry legitimacy.

A strategic approach instead defines legitimacy as a process, using a management perspective, such that "a structured set or sets of formal or emergent activities ... describe how an actor acquires affiliation with an existing social order or category" (Suddaby et al., 2017, p. 462). These activities, or legitimation strategies, reflect formal, deliberate, and goal-focused efforts to acquire legitimacy (Zimmerman & Zeitz, 2002). Such a perspective cannot account for emergent activities that are not consciously planned but instead represent direct responses to perceived legitimacy judgments. Research centered on legitimation strategies (e.g., Suchman, 1995; Vaara et al., 2006) tends to prioritize organizational, formal strategies, though some researchers also consider legitimacy on an individual level (e.g., Bitektine, 2011; Murphy & Kreiner, 2020; Treviño et al., 2014), such as by examining how actors establish their own subjective impression of their job tasks as necessary and appropriate within the organization (Murphy & Kreiner, 2020). However, such extensions do not address how actors might attempt to influence others' legitimacy judgments.

Finally, a third perspective on legitimacy acknowledges it as a perception, which still involves some process elements (Suddaby et al., 2017) but also reflects the micro-foundations of legitimacy at an individual level and the active role of evaluators (Bitektine & Haack, 2015; Hoefer & Green, 2016). Building on the micro-level, this perspective reveals the multilevel character of legitimacy (Haack et al., 2021; Suddaby et al., 2017), such that it constitutes a social evaluation and therefore must co-occur at both the collective and the individual evaluator levels (Bitektine & Haack, 2015; Haack et al., 2021; Tost, 2011). A more precise conceptualization of macro- and micro-level

legitimacy also emerges in this literature stream; Bitektine and Haack (2015) and Tost (2011) propose a multi-level process model. However, Hoefer and Green (2016) argue that focusing solely on an active role of evaluators represents a constraint that fails to account for the dialogical construction or coproduction of legitimacy judgments. Perhaps surprisingly, the active role of the legitimacy subject, which is central to the process view, is not apparent in these conceptualizations, though Bitektine and Haack (2015) explicitly emphasize the manipulability of individual legitimacy judgments. A dialogical construction also requires consideration of how legitimacy subjects perceive of legitimacy judgments, because the legitimation strategies they employ depend on where they are, on a continuum between legitimacy and illegitimacy (Siraz et al., 2023), which likely is reflected in expressions of legitimacy judgments.

Therefore, we propose zooming in on the process perspective of legitimacy by examining legitimation strategies employed by legitimacy subjects — CSR managers, for the current study. We consider the resistance and challenges these subjects face, which represent possible expressions of the legitimacy judgments of their organizational peers.

3.3 Legitimation and occupation-related issues of CSR managers

Because they function within organizational systems, CSR managers participate in occupations, or "communities of practitioners with similar skill requirements engaging in common work tasks that are relatively enduring, either within a sector or spanning several sectors" (Muzio et al., 2019, p. 6). Occupations are inherently fluid and evolving, rather than static (Fayard et al., 2017), which implies challenges for occupational forms of legitimacy. For example, nascent occupations must struggle to attain legitimacy, because they have yet to establish their occupational mandate (Fayard et al., 2017), defined as "the shared understanding of the purpose for an occupational group"

(Augustine, 2021, p. 1056). Even if no longer considered a nascent occupation, CSR managers are not yet fully professionalized (Brès et al., 2019; Spraul et al., 2019). Additionally situated in a contested context, they cannot rely on established legitimation strategies and instead need to establish their professionalization in the absence of a well-defined knowledge base and despite the very broad scope of CSR (Shin et al., 2022). CSR managers seek to alter the organization's core purpose by integrating sustainability into it (Williams et al., 2021), so their tasks transcend individual workplaces or profit-centric perspectives to reflect broader societal and environmental considerations. In turn, CSR managers navigate multiple intermediate positions, between top management directives and operational implementation, the organization and its environment, and their values and organizational expectations (Birollo et al., 2021). In addition to taking diverse job titles (Fontana, 2020; Wickert & de Bakker, 2018), CSR managers often use various discourses to establish their legitimacy (Brès et al., 2019; Mitra & Buzzanell, 2017), though they often harken to a conventional business logic (Girschik et al., 2020), in an attempt to "sell" CSR to other stakeholders in the organization (Hunoldt et al., 2020).

Issue selling, as a form of legitimation, "refers to individuals' behaviors that are directed toward affecting others' attention to and understanding of issues" (Dutton & Ashford, 1993, p. 398). It implies framing an issue to resonate with the target audience and appealing to their values, emotions, and interests to gain their support or involvement. In studying issue selling efforts by CSR managers, Wickert and de Bakker (2018) describe how members of this occupational group seek to gather internal influence gradually and through a relational strategy — to build support from likeminded colleagues and overcome resistance from naysayers — so that eventually they might leverage their relatively weak organizational positions. Understanding such resistance

could help CSR managers develop more effective strategies to overcome it and garner more significant support for their CSR initiatives.

Impression management is another form of legitimation, by which actors engage in behaviors, whether consciously or not, that they believe will lead others to perceive them favorably (Conway et al., 2015). Carollo and Guerci (2017) describe how Italian CSR managers leverage five distinct occupational rhetorics to describe their work and establish their organizational value. They thus reveal the mechanisms of self-representation and identity construction (both negative and positive) within occupations, rather than concrete actions undertaken by CSR managers to gain legitimacy and status. To gain a more comprehensive understanding of the competition for legitimacy among CSR managers, we need to explore the underlying causes and factors that drive this competition.

Two studies explicitly address the legitimation strategies of individuals in similar contexts. First, Treviño et al. (2014) apply grounded theory to address how ethics and compliance officers (ECOs) overcome the challenges they face; they determine that ECOs face significant internal legitimacy challenges, to which they respond with what Treviño et al. call legitimacy work tactics. However, ECOs and CSR managers have distinct roles within organizations: ECOs focus on promoting ethical behavior and ensuring legal compliance, whereas CSR managers take broader responsibilities for integrating sustainability principles (e.g., environmental aspects) into the organization's operations and decision-making processes. This distinction suggests that the internal legitimacy challenges and strategies employed to address them might differ, which in turn implies the need to investigate whether CSR managers adopt strategies similar to those of ECOs or if their approaches fundamentally differ, reflecting their distinct

responsibilities. Treviño et al. (2014) also explicitly call for research that examines other operational functions from a legitimacy perspective.

Second, Daudigeos (2013) addresses occupational safety and health (OSH) managers' capacities for conducting institutional work and overcoming social constraints, in relation to the agency paradox. He concludes that relational legitimacy-building and unobtrusive influence tactics are essential, because OSH managers' weak positions demand that they engage in practical agency and leverage multiple (cognitive, normative, relational, coercive) types of legitimacy to encourage the required practices within the organization. Daudigeos (2013) treats legitimacy as a compensation of formal authority, not a necessary condition for work activity, whereas we conceptualize legitimacy as a necessary foundation for any work, while also examining the causes of a potential lack of legitimacy, regardless of where the manager's position lands on the organizational hierarchy.

By presenting a set of challenges that CSR managers face, we deepen understanding of *why* they need to legitimize themselves within organizations; extend previous insights into the managerial agency of CSR managers to reveal *how* they legitimize themselves through eight different legitimation strategies used to respond to the diverse challenges in day-to-day work, reflecting the recognition that such strategies always react to specific situations and do not arise in a vacuum; and acknowledge the boundary conditions in form of occupational self-perception that determine *when* CSR managers legitimize themselves by adopting specific legitimation strategies in response to specific, day-to-day challenges.

3.4 Research design and methods

3.4.1 Research approach

With problem-driven research (Wickert et al., 2021), we investigate the micro-level dynamics of legitimacy to understand how CSR managers navigate the complexities of their roles and the challenges they face in establishing and maintaining legitimacy. Therefore, we adopt a qualitative research approach, which is particularly well-suited to exploring "how" questions (Pratt, 2009). It enables us to delve into the lived experiences of CSR managers and gain deeper insights into their everyday work realities. As part of our methodological approach, we rely on abduction and compare the qualitative data with existing theoretical frameworks, during both the analysis and conceptualization processes (Alvesson & Kärreman, 2007). Through multiple iterations of empirical data and theoretical insights, we can derive possible explanations or theories based on the observed data (Dubois & Gadde, 2002). By incorporating prior understanding and experiences, abductive research also can generate new insights and understanding.

3.4.2 Data collection

To select CSR managers for the qualitative interviews, we used purposive sampling (Bryman, 2012) and a referral chain approach (Deeds Pamphile, 2022). The sample inclusion criteria required CSR managers in companies and public organizations of all sizes in Germany who dedicated at least 50% of their work time to sustainability-related tasks. This relatively broad sample, compared with prior studies, allows us to include new sector and size factors that might influence the use of legitimation strategies. In addition, by spanning multiple sectors, this study can offer insights into potential influences such as a public service motivation, which might imply greater legitimacy for

CSR managers, in that members of public institutions often are driven by desires to help others and contribute to society (Homberg et al., 2015).

We used various channels for the purposive sampling, including advertisements in newsletters of sustainability magazines, e-mails to CSR ambassadors of one German federal state, and contacts to heads of sustainability offices of German universities. In this process, we often encountered challenges in reaching the appropriate persons; specific CSR managers rarely appeared on the homepage of organizations' websites, for example. Therefore, we adopted a referral chain approach in pursuit of theoretical saturation, such that we asked the initial group of CSR managers who responded to our interview request to help us establish contact with others (Bryman, 2012). It became apparent that CSR managers in Germany know one another, even though they work in different companies and sectors. They were happy to refer us to other "colleagues" and provide their contact details. Combining both sampling techniques enabled us to interview 30 CSR managers, whose characteristics we provide in **Table 1**.

The data collection spanned two phases and relied on semi-structured interviews. The first author conducted the interviews via telephone or video calls, which were recorded using professional recording devices or built-in conference tools and supplemented with manual notes. During the first phase (January–August 2020), we focused on the CSR managers' career paths and how they present their positions to others. The interviews (median length: 38 minutes) explored their perception of the primary purpose of their job, their daily challenges, any resistance they encountered, and the rhetoric and behaviors they applied to overcome it. We also sought clarification about the sources of the resistance and how they resolved such issues on personal and job-related levels. In the second phase, we sought to deepen our understanding of CSR managers' uses of legitimation strategies and identify potential boundary conditions of this behavior.

Table 1. Overview of interview partners

No.	Sex	Job title / Field of activity	Type and industry of organization	Interview date	Tenure (≈ years)
1.1	m	Head of Sustainability	Corporate — Manufacturing industry	22.01.2020	2
1.2				15.11.2022	
2.1	f	Sustainability Advisor	Public — Provision of financial and insurance services	21.02.2020	9
2.2		Sustainability Manager	Public — Administration	14.11.2022	
3	f	Head of Sustainability Management	Corporate — Manufacturing industry	25.02.2020	0.5
4	f	Sustainability Management & Production Assistance	Corporate — Manufacturing industry	25.02.2020	1
5	f	Strategic Sustainability Management	Public — Transport and storage	28.02.2020	10
6	m	Member of the Executive Board	Corporate — Manufacturing industry	02.03.2020	32
7	f	Corporate Social Responsibility Manager	Corporate — Provision of freelance, scientific, and technical services	02.03.2020	0.5
8	f	Sustainability Manager	Public — Education and teaching	13.03.2020	0.75
9	m	Coordinator of the Sustainability Office	Public — Education and teaching	19.03.2020	2
10	m	Head of Environmental Management and Occupational Health and Safety	Public — Education and teaching	31.03.2020	6.5
11	f	Head of Sustainability	Corporate — Manufacturing industry	14.04.2020	1
12	f	Sustainability Manager	Corporate — Manufacturing industry	22.04.2020	4
13	f	Environmental and Sustainability Officer	Public — Administration	23.04.2020	0.5
14.1	f	CR Manager International	Corporate — Agriculture, forestry, and fishing	25.05.2020	11
14.2				16.11.2022	
15.1	m	Safety Engineering Services and Environmental Protection	Public — Education and teaching	02.06.2020	6
15.2				15.11.2022	
16	m	Corporate Responsibility	Corporate — Manufacturing industry	05.06.2020	3

17*	m	Sustainability Advisor	Public — Provision of freelance, scientific, and technical services	16.06.2020	6
18	f	Project and Sustainability Manager	Corporate — Manufacturing industry	17.06.2020	0.25
19	f	Manager Compliance & Corporate Social Responsibility	Corporate — Provision of freelance, scientific, and technical services	19.06.2020	5
20	f	CSR-Manager	Corporate — Manufacturing industry	23.06.2020	5.5
21	f	CSR-Manager	Corporate — Manufacturing industry	25.06.2020	1
22	f	CSR-Manager	Corporate — Manufacturing industry	26.06.2020	2
23	m	Sustainability Manager	Corporate — Provision of financial and insurance services	29.06.2020	1.5
24	f	Sustainability Specialist	Corporate — Manufacturing industry	02.07.2020	2
25.1	f	Head of Sustainability and Organizational Management	Corporate — Manufacturing industry	07.07.2020	9
25.2		Head of Corporate Sustainability	Corporate — Manufacturing industry	16.11.2022	
26	f	Senior Sustainability Manager	Corporate — Manufacturing industry	08.07.2020	3.5
27	f	Manager Corporate Responsibility	Corporate — Manufacturing industry	10.07.2020	4
28	m	Strategy Sustainability	Corporate — Manufacturing industry	28.07.2020	9
29	f	Sustainability Manager	Corporate — Manufacturing industry	31.07.2020	11
30.1	f	Manager Corporate Responsibility	Corporate — Real estate and housing	10.08.2020	10
30.2		Head of Sustainability	Corporate — Trade	17.11.2022	

Notes. The industry descriptions reflect the classification of economic sectors by the German Federal Office of Statistics; f = female; m = male; the tenure measure was calculated at the date of the first interview; CR = corporate responsibility. *Recording was not usable due to technical errors, but manual interview notes supported the analysis.

Using the results of the first phase and the principles of theoretical sampling, we selected nine managers who displayed the most diversity in using different strategies, six of whom agreed to participate in follow-up interviews.

The second phase of interviews was structured into four parts. First, we inquired about changes in their daily work since the initial interview, considering that some interviewees had started new positions. Second, during "member reflections" (Tracy, 2010), we presented the core findings from the initial interviews. Member reflections provide a valuable opportunity for participants to engage in dialogue, share their perspectives, and offer feedback on the study's findings. This process allows for critical engagement, affirmation, and potential collaboration, fostering a deeper understanding of the research outcomes. Third, in line with the member reflection approach, we adopted a card-ranking method (Wansink et al., 2017) and asked participants to rate the identified legitimation strategies on an ordinal scale to express their estimated use and perceived impact, using an online whiteboard. Ranking and card-sorting tasks conducted during interviews can stimulate reflection among interviewees, leading to more in-depth and insightful results (Conrad & Tucker, 2019). We explicitly encouraged managers to share their thoughts and reasoning while engaging in the ranking process, hoping to elicit rich and detailed responses that would enable us to understand their use of legitimation strategies better. Fourth, we used a visual stimulus and presented the CSR managers with the challenges identified and grouped in the first phase using word clouds. Visual stimuli can generate a different and richer response and provoke engagement and more projective comments (Page et al., 2022). The interviewees were asked to discuss specific challenges that caught their attention and explain how they dealt with them in daily work life. We also encouraged them to reference the eight legitimation strategies they had learned about

in the previous part. Due to the in-depth structure of these six interviews, their median length was 54 minutes.

3.4.3 Data analysis

To examine the interview data thoroughly, we followed carefully established steps. First, all interview recordings were professionally transcribed verbatim, adhering to the rules of a simple, content-semantic transcription (Dresing et al., 2015). This transcription approach made minor grammar and dialect adjustments while preserving the content. The coding process was performed in German, the language in which we conducted the interviews (exc. I_11). We translated the quotes and codes into English, applying linguistic smoothing. For the coding procedures, we used the data management tool MAXQDA, which facilitated the organization and analysis of the data and supported efficient coding and retrieval of relevant information during the analysis phase.

Second, we conducted inductive coding of the data, divided into two main areas: (1) challenges and (2) dealing with challenges. To code the *challenges*, we used in-vivo coding to capture individual and cultural aspects reflected in the participants' words or short expressions, as well as descriptive coding to summarize the essential topics of passages (Saldaña, 2016). This step resulted in 21 first-order codes (see **Table 2**). To code *dealing with challenges*, we used in-vivo and process coding; process coding can identify actions and interactions using gerunds (Saldaña, 2016). Combining both coding approaches resulted in 28 first-order codes for CSR managers' rhetoric and self-reported behavior for addressing challenges (see **Table 3**). Both authors thoroughly discussed and adjusted the generated codes to ensure intercoder reliability.

Table 2. Coding structure: Challenges faced by CSR managers

First-order code (challenges)	Second-order code (type)	Excerpt of representative interview quotes
• "Lack of interest" in sustainability • Ignorance about sustainability • Sustainability skepticism • Stereotyping CSR managers	**Attitudinal challenges** Related to attitudes toward and beliefs about sustainability. Challenges stem from individuals' attitudes, knowledge gaps, or biases, which can hinder progress and support for sustainability initiatives.	*"The biggest problem from my point of view is the lack of interest" (I_15.2)* *"Of course, people are very, very far away from my day-to-day business and from the breadth of tasks that sustainability management ultimately involves. For many, it's just a report they've seen." (I_1)* *"So first of all, the whole concept [of sustainability] is already questioned, so whether you need it or not." (I_3).* *"When I talk about sustainability management, people say: Oh yes, the hippie auntie, what does she want again?" (I_7)*
• Bullying • Refusal to cooperate • Hierarchy conflict	**Interpersonal challenges** Arise from interpersonal interactions and communication. Challenges involve conflicts, power dynamics, and difficulties in collaboration and communication among individuals or groups, which can impede the implementation of sustainability initiatives.	*"'Ah, that fits well, you're the sustainability manager, of course you had a piercing, right?' Things like that, where I then said: 'You wouldn't have said that if I were a sales expert or something'." (I_2.2)* *"If I need cooperation, e.g., a data delivery or an answer, then I am really put off for weeks and forced to follow up three or four times, because of course I see just as much urgency in my work as someone who is working on other issues." (I_2.1)* *"Because sustainability management is a cross-divisional task, some specialist departments naturally feel that they are being bullied, attacked or observed and have some kind of problem with someone from outside coming in with a topic that they may not yet know anything about." (I_1.2)*
• Resistance to change • Lack of active supporters	**Stakeholder engagement challenges** Related to engaging stakeholders in sustainability efforts, including navigating resistance, aligning goals, and garnering support from stakeholders who may have differing priorities or perspectives on sustainability.	"There are always three groups: First, there are those who cannot wait, who want our company to become the most sustainable company in the world. (laughs) Then there is the group that is easy to pick up and open, that says: 'Okay, this is important for a sustainable company. I am on board with that.' And then, of course, the uninterested group does not want anything to change." (I_22) "The main difficulties are, first and foremost, finding employees who not only want to go down this path, but who also support it. You often get employees who are quickly lured in by any benefits we offer. But then actually taking on responsibility almost like a co-entrepreneur is not so easy." (I_6)

• Lack of financial resources • Insufficient staff capacity • Organization size	**Resource challenges** Related to limited resources and constraints in financial, human, or organizational resources, which can limit the ability to implement and sustain sustainability initiatives.	"If it costs money, of course it's an issue? So, if I say: 'My opportunity cost is zero, and I just need to change habits here', that's okay. But if I have to spend money to change something without any direct benefit, that's difficult." (I_19) "We can't always play all the big matches, that doesn't work here. In the end, we don't have the staff or the money for that." (I_13) "But also, I think being a company of the size we are, I mean we are 25,000 employees, to make sure that it is, because the implementation of the strategy requires a lot of you know, it requires the entire company to kind of contribute." (I_11)
• Lack of strategic relevance ("Nice-to-have") • Lack of management support • Bureaucracy • Organizational embedding of the CSR manager	**Structural challenges** Related to organizational factors. Challenges stem from organizational structures, cultures, and support systems that may hinder the role and influence of CSR managers within the organization.	*"I mean. it is in some parts of organizations, it is difficult to activate people to deliver it, because you know there are still people who are doubtful to whether this is actually a real part in the company." (I_11)* *"Not that they don't think sustainability is important, but they have a thousand other things on their plate and they think their things are more important." (I_29)* *"The main difficulty is to develop an understanding at the management level that it is important to have investments or certain strategic orientations to these sustainable issues. And this is not just a nice-to-have as in the past, i.e., we do a little bit there, but it is not understood as a real strategic component for the group strategy." (I_1)* *"If you don't have real support from the C-level or a real corporate commitment to CSR or sustainability management, it's hard to implement something on your own." (I_7)* *"There are administrative and political processes that often delay sustainability." (I_15)* *"The people I know who are responsible for sustainability and who have the greatest radius of influence in their work to implement something quickly, pragmatically and effectively, sit in a staff position and report directly to management" (I_2.2)*

• Sustainability implementation effort • Performance measurement • Cost–benefit ratio of sustainability measures • Interdisciplinarity of sustainability management • Conflicting goals	**Sustainability implementation challenges** Related to the implementation of sustainability initiatives and its practical aspects, such as resource allocation, measuring impacts, and assessing the costs and benefits of sustainability measures.	*"The sustainability department is perceived as making people's lives harder because there are additional requirements, requirements that have to be met." (I_27)* *"If sustainability means that there is now more effort on individuals or departments and then something is added on top of the work that they are already doing now, that always comes down to, do we really need this?" (I_3)* *"This commitment, which my job entails, creates extra work and conversion difficulties in the functional departments, which then disrupts everyday work routines." (I_20)* *"That's easier with other departments, I'll say, the marketing department has the budget, they do the advertising, they can say afterwards so and so many people have looked at it and whatever, and you have numbers. That doesn't work, so that's one of the biggest difficulties where we actually have in the department." (I_14)* *"In many cases and many companies, the sustainability department is perceived as a cost center rather than a profit center." (I_27)* *"But in the medium and long term, taking social or environmental aspects into account always means that a complete rethink has to take place, which can often mean that profits can no longer be generated to the extent that one would like. My personal opinion is that sustainability aspects are not free." (I_12)* *" When I came along with a new topic, which is also interdisciplinary, it was sometimes difficult" (I_20)* *"The main difficulties are, of course, the conflicting goals that arise when a company wants to take social or environmental aspects into account. It is not possible to do both; instead, one is always faced with the reflection of profit maximization or the consideration of medium- or long-term environmental requirements, which do not always go hand in hand with this." (I_12)*

Notes. Codes in quotation marks indicate in-vivo codes.

Third, we employed an iterative process to group the first-order codes related to challenges and dealing with challenges into second-order themes by examining their relationships. In line with our abductive approach, this process involved constant comparison with legitimacy and CSR literature, which allowed us to refine our analysis and interpretations and ensure our findings were grounded in existing knowledge in the field (Brozovic, 2020; Weiss & Kanbach, 2023). We identified six second-order themes, reflecting different types of challenges that CSR managers face (see **Table 2**): attitudinal, interpersonal, stakeholder engagement, resource, structural, and sustainability implementation challenges. Also through constant comparisons with prior literature, we discovered potential links to different legitimacy dimensions for dealing with challenges. The identified legitimation strategies could be assigned to six dimensions in the organizational legitimacy typology (Díez-de-Castro et al., 2018), prompting us to reanalyze the data in relation to the two remaining legitimacy dimensions (management legitimacy and industry legitimacy). With this specific view, we identified seven additional rhetorics and behaviors that could be attributed to these two dimensions. Furthermore, we endeavored to denote the individual rhetorics and behaviors into corresponding legitimation strategies while carefully considering the assigned legitimacy dimensions (**Table 3**). Thus, we establish a clear and comprehensive framework that aligns specific strategies with the relevant dimensions of legitimacy.

Fourth, in the data analysis phase, we pursued a deeper understanding of managers' uses of legitimation strategies in response to the challenges they encountered. Therefore, we explored potential boundary conditions, as might be signaled by hints that some unidentified factor is exerting an influence (Busse et al., 2017). In undertaking this challenging research step, we were inspired by Howard-Grenville et al.'s (2017) assertion that individual responses to particular challenges resonate differently with job roles.

Table 3. Legitimation strategies employed by CSR managers

First-order code (rhetoric & behavior)	Second-order code (legitimation strategy)	Excerpt of representative interview quotes
• Meeting market demands • "Satisfying stakeholder requirements" • Coordinating sustainability topics • Creating value for employees • "Keeping an eye on the future" • Improving process efficiency • Securing long-term benefits	**Providing benefit** Meeting the material interests of stakeholders and help to achieve their goals. ⇨ Pragmatic legitimacy	*"Those are these arguments and, to be honest, we also often take the customers [as an argument]. The customers are our allies, because we are lucky in our department, (….) we have a solid customer contact, so we do customer trips, the customers can come to our farms and visit them. As we always know exactly what the customers actually want and what moves them, we take that of course also as an argument." (I_14.1)* *"I try to keep an eye on the interests or requirements of our various interest groups and to see if, that is, if they are changing, what kind of requirements we as a company are facing, so that I can keep an eye on that." (I_3)*
• "Authority to issue directives" • Mandate by management • Complying with legal requirements • Complying with standards	**Exerting coercion** Leveraging legal requirements and power structures to exert pressure. Non-compliance with regulations and structures may result in sanctions or penalties. ⇨ Regulatory legitimacy	*"In the field of sustainability, we have the authority to issue directives to the entire organization. This means that we can make directives that then apply almost throughout the company. Of course, people are not always enthusiastic about this, but it means that everyone participates." (I_26)* *"But of course, it has a different meaning when I appear there and say: 'Yes, it has been agreed with the management and it is what they want'." (I_3)* *„It is easiest for sustainability managers when good legislation is present, and things simply have to be done." (I_25.1)*
• Supporting function within the organization • Supporting on an equal footing • Building and managing relationships • Involving employees • Maintaining personal contact	**Establishing commitment** Building an affective connection with stakeholders that is stable over time and can only be shaken by dramatic events. ⇨ Emotional legitimacy	*"Some people need this personal component and relationship, so that they then do it for my sake. One of the most important points is relationship management. You can make an incredible difference if you deal with people on an equal footing and in a good way." (I_1.1)* *"What I have learned is the tactic of seeking face-to-face conversation and preferring to clarify questions and obtain information in a face-to-face conversation rather than doing it all through an email." (I_4.* *"I think that as soon as colleagues realize that you are actually pulling together and that you also understand that this may not be easy for the other person at that moment, I actually always have the feeling that it turns around at the latest and you have cooperation." (I_24)*

• Creating awareness for the complexity of sustainability • Linking private and professional life • "Educational work" • Establishing a high level of transparency • Being considerate about choice of words	**Creating comprehensibility** Making actions comprehensible through explanation so that legitimacy judgments are not made based on ignorance. ⇨ Cognitive legitimacy	*"Our other focus is related to cooperation and our top management; although we have a CSR department, that doesn't mean that everyone understands what CSR is, what sustainability means. That would be a dream! (laughter) So, we also do a lot of awareness-raising work." (I_14.1)* *". . . educational work to clarify why the topic is important and why we should deal with it more intensively." (I_30.1)* *"It is wise to take this [difference between groups] into consideration and then to adapt the communication a little bit and to reflect what is perhaps in the foreground for this person or what fears are perhaps also present." (I_9)*
• Demonstrating expertise • Collaborating with experts • "Work experience" • "Soft skills"	**Showing professionalism** Demonstrating expertise by performing activities efficiently and according to the current state of the art. ⇨ Technical legitimacy	*"I think you should cover all these topics and be an expert on them to meet acceptance when you go to employees in other departments." (I_22)* *"That has certainly changed, I'd say, that simply over the years, what I have also acquired in terms of background knowledge and professional experience, that this simply meets with higher acceptance." (I_3)* *"If the owners or the shareholders show that they want a sustainability manager, then it's actually just a matter of developing the self-confidence and also the commitment to keep putting my finger in the wound, to say 'You wanted me and now I'm proposing things to you and now you're saying it's too expensive or there's no point or something like that. So, either you want me, and you need me, or I'm leaving." (I_6)*
• Being authentic • "Heart and soul for sustainability" • Addressing organizational values	**Linking values** Adherence to the boundaries of a system of norms and values that is accepted in the particular environment. ⇨ Ethical legitimacy	*"The people I experience see me as very authentic in everything I do [...]. Some may perceive me as very extreme, but authentic. From my point of view, this is the essential prerequisite for really making a difference in this job. If you are not authentic, you are greenwashing." (I_1.1)* *"In business, you don't always get praised for it (pursuing sustainability). In private, you feel good about it. One has a good conscience, if you are active for Amnesty or for any NGO or what, then you praise yourself. Your wife, husband or the environment, it's socially very opportune, whether it's in the Lions Club, Rotary Club, Soroptimist or whatever, to get involved. For such things, which then go in the direction of ethics, in the direction of attitude, in the direction of these self-evident things, you often don't get the recognition or sometimes not at all in a business context. You have to justify why you do this and that because of me, maybe it even costs more. Why do you do it differently than you used to? For me, this is the big difference between private and business behavior." (I_28)*

• Contributing to sustainable development • Sustainability reporting towards society • Signaling function	**Making an impact** Highlighting the long-term benefits of one's own activities for society. ⇨ Managerial legitimacy	*"I just try to make the processes, as they are now, more sustainable overall. In other words, more socially, and ecologically with a more positive benefit." (I_4)* *"We are a family business, which means we don't need a report, we just do it for transparency reasons." (I_24)*
• Mentioning sustainability study programs • "Other companies do it, too" • Referring to societal relevance of sustainability • Citing current media reports	**Referring to normality** Focused on the similarity or connection with other, already legitimized subjects and based on the idea that "others do it too." ⇨ Industry legitimacy	*"When I present at the upper management level, I don't make any secret of it and sometimes say in a clause: I also studied sustainability management. I always drop it occasionally, not to make my own mark, but to show, hey, there are sustainability management courses at universities!" (I_2.2)*

Note. Codes in quotation marks indicate in-vivo codes.

Therefore, we assessed different typologies proposed in prior research into CSR managers, including those based on identities (Wright et al., 2012), occupational rhetorics (Carollo & Guerci, 2017), job roles (MacDonald et al., 2020), and self-representations (Shin et al., 2022). The typology developed by MacDonald et al. (2020) seemed to fit our data best, considering that we explicitly asked managers about their occupational self-perception, which we define as a subjective understanding of their role, identity, and purpose within the occupation of a CSR manager.

Table 4. Occupational self-perception of CSR managers

Occupational self-perception	**Description** (based on MacDonald et al., 2020)	**Exemplary quotes**	**Interviewees**
Strategist (N = 12)	**Job responsibilities:** identify and select strategic sustainability interventions. **Work activities:** plan formulation, strategic planning	"to develop a strategy that substantially intervenes in the business model of the divisions;" "to transform the entire group into a sustainable company." (I_1.1)	I_1, I_5, I_6, I_10, I_11, I_12, I_13, I_19, I_22, I_23, I_25
Change agent (N = 9)	**Job responsibilities:** gain approval, support, and buy-in for sustainability interventions. **Work activities:** education and consultation, advocacy and promotion, monitoring and reporting progress	"That I am the motivator, the driver, the positive guilty conscience, which has to be an attitude, a conviction that simply has to arrive in procurement, with a focus on human rights, in technical development, with a focus on resource conservation, and in production, with a focus on better working conditions." (I_28)	I_2, I_4, I_8, I_16, I_17, I_20, I_21, I_27, I_28, I_30
Collaborator (N = 5)	**Job responsibilities:** involve stakeholders in formulating/implementing sustainability interventions. **Work activities:** partnership management	"I am incredibly strong in connecting people and projects, so I would say I just have a very connecting role, so I'm more of a connector." (I_24)	I_3, I_9, I_24, I_26, I_29
Facilitator (N = 4)	**Job responsibilities:** implement sustainability interventions. **Work activities:** project management, capacity building, fundraising, meetings, planning events	"I'm not a typical CSR manager who is just in the office, but I'm someone who is really on the field as well." (I_14)	I_7, I_14, I_15, I_18

It involves how a person sees themselves in the context of their work, including their skills, responsibilities, and the impact they believe they have. However, it is important to note that, unlike our study, their typology was created based on the descriptions of actual job responsibilities and not based on self-perceptions. Nevertheless, the typology reflected our data very well. Therefore, we considered four roles — strategist, change agent, collaborator, and facilitator, along with their corresponding job responsibilities and work activities — as a blueprint for deductively clustering interviewees into four occupational self-perceptions (see **Table 4**). Analyzing the patterns according to these four self-perceptions helped us identify *when* CSR managers respond to challenges (*why*) with legitimation strategies (*how*), depending on boundary conditions.

3.5 Findings

3.5.1 Identifying challenges: What hinders CSR implementation?

To specify internal factors that help or hinder CSR implementation from an individual perspective, we start by describing the challenges CSR managers face, which explains why they need to legitimize themselves within organizations. The nature and severity of challenges differ from interviewee to interviewee, so we structure this discussion according to the six types of challenges (attitudinal, interpersonal, stakeholder engagement, resource, structural, and sustainability implementation).

Regarding *attitudinal challenges*, several challenges emerge from the attitudes of other organizational members toward sustainability, which also affects attitudes toward CSR managers, as individuals and in their job roles. The CSR managers perceive a lack of interest in sustainability as "one of the biggest challenges" (I_14.2) and report that ignorance of sustainability translates directly into questions about their job's legitimacy:

> *There was a general ignorance, in the sense of 'What are they doing in the sustainability department, why do we need them?' (I_5)*

Whereas attitudinal challenges, including skepticism and stereotyping, do not involve open confrontations, *interpersonal challenges* manifest as blunt resistance to and rejection of CSR managers' activities and person. One CSR manager (I_20), with medium tenure and experience, reported several interpersonal challenges from coworkers or middle managers, displaying open refusal to cooperate. The most extreme manifestation involves bullying, and some CSR managers report being called "eco-dictators" (I_1.1).

The *stakeholder engagement challenges* arise because of the necessity to engage stakeholders in organizational sustainability efforts. Some CSR managers perceive a clash between their endorsement of sustainability and the actual willingness of stakeholders to support sustainability initiatives. Such resistance to change may stem from internal or external stakeholders:

> *Difficult are also topics that touch the comfort zone of the employees, or perhaps also the comfort zone of other stakeholders, for example, a supplier. (I_19)*

Resource challenges indicate a need for more financial, human, or organizational resources (e.g., I_13, I_14.1, I_19). One CSR manager shared experiences with insufficient staff capacity, expressing a constant lack of time as her "biggest challenge." Due to this shortage, she cannot invest energy into sustainability initiatives that would make a real impact on environmental and social sustainability, whereas "If we had more time and staff, we had a very different starting point!" (I_13). A CSR manager from the public sector also notes that the challenges of insufficient staff capacity and lack of financial resources are intertwined: At a public university, he faces the constant challenge "that I can never fall back on a budget, so to speak, neither on a university budget, nor a state budget, nor a federal budget" (I_15.2) for sustainability initiatives.

Structural challenges are closely related to the organization and its particularities, including the structural embedding of the CSR managers. In some organizations, sustainability is deeply embedded in the organization's values and supported by top management (I_21), which mitigates the challenges for CSR managers. In contrast, other CSR managers perceive a lack of support, such that top management dismisses sustainability management efforts as "nonsense" or "kids' stuff" (I_1.1). The organizational embedding of the CSR manager also can be a structural challenge:

> *Only one other association has a full-time position, I have a part-time position, I am in fifty percent, and even that is already seen as too much by most. (I_2)*

Finally, *sustainability implementation challenges* pertain to the practical aspects of implementing sustainability in the organization. It often demands additional effort by functional departments, so CSR managers either must work to increase colleagues' willingness or else suffer a lack of available capacities (e.g., I_2.1, I_4, I_20). In some organizations, only the business case matters, that is, how to make money with sustainability management (I_2.1).

3.5.2 Employing strategies: How do CSR managers cultivate legitimacy?

By examining CSR managers' rhetoric and self-reported behaviors in response to such daily challenges, we were able to identify a repertoire of eight legitimation strategies, representing the complete range of strategies that CSR managers can draw upon in different situations to achieve legitimacy. When we compare the interviewees' descriptions, we determine that all CSR managers reported using at least three strategies, and seven interviewees (I_2, I_3, I_10, I_14, I_15, I_20, I_30) employed the full range of either legitimation strategies.

A strategy of *providing benefits* signals a pragmatic legitimacy dimension and refers to the CSR manager's attempts to fulfill the material interests of the organization

and its stakeholders. To gain legitimacy, these CSR managers emphasize the benefits, corresponding with the "making the business case" rhetoric in a sustainability context:

> *A business imperative ensures the license to operate, and our ecological focus has certainly led to long-term profit and growth and continues to do so. (I_25.2)*

Meeting market demands might target existing customers and clients, but CSR managers also address other stakeholders and their benefits, such as employees as an internal stakeholder group:

> *It's a bit of a personal benefit, 'I get to do something useful at my workplace', right? Perhaps it has enormous significance for some people. (I_1.2)*

The legitimation strategy *exerting coercion* aligns with the regulatory legitimacy dimension and cites external or internal authorities that impose rules for sustainability. For example, CSR managers can use current legislation or sustainability standards imposed by clients or investors as a basis for legitimation and offer concrete specifications in the areas they want to promote:

> *We get a lot of inquiries from customers about what we already do [in terms of sustainability]. And, of course, the company benefits from me taking care of it because certain conditions are now attached to placing orders: We have to provide evidence of management systems or standards. And if we didn't implement these, the company might not get orders or lose customers. (I_3)*

Another variant of legitimization within this strategy is the manager's authority to issue directives, paired with and supported by top management's mandate. For example, one manager reported on an event at which top management informed all department heads about her tasks and her rights:

> *And that was an important step, that everyone saw that it [sustainability] was important and who was in charge of it, and that I can demand data from, for example, a personnel manager at a certain point in time and set deadlines, even if I am somewhere else in the hierarchy. (I_20)*

By *establishing commitment*, in line with the emotional legitimacy dimension, managers focus on building an affective connection with stakeholders that is stable over

time and can only be shaken by dramatic events. One manager emphasizes that “you always need people on your side,” which involves personal sympathy (I_13). To accomplish it, she does not push for deadlines or wield her authority to issue directives, as would be the case with an *exerting coercion* strategy, but rather demonstrates understanding for the workload of others and offers support:

> *If I demand something straightforward, the person may resist and approach their superior. However, if I provide context, explain the importance, acknowledge the work required, and offer support, the person is likelier to say: Sure, it's a heavy workload, but let me check. Can I send it to you in four weeks? (I_13)*

Such an approach simultaneously invites the involvement of employees. It can signal a willingness to compromise regarding the execution of necessary measures, in line with goals for "working out alternatives together" (I_26) or “acting in concert” (I_24). However, one manager also explicitly emphasized the difficulty of this strategy for CSR managers who join an organization from outside (I_18), because they first must build up a network of allies over time (I_12).

The next legitimation strategy reflects a cognitive legitimacy dimension and refers to the level of knowledge the evaluator has about the subject. To *create comprehensibility*, CSR managers try to make their actions and communications equally recognizable and comprehensible to all. Sustainability is a new topic to many organizations, so these CSR managers aim to create awareness of its complexity (I_10). Despite consensus about the importance of this strategy though, many young CSR managers in particular seem frustrated by it:

> *Young CSR managers complain that everything takes incredibly long, that they have to explain things to employees 50 thousand times—and then I respond ‘yes, you need to explain it 51 thousand times, that’s it’. (I_5)*

Implementing this strategy often involves presentations and workshops for the entire workforce or through personal contacts (I_14.1), sometimes even during the

onboarding process for new employees (I_20). However, it is not only the educational work but also the degree of transparency surrounding the processes and decisions in the CSR department that is critical (I_9, I_19).

By *showing professionalism*, signaling the technical legitimacy dimension, managers seek to demonstrate their expertise by performing their activities efficiently and according to the current state of the art. This strategy has clear links to questions about the character of sustainability management as an occupation or profession. If CSR managers explicitly showcase their expertise and education or act in collaboration with experts from other departments, it “gives us a boost if we can take this expertise from the specialist departments with us” (I_13). Accordingly, they aim to create a team of generalists and specialists to offer “less attack surface” (I_19). In addition to purely technical qualifications, soft skills are in demand, generally described as being a "multitasker" (I_14.1), "connector" (I_24), "networker" (I_26), or "persuader" (I_1.1).

Because the *linking values* strategy reflects an ethical legitimacy dimension, it spotlights adherence to a system of norms and values accepted in a particular environment. It covers attempts at legitimization through authentic behavior and standing behind the field of activity (I_1.1), such as when CSR managers stress their values and personal convictions about sustainability in collaboration with other employees. Some refer to the “true sustainability heroes in organizations” (I_25.1), who might lack sustainability terminology in their job titles but “care for sustainability personally very much and have supported CSR managers in their department” (I_25.1), “since they are somehow involved with heart and soul” (I_20). On the organizational level, sustainability-related values might be promoted by the “intrinsic motivation of the company founder” (I_27), “sustainability as our business model” (I_26), and the “corporate culture” (I_4, I_16), often operationalized in a "sustainability strategy that we

become carbon neutral" (I_9). However, some managers explicitly emphasize "I do not proselytize" (I_13) and refer to their "bad experience with making others have a guilty conscience" (I_15.2). Others frame it more positively, claiming their roles as "the motivator, the driver, the *positive* guilty conscience" [emphasis added] (I_28). They point to the complexity of values and norms, related to both regional dependencies and personal values (I_14.2).

The *making an impact* legitimation strategy, which reflects the managerial legitimacy dimension, highlights the outcomes of the legitimacy subject's activities for society. Although close to *providing benefits*, it prioritizes a longer-term perspective, such as contributing to the United Nations' Sustainable Development Goals. It is less explicitly tied to stakeholder groups; instead, CSR managers actively outline the benefits their work generates for society, the environment, and the economy because "if our organization becomes more sustainable, future generations in particular will benefit" (I_10). An essential aspect of this strategy is sustainability reporting, to create necessary transparency about the outcomes for society (I_4): "Because of course we want to tell the world what we do" (I_11). Outcomes such as certifications, sustainability awards, and publishing sustainability reports contribute to such a "signaling effect" (I_9). With this strategy, CSR managers stress the transformative effect of their position on the whole organization, while also developing a positive external representation, namely, that a "sustainable transformation of the organization" (I_1.1) is substantiated by their work.

Finally, the legitimation strategy *referring to normality*, in line with an industry legitimacy dimension, builds on the similarity of the legitimacy subject to other entities that are perceived as legitimate, similar to the concept of isomorphism. Thus, CSR managers emphasize that striving for sustainability is "normal" and refer to existing educational programs, other companies, media reports, and society. However, this

strategic mention of study programs does not highlight the CSR manager's expertise or education but rather the conventional norms of sustainability as a topic for study; several middle-aged interviewees noted that they had not had the opportunity to take a specific program of study (I_2.1). "Other companies do it, too" (I_14.1) is a popular phrase to refer to industry examples when the company's own approach might be perceived as "too visionary or too global to be understood by the executive level" (I_14.1). Current media reports on sustainability issues also are linked to this strategy, in that CSR managers use them to emphasize the momentum needed to become active in a particular area (I_3). Referring to this strategy, one manager reported a conversation with his 96-year-old mother, who replied to his explanation of his work by acknowledging, "You take care of things that are taken for granted," which led him to conclude: "She hit the bull's eye" (I_28).

The findings illustrate the dynamic nature of legitimation strategies, showing how CSR managers adapt their approaches based on situational demands, stakeholder interactions, and organizational contexts.

3.5.3 Navigating boundaries: When do specific CSR managers develop and opt for specific strategies?

The strategic response of CSR managers to the challenges they face are not uniform but are shaped significantly by the individual characteristics and occupational self-perceptions of the CSR managers themselves. By examining the personal narratives and self-perceptions of CSR managers, we uncover the nuanced ways in which these professionals navigate the boundaries of their roles and shape their legitimation strategies. Our findings highlight that a CSR manager's self-perception acts as a crucial boundary

condition, defining when they experience specific challenges and choose particular strategies to maintain or enhance their legitimacy within the organization (see **Table 5**).

Table 5. Boundary conditions: Occupational self-perception, challenges, and legitimation strategies across four types of CSR managers

CSR manager type	Occupational self-perception	Main challenges faced	Main legitimation strategies employed
Strategist	Planners of sustainability strategies at a high organizational level. They perceive their role as essential and unchallenged within the company, focusing on long-term sustainability goals.	• Interpersonal challenges • Stakeholder engagement challenges	• Benefit • Commitment • Comprehensibility
Change agent	Catalysts of sustainability within their organizations. They are actively involved in gaining support and buy-in for sustainability initiatives. Their role is transformative, pushing the organization toward new standards and practices.	• Attitudinal challenges • Sustainability implementation challenges	• Commitment • Impact • Values
Collaborator	Mediators and integrators, involving various stakeholders in sustainability efforts. They emphasize their role in coordinating and harmonizing different organizational elements toward sustainable outcomes.	• Attitudinal challenges	• Benefit • Commitment • Values
Facilitator	Hands-on implementers of sustainability projects, closely engaged with other employees and stakeholders.	• Structural challenges	• Benefit • Coercion • Commitment

Clustering the interviewees into four types (strategist, change agent, collaborator, and facilitator) revealed a surprising contrast: The participants' job titles (see **Table 1**) differed from their occupational self-perception. For example, several interviewees share the "CSR manager" job title but describe themselves as change agents, strategists, or

facilitators (I_7, I_20, I_21, I_22). Furthermore, they could clearly distinguish their "concrete role" (I_24), their main and peripheral responsibilities (e.g., I_19), their "hierarchical position" (I_28), and their extra-role behaviors beyond their formal job role:

> *Yes, what I do, what is not explicitly my job, but what I have always done, is to create an understanding that we are already very, very sustainably positioned here. (I_4).*

We explicate each of the patterns for the four types below.

Strategist: Bridging the distance. When CSR managers perceive their occupation as strategists, they believe their primary responsibility is to plan strategic sustainability interventions. They constitute the largest group in our sample (12 interviewees) and often take top-level positions in the organization, which creates a perception that "people are very far away" from them (I_1.1). On the one hand, this view minimizes challenges to their position:

> *No, so you can't say it's being questioned. No, no, not really. Certain measures are being called into question, but the fact that we are doing this and fundamentally dealing with sustainability issues is not questioned. (I_19)*

On the other hand, when strategic planning for sustainability interventions requires behavioral changes, a complex chain of challenges might unfold:

> *When sustainability involves behavioral change and becomes more uncomfortable, the tough discussions come. Then, it becomes difficult. Then you also quickly lose supporters, and then you must show a certain tenacity to reach your goal. (I_10)*

Together, both possibilities increase managers' exposure to *interpersonal* and *stakeholder engagement challenges*, because functional departments regard them as intruders in a way:

> *Because sustainability management is a cross-sectional task, and that's why it's always the case that, of course, the individual department feels bullied or feels attacked or feels watched or has a problem in some way with someone from the outside with a topic that you may not even know yet and where you have no idea yet. (I_1.2)*

The legitimation strategies that strategists employ are predominantly *commitment*, *comprehensibility*, and *benefit*. For example, one interviewee uses every possible opportunity to convey to employees that they can contribute individually (*commitment*) to CSR (I_1.1), while another seeks to increase transparency (*comprehensibility*) among employees, whether they are supportive or unsupportive, regarding the careful decision-making underlying the strategic plans developed by this manager (I_19). Another option might be to encourage employees by shedding positive light on their involvement in sustainability (*benefit*, I_22).

Change agent: From monitoring to impact. The occupational self-perception of change agents is defined by a primary responsibility to gain approval, support, and buy-in for interventions. The nine interviewees assigned to this type engage in work activities ranging from education and promotion to monitoring and reporting. Those who emphasize monitoring and reporting describe their job's primary purpose as functioning like the organization's "police" (I_16, I_21). Corresponding to that metaphor and the change agent's transformative mission, the interviewees face mostly attitudinal and sustainability implementation challenges. As one interviewee noted, in her position, she asks uncomfortable questions and "turns over rocks that have not been touched in years" (I_27), so she has learned over time that dealing with *attitudinal challenges* is "definitely a part of the daily work tasks" (I_27). Another CSR manager perceives *sustainability implementation challenges* because her "personal engagement imposes extra work" on other employees (I_20).

Change agents commonly focus on legitimation strategies involving *commitment*, *values*, and *impact*. For some interviewees, leveraging "a shared mindset to be willing to improve sustainability" (I_16, *commitment*) is helpful. Others address *values* that may have been instilled by the company's founder (I_27) or during the organization's "100-

year-long tradition" with a clear mission statement (I_30). Even if other types also use these legitimation strategies, change agents stand out in their reliance on the *impact* strategy too: They purposefully detail how transforming their organizations' processes to account for social and ecological aspects will have "a positive impact" (I_4) and claim that their jobs contribute to building a solid brand and image (I_16), as well as a "future-proof company, a future-proof planet, a future-proof society" (I_20).

Collaborator: Mediator of change. According to the occupational self-perception of collaborators, their primary responsibility is to involve stakeholders in sustainability interventions, such as by managing partnerships or teams. We can group five interviewees into this type, four of whom are women. Collaborators perceive it as their responsibility to balance stakeholders' interests while keeping an eye on future developments for the company and advising top management accordingly (I_3). They often refer to themselves as mediators:

> *I think what I've always done is, I'll put it roughly, bring people together. I've always been a mediator between different topics and different people in organizations and beyond the organization. (I_29)*

Furthermore, they appear subject mostly to *attitudinal challenges*, such as being perceived as "a refuser or obstructionist" (I_26), probably due to their active involvement in partnership constellations and direct communication.

The legitimation strategies used most by interviewees with a collaborator self-perception are *commitment*, *values*, and *benefit*; from an aggregate perspective, this pattern is not distinct from those adopted by the other types. However, our finer-grained view clarifies how they stand out: All the interviewees use these legitimation strategies, and the examples they offer signal a clear orientation toward stakeholders. For example, one CSR manager tries actively to embrace internal stakeholders who criticize him by establishing *commitment* (I_9). Regarding *values*, another manager highlights that it was

the company's "conscious decision … that all areas have sustainability as part of it" (I_24), which indicates the necessity of a coordinating function, such as the collaborator, and thereby increases legitimacy. To legitimate through a *benefit* strategy, managers use their own position to demonstrate the organization's sustainability progress to external stakeholders (I_9) or its increased efficiency to save costs to internal stakeholders (I_26).

Facilitator: Ground-level champion. The occupational self-perception of facilitators involves implementing sustainability interventions, supported by a broad range of work activities such as project management, fundraising, meetings, and events. The four interviewees classified as facilitators include three women and two managers with less than a year of working experience in their job. Notably, none of these interviewees mentioned stakeholder engagement challenges, indicating their contrast with strategists; they are so close to the organization's employees and stakeholders that engaging with them is taken as a given. They also appear aware of their position in the organization, such as when one interviewee refers to being the "tiny ants [laughs] who are always bringing in new things" (I_14). In addition, all of these managers reported experiencing *structural challenges*. Even minor decisions sometimes stagnate, due to bureaucracy (I_15.1) or insufficient top management support (I_7).

These facilitators embrace *commitment*, *coercion*, and *benefit* legitimation strategies, with some variations. For example, one interviewee cited "a peer-to-peer dialogue, where we approach every single one and explain why we need their support" (I_14.1) to evoke *commitment*, but another explained that even while trying to initiate commitment among stakeholders, he personally tries "always remain neutral, not to build networks, but stating, hey, I am only the multiplier here" (I_15.2). Furthermore, facilitators are the only group that leverage *coercion*. Their hierarchical positions places them close to implementation efforts, so they might lack resources, but they sometimes

exert *coercion* through mandate by top management (I_14.1, I_15.1). Regarding *benefits*, these interviewees leverage their positions by recognizing that their colleagues find it beneficial to have a contact person for their sustainability questions (I_14.1).

3.6 Enriching the understanding of legitimation in CSR contexts

Considering the global push for companies to demonstrate their CSR (i.e., to gain external legitimacy), it becomes critical for the people responsible for its implementation to possess internal legitimacy. Just as Siraz et al. (2023) caution that, in industries deemed illegitimate, not every firm or top manager should be painted with the same brush of illegitimacy, we propose that it is inaccurate to assume that CSR managers will attain their own legitimacy within the organization, even if the concept of CSR is perceived as legitimate. Instead, their pursuit of legitimacy requires dedicated consideration, to address questions of why, how, and when.

In this discussion, we aim to highlight the theoretical contributions of our findings in relation to the relevant literature on micro-CSR and occupational legitimacy, structured around the questions of why, how, and when.

3.6.1 The WHY of legitimation

By taking an individual perspective in this study, we seek to clarify the multifaceted reasons why CSR managers seek legitimacy, and in so doing, we specify that CSR managers confront a set of challenges: structural, resource, sustainability implementation, attitudinal, interpersonal, and stakeholder engagement. Knowing about these challenges broadens our understanding of why CSR managers devote much time and attention to pursuing and establishing their legitimacy, such that they have fewer resources available to effectively implement CSR (Williams et al., 2021). This demand not only impedes their ability to fulfill their responsibilities but also raises questions about

which internal organizational factors may create the need for CSR managers to establish their legitimation (Wickert & de Bakker, 2018). By outlining both the broad and the specific challenges, we provide researchers in the fields of micro-CSR and occupational legitimacy a framework to further build upon.

Prior research has investigated the factors that create the need for legitimation and suggested that the organizational maturity level of CSR may influence the challenges perceived by CSR managers (Wesselink & Osagie, 2020). Our findings show that even though CSR managers are no longer in a nascent occupation and have climbed the organizational ladder, structural and resource challenges are issues in both the public and corporate sectors. On the one hand, the organizational embedding of the position is likely to minimize the position's influence, such as when CSR departments are isolated (Sandhu & Kulik, 2019), lacking in power and resources compared with other departments (Bourguignon et al., 2020). On the other hand, a better organizational embedding could aggravate the challenges, given that different departments often develop distinct subcultures, influenced by professions or market segments (Kok et al., 2019), which may encourage a refusal to cooperate, though cooperation is particularly critical for CSR. Intensifying this tension could be that CSR departments and their managers often act as coordinators of CSR initiatives and do not directly implement them, which is the responsibility of the various functional departments within the organization (Risi, Wickert, & Ramus, 2023).

Regarding sustainability implementation challenges, such as performance measurement, these seem rooted in the difficulty of directly observing and measuring CSR outcomes, at least in the short term (Wesselink & Osagie, 2020). CSR managers struggle to live up to the expectations of economic actors by developing analytical skills to execute organizational strategies in pursuit of managerial (e.g., profit) goals (Clarke et

al., 2009). In this vein, we observe a growing interest and professionalization regarding the measurement of CSR outcomes and impact, spurred by regulatory frameworks such as the European CSR Directive, so we suggest investigating this challenge.

Our study also reveals attitudinal, interpersonal, and stakeholder engagement challenges among CSR managers, further detailing the complexity of CSR managers' roles as described by earlier research (Mitra & Buzzanell, 2017; Wickert & de Bakker, 2018). Because CSR implementation efforts may threaten a company's profitability and core interests (Wickert & de Bakker, 2018), the people who encourage such efforts also may be subject to occupational stigma and stereotyping, such that discrimination can apply not only to the work itself but also to the people who perform it (Ashcraft, 2013). Both can have negative implications for job engagement and performance (Meisenbach, 2010); this cycle may diminish the legitimacy of CSR managers even further if they are perceived as demonstrating insufficient effort or producing insufficient successful outcomes.

Here, we find a link from our findings to the empirical literature on occupational stigma, which combines concepts of occupational and organizational identification with self-verification to understand how individuals cope with challenges (Shantz & Booth, 2014); this is surprising given that the established categories of dirty work do not fit the occupational concept of CSR managers. Nevertheless, taking the individual perspective in investigating occupational legitimacy shows further relations to other research streams, such that supporting a social issue can come at a personal cost, affecting the person's career, personal endeavors, and family commitments (Sonenshein et al., 2014).

We see from the set of challenges that taking an individual perspective is crucial to establishing CSR managers' experiences and provides insights into the emotional and psychological burdens of their roles; it highlights the human element of CSR, often

overshadowed by organizational and systemic discussions, and enables the development of supportive strategies to empower CSR managers. In particular, the skepticism that CSR managers face may reflect various sociocultural frameworks or normative systems that shape individual attitudes and opinions and provide meaning to CSR managers' social reality.

At the same time, how well the organization implements organizational change may influence the background of our empirical observations. The distinction made by Chandler (2014) between mere CSR adoption (i.e., superficial compliance driven by external pressures) and genuine implementation (i.e., deeper organizational commitment and cultural integration) emerges as pivotal to structural, resource, and sustainability implementation challenges. This tension is related to decoupling from profit-oriented activities and sustainability-related work practices (Hengst et al., 2020).

The identified set of challenges and resulting insights thus may inform a range of occupational contexts, even beyond a CSR context. We posit that similar challenges likely drive the legitimacy efforts of other occupational groups that arise in response to external pressures, such as ECOs, who are surrounded by ambiguity (Augustine, 2021).

Finally, in addressing Why questions, this research identifies a starting point for developing effective legitimation strategies (Siraz et al., 2023). By identifying the specific challenges that necessitate legitimation, we reveal where to focus efforts to legitimize the CSR role and actions. This insight is crucial for both theoretical advances and practical applications in (micro-) CSR and beyond; it reveals the pathways through which CSR managers (and similar roles) can achieve greater legitimacy and effectiveness within organizations.

3.6.2 The HOW of legitimation

By showing that CSR managers employ a diverse repertoire of legitimation strategies to counter their many challenges, reflecting different dimensions of legitimacy, our study makes important contributions to the literature on managerial agency regarding CSR and legitimacy. Even though CSR managers should cover multiple roles and develop narratives about their activities, the notion that CSR managers' sense-making narratives are richer and more heterogeneous than organizational narratives (Tang et al., 2011) may be questioned, as we find that the eight legitimation strategies used by CSR managers reflect dimensions previously established by organizational legitimacy research. However, these dimensions were, despite their relevance, unaddressed in previous research on the legitimation of professions and occupations (e.g., Heizmann & Fox, 2019; Siebert et al., 2020; Suddaby et al., 2019). Suchman (1995) already emphasized that the strategies used to achieve a certain form of legitimacy differ and even differentiated between gaining, maintaining and repairing legitimacy. Although our data does not enable going into such detail, we contribute to legitimacy research by clarifying the dimensions with which the strategies used by CSR managers are connected.

Although actors tend to be highly value-driven in CSR settings (Risi, & Vigneau et al., 2023), our findings align with Gond et al. (2018) on the strategic flexibility in the use of the moral dimensions of sustainability. Building on this, we go further by detailing how these managers balance profit benefits with social value, using their repertoire of strategies. This positioning highlights the unique dual commitment of CSR managers, contrasting with other occupations that may not exhibit the same flexibility (Fayard et al., 2017). Moreover, we illuminate the importance of educational backgrounds in maintaining and creating legitimacy. For example, many CSR managers often have a business education, which allows them to embrace traditional business logic. Thereby,

they can construct claims of professionalism (Shin et al., 2022), which in turn may earn them respect and dignity rather than status and power. This legitimization strategy is more difficult for other professions, such as ECOs, as they tend to be lawyers who are less familiar with traditional business logic (Treviño et al., 2014). By emphasizing the significance of different educational backgrounds, we contribute to a better understanding of how professional education shapes managerial approaches to legitimacy.

Furthermore, we show that CSR managers use different forms of isomorphism for legitimization than do other occupations. For example, while HR management are referred to as a mimetic profession and HR managers gaining their legitimacy by imitating the characteristics of established, traditional professions (Pohler & Willness, 2014), CSR managers tend to use mimetic isomorphism to "normalize" the existence of their own position by pointing to other organizations that already employ CSR managers; thus, they do not compare themselves to other professions. We thereby extend the institutional theory-based research on CSR by illustrating how CSR managers use mimetic strategies, such as referencing external sources (media reports, societal relevance, or other companies), to gain legitimacy. This finding contrasts with internal norm-based legitimation (Risi, & Vigneau et al., 2023), emphasizing the importance of external validation; whereas external validation matters in mimetic isomorphism, internal validation matters in coercive isomorphism (i.e., formal and informal pressures). In contrast to Treviño et al.'s (2014) findings, we argue that emphasizing management support is a legitimation strategy used by CSR managers rather than merely a "less agentic" facilitating condition (p. 195).

Moreover, our study highlights proactive approaches, such as building internal networks and creating comprehensibility, as critical for CSR managers. Building an internal network of supporters requires a long-term process, which may be more

straightforward for CSR managers who previously held other positions in the organization (Miller & Serafeim, 2015). In contrast, Fontana (2020) found that CSR managers seek to connect with their counterparts outside their own companies, driven by a desire to share experiences and challenges unique to their field. This networking is motivated by a sense of isolation within their organizations, where CSR is often not a central focus. Similar findings were reached by Deeds Pamphile (2022), who concluded that relationships with peers facing similar paradoxical challenges play a crucial role in providing new perspectives and creative solutions that internal networks may lack due to organizational entrenchment and path dependency. However, our interviewees did not mention that they also build networks outside the organization to legitimize themselves; in their contact with the outside world, they concentrate more on professional exchange. Regarding the establishment of commitment, we also see a substantial difference from previous findings, such as relational coupling; while relational coupling is about building relationships with key people at the highest levels of the organization (Gond et al., 2018), we find that CSR managers are primarily concerned with building relationships with peers and employees directly affected by CSR activities.

Another significant contribution to micro-CSR research is observed in the role of authenticity within the linking values strategy. Although the importance of authenticity has often been emphasized in CSR literature at the organizational level (e.g., Odunjo et al., 2023; Servaes et al., 2023), it has been given little attention at the individual level. The CSR managers we spoke to view their authenticity as a crucial factor for their success and advancement; it is even considered “a necessary requirement to excel as a CSR manager” (Shin et al., 2022, p. 907). Conversely, CSR managers may struggle at times to maintain true authenticity due to the strategic use of legitimation strategies. Further, it is known from previous career studies that structural conditions can limit authenticity.

However, authenticity acts as a foundation and a motivating factor for a fulfilling career, especially for professionals working across organizational boundaries who consistently must express their identity (Svejenova, 2005). A noticeable conflict between authenticity and legitimacy arises, which will become increasingly intriguing as the field evolves and attracts individuals with diverse motivations (Brès et al., 2019).

Beyond the specifics of individual strategies, our study contributes to the field of micro-CSR and legitimacy research by illuminating how individuals establish their legitimacy as representatives of a professional group. Unlike previous research, which primarily focuses on how organizations legitimize themselves through CSR, our study delves into the necessity and realization of legitimizing the core of CSR: the people responsible for implementing it. Additionally, existing studies on professional legitimacy often overlook the latest developments in legitimacy research, such as its different dimensions, making our study a valuable addition to the current literature.

Nevertheless, we did not find a clear Why–How connection — CSR managers do not have a finished strategy up their sleeve to tackle a specific challenge; instead, the strategies reinforce or collide with each other, reflecting the complex and diverse underlying logics, which makes it difficult to assess their impact (Siraz et al., 2023). The use of legitimation strategies is not merely a reaction to legitimacy deficits; it also depends on specific boundary conditions, such as occupational self-perception.

3.6.3 The WHEN of legitimation

Individual characteristics — specifically, occupational self-perception — significantly influence how CSR managers perceive legitimacy challenges and respond to them strategically. Many prior studies emphasize intra-organizational or environmental factors (Treviño et al., 2014), citing the influences of organizational structures, cultures, and external environments on CSR practices. These factors are significant but can overshadow the powerful effects of individual agency. By taking an individual perspective, shared through interviews, we clarify how self-perceptions shape challenges and legitimation strategies and thereby respond to calls for "empirical research on the use … of various legitimacy-management strategies across social locations and through time" (Suchman, 1995, p. 602, see also Wickert & de Bakker, 2018). Our findings suggest that CSR managers' occupational self-perception is a crucial boundary condition that determines how they experience challenges and opt for various legitimation strategies.

This occupational self-perception is not something that managers strategically change; rather, it is stable and shapes their approach to navigating the complexities of their job. Further, we learned that occupational self-perception is latent and that CSR managers are unaware of it. This finding stands in contrast to previous research, which describes, for example, the strategic use of rhetoric for legitimization purposes (Carollo & Guerci, 2017). These so-called "occupational rhetorics" are tactics of impression management used to revise conceptions of the occupation and its practitioners; they are idealized images that managers use consciously to align their work behavior and perceptions, both inwardly and outwardly, to persuade themselves and others. Accordingly, such rhetorics do not necessarily reflect the actual, genuine self-perception of the managers, as they rely on "bundles of images" to represent managers' work. Shin et al. (2022) identified a similar strategic use regarding discourses of professionalism and

the associated self-representation of CSR managers, as did Wright and Nyberg (2012) regarding CSR managers' identities. Wright and Nyberg suggested that identities are not fixed but are roles or characters that individuals adopt based on the situation and audience, depending on how closely these roles align with the individuals' self-understanding and the dominant discourses of the context.

In contrast, our concept of occupational self-perception refers to a subjective understanding of their role, identity, and purpose as a representative of an occupation. Even though this perception can change in the long term, it is not strategically adapted to specific situations but is rooted in the individual. Moreover, CSR managers' occupational self-perception does not necessarily match their actual role as defined by their organization or expected by their colleagues. This discrepancy may sometimes stem from the feeling of an "emotionally tainted occupation" resulting from the decoupling between the external perception of the job and the internal struggles with perceived uselessness (Fontana, 2020, p. 406). Moreover, CSR managers with more experience may tend to have a more strategic self-perception, even if they join an organization wherein the role is more operational. In addition, research on HR managers, for example, has shown that their self-perception is influenced by the location of organizational activities and their involvement in important organizational changes (Nadiv et al., 2017). Regardless of what may cause the potential discrepancy between occupational self-perception and actual role, occupational self-perception significantly determines how CSR managers perceive challenges and choose legitimization strategies.

As revealed by the classification of CSR managers into four groups, based on their own occupational self-perception, each group experiences unique challenges and employs distinct legitimation strategies. By highlighting these varied self-perceptions and their associated challenges and strategies, our study underscores the dynamic interplay of

individual characteristics with CSR practices and suggests that CSR managers, as an occupational group, are less homogenous than may be assumed by earlier research. Recognizing diverse self-perceptions can lead to more effective CSR strategies tailored to the specific challenges and legitimation needs of different CSR managers. For researchers interested in members of occupational groups, we therefore suggest considering individual self-perceptions—by asking interviewees in qualitative studies about only their job title, researchers may miss important aspects related to job roles and tasks.

In underscoring the significance of accounting for individual characteristics — particularly, self-perception — to understand the challenges associated with CSR, our study adds a new dimension to the existing literature while offering practical insights for organizations: if organizations seek to enhance their CSR initiatives, they should adopt a more personalized approach to supporting their CSR managers. As our focus on individual characteristics reveals, human elements can drive CSR practices, and an effective, individualized approach to CSR management should address the unique perspectives and strategies of CSR managers.

3.7 Conclusion

In providing valuable insights into the why, how, and when elements associated with legitimizing CSR managers, our findings contribute to the literature on legitimacy and micro-CSR. In particular, our results enable a deeper understanding of the legitimacy-as-process perspective by accounting for the managerial agency and micro-level processes of CSR. Furthermore, our study highlights the importance of considering boundary conditions in legitimation strategies.

In addition, our study opens multiple directions for further research, some of which could address certain limitations of our study. First, we excluded cultural differences and specific contexts; our sampling strategy was limited to German-speaking countries. Additional research could compare multiple corporate or national cultures to discern their potential influence on legitimation strategies. Second, despite our focus on different sectors, we found no systematic differences in challenges and strategies. However, differences may exist at the industry level — particularly, regarding attitudinal challenges. For instance, people who work in stigmatized industries and feel pride in their work (Kreiner et al., 2022) may have a more negative attitude toward sustainability. Third, the sample for our second round of interviews was small despite being diverse. Fourth, to build on the individual interviews that informed our data analysis, further research may seek a team perspective across sustainability departments or input from coworkers. A particularly interesting effort may seek evidence about how different evaluators perceive the effectiveness of CSR managers' legitimation strategies, which in turn could inform efforts to understand whether and how different legitimation strategies influence validity or propriety beliefs (Gauthier & Kappen, 2021).

Building on our findings regarding the boundary condition of occupational self-perception, we also hope research might address the potential effects of the individual characteristics of both the legitimacy subject and the evaluator. Occupational self-perception might be influenced, for example, by personality traits. Furthermore, we encourage considerations of temporal shifts in CSR maturity; some studies already indicate that commitment to sustainability has increased over time (e.g., Revell et al., 2010), which implies the need to adapt legitimation strategies. Yet the external legitimacy of CSR might be challenged by external shocks (Chandler, 2014), such as the COVID-19 pandemic, which also could exacerbate CSR managers' internal legitimacy challenges.

We admittedly were surprised by the large portion of women in our sample. Noting evidence that various organizational challenges can be aggravated by gender discrimination (Welle & Heilman, 2007), we strongly suggest including a gender perspective in legitimacy studies in CSR contexts, particularly considering that women are more likely to be assigned involuntarily to part-time positions (Pech et al., 2021). Empirical evidence suggests that women positively contribute to sustainability in organizations (Bannò et al., 2023), so we must address questions of how best to support female CSR managers; we know of no studies of the internal legitimacy struggles of new occupations that delve into potential differences between male and female actors.

We agree that organizations' responsibility to implement sustainability often requires individual members to shoulder that responsibility. However, the effort associated with creating legitimacy for CSR managers should not be assigned solely to them but instead must reflect an institutional goal. Because “there is no single best way of achieving legitimacy” (Suddaby et al., 2017, p. 462), it requires concerted effort from the entire organization, including its leaders, strategy, and stakeholders, to ensure that the pursuit of sustainability by CSR managers is a fruitful endeavor.

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4 Measuring first-order legitimacy judgments: Development of the corporate profession legitimacy scale[8]

"Legitimacy . . . resides in the eye of the beholder"
Ashforth & Gibbs (1990, p. 177)

[8] This paper, co-authored with Katharina Spraul, has been presented at the 40th EGOS Colloquium in Milan, and at the 84th Annual Meeting of the Academy of Management in Chicago.

Abstract

Legitimacy is a widely studied concept in institutional research and is seen as crucial for the survival and access to resources of various social entities. In the context of occupations, legitimacy is often associated with professionalization, although this changes with the emergence of new occupational categories, such as corporate professions. Despite the extensive research on legitimacy, the development of measurement instruments poses various challenges for researchers, such as the level and the type of judgment. Therefore, we aim to develop a scale to measure corporate profession legitimacy (CPL) at the micro level that considers the multidimensionality of legitimacy. We conceptualized CPL as a second-order formative construct of three unique legitimacy dimensions: instrumental, social, and technical. The results of the scale development process largely support the validity of the CPL construct, providing a robust instrument for assessing the legitimization process of a corporate profession, facilitating evaluations of legitimacy strategies, and revealing nuanced insights on legitimacy-seeking corporate professions such as sustainability managers.

Keywords: legitimacy, corporate profession, scale development, formative construct, social evaluation

4.1 Introduction

The concept of legitimacy is defined as the "generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions" (Suchman, 1995, p. 574) and widely studied in institutional research (Deephouse et al., 2017). It is crucial for organizations' resource access and survival (Finch et al., 2015) and even extends beyond organizations to encompass the acceptability of social entities, actions, and ideas (Deephouse & Suchman, 2008). In occupational contexts, legitimacy often aligns with professionalization (Murphy & Kreiner, 2020). However, emerging occupational categories within large organizations substantially distinct from traditional professions, such as lawyers or doctors, claim to be professional or quasi-professional (Suddaby et al., 2019). Current research is particularly interested in corporate professions, where the corporation, rather than society, is the dominant stakeholder (Muzio et al., 2011; Reed & Thomas, 2021). Legitimacy impacts how effectively they can operate, garner resources, and influence decision-making within the organization. Moreover, the legitimacy of corporate professions can have significant implications for organizational culture and governance. When corporate professions are perceived as legitimate, their norms, values, and practices are more likely to be integrated into the broader organizational framework, promoting a cohesive and effective work environment (Suddaby et al., 2019). Conversely, if these roles lack legitimacy, they may face resistance, undermining their ability to contribute to organizational goals and potentially leading to conflict and inefficiency. Therefore, understanding how to measure legitimacy becomes essential, particularly within the context of corporate professions.

Despite the importance of legitimacy to occupations and organizations, as well as extensive research on the topic, measuring legitimacy poses researchers with various challenges (Schoon, 2022), which is why no accepted scale has been established so far (Alexiou & Wiggins, 2019). Measuring legitimacy is possible both at the individual level and collective level. However, previous research has focused predominantly on "measuring the collective perceptions of groups of evaluators or critical institutions, such as government regulators and the media", and there are only a few scales that measure legitimacy perceptions at the micro-level (Alexiou & Wiggins, 2019, p. 471). Yet, we know that legitimacy is primarily determined by individual legitimacy judgments (Bitektine, 2011) and, therefore, lies "in the eye of the beholder" (Zimmerman & Zeitz, 2002, p. 416), emphasizing the need for further research on the micro-level measurements. In addition, existing scales focus exclusively on measuring organizational legitimacy and do not consider other potential legitimacy subjects, such as occupations or professions (Bitektine et al., 2020). There is research in this area, but it is mainly qualitative (e.g., Pohler & Willness, 2014; Suddaby et al., 2019). Furthermore, Haack and Sieweke (2020) point out that existing scales for measuring legitimacy frequently fail to discriminate between the two types of individual-level judgments, so-called first-order (propriety belief) and second-order (validity belief) judgments, which is critical given the multidimensional nature of legitimacy.

To address these gaps, our research aims to develop a micro-level measurement of corporate profession legitimacy (CPL), accounting for the multidimensionality of legitimacy and following established scale development procedures. Our work bridges the two research streams of professions and legitimacy by connecting corporate professions with established legitimacy dimensions, expanding the scope of legitimacy research beyond organizations and highlighting the dynamic interplay between traditional

and emerging sources of legitimacy. Additionally, it provides a tool for empirical studies to explore how individuals form judgments and evaluate legitimacy strategies used by corporate professions, particularly pertinent for professions striving for recognition, like sustainability managers. Furthermore, by approving that CPL is a multidimensional formative construct, we align with previous scale developments on legitimacy, challenge the fixed approach to pre-specifying weights of causal relationships, and advocate for hypothesis testing to understand how the legitimacy of a corporate profession is composed. We also highlight the conceptual difference between corporate profession legitimacy and other social evaluations, emphasizing its substantial impact on a profession's status and considering the limited research on how different forms of social evaluations (legitimacy, status, reputation) interact. Furthermore, we demonstrate the positive relationship between corporate profession legitimacy and willingness to cooperate, offering insight into how legitimate corporate professions gain stakeholder support, enhancing organizational resilience and adaptability. This aligns with stakeholder theory, emphasizing the importance of satisfying stakeholder needs to build trust and cooperative relationships, providing an organization with a competitive advantage.

4.2 Conceptualizing corporate profession legitimacy

4.2.1 Corporate professions and the role of legitimacy

Research on professions, drawing from psychology, management, and sociology, has struggled to define and understand their core characteristics (Abadi et al., 2020; Evetts, 2014). Recently, attention has turned to corporate professions, differing significantly from traditional ones, such as lawyers or doctors (Muzio et al., 2011). Corporate professions are new expert occupations that emerge from organizational needs

and increasingly play an important social role. This type of professionalism is distinct in its emphasis on competencies over qualifications and orientation towards stakeholders' business-oriented needs (Salman, 2019). Corporate professions are characterized by a non-formalized body of knowledge, practice-based competencies and skills, and a comprehensive and internationally oriented variety of services, roles, and methods (Benzinger & Muller-Camen, 2023; Reed, 2018; Reed & Thomas, 2021). They depart from traditional professions in closure, membership structure, jurisdiction, and legitimization. Legitimacy is likely the most crucial distinguishing characteristic of corporate professions. Unlike traditional professions relying on societal benefits for legitimacy, corporate professions derive their legitimacy from providing business-focused expert services (Muzio et al., 2011).

Despite its pivotal role, the notion of legitimacy – also termed occupational or professional legitimacy – often lacks an explicit definition in the work domain (e.g., Fayard et al., 2017; Pohler & Willness, 2014). It's important to note that legitimacy isn't a one-size-fits-all concept; instead, it spans diverse dimensions (Díez-de-Castro et al., 2018), each pivotal in shaping the criteria for assessing legitimacy. For instance, the dimensions for judging an organization's legitimacy might not entirely apply to evaluating corporate professions. As Suchman (1995) has already put it, “the multifaceted character of legitimacy implies that it will operate differently in different contexts” (p. 573). While pragmatic, moral, and cognitive legitimacy dimensions outlined by Suchman (1995) are frequently explored in organizational research, researchers utilize many other dimensions seemingly arbitrarily (Díez-de-Castro et al., 2018). However, establishing clear conceptualizations remains crucial for effective theory development and research (Johnson et al., 2012).

In order to conceptualize CPL, it is essential to translate Suchman's (1995) broader definition of legitimacy to our specific research context. By doing this, the term *entity* denotes a corporate profession. *Actions*, on the other hand, represent the different aspects of a corporate profession that are evaluated and, consequently, indirectly signify the relevant legitimacy dimensions. Given the characteristics of corporate professions, we hypothesize that CPL encompasses three dimensions: instrumental, social, and technical legitimacy.

Instrumental legitimacy pertains to corporate professionals benefiting stakeholders by leveraging business-focused expertise to enhance client value and achieve desired outcomes (Muzio et al., 2011; Treviño et al., 2014). Generally, knowledge, skills, and competencies play a crucial role in being perceived as legitimate as a profession, with legitimation often attained through showcasing professionalism (Abbott, 1988; Deephouse & Carter, 2005; Salman, 2019; Tidmarsh, 2022). Conversely, social legitimacy is a key aspect that defines a profession and involves aligning the mission of a corporate profession with societal needs (Reed & Thomas, 2021). This dimension of legitimacy is established by embodying a "moral mandate" (David et al., 2013; Hughes, 1958; Salman, 2019), which is increasingly important for maintaining legitimacy in light of public expectations (Brønn & Vidaver-Cohen, 2009). Technical legitimacy becomes relevant as corporate professions are expected to deliver broader practical benefits to the global economic landscape (Sabini & Paton, 2021). It focuses on how corporate professions carry out tasks, emphasizing the use of advanced tools and methods to justify their actions (Díez-de-Castro et al., 2018) and reflects legitimacy by delivering market value and stakeholder satisfaction (Cross & Swart, 2021; Kipping et al., 2006; Sturdy et al., 2013). The s*ocially constructed system of norms, values, beliefs, and definitions* refers to the level and type of legitimacy judgment. As we aim to develop

a scale for measuring first-order individual-level legitimacy judgments, our focus is on propriety beliefs, "an individual's private endorsement of a legitimacy object and his or her assessment of the appropriateness or acceptability of that object" (Haack & Sieweke, 2018, p. 491).

In summary, we define CPL as an evaluator's judgment that a corporate profession, including its purpose, competencies, and knowledge base, is appropriate within the evaluator's system of norms, values, and beliefs. Accordingly, consistent with the prevailing view in legitimacy research (Schoon, 2022), we consider CPL a multidimensional (second-order) construct.

4.2.2 The relationship between corporate profession legitimacy and its dimensions

For a multidimensional concept to be clearly defined, it's essential to specify not only the relationship between the first-order dimensions and their indicators but also between the overall concept and its underlying dimensions (Lambert & Newman, 2022; Law et al., 1998; Podsakoff et al., 2016; Polites et al., 2012). Traditionally, a distinction is made between reflective and formative indicators. The former are characterized by the fact that the individual indicators are seen as manifestations of a construct, and a change in the construct leads to changes in the indicators (Johnson et al., 2012; Law & Wong, 1999; MacKenzie et al., 2011; Petter et al., 2007), thereby being the "dominant measurement approach for decades" (Hardin, 2017, p. 597). The latter are characterized by the fact that the indicators are defining characteristics of a construct, and a change in a single indicator can cause a change in the construct (Diamantopoulos et al., 2008; Howell et al., 2007b; Johnson et al., 2012). The question of using formatively specified constructs is very controversial in research. While some researchers are harshly critical

of the use of formative constructs (e.g., Aguinis & Edwards, 2014; Edwards, 2011; Hardin & Marcoulides, 2011; Howell et al., 2007a), others argue in favor of formative constructs and note that constructs may be mis-specified by reflective indicators and therefore require alternative consideration (e.g., Bollen & Diamantopoulos, 2017a, 2017b; Diamantopoulos et al., 2008; MacKenzie et al., 2011; Petter et al., 2007). Critics of formative constructs see weaknesses in dimensionality, internal consistency, identification, measurement error, construct validity, and causality and suggest that "the objectives of formative measurement can be achieved using alternative models with reflective measures" (Edwards, 2011, p. 370). Proponents, on the other hand, believe that many of the constructs in management and organizational and behavioral research are likely formative based on their definition and conceptualization (Coltman et al., 2008; MacKenzie et al., 2005; Podsakoff et al., 2004). Others, however, point out that a construct is not inherently formative or reflective (Bagozzi, 2011; Baxter, 2009; MacKenzie et al., 2011). At the bottom, the specification depends on the researcher's ontological position, the conceptualization of the construct of interest, and the chosen auxiliary theory (Borsboom, 2009; Diamantopoulos, 2011, 2013).

What both types of constructs have in common, though, is causality. More recent work, however, distinguishes a third variant, in which the indicators precisely do not have a causal relationship with the higher-level construct (Bollen, 2011; Henseler, 2017, 2021; van Riel et al., 2017; Yu et al., 2021). We are referring to so-called composite-formative indicators, which, together with causal-formative indicators, form the subtypes of formative measurement (van Riel et al., 2017). This distinction is based on separating the

higher-level constructs into latent[9] and emergent[10] variables. Henseler notes that "in many instances when the term 'formative construct' is used in the literature, authors mean emergent variables, not latent variables measured in a formative way" (Henseler, 2021, p. 46). While causal-formative indicators are causal antecedents of their construct, composite-formative indicators are essential components and play a definitional role. The distinction is crucial because traditional measurement models, whether reflective or causal-formative, are unsuitable for operationalizing emergent variables representing a forged concept (Liu et al., 2022).

Concerning the relationship between the first-order dimensions and their indicators, we constitute a reflective measurement model since the indicators "are simply observable manifestations or reflections" of the dimensions and are interchangeable (Podsakoff et al., 2004, p. 210), following the same approach as previous scales measuring discrete legitimacy dimensions (e.g., Alexiou & Wiggins, 2019; Bitektine et al., 2020; Pollack et al., 2012). One level up, we assume that the individual dimensions are related to the second-order construct CPL in a causal-formative manner as we see "each dimension as an important component of the construct" (Podsakoff et al., 2004, p. 207). A composite-formative specification is unsuitable for our purpose because "with composite indicators and a composite variable, the goal might not be to measure a scientific concept, but more to have a summary of the effects of several variables" (Bollen, 2011, p. 366). In addition, we theorize an additive type of function between the dimensions since we consider them to be partly compensable against each other, meaning

[9] "A latent variable is a construct that causes a set of indicators and their correlations among each other. This means that these indicators fulfill the axiom of local independence. Latent variables are typically unobserved" (Henseler, 2021, p. 309).

[10] "An emergent variable is a construct that is composed of indicators that act along a single dimension, i.e., they behave in line with the axiom of unity. An emergent variable is a synthetic variable; it is observed if all of its indicators are observed, otherwise it is unobserved. Emergent variables are the central element in synthesis theory" (Henseler, 2021, p. 307).

that “the focal construct represents the union of its subdimensions” (MacKenzie et al., 2011, p. 302). Following Jarvis et al.'s (2003) typology, we thus conclude CPL to be a Type-II second-order construct where “the second-order factor has first-order factors as formative indicators and the first-order factors themselves have reflective indicators” (p. 204). Despite criticisms of the use of formative measurement models, we see the arguments in favor of them as superior (Bollen & Diamantopoulos, 2017a), especially as appropriate constructs continue to be developed in highly reputed journals (e.g., Cacciotti et al., 2020) and have been demonstrated to be more valid when measuring higher-order models than reflective approaches (Lee & Cadogan, 2013).

4.3 Development of the corporate profession legitimacy scale

Since scale development is generally a complex process (Carpenter, 2018), we follow the well-established eight steps by DeVellis (2017): (1) Determine clearly what you want to measure, (2) generate an item pool, (3) determine the format of the measure, (4) have experts review the initial item pool, (5) consider inclusion of validation items, (6) administer items to a development sample, (7) evaluate the items, and (8) optimize scale length. With the conceptualization of CPL in the previous chapter, we have already completed the first step, thereby addressing the critical aspect of the construct's dimensionality (Carpenter, 2018).

4.3.1 Item pool generation and expert review

The second step aims to obtain items that represent the construct of interest. Generally, there are two basic approaches to item generation: deductive and inductive (Hinkin, 1995). We followed the deductive approach, characterized by a “literature review and assessment of existing scales and indicators of that domain“ (Boateng et al.,

2018, 5). Although a universal scale has not yet been developed, there are a few scales that measure legitimacy perceptions at the micro-level and across multiple dimensions. However, all these scales have one thing in common: They refer exclusively to the legitimacy of organizations (see Appendix 7). Moreover, these scales partially mix first- and second-order judgments and, thus, different types of individual-level judgments. Nonetheless, we focused on the dimensions pertinent to us for item generation while considering the scales' limitations. Since no scales are known to us for the technical dimension so far, we have only relied on the definition for the item development.

Since we aim to measure first-order legitimacy judgments, we carefully phrase our items to minimize any possible ambiguity between first-order and second-order judgments (Haack & Sieweke, 2020) by beginning each item with "I personally believe". In line with the recommendation by DeVellis (2017) to start with a pool of items three to four times larger than the intended number for the final scale, we created a set of nine items for each of the three dimensions of legitimacy. As a pre-test[11], we presented the items at a university colloquium to multiple members of the faculty of business studies and economics, including Ph.D. students and professors, to ensure that they are "clear, concise, readable, distinct, and reflect the scale's purpose" (Worthington & Whittaker, 2006, p. 813). This resulted in various removals, additions, and changes, resulting in the initial pool shown in **Table 6**. Regarding the format of the measurement, we decided to use a 7-point Likert scale as these "are used widely and have proven successful in diverse applications" (DeVellis, 2017, p. 121), ranging from "I do not agree at all" to "I completely agree" and allowing the respondents to answer with a neutral midpoint.

[11] The scale is not intended for a specific target group but can in principle be completed by all kinds of people.

Table 6. Initial item pool

Dimension	Items I personally believe that [*corporate profession*] …
Instrumental legitimacy	1) are indispensable for their main stakeholders. 2) provide an essential function for their main stakeholders. 3) create value for their main stakeholders. 4) benefit their main stakeholders. 5) take the interests of their main stakeholders into account. 6) pursue a purpose that stems from the interest of their main stakeholder. 7) help their main stakeholders to fulfill their needs. 8) fulfill the expectations of their main stakeholders. 9) satisfy the demands of their main stakeholders.
Social legitimacy	1) are indispensable for society. 2) provide an essential function for society. 3) create value for society. 4) benefit society. 5) take the interest of society into account. 6) pursue a purpose that stems from the interest of society. 7) help society to fulfill its needs. 8) fulfill the expectations of society. 9) satisfy the demands of society.
Technical legitimacy	1) carry out their activities in the best possible way. 2) carry out their work tasks based on accepted standards in their field. 3) possess professional skills. 4) possess professional knowledge. 5) possess appropriate competencies. 6) had to go through a recognized educational process. 7) had to go through an extensive educational process. 8) must gain practical experience to perform their work tasks adequately. 9) had to gain practical experience to be eligible to perform their work tasks.

In item generation, the main focus is on ensuring content validity (Hinkin, 1995). Content validity is "the extent to which a specific set of items reflects a content domain" and is "intimately linked to the definition of the construct being examined" (DeVellis, 2017, pp. 86–87). Expert reviews are a well-established approach to ensuring content validity (Carpenter, 2018; Worthington & Whittaker, 2006), with the content validity index (CVI) being a systematic method that allows quantifying the expert's judgment (Boateng et al., 2018). Determining the CVI involves having a group of subject-matter experts assess the relevance of each item to the underlying construct (Polit & Beck, 2006). Accordingly, consistent with the sample size recommendations by Lynn (1986), we

interviewed seven experts in the fields of legitimacy and profession research, including three professors, three Ph.D. students, and one postdoc. All experts were first provided with our definitions for all relevant constructs to create a uniform knowledge base. They were then asked to rate the relevance of the items for the three different dimensions on a four-point scale from “not relevant” to “highly relevant” (Lynn, 1986; Polit & Beck, 2006). In addition, the experts were allowed to provide individual feedback on the items.

The CVI can be calculated at the item level (I-CVI) and at the level of the scale (S-CVI), where the former refers to the content validity of individual items and the latter to the content validity of the overall scale (Lynn, 1986). The I-CVI is used in the first step as a guide for revising, deleting, or replacing items and is calculated by dividing the count of experts who rated the items as 3 or 4 by the total count of experts (Polit & Beck, 2006). Our expert review yielded an I-CVI meeting Lynn's (1986) recommended threshold of 0.86 for seven experts for four items of the instrumental dimension, two of the social dimension, and three of the technical dimension (see **Table 7**). Five other items were rated as relevant by only five of the seven experts, resulting in an I-CVI of 0.71, which did not meet the recommended threshold. However, when reviewing the experts' feedback, it became clear that some experts were quite biased by existing legitimacy, focusing primarily on organizations. They indicated that the items of the social dimension are too similar to the instrumental dimension and lack moral aspects. However, this was intended in terms of the conceptualization of CPL, leading us to the conclusion that the experts did not sufficiently consider the conceptualization in their evaluation. Therefore, and due to the conceptual relevance of the items, we decided also to include the items with an I-CVI of 0.71. This process led us to six remaining items in the instrumental dimension and four in the social and technical dimensions.

Table 7. Results of content validity assessment

Item	I personally believe that [*corporate profession*] …	**Not relevant (1 or 2)**	**Relevant (3 or 4)**	**I-CVI**
I_1	are indispensable for their main stakeholders.	5	2	0.29
I_2	provide an essential function for their main stakeholders.	1	6	0.86
I_3	create value for their main stakeholders.	1	6	0.86
I_4	benefit their main stakeholders.	0	7	1.00
I_5	**take the interests of their main stakeholders into account.**	**2**	**5**	**0.71**
I_6	pursue a purpose that stems from the interest of their main stakeholder.	3	4	0.57
I_7	help their main stakeholders to fulfill their needs.	0	7	1.00
I_8	fulfill the expectations of their main stakeholders.	4	3	0.43
I_9	**satisfy the demands of their main stakeholders.**	**2**	**5**	**0.71**
S_1	are indispensable for society.	4	3	0.43
S_2	provide an essential function for society.	3	4	0.57
S_3	**create value for society.**	**2**	**5**	**0.71**
S_4	benefit society.	1	6	0.86
S_5	take the interest of society into account.	3	4	0.57
S_6	**pursue a purpose that stems from the interest of society.**	**2**	**5**	**0.71**
S_7	help society to fulfill its needs.	1	6	0.86
S_8	fulfill the expectations of society.	3	4	0.57
S_9	satisfy the demands of society.	3	4	0.57
T_1	carry out their activities in the best possible way.	4	3	0.43
T_2	carry out their work tasks based on accepted standards in their field.	3	4	0.57
T_3*	possess professional skills.	1	6	0.86
T_4*	possess professional knowledge.	1	6	0.86
T_5*	possess appropriate competencies.	0	7	1.00
T_6*	**had to go through a recognized educational process.**	**2**	**5**	**0.71**
T_7	had to go through an extensive educational process.	5	2	0.29
T_8	must gain practical experience to perform their work tasks adequately.	3	4	0.57
T_9	had to gain practical experience to be eligible to perform their work tasks.	4	3	0.43

Notes. I = instrumental dimension; S = social dimension; T = technical dimension; items in grey above recommended threshold of 0.86 (Lynn, 1986); items in bold included despite deviation from threshold after consideration of expert feedback; *revisited based on expert feedback.

To calculate the content validity on a scale level, we used the S-CVI/Ave approach, the "average of the I-CVIs for all items on the scale" (Polit & Beck, 2006, p. 493). This resulted in an S-CVI of 0.84, slightly below the recommended threshold of 0.9 (Polit & Beck, 2006). The reason for this is the previous inclusion of items with a little too low I-CVI, which is why we still consider our S-CVI sufficient to attest content validity to the scale. In addition to calculating the CVI, we further reformulated the items

of the technical dimension based on the experts' textual feedback to make them more precise, coherent, and easier to evaluate for non-expert participants. The final items included in the developmental study can be seen in **Table 8**.

Table 8. Items for developmental study (after expert review)

Dimension	Items I personally believe that [*corporate profession*] …
Instrumental legitimacy	1) provide an essential function for their main stakeholders. 2) create value for their main stakeholders. 3) benefit their main stakeholders. 4) take the interests of their main stakeholders into account. 5) help their main stakeholders to fulfill their needs. 6) satisfy the demands of their main stakeholders.
Social legitimacy	1) create value for society. 2) benefit society. 3) pursue a purpose that stems from the interest of society. 4) help society to fulfill its needs.
Technical legitimacy	1) possess appropriate skills for their job. 2) possess appropriate knowledge for their job. 3) possess appropriate competencies for their job. 4) possess appropriate training for their job.

4.3.2 Developmental study

Following conceptualization and item generation, we conducted a developmental study with the aim of scale purification using exploratory factor analysis (EFA). "EFA assesses the construct validity during the initial development of an instrument" (Worthington & Whittaker, 2006, p. 807) and "is among the most widely used classical tools for creating internally consistent scales" (Simms, 2008, p. 421). Furthermore, EFA is preferred over confirmatory factor analysis (CFA) due to the likelihood that researchers' assumptions regarding the dimensionality of the construct are incorrect (Carpenter, 2018).

Sample. As EFA is particularly susceptible to sample size effects (Hinkin, 1995), we aimed for a sample size of at least 300 participants, following the recommendation of Worthington and Whittaker (2006). In addition, we tried to draw a sample representing

the population for which the scale was designed as well as possible by narrowing the sample at the beginning. This was made possible using the panel provider Prolific, which allows for demographic prescreening. Peer et al. (2022) concluded that "only Prolific provided high data quality on all measures" (p. 1) in a study concerning the data quality of different panel providers such as MTurk, CloudResearch, and Prolific. First, we filtered the participants based on their residency in the United States (U. S.). This decision was made because corporate professions are more prevalent in the U.S., and it ensures a consistent comprehension of the selected corporate job profiles, which might vary significantly across different countries. Second, we filtered the participants by their English proficiency to avoid language barriers and ensure linguistic comprehensibility. Third, we filtered the participants based on their employment status (full-time or part-time) and company type (small or medium-sized enterprise, large private enterprise, or publicly listed enterprise) to reach participants who had a high likelihood of having any work-related contact with corporate professions. This was further assured by filtering for participants who described their industry role as administrative staff, trained professionals, consultants, junior management, middle management, or upper management. In total, we obtained 350 valid cases through an iterative exclusion process[12] (for descriptives, see Appendix 9). Participants were excluded for unrealistic response times based on the seconds per item (spi) index[13] (29 participants) (Wood et al., 2017), as well as for failed IMCs (8 participants). The data set was evenly distributed throughout the four corporate professions, with 88 cases for human resources managers and management consultants and 87 for sustainability managers and project managers.

[12] Prolific allows slots that become vacant due to rejection to be refilled.
[13] We used the threshold of 1.6 spi.

Questionnaire design. For the development study, we designed four different questionnaires that differed in terms of the corporate profession being assessed. By using other corporate professions, we aimed to enhance the generalizability of the scale, avoiding an excessive influence of unique characteristics of a specific corporate profession. This approach allowed for more informed scale development. It reduced the potential biases and limitations associated with development based on a single entity, resulting in a more accurate representation of the construct of interest. Based on the literature on corporate professionalism, we chose the following representative corporate professions: human resources managers (Hodgson et al., 2015), management consultants (Kipping et al., 2006), sustainability managers (Benzinger & Muller-Camen, 2023), and project managers (Muzio et al., 2011). To ensure a unified understanding of the corporate professions' job profiles, we provided a list of typical tasks of the respective corporate profession at the beginning of the questionnaire based on O*NET OnLine by the Employment & Training Administration agency of the U.S. Department of Labor.

To avoid any order effects (McFarland, 1981), all items were randomly mixed for each participant. Following the recommendation of Oppenheimer et al. (2009), we further included two instructional manipulation checks (IMCs). An IMC identifies participants who are providing random responses in the questionnaire and enables the removal of their submissions from the dataset, thereby enhancing the statistical power (Oppenheimer et al., 2009). The IMCs were modified in both their design and response format to blend seamlessly with the regular questions in the questionnaire, and they were randomly mixed throughout. Besides, we controlled for demographics (age, sex, nationality, educational level, employment status, current job title, yearly income, company type, industry role) and the relationship to the respective corporate profession (see **Appendix 8**).

Exploratory factor analysis. For the initial assessment of the CPL scale, we conducted an (EFA) with IBM SPSS Statistics 29 based on common factor analysis (principal axis factoring) with oblique rotation (Promax), as our goal is to create a measurement instrument (Fabrigar & Wegener, 2012) and we assume the factors (legitimacy dimensions) to be correlated (Ford et al., 1986; Schmitt, 2011; Worthington & Whittaker, 2006). Using parallel analysis[14] (Horn, 1965) as "one of the most accurate methods for determining the number of factors to retain" (Hayton et al., 2004, p. 192), we arrived at a three-factor solution consistent with our conceptualization. To ensure the factorability of the data set, we checked Bartlett's test for sphericity and the Kaiser-Meier-Olkin measure of sampling adequacy (KMO). Bartlett's test of sphericity was significant ($p < .05$), and the KMO (KMO = .931) is above the suggested threshold of .60, providing evidence for the factorability of the data set (Tabachnick & Fidell, 2013). Consequently, we proceeded with common factor analysis, adhering to the extraction of three factors as suggested by our parallel analysis.

The pattern matrix revealed three clearly defined factors with four to six variables prominently loading on each factor (see **Table 9**), collectively accounting for 83% of the variance (see **Table 10**). The structure coefficients displayed substantial strength (.798 to .936) with no indication of a suppressor effect (Thompson, 2008) nor any inconsistencies in the signs between the pattern and structure coefficients (Graham et al., 2003). The factor correlation matrix indicated that interfactor correlations did not exceed .80 (see **Table 11**), suggesting no significant concern regarding the discriminant validity (Watkins, 2021). Coefficient alpha was acceptable for all three dimensions (> .90) (Nunnally & Bernstein, 1994). Additionally, considering a combination of different

[14] We used the syntax provided by O'Connor (2000)

deletion or retention criteria[15] (Worthington & Whittaker, 2006), no changes had to be made to the scale initially included in the development study. Ultimately, the EFA resulted in a CPL scale with the three previously conceptually derived dimensions, with instrumental legitimacy represented by six items and social and technical legitimacy with four items each.

Table 9. Developmental study: Item loadings for the three factors

Item	I personally believe that [*corporate profession*] …	**1**	**2**	**3**
I_1	help their main stakeholders to fulfill their needs.	**.781**	.178	-.064
I_2	benefit their main stakeholders.	**.805**	.099	.040
I_3	satisfy the demands of their main stakeholders.	**.921**	-.059	-.050
I_4	create value for their main stakeholders.	**.793**	-.047	.040
I_5	take the interests of their main stakeholders into account.	**.923**	-.039	-.001
I_6	provide an essential function for their main stakeholders.	**.866**	-.091	.069
S_1	create value for society.	.030	**.934**	-.024
S_2	help society to fulfill its needs.	.005	**.887**	.043
S_3	benefit society.	-.066	**.875**	.017
S_4	pursue a purpose that stems from the interest of society.	.011	**.928**	.007
T_1	possess appropriate skills for their job.	.001	-.010	**.910**
T_2	possess appropriate training for their job.	.023	.004	**.913**
T_3	possess appropriate knowledge for their job.	.105	.023	**.806**
T_4	possess appropriate competencies for their job.	-.064	.037	**.893**

Notes. Extraction method: principal axis factoring; rotation method: Promax with Kaiser normalization; loadings larger than 0.4 are in bold (Pituch & Stevens, 2016); I = instrumental dimension; S = social dimension; T = technical dimension.

Table 10. Developmental study: Eigenvalues and explained variance of the three factors

Factor	**Eigenvalue**	**% of explained variance**	**Cumulative % of explained variance**
1	7.678	54.845	54.845
2	2.533	18.094	72.939
3	1.398	9.983	82.921

Notes. The number of factors was derived using parallel analysis (Horn, 1965).

[15] Item communalities < 0.40; item loadings < 0.32; cross-loadings < 0.15 difference from an item's highest factor loading; absolute loadings > 0.32 on two or more factors.

Table 11. Developmental study: Descriptives, correlations, and coefficient alphas of CPL dimensions

	Descriptives		Factor		
	M	**SD**	**1**	**2**	**3**
1. Instrumental legitimacy	5.4895	1.07134	.941[a]		
2. Social legitimacy	4.5543	1.51340	.375**	.950 [a]	
3. Technical legitimacy	5.4679	1.14096	.560**	.543**	.942 [a]

Notes. N = 350; **Correlation is significant at the 0.01 level (2-tailed); [a] = coefficient alpha.

4.3.3 Validation study

After the conceptually derived dimensions had been initially affirmed in the EFA, we conducted a validation study using structural equation modeling (SEM). SEM allows the assessment of the first-order (measurement) model as well as the second-order (structural) model (Whittaker & Schumacker, 2022). This usually involves a two-step approach, as introduced by Anderson and Gerbing (1988), in which the measurement model is assessed before the structural model (Usakli & Rasoolimanesh, 2023). For the evaluation of the measurement model, a subform of SEM, the CFA, is commonly used (Roos & Bauldry, 2022). CFA is the analytic approach for constructing and improving measurement instruments and testing concept validity (Brown, 2015; Jackson et al., 2009; Roos & Bauldry, 2022; Whittaker & Schumacker, 2022).

However, two fundamentally different approaches to SEM exist: covariance-based SEM (CB-SEM) and partial least squares SEM (PLS-SEM), which is variance-based. The two approaches employ different statistical methods and pursue different goals. CB-SEM commonly uses the maximum likelihood (ML) estimation method and aims to minimize the difference between the sample and the estimated covariance matrices (Hair et al., 2017). In contrast, PLS-SEM uses the ordinary least squares (OLS) estimation method and aims to maximize the endogenous constructs' explained variance (Rigdon et al., 2017). Researchers have developed several guidelines to decide which

approach is appropriate for one's research goal (e.g., Hair et al., 2017; Henseler, 2017). CB-SEM is generally recommended “when the focus lies on confirming theoretically assumed relationships”. In contrast, PLS-SEM is “better suited for situations in which the researcher wants to predict the latent variables in the model or identify relationships between them” (Reinartz et al., 2009, p. 333). CB-SEM is considered superior in scale development as it is based on a common factor model[16] (Hair, 2019).

However, causal-formative constructs encounter some difficulties in CB-SEM (Gefen et al., 2011; Usakli & Rasoolimanesh, 2023), such as identification problems (Diamantopoulos et al., 2008). “Specifying such a model moves away from traditional CFAs and into the realm of SEM" (Roos & Bauldry, 2022, p. 21). Nevertheless, advanced approaches to assessing and validating formative constructs have been developed (Posey et al., 2015), such as the multiple indicators and multiple causes (MIMIC) model (Diamantopoulos, 2011). MIMIC models are commonly used in CB-SEM to achieve model identification when formative constructs are involved and “are specified such that a single latent construct is measured hypothetically with a number of formative (causal) indicators and at least two reflective (effect) indicators” (Hardin et al., 2011, p. 289). Thus, “the basic hypothesis for a MIMIC model is that the latent variable is a cause of its effect indicators while simultaneously it is an outcome of its causal indicators” (Kline, 2023, p. 222). We follow this approach to validate our scale using IBM SPSS Amos 29 Graphics, but before going into more detail, we first present the main conditions of the validation study.

[16] A common factor model “assumes that each indicator in a set of observed measures is a linear function of one or more common factors” (Hair, 2019, p. 760).

Sample. As recommended in the literature, we conducted the validation study on a separate sample (Carpenter, 2018; Kline, 2023; Tay & Jebb, 2017; Worthington & Whittaker, 2006). As in the development study, we used the panel provider Prolific and aimed for a sample of 350 participants. We used the same filters for the mentioned reasons but focused on a U.K. sample to target a completely different participant pool and increase the generalizability. Participants were again excluded for unrealistic response times[17] (7 participants) and failed IMCs (12 participants). The data set was evenly distributed throughout the three corporate professions, with 113 cases for public relations managers and market analysts and 112 for sustainability managers. Additionally, using the Mahalanobis distance, we observed no univariate or multivariate outliers and no missing data (Hair, 2019). In total, we were able to obtain 338 valid cases (for descriptives, see Appendix 11)

Questionnaire design. The questionnaire design of the validation study was identical to the development study except for six adjustments (see **Appendix 10**). First, we adjusted the corporate professions studied to increase the generalizability of the results further. We included the following three corporate professions: Public relations managers, market analysts, and sustainability managers. We again included sustainability managers due to the particular relevance of sustainability for legitimacy and vice versa (Cachón-Rodríguez et al., 2021; Schaltegger & Hörisch, 2017; Windolph et al., 2014). Second, we included additional variables that form the nomological network of our studied construct, which is essential for subsequent construct validation (Diamantopoulos et al., 2008; Diamantopoulos & Winklhofer, 2001).

[17] We used the threshold of 2 spi. The increase compared to the development study results from a redesign of the decisive questionnaire page, which required participants to process more content on one page.

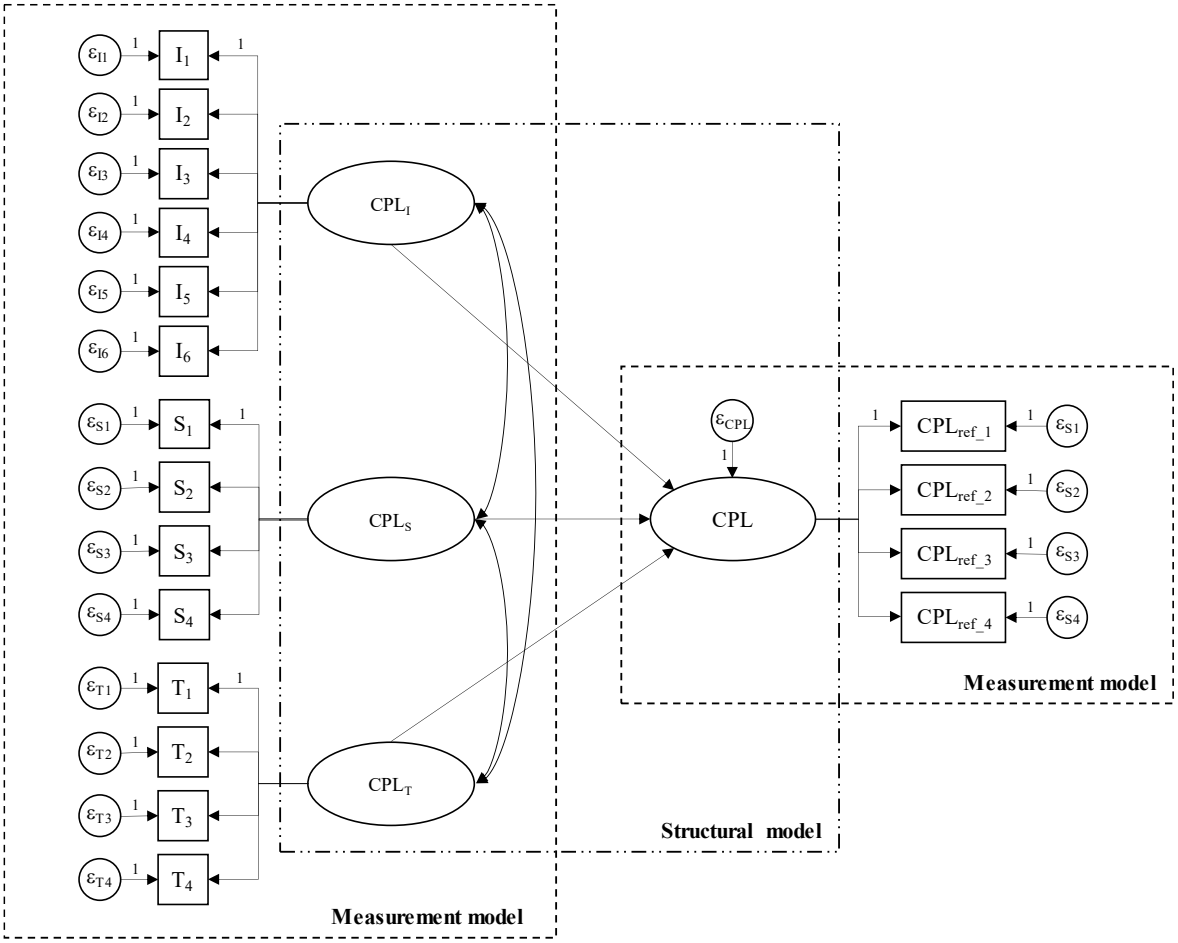
According to organizational research, legitimacy is closely related to an entity's status (Bitektine, 2011; Bitektine et al., 2020; Deephouse & Suchman, 2008), so we added the corporate profession's status to the questionnaire. For the measurement, we followed the scale of Bitektine et al. (2020). We also know from the field of law that legitimacy can influence the willingness to cooperate (Colin Bolger & Walters, 2019; Tyler et al., 2014; White et al., 2016). Therefore, we have also integrated willingness to cooperate based on the two scales by Campion et al. (1993) and Scott et al. (2003). Third, following the approach of a MIMIC model, we included reflective indicators of CPL (Diamantopoulos & Winklhofer, 2001). We followed Suchman's (1995) definition of legitimacy to generate the reflective indicators.

Fourth, to address the issue of common method variance in the investigation of formative constructs, we followed the recommendation of (Podsakoff et al., 2003) and incorporated a control mechanism in the form of the attitude toward the color blue (ATCB) scale (Miller & Simmering, 2023). When placed appropriately, the scale ensures a psychological separation between the construct of interest and related constructs, disrupting response tendencies and thus reducing common method variance. Fifth, to increase participant attention, we implemented Oppenheimer et al.'s (2009) recommendation of including an IMC directly on the study's introduction page, instructing the participant not to click the button at the bottom of the page but rather a link within the instruction text, to begin the questionnaire. In addition to the IMCs already presented in the development study section, the newly added IMC served as another criterion for cleaning the data set. Sixth and finally, we adjusted the operationalization of the participant's income due to the U.K. sample.

Assessment of the measurement model. Following the common two-step approach, we initially assessed our measurement model, thus the hypothesized three-

factor model consisting of the relationships between the 14 items and their respective first-order dimension (see **Figure 9**). The goal is to "develop a well-behaved (e.g., good-fitting, conceptually valid) first-order CFA solution" (Brown, 2015, p. 290). To ensure model identification, we set the metric of the latent dimensions by constraining the factor loading of one item to 1.00 for each dimension (Nye, 2023).

Figure 9. The measurement and structural model of the CPL construct



Notes. CPL = corporate profession legitimacy, I = instrumental dimension, S = social dimension, T = technical dimension, WC = willingness to cooperate, CPL_ref = reflective measurement of CPL, ST = status, ε = error term, identification was reached by the MIMIC specification.

Since CB-SEM uses the ML estimator by default, assuming multivariate normality (Brown, 2015), so we checked our dataset accordingly. A necessary but not sufficient condition for multivariate normality is univariate normality, which can be determined by examining kurtosis and skewness, where kurtosis should be the

determining factor in terms of its influence on variances and covariances (Byrne, 2016). Although no universally accepted absolute values for skewness or kurtosis indicate a substantial deviation from a normal distribution (Kline, 2023), some authors have established rules of thumb. Absolute univariate skewness and kurtosis values greater than 2.0 and 7.0, respectively, can be considered typical thresholds (Byrne, 2016; Finney & DiStefano, 2013; West et al., 1995; Whittaker & Schumacker, 2022). The examination of our data showed that both skewness (-1.176 to .251) and kurtosis (-.878 to 2.062) were within the thresholds, and thus, univariate normal distribution was present. However, because univariate normality does not preclude multivariate non-normality (Hair, 2019), we additionally examined multivariate kurtosis and its critical ratio. A critical ratio (c.r.) less than or equal to 1.96 (.05 significance level) would suggest multivariate normality (Hair, 2019; Whittaker & Schumacker, 2022). However, our data did not meet this (c.r. = 42.163), so the ML estimator requirements are also not fulfilled.

One approach to handling the presence of multivariate non-normal data is the use of more robust estimators such as weighted least squares (WLS), robust maximum likelihood (MLR), or diagonally weighted least squares (DWLS) (Nye, 2023). However, since these estimators are unavailable in Amos, bootstrapping is an alternative and common approach. “Bootstrapping serves as a resampling procedure by which the original sample is considered to represent the population” (Byrne, 2016, p. 367). Accordingly, we conducted ML bootstrapping with 500 samples and a confidence level of 0.95 (Brown, 2015). The CFA results revealed factor loadings ranging from .702 to .920 with corresponding bootstrapped standard errors (SE) between .012 and .044, indicating that “they converge on a common point, the latent construct” (Hair, 2019, p. 675) (see **Table 12**). Adhering to “the most stringent guidelines” of common fit indices

(Nye, 2023, p. 618), the evaluation indicated a good model fit[18], further supporting the model's adequacy (χ^2 = 152.925, df = 74, p < .05, χ^2/df = 2.067; CFI = .977; TLI = .972; RMSEA = .056; SRMR = .0469)[19]. Thus, we did not make any post-hoc modifications.

Table 12. Validation study: Standardized regression weights (factor loadings), unstandardized regression weights, and squared multiple correlations of indicators

Indicator	Standardized regression weight	Unstandardized regression weight	Standard error (SE)	Squared multiple correlations (R^2)
I_1	.702	1.000	-	.493
I_2	.794	1.142	.083	.630
I_3	.809	1.094	.078	.654
I_4	.775	1.019	.076	.601
I_5	.814	1.067	.076	.662
I_6	.868	1.131	.076	.753
S_1	.89	1.000	-	.792
S_2	.92	1.082	.043	.847
S_3	.82	1.056	.053	.672
S_4	.873	1.012	.044	.763
T_1	.885	1.000	-	.783
T_2	.86	.960	.045	.740
T_3	.868	.982	.045	.754
T_4	.799	.899	.048	.638

Notes. N = 338, I = instrumental dimension, S = social dimension, T = technical dimension.

However, as it is "desirable to test the fit of several rival models when conducting a CFA" (Thompson, 2008, p. 115), we considered two alternative models while estimating the measurement model consisting of a one-factor model as well as a two-factor model combining the instrumental and technical dimension due to their relatively high correlation (r = .61, see **Table 13**). The comparison of the two alternative models to the hypothesized model revealed a poorer model fit, which is why we kept the original model (see **Table 14**).

[18] Due to the sensitivity of χ^2 to sample size, a non-significant value was not to be expected. Since χ^2/df < 3, an appropriate model fit can be assumed (Hair, 2019).

[19] χ^2 = Chi-square; CFI = Comparative fit index; TLI = Tucker-Lewis index; RMSEA = Root mean square error of approximation; SRMR = Standardized root mean square residual.

To assess construct validity, "the extent to which a sets of measured items accurately reflect the theoretical latent constructs they are designed to measure", we examined the subtypes of convergent and discriminant validity based on the recommendations of Hair (2019, p. 675) (see **Table 13**). Accordingly, we referred to the average variance extracted (AVE) and construct reliability (CR) to determine convergent validity. Both indices (AVE ≥ .5; CR ≥ |.7|) indicate good convergent validity. To determine discriminant validity, we rely on the Fornell-Larcker criterion (Fornell & Larcker, 1981) and the heterotrait-monotrait ratio of correlations (HTMT) (Henseler et al., 2015). Based on the Fornell-Larcker criterion, the discriminant validity of the three dimensions is supported because the squared roots of the AVEs are greater than the correlations between the dimensions. The same applies to HTMT, as all ratios are below the recommended threshold of .85 (Henseler et al., 2015). Correspondingly, evidence is provided that the three dimensions are unique.

Table 13. Validation study: Construct validity indices

	Convergent validity			**Discriminant validity**		
	CR	**Cronbach's alpha**	**AVE**	**CPL_I**	**CPL_S**	**CPL_T**
Instrumental legitimacy (CPL_I)	.930	.909	.768	**.877**		
Social legitimacy (CPL_S)	.911	.928	.632	.163	**.795**	
Technical legitimacy (CPL_T)	.915	.914	.729	.614	.362	**.854**

Notes. N = 338; AVE = average variance extracted; CR = construct reliability; square root of AVE in bold at diagonal cells.

Table 14. Validation study: Comparison among CFA models

Model	**χ^2/df**	**CFI**	**TLI**	**RMSEA**	**SRMR**
One factor	22.860**	.518	.431	.255	.1915
Two factors	9.610**	.813	.776	.160	.1048
Three factors (hypothesized)	**2.067****	**.977**	**.972**	**.056**	**.0469**

Notes. N = 338, **p < .01; χ^2 = Chi-square; df = Degrees of freedom; CFI = Comparative fit index; TLI = Tucker-Lewis index; RMSEA = Root mean square error of approximation; SRMR = Standardized root mean square residual.

Additionally, we tested for common method bias using Harman's single factor test (Fuller et al., 2016; Podsakoff et al., 2003), characterized by performing an EFA with all indicators to determine if one single factor will emerge. Evidence for common-method bias exists when one factor accounts for most of the covariance (Collier, 2020). The variance extracted for the one-factor model was .445, so common method bias is not a concern in our dataset.

Assessment of the structural model. Formative constructs generally require a different approach to assess validity and reliability than reflective ones (Diamantopoulos & Winklhofer, 2001; Hardin et al., 2008). A significant issue associated with using formative specifications is the possibility of encountering multicollinearity, which can complicate the assessment of each component's distinct and independent contribution (Diamantopoulos & Winklhofer, 2001). Multicollinearity, defined as "high levels of interdependence among predictors in a regression model" (Thompson et al., 2017, p. 82), is usually determined using the variance inflation factors (VIFs) (Kline, 2023). The VIFs among the three dimensions range from 1.158 to 1.810, which is well below the typical threshold of 10 (e.g., Hair, 2019) and even below the more stringent threshold of 3.3 (Petter et al., 2007), indicating the absence of multicollinearity.

Since the appropriate specification of weights for formative components and the error term in a formative construct is currently being debated (Diamantopoulos, 2013; Diamantopoulos & Temme, 2013; Lee et al., 2013), we present two versions for the MIMIC model referring to Thornton et al. (2014): the standard MIMIC model (see **Figure 9**) where the weights of the dimensions are allowed to be freely assessed and the constrained MIMIC model where the weights of the dimensions are equally constrained to one-third and the error term of the second-order construct is set to zero. While the

standard MIMIC model fits the data very well, the fit of the constrained MIMIC model has drastically declined (see **Table 15**). This is in line with the findings of Diamantopoulos and Temme (2013), who argue that the cause of this decline is the fixed error term. For this reason, we have limited the further estimation to the standard MIMIC model.

We further examined the validity of our second-order construct following Cenfetelli and Bassellier (2009) by evaluating the absolute (loading) as well as relative (weight) importance of the three dimensions to the overall construct (see **Table 16**). The weights of all dimensions were positive and significant (β-CPL_I = .212, β-CPL_S = .372, β-CPL_T = .349; $p < 0.001$), and the dimensions accounted for 51.6 % of CPLs total variance, indicating that the dimensions were responsible for the majority of the variance in the higher-order construct (Diamantopoulos et al., 2008) and providing evidence of the validity of the CPL construct.

Following the recommendations of MacKenzie et al. (2011) to assess the validity of formative second-order constructs, we further examined whether each sub-dimension is significantly related to the second-order latent construct by determining the degree of validity of each subdimension using the unique proportion of variance in the construct accounted for by the sub-dimension, also called unique validity variance (UVV) (Bollen, 1989). “The unique validity variance ranges from 0 to 1, where higher values suggest greater validity” (Bollen & Bauldry, 2011, p. 279). Determining a specific numerical cutoff for the unique validity variance is challenging as it depends on various factors.

Table 15. MIMIC model statistics

First-order dimensions with reflective indicators	Standardized parameter (λ)	Standardized parameter with contraints[1)] (λ')
Instrumental legitimacy (CPL_I)	**.212*** **	**.350*** **
I_1	.702	.694
I_2	.796	.799
I_3	.809	.806
I_4	.775	.773
I_5	.812	.805
I_6	.867	.860
Social legitimacy (CPL_S)	**.372*** **	**.554*** **
S_1	.893	.893
S_2	.917	.900
S_3	.820	.819
S_4	.874	.869
Technical legitimacy (CPL_T)	**.349*** **	**.411*** **
T_1	.883	.876
T_2	.859	.855
T_3	.869	.864
T_4	.802	.805
Reflective indicators		
CPL_ref_1	.914	.703
CPL_ref_2	.921	.722
CPL_ref_3	.859	.669
CPL_ref_4	.745	.651
Fit indices		
χ^2 | df | p	242.356 | 129 | .000	772.512 | 132 | .000
CFI	.976	.866
TLI	.972	.844
RMSEA	.051	.120
SRMR	.0471	.0708

Notes. N = 338, [1)] The error term ζ_{CPL} is set to 0, and the weights of all three first-order dimensions are set to be equal at .33, *** p < .001, χ^2 = Chi-square; df = Degrees of freedom; CFI = Comparative fit index; TLI = Tucker-Lewis index; RMSEA = Root mean square error of approximation; SRMR = Standardized root mean square residual.

Table 16. Validation study: VIFs, correlational diagnostics, and absolute and relative importance of the three dimensions

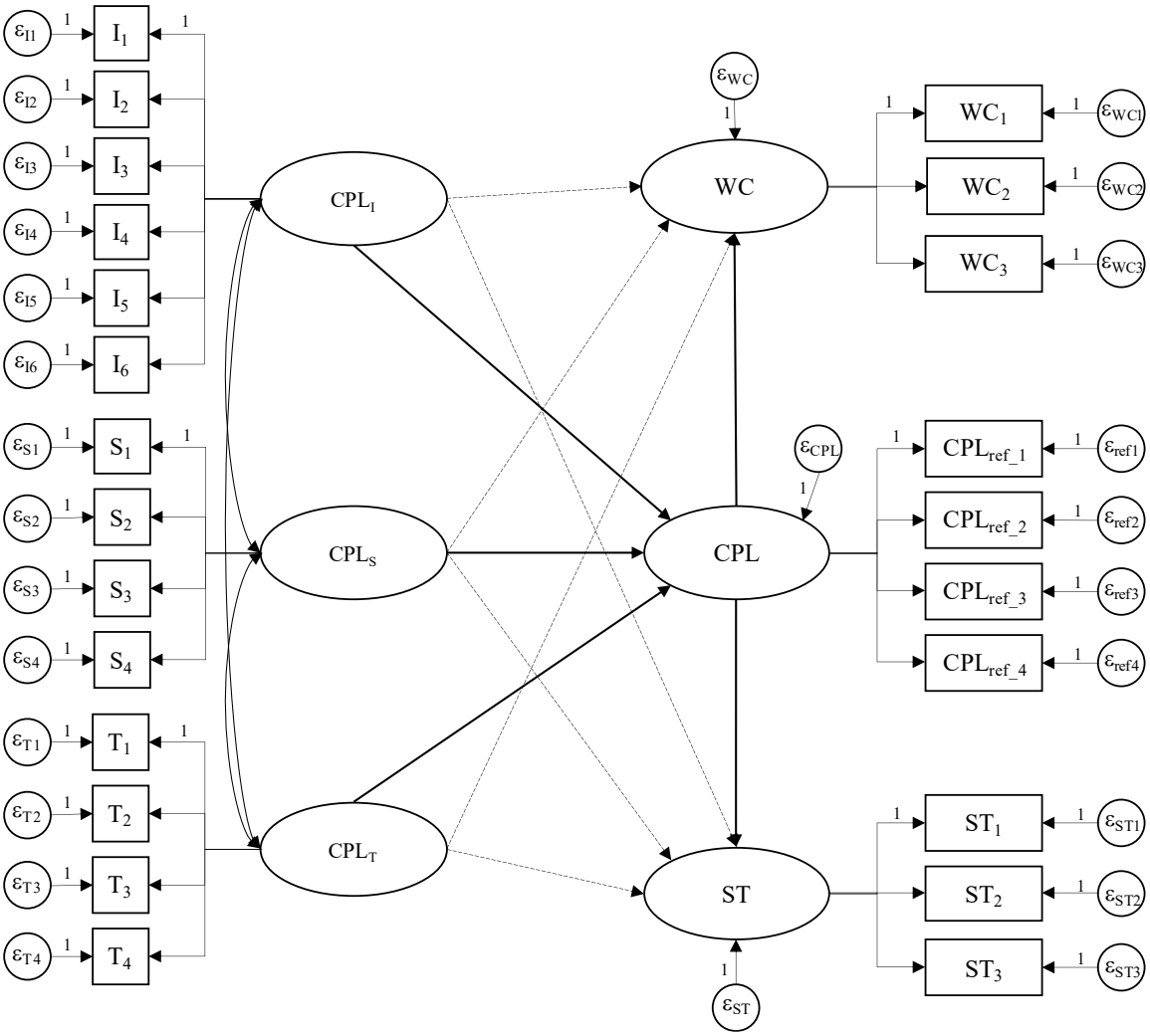
Dimension	VIF	Loading	Weight	(1)	(2)	(3)
(1) Instrumental legitimacy	1.616	.488	.212***	1		
(2) Social legitimacy	1.158	.533	.372***	.164**	1	
(3) Technical legitimacy	1.810	.614	.349***	.614***	.636***	1

Notes. N = 338; ** p < .01*** p < .001; VIF = variance inflation factor.

However, suppose a causal indicator demonstrates a correct sign and a statistically significant coefficient with an increase of 10 percent or more in the squared multiple correlation (SMC). In that case, this provides evidence supporting its validity (Bollen, 2011). Even though the signs of the three dimensions are correct (positive) and their weights are significant, the SMC is only increased by at least 10 % due to the social dimension (UVV_{CPL_I} = .02, UVV_{CPL_S} = .11, UVV_{CPL_T} = .09). When taking into account the effect size as indicated by Cohen (1988), it becomes apparent that both the social (f^2 = .22) and technical dimension (f^2 = .19) have a moderate effect, while the instrumental dimension has only a weak effect (f^2 = .04). However, further statistical analysis revealed a good fit of our MIMIC model to the data (χ^2 = 242.356, df = 129, $p < .05$, χ^2/df = 1.879; CFI = .976; TLI = .972; RMSEA = .051; SRMR = .0471). In sum, the results provide evidence of the validity of the CPL construct.

Lastly, we evaluated nomological validity, which examines how a construct is linked to other existing, relevant constructs (see **Figure 10**). We establish nomological validity using two assumptions. First, we know from organizational research that legitimacy is closely related to an entity's status as another type of social judgment (Bitektine, 2011; Bitektine et al., 2020; Deephouse & Suchman, 2008). Status is commonly defined as a "socially constructed, intersubjectively agreed-upon and accepted ordering or ranking of individuals, groups, organizations, or activities in a social system" (Washington & Zajac, 2005, p. 284). Although there are apparent differences between the concepts, it has already been observed that the two constructs are correlated (Deephouse & Carter, 2005). However, how these two concepts of social judgments are related at the micro level has not yet been investigated (Bitektine et al., 2020). We assume that CPL positively influences status, as traditional professions that are considered legitimate generally have a high social status (e.g., medicine, law).

Figure 10. Structural model for the nomological validity assessment



Notes. CPL = corporate profession legitimacy, I = instrumental dimension, S = social dimension, T = technical dimension, WC = willingness to cooperate, CPL_ref = reflective measurement of CPL, ST = status, ε = error term, bold lines display (hypothesized) indirect paths, dashed paths display direct paths.

Accordingly, it can be assumed that high status is also associated with similarly professionalizing and, thus, legitimate occupational groups. Furthermore, we know from the field of law that legitimacy can influence the willingness to cooperate (Colin Bolger & Walters, 2019; Tyler et al., 2014; White et al., 2016). For example, it has already been shown that people who view law enforcement agencies and officers as trustworthy and legitimate agents of social control are more likely to report criminal activity to law enforcement agencies (Colin Bolger & Walters, 2019). Transferred to a different context, we also assume that the willingness to cooperate with a corporate profession increases

with growing legitimacy, as their corresponding work tasks are seen as essential and are therefore supported. We referred to existing scales to measure status and willingness to cooperate, with a Cronbach's alpha of .927 and .954, respectively.

The results of the structural equation model show that CPL has a positive effect on status ($\lambda = .645$, $p < .001$) as well as on the willingness to cooperate ($\lambda = .580$, $p < .001$). The overall model displays a good fit ($\chi^2 = 447.740$, $df = 244$, $p < .05$, $\chi^2/df = 1.835$; CFI = .971; TLI = .967; RMSEA = .050; SRMR = .0583). In addition, CPL explains 41.6% and 33.7% of the variances of status and willingness to cooperate, respectively, showing considerable explanatory power. In this respect, MacKenzie et al. (2011) also suggest examining whether subdimensions have significant direct effects within a multidimensional construct on a consequence construct, in addition to their indirect effects through the focal construct. This can be tested with a chi-square difference test of the model with and without the direct paths or by examining the modification indices. The chi-square difference test was significant ($\chi^2_{diff} = 18.981$, $df_{diff} = 6$, $p < .001$), indicating that the direct paths of the three dimensions on the outcome variables are of considerable importance. However, the additional examination of the modification indices showed that only the direct paths of the instrumental and technical dimension on status significantly improve the model fit, whereby the resulting regression weights are only significant for the instrumental dimension when the model is adjusted accordingly ($p < .05$). Examination of the regression weights in the model with all direct paths also showed a significant relationship between the social dimension and willingness to cooperate ($p < .05$). Taking account of a mediator perspective to assess the discriminant validity of CPL (Wang et al., 2015), results show that the direct paths from the dimensions to the outcome variables are essentially no longer significant as soon as the indirect paths are controlled for via CPL (see **Table 17**).

Table 17. A mediator perspective to assess the discriminant validity of CPL

	Standardized regression weights			
CPL dimensions ($CPL_{I,S,T}$)	**$CPL_{I,S,T}$ → CPL**	**CPL → Outcome**	**$CPL_{I,S,T}$ → ST / WC (before controlling indirect paths)**	**$CPL_{I,S,T}$ → ST / WC (after controlling indirect paths)**
Outcome: Status (ST)				
CPL_I	.221***		.248***	.145*
CPL_S	.377***	.645***	.224***	.036
CPL_T	.351***		.288***	.111
Outcome: Willingness to cooperate (WC)				
CPL_I	.221***		.161*	.055
CPL_S	.377***	.580***	.313***	.124*
CPL_T	.351***		.175*	-.006

Notes. N = 338, *** p < .001, * p < .05, → indicates the direction of the path.

In sum, these results generally support the nomological validity of CPL as a second-order formative construct as "the magnitude of the effect of the focal construct on the consequence construct is substantially larger than the combined magnitudes of the direct effects" of its indicators on the consequence constructs (MacKenzie et al., 2011, p. 323).

4.4 Discussion

Researchers face several challenges in measuring legitimacy, resulting in the lack of a widely accepted scale. Previous research has mainly focused on collective perceptions of groups and institutions, with only a few scales addressing micro-level legitimacy perceptions. However, individual judgments play a crucial role in determining legitimacy, highlighting the need for further micro-level research. Moreover, existing scales for measuring legitimacy frequently fail to discriminate between the two types of individual-level judgments and focus almost exclusively on measuring organizational legitimacy. However, legitimacy is also highly relevant in other contexts, such as occupations, since occupational members must create a legitimate foundation for their

work endeavors. Therefore, we aimed to develop a scale to measure CPL at the micro level that considers the multidimensionality of legitimacy.

We have conceptualized CPL as a second-order formative construct built on the three reflectively measured dimensions of instrumental, social, and technical legitimacy. These three dimensions are derived from the key characteristics of corporate professions. Our results of the scale development process largely support the validity of the CPL scale. In particular, the evaluation of the measurement model delivered excellent results regarding the reliability and validity of the individual dimensions. Equally, the assessment of the structural model and, thus, of the higher-order construct provided broadly satisfactory results regarding validity. However, the regression weights and, therefore, the relevance of the three dimensions and the total explained variance of the superordinate construct are relatively low despite their significance, which could indicate that the three dimensions do not fully represent the construct. The partially contradictory results of the methods used to assess the formative construct can have various causes.

On the one hand, the covariance-based estimation can be a possible cause, as this is not a perfectly linear regression due to the modeling of an error term. Usually, a variance-based approach is used to estimate formative constructs. However, this has the disadvantage of assuming that there is no error term at the construct level, which tends to increase the regression weights and thus artificially inflate the relevance of the dimensions. It can, therefore, be assumed that a positive result regarding the scale's validity can be achieved based on variance-based estimation. Given the importance of interpreting formative weights in supporting theory, if formative indicator weights are overestimated when a construct error term is not accounted for, the contribution and validity of individual indicators may be misleadingly portrayed as more significant than

they are. This can result in an exaggerated estimation of the individual effects of the indicator (Cenfetelli & Bassellier, 2009). Future research should nevertheless compare the two approaches to validate the scale further and draw appropriate conclusions from the results.

On the other hand, the formative specification itself may also be incorrect. For example, Bitektine et al. (2020) explicitly emphasize that a formative specification of measurement instruments for legitimacy is not useful because they are associated with considerable limitations, and there are many open questions regarding their validity. They also state that "the natural multidimensionality of formative measures leads to conceptual ambiguity of the resulting construct" and that "the results of any single analysis cannot be used to create a stable generalizable scale" (p. 113). Therefore, they advocate a reflective measurement of the individual dimensions and refer to the possibility of examining individual dimensions as antecedents of the superordinate construct. On the other hand, they also point out that previous scales for measuring social evaluations, including legitimacy, are primarily formative. This is hardly surprising, given that it has already been demonstrated that formative approaches are more valid than reflective approaches when measuring higher-order models (Lee & Cadogan, 2013). In addition, our identification approach in the form of a MIMIC model can be viewed under the antecedent approach, as MIMIC models can be interpreted differently (Diamantopoulos et al., 2008). The crucial point is that these models are statistically identical, regardless of the interpretation chosen: „Empirically, these interpretations are indistinguishable because they all produce identical estimates of the relationships between the measures and the constructs" (Jarvis et al., 2003, p. 213).

However, the nature and relative importance of specific dimensions of formative measures vary considerably from one social context to another and can change over time (Bitektine et al., 2020; Dowling & Gardberg, 2012), leading to the last possible cause for the partly contradictory validity results, namely the combination of precisely these three dimensions. Since legitimacy generally lies in the eye of the beholder (Zimmerman & Zeitz, 2002), it could be that the dimensions used to assess the legitimacy of the corporate profession also lie in the eye of the beholder. For example, one person might consider only the instrumental dimension relevant, whereas another person might use the combination of the social and technical dimensions to assess legitimacy. In addition, it is also conceivable that other aspects of a corporate profession are included in the assessment of its legitimacy, depending on the evaluator. It also cannot be precluded that the dimensions relevant to the evaluator depend on the specific corporate profession. However, we have attempted to ensure the scale's generalizability by including various corporate professions.

Another interesting factor is the relatively low importance of the instrumental dimension, whereas the social and technical dimensions are almost equally weighted. This is surprising considering that corporate professions' primary source of legitimacy is seen in their added value for their stakeholders and market value (Benzinger & Muller-Camen, 2023; Muzio et al., 2011). The reason could possibly be related to the high correlation between the instrumental and technical dimensions, even if the discriminant validity results speak in favor of two distinct dimensions. Nevertheless, the characteristics measured in the technical dimension could already create a competitive advantage for the organizations of the corporate professions and consequently correspond with the interests of the companies measured in the instrumental dimension.

4.4.1 Theoretical implications

For several reasons, the development and validation of a CPL measure are crucial for advancing research on this subject. First, we contribute to the literature on professions and institutional theory by defining CPL. Our definition draws the connection between the evolving conceptualization of corporate professions and already established dimensions of legitimacy. Consequently, we are building a bridge between two research fields and broadening the scope of legitimacy research to encompass legitimacy subjects beyond organizations. By defining CPL, we aim to capture the dynamic interplay between traditional and emerging legitimacy sources inherent in the ever-evolving nature of CPL (Hodgson et al., 2015). Furthermore, the emergence of new occupational categories that claim professional or quasi-professional status within large bureaucratic organizations has led to new challenges for the legitimacy of professions (Suddaby et al., 2019), underscoring the necessity for a comprehensive concept that uncovers the nuanced dimensions of professional legitimacy.

Second, we offer a measurement tool for future research by developing and validating the CPL scale. The development of micro-level measures of legitimacy allows for the investigation of how individuals form judgments through social-cognitive processes and offers the possibility of studying "cross-level interactions in the process of judgment formation" (Bitektine et al., 2020, p. 112). Moreover, this scale is pertinent in evaluating the efficacy of legitimacy strategies employed by a subject seeking legitimacy. In addition, the scale is particularly interesting for allegedly legitimized corporate professions, such as sustainability managers. For example, research shows that sustainability managers lack internal legitimacy, even though organizations use CSR to legitimize. In this case, there appears to be an invisible, negative consensus (Haack et al.,

2021) that could be revealed using the scale to subsequently take appropriate measures to increase the legitimacy of sustainability managers. The effectiveness of these measures could then again be assessed using the scale. Moreover, the scale contributes to the research field of corporate professionalism by closing the gap of a missing measurement instrument for determining the state of the legitimization process of a corporate profession. Consequently, the scale can serve as a powerful instrument for evaluating the classification of an occupation as a corporate profession.

Third, by showing that CPL is a multidimensional formative construct, we align with most previous scale developments on legitimacy and counter the critical voices regarding the validity of such scales (Bitektine et al., 2020). Moreover, given the ongoing debate about the validity of formative measurement models and whether the weights of causal relationships should be pre-specified, we have also proposed an alternative model that mirrors this discussion. Since the CPL captures the individual components that contribute to the legitimacy of a corporate profession based on an evaluator's perception (propriety beliefs), it follows that it is not reasonable to determine in advance how important an individual dimension is for the overall construct. On the contrary, the "fixed" approach might compromise a deeper understanding of how the legitimacy of a corporate profession is composed. This view is in line with other researchers (e.g., Diamantopoulos & Temme, 2013; Petter et al., 2007) who argue that “the relationships between first and second-order constructs and the components of a formative construct need to be subjected to hypothesis tests, rather than purely based on a researcher's discretion” (Thornton et al., 2014, p. 962).

Fourth, we contribute to research on social evaluations by showing that CPL is conceptually different from other forms of social evaluations. The validation of the CPL

scale revealed that CPL has a significant effect on the status of a corporate profession, thereby clearly supporting a substantial difference between the two constructs for measuring different aspects of the perception of corporate professions. The result is vital because there has been little research on the relationship between various forms of social evaluation (legitimacy, status, reputation) (Bitektine et al., 2020). Although correlations between individual forms have already been established, no reliable results exist (e.g., Benjamin & Podolny, 1999; Deephouse & Carter, 2005), especially at the micro level (Bitektine et al., 2020). Therefore, Bitektine et al. (2020) strongly advocate for future research in various contexts to investigate the nomological validity of different social judgments by exploring their theoretical antecedents and consequences. Our results in the context of corporate professions clearly show that the perceived legitimacy of a corporate profession has a significant positive influence on its perceived status. Even though we hypothesized this direction of the relationship, one could also have assumed that status influences legitimacy. Status generally implies a socially constructed acceptance within a social system, which could also promote the collective assumption that the respective corporate profession is considered desirable, proper, or appropriate within the same social system.

Fifth, this paper contributes to the literature on strategic management by showing that CPL is positively related to the willingness to cooperate, which can eventually provide a competitive advantage for organizations (Dyer & Singh, 1998; Ireland et al., 2002). Since legitimacy „enables social actors to obtain other important resources necessary for survival" (Finch et al., 2015, p. 265), legitimate corporate professions are more likely to garner stakeholder support. In turn, creating 'a reservoir of goodwill' can be crucial during crises or strategic initiatives. Cooperation from stakeholders, whether in the form of management support or employee commitment, can become a strategic

asset that enhances the corporate profession's resilience and adaptability in a dynamic business environment. Therefore, this theoretical contribution is also in line with stakeholder theory, according to which an organization needs to consider and satisfy the needs and expectations of various stakeholders (Friedman & Miles, 2002; Laplume et al., 2008). If a corporate profession is seen as legitimate, it signals that it is attuned to the concerns and interests of stakeholders, fostering a positive environment for cooperation. Moreover, it can reduce uncertainty and build stakeholder trust, becoming a foundation for cooperative relationships.

4.4.2 Managerial implications

In practical terms, the CPL scale is valuable for corporate professions seeking to enhance their legitimacy by addressing specific areas where they may fall short. In addition, when a particular corporate profession is being considered for recruitment, organizations can apply the scale to measure how their employees perceive that corporate profession. Furthermore, nascent corporate professions seeking to integrate into conventional organizational hierarchies can benefit from this evaluation. They do not need to rely solely on demonstrating their impact through direct increases in profits and performance within the organization to establish their legitimacy against established management paradigms. For established corporate professions within the company, tracking points of conflict among employees' perceptions is essential. Low perceived legitimacy may indicate a need for management to reconsider structural integration or improve communication about tasks and responsibilities. Thus, the scale serves as an early warning system for potential legitimacy risks. This helps corporate professions and their employing organization avoid crises that could damage their reputation and legitimacy in the eyes of stakeholders. Strategies promoting perceived legitimacy are also

relevant regarding the influence of legitimacy on the willingness to cooperate. Due to the general relevance of a willingness to cooperate for organizational success, such strategies can create productive working environments. Additionally, the CLP scale could be helpful for policymakers and regulators to evaluate the societal impact of different corporate professions and tailor interventions accordingly.

4.4.3 Limitations and future directions

Despite the overall positive results and numerous implications, we also see potential limitations with our choices in developing the measure. First, we developed a scale to measure individual first-order legitimacy judgments (propriety beliefs) exclusively. Consequently, not all aspects of an individual's legitimacy judgments are covered. To obtain a complete picture of the legitimacy of a profession, a separate measurement of second-order judgments (validity beliefs) and the validity cues sent by collective evaluators must be included (Haack et al., 2021). Additionally, there might be some other underlying factors that influence an individual’s legitimacy judgment. While we controlled for various demographics and relationships to a corporate profession and found no significant influence, future research should consider other potentially relevant aspects.

Second, both studies were performed on relatively homogenous samples of full- and part-time employees with predefined industry roles, such as those of trained professionals or middle management. Furthermore, the samples primarily consisted of well-educated English-speaking participants, which may limit the scale's applicability to individuals in non-white-collar occupations. As the U.S., in particular, is regarded as a pioneer of globalization and its large companies serve as an incubator for entrepreneurial professions, the results may only be transferable to some cultures. Even if the fundamental

conceptualization of the scale is not tailored to this specific sample, it is necessary to validate this scale in more diverse samples and various contexts.

Third, we selected a seven-point agree-disagree Likert-style response format with potential limitations. We recognize that using such anchors may introduce an acquiescence bias, limiting response variance and affecting cognitive processing compared to more specific response anchors (Aguinis et al., 2009). While this format might not significantly impact the measure's validity, it could lead to restricted correlations between dimensions and other constructs in our validation studies. Therefore, further research is needed to explore alternative scale anchors and response formats to enhance construct validity.

Fourth, although we have deliberately selected a wide range of occupations to judge their legitimacy, it is essential to acknowledge that certain traits of these corporate professions may impact the estimation model. Therefore, we encourage future research to validate the scale with a more extensive set of corporate professions and explicitly consider differences among various corporate professions. Furthermore, the ongoing evolution of corporate professions, along with the necessity and ability to constantly adjust their strategies to the contemporary needs of corporations and society, may additionally lead to the necessity for regularly revisiting the scale. As corporate professionalism is a field of research that has only emerged in recent decades, there may still be unexplored aspects concerning the legitimation strategies of corporate professions.

Fifth and finally, we did not propose a truly theory-driven model to test the nomological validity of the newly developed CPL scale. Instead, we relied on individual research findings due to the novel combination of two strands of research. Future research should, therefore, consider more antecedents and consequences, as well as mediating and

moderating constructs, in their modeling to capture the dynamics of CPL fully. For example, to what extent does the person occupying the corporate profession influence the perception of legitimacy of the corporate profession as a whole? What are the implications of emerging technologies on CPL? How do international differences in corporate governance and regulation impact legitimacy? How do scandals and misconduct affect CPL?

4.5 Conclusion

Considering that legitimacy is a valuable currency today, we hope to help scholars advance knowledge about the fascinating and complex concept in the context of corporate professions. We conceptualized CPL as a second-order formative construct composed of three unique legitimacy dimensions: instrumental, social, and technical. We developed and validated an instrument to assess these different CPL dimensions and investigate the higher-order construct within its nomological network. Our scale not only has significance in academia by bridging the gap between research on professions and institutional theory but also offers a robust tool for practical applications in various contexts, such as assisting in detecting potential risks to a corporate profession's legitimacy, thereby promoting proactive strategies to enhance legitimacy, cooperation, and productivity within organizations.

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Appendices

Appendix 7. Existing legitimacy scales in organizational literature

Dimension	Definition	Items	Type of measure[20]	Corresponding reference
Cognitive legitimacy	"Cognitive legitimacy is defined as the degree to which a form or practice is seen as being necessary or inevitable, i.e., taken for granted" (p. 623).	In general, I believe that co-ops . . . 1) are the lifeblood of the rural community. 2) have outlived their usefulness. (R) 3) have forgotten how important their members are. (R) 4) are of little value to the larger farmer. (R) 5) are of little value to small farmer. (R) 6) are struggling to find their niche in agribusiness. (R)	not stated*	Foreman and Whetten (2002)
	"Cognitive legitimacy judgment seeks to establish whether the organization in question belongs to some class or category that is already familiar to the evaluator and is taken for granted" (p. 136)	1) It is a company typical of its industry. 2) It is a normal company for this industry. 3) It is a typical company that operates in this industry.	reflective	Bitektine et al. (2020)
	not stated	1) I am sympathetic about the behavior of the Big Four. 2) I have no understanding of the behavior of the Big Four. 3) The behavior of the Big Four is understandable. 4) I am familiar with the Big Four. 5) I know a lot about the Big Four. 6) The Big Four are needed. 7) The Big Four are necessary corporations. 8) The criticism of the Big Four is justified. 9) I agree with the criticism of the Big Four.	not stated*	Schnider (2019)

[20] Reflective, causal-formative or composite-formative

Cognitive legitimacy	"Cognitive legitimacy is a passive assumption that an organization is simultaneously comprehensible and necessary or taken-for-granted" (p. 473)	1) I believe that this organization is necessary. 2) In general, this organization provides an essential function. 3) It is difficult to imagine a world in which this organization did not exist.	reflective	Alexiou and Wiggins (2019)
	"Cognitive legitimacy describes an even more tacit form of legitimacy, in which stakeholders make legitimacy judgments about an organization passively and not based on active evaluation" (p. 8)	1) I envision this business receiving high-profile endorsements in the future. 2) I envision this business receiving favorable press coverage in the future. 3) I envision this business having a top management team that will benefit the organization.	not stated*	Pollack et al. (2012)
	"Cognitive legitimacy derives from internalizing a belief system designed by professionals and scientists where knowledge is specified and codified. This system can later be taken for granted as a framework for daily routine and more specialized activities" (p. 1957).	**Propriety:** You, your colleagues, your bosses believe that your organization carries out its activities in the best possible manner. **Validity:** The community, clients, allies, and government consider that the organization solves problems in the best possible manner.	not stated*	Díez-Martín et al. (2013)
Relational/ emotional legitimacy	Relational legitimacy is gained when an entity "is perceived to affirm the social identity and self-worth of individuals and social groups" (p. 30). *Referring to Tost (2011).*	1) [*organization*] makes me feel good about myself. 2) I would feel good if I were involved [*organization*]. 3) If I were involved with [*organization*], it would help my self-esteem. 4) If I were more involved with [*organization*], it would be an important part of who I am.	reflective	Lewis (2020)
Sociopolitical legitimacy	"Sociopolitical legitimacy judgment seeks to establish whether the organization is beneficial or hazardous to (a) the evaluator, (b) the social group(s) to which the evaluator belongs, and (c) the society at large, and, therefore, whether the evaluator is willing to support the organization or at least to tolerate its existence" (p. 136)	1) I agree with this company's business practices. 2) This company contributes positively to society. 3) This company follows the best management practices.	reflective	Bitektine et al. (2020)

	"Pragmatic legitimacy . . . captures the degree to which an entity represents its constituent's self-interests, or provides them with favorable exchanges, vis-'a-vis alternative forms or structure" (p. 623).	Compared with similar business, co-ops, in general . . . 1) have staff and managers with superior professional skills. 2) offer greater opportunity for costumers and members to influence the way things are done. 3) are more innovative in developing new products and services. 4) better understand their costumers' needs and concerns. 5) are more supportive when members and patrons have financial problems. 6) are better managed and operated. 7) have a friendlier and more helpful atmosphere.	not stated*	Foreman and Whetten (2002)
Pragmatic/ instrumental legitimacy	not stated	1) The Big Four are good employers. 2) The Big Four are helping corporations. 3) The economy benefits from the Big Four. 4) The Big Four hurt the economy. 5) The Big Four hurt competition. 6) The Big Four are value-creating corporations. 7) The Big Four benefit society. 8) The Big Four contribute positively to society. 9) The Big Four hurt society. 10) The Big Four are useful for governments. 11) States benefit from the Big Four. 12) The Big Four hurt the state. 13) The behavior of the Big Four is compatible with public interests. 14) Public interests are taken into account by the Big Four.	not stated*	Schnider (2019)

Pragmatic/ instrumental legitimacy	"Pragmatic legitimacy is an active assessment of the expected value that an organization will provide its primary stakeholders" (p. 472).	1) In general, this organization creates value for its stakeholders. 2) The policies of this organization cater to the interests of its stakeholder. 3) I believe the activities of this organization benefit their immediate stakeholders.	reflective	Alexiou and Wiggins (2019)
	Instrumental legitimacy "is rooted in self-interested calculation of individuals and groups" (p. 30). *Referring to Tost (2011).*	1) I am better off as a result of [*organization*]. 2) [*organization*] provides what I need from this type of organization. 3) [*organization*] is motivated to benefit people like me. 4) People in [*organization*] want to help me. 5) [*organization*] helps me accomplish my goals.	reflective	Lewis (2020)
	"Pragmatic legitimacy emerges from the interests of the organization's surroundings. In an organization's relations with its surrounding environment, stakeholder support originates in the perception that the organization is being receptive and helps them further their own interests; not necessarily because the organization achieves its goals" (p. 1956).	**Propriety:** You, your colleagues, your bosses believe that all your organization's actions help it achieve its goals. **Validity:** The community, clients, allies and government consider that the organization's actions are beneficial to them.	not stated*	Díez-Martín et al. (2013)
Industrial legitimacy	not stated	1) I would like to see the federal government stop or slow down development of the oil sands. (R) 2) It is important for the economy that the federal government support oil sands development in Alberta. 3) I have a positive view of the oil sands development in Alberta.	not stated*	Finch et al. (2015)

Moral/ethical Legitimacy	not stated	1) The behavior of the Big Four is problematic. 2) The Big Four's behavior is appropriate. 3) The Big Four's behavior is desirable. 4) The Big Four's behavior is morally acceptable. 5) The Big Four's behavior is morally reprehensible. 6) The Big Four's behavior is inappropriate.	not stated*	Schnider (2019)
	"Moral legitimacy is an active assessment of the degree to which an organization adheres to social norms and shared values in a manner that promotes societal welfare" (p. 472).	1) The general public would approve of this organization's policies and procedures. 2) Most people would consider this organization's practices to be moral. 3) The way this organization operates promotes the common good. 4) This organization is concerned with meeting acceptable standards for ethical behavior in their field. 5) This organization's policies seem appropriate. 6) If more organizations adopted policies and procedures like this one, the world would be a better place.	reflective	Alexiou and Wiggins (2019)
	Moral legitimacy is gained when an entity is "perceived to be consistent with the evaluator's moral and ethical values" (p. 30). *Referring Tost (2011)*	1) [*organization*] is trying to accomplish good things. 2) [*organization*] is led by good people. 3) [*organization*] behaves in an honorable manner. 4) The way in which [*organization*] is organized is morally proper. 5) [*organization*] treat people fairly.	reflective	Lewis (2020)
	"Moral legitimacy reflects a positive normative evaluation of the organization and its activities" (p. 1956).	**Propriety:** You, your colleagues, your bosses believe that all your organization's actions are "what should be done", regardless of whether they contribute to meeting goals. **Validity:** The community, clients, allies, and government consider that the organization's actions are "what must be done," regardless of any personal benefit.	not stated*	Díez-Martín et al. (2013)

Organizational legitimacy	Referring to Deephouse et al. (2017): Organizational legitimacy is defined as "the perceived appropriateness of an organization to a social system in terms of rules, values, norms, and definitions" (p. 32).	1) My university provides me some personal benefit. 2) My university complies with the law, is responsible and behaves honestly. 3) I consider that it performs them in the best possible way (technically speaking).	not stated*	Cachón-Rodríguez et al. (2021)
	"Organizational legitimacy is the public's perception or assumption that the organizational behaviors are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions and of an individual's interests" (p. 409) *Referring to Suchman (1995).*	1) I have a positive opinion about prescription drug companies. 2) I believe that the prescription drug companies follow government regulations. 3) The prescription drug companies do a good job making their drugs. 4) I think that the prescription drug companies are honest. 5) I think that the prescription drug industry is a necessary part of our society.	not stated*	Chung et al. (2016)
	not stated	Prescriptive normativity: 1) The organization is committed to meeting cattle industry standards in its production operations. 2) The organization follows government regulations for operating procedures in the cattle industry. 3) The organization is concerned with meeting acceptable standards for environmental protection, food safety, and animal welfare. 4) The organization's leaders believe in "playing by the rules" and following accepted operating guidelines. Internal endorsement: 5) Workers support the organization's operating decisions. 6) Most of the organization's employees would recommend working for the organization to their friends. 7) Most employees would continue working for this organization even if they could get a job with any other organization in the cattle industry.	not stated°	Elsbach (1994)

Organizational legitimacy	not stated	External endorsement: 8) The general public approves of the organization's operating procedures. 9) Most of the general public would approve of the organization if asked their opinion. 10) The organization has one of the lowest rates of employee turnover in the cattle industry. 11) Most consumers in the general public approve of the organization's operating practices. The organization is viewed by business writers as one of the top firms in the cattle industry.	not stated°	Elsbach (1994)
Issue legitimacy	"This paper operationalized issue legitimacy as the public's perception or assumption that the issue is proper or appropriate within some socially constructed system of norms, values, beliefs, and definitions" (p. 409) *Referring to Suchman (1995).*	1) I have a positive opinion about advertisements for prescription drugs. 2) Prescription drug advertisements have helped me. 3) Prescription drug advertisements have helped other people I know. 4) Prescription drug advertisements help people learn about the symptoms for different medical problems. 5) I think that any problems associated with prescription drug advertisements could be solved. 6) Overall, the benefits from prescription drug advertisements outweigh the problems.	not stated*	Chung et al. (2016)

Notes. (R) = reverse-coded items.; * due to the indication of the reliability coefficient Cronbach's alpha, a reflective specification is to be assumed, since this coefficient is not suitable for the determination of the internal reliability of formative constructs (MacKenzie et al., 2011); ° the explanations regarding a summation of the three individual dimensions suggest a formative construct.

Appendix 8. Questionnaire for developmental study

Task

Your task is to evaluate multiple statements given for [*corporate profession*]. The presented statements on the next page require you to indicate the extent to which you agree or disagree as a response. Don't be confused in the case that some statements may seem similar to each other. This is for methodical reasons. In this survey, we are interested in your personal perception of [*corporate profession*], so please answer all questions honestly. We are interested in your personal assessment of the statements, which means that there are neither wrong nor right answers.

Typical work tasks of chosen corporate professions

Human Resources Managers (O*NET OnLine ID 11-3121.00)

- Serve as a link between management and employees by handling questions, interpreting, and administering contracts and helping resolve work-related problems.
- Advise managers on organizational policy matters, such as equal employment opportunity and sexual harassment, and recommend needed changes.
- Analyze and modify compensation and benefits policies to establish competitive programs and ensure compliance with legal requirements.
- Perform difficult staffing duties, including dealing with understaffing, refereeing disputes, firing employees, and administering disciplinary procedures.
- Represent organization at personnel-related hearings and investigations.
- Negotiate bargaining agreements and help interpret labor contracts.
- Identify staff vacancies and recruit, interview, and select applicants.
- Plan, direct, supervise, and coordinate work activities of subordinates and staff relating to employment, compensation, labor relations, and employee relations.
- Prepare personnel forecast to project employment needs.
- Provide current and prospective employees with information about policies, job duties, working conditions, wages, opportunities for promotion, and employee benefits.
- Investigate and report on industrial accidents for insurance carriers.
- Administer compensation, benefits, and performance management systems, and safety and recreation programs.
- Analyze statistical data and reports to identify and determine causes of personnel problems and develop recommendations for improvement of organization's personnel policies and practices.
- Plan, organize, direct, control, or coordinate the personnel, training, or labor relations activities of an organization.
- Allocate human resources, ensuring appropriate matches between personnel.
- Oversee the evaluation, classification, and rating of occupations and job positions.
- Plan and conduct new employee orientation to foster positive attitude toward organizational objectives.
- Analyze training needs to design employee development, language training, and health and safety programs.
- Study legislation, arbitration decisions, and collective bargaining contracts to assess industry trends.
- Maintain records and compile statistical reports concerning personnel-related data such as hires, transfers, performance appraisals, and absenteeism rates.
- Prepare and follow budgets for personnel operations.
- Conduct exit interviews to identify reasons for employee termination.
- Develop, administer, and evaluate applicant tests.
- Develop or administer special projects in areas such as pay equity, savings bond programs, day care, and employee awards.
- Contract with vendors to provide employee services, such as food service, transportation, or relocation service.
- Provide terminated employees with outplacement or relocation assistance.

Management Consultants (O*NET OnLine ID 13-1111.00)

- Document findings of study and prepare recommendations for implementation of new systems, procedures, or organizational changes.
- Interview personnel and conduct on-site observation to ascertain unit functions, work performed, and methods, equipment, and personnel used.
- Analyze data gathered and develop solutions or alternative methods of proceeding.
- Plan study of work problems and procedures, such as organizational change, communications, information flow, integrated production methods, inventory control, or cost analysis.
- Confer with personnel concerned to ensure successful functioning of newly implemented systems or procedures.
- Gather and organize information on problems or procedures.
- Prepare manuals and train workers in use of new forms, reports, procedures or equipment, according to organizational policy.
- Review forms and reports and confer with management and users about format, distribution, and purpose, identifying problems and improvements.
- Develop and implement records management program for filing, protection, and retrieval of records, and assure compliance with program.
- Design, evaluate, recommend, and approve changes of forms and reports.
- Recommend purchase of storage equipment and design area layout to locate equipment in space available.

Sustainability Managers (O*NET OnLine ID 11-1011.03)

- Monitor and evaluate effectiveness of sustainability programs.
- Develop or execute strategies to address issues such as energy use, resource conservation, recycling, pollution reduction, waste elimination, transportation, education, and building design.
- Develop, or oversee the development of, sustainability evaluation or monitoring systems.
- Supervise employees or volunteers working on sustainability projects.
- Develop sustainability reports, presentations, or proposals for supplier, employee, academia, media, government, public interest, or other groups.
- Develop, or oversee the development of, marketing or outreach media for sustainability projects or events.
- Identify and evaluate pilot projects or programs to enhance the sustainability research agenda.
- Create and maintain sustainability program documents, such as schedules and budgets.
- Formulate or implement sustainability campaign or marketing strategies.
- Research environmental sustainability issues, concerns, or stakeholder interests.
- Direct sustainability program operations to ensure compliance with environmental or governmental regulations.
- Evaluate and approve proposals for sustainability projects, considering factors such as cost effectiveness, technical feasibility, and integration with other initiatives.
- Develop methodologies to assess the viability or success of sustainability initiatives.
- Review sustainability program objectives, progress, or status to ensure compliance with policies, standards, regulations, or laws.
- Write and distribute financial or environmental impact reports.
- Write project proposals, grant applications, or other documents to pursue funding for environmental initiatives.
- Identify educational, training, or other development opportunities for sustainability employees or volunteers.
- Conduct risk assessments related to sustainability and the environment.

Project Managers (O*NET OnLine ID 13-1082.00)
– Assign duties or responsibilities to project personnel. – Communicate with key stakeholders to determine project requirements and objectives. – Confer with project personnel to identify and resolve problems. – Create project status presentations for delivery to customers or project personnel. – Develop or update project plans including information such as objectives, technologies, schedules, funding, and staffing. – Identify project needs such as resources, staff, or finances by reviewing project objectives and schedules. – Identify, review, or select vendors or consultants to meet project needs. – Monitor costs incurred by project staff to identify budget issues. – Monitor project milestones and deliverables. – Monitor the performance of project team members to provide performance feedback. – Negotiate with project stakeholders or suppliers to obtain resources or materials. – Plan, schedule, or coordinate project activities to meet deadlines. – Prepare and submit budget estimates, progress reports, or cost tracking reports. – Produce and distribute project documents. – Propose, review, or approve modifications to project plans. – Recruit or hire project personnel. – Report project status, such as budget, resources, technical issues, or customer satisfaction, to managers. – Request and review project updates to ensure deadlines are met. – Schedule or facilitate project meetings. – Submit project deliverables to clients, ensuring adherence to quality standards.

Corporate profession legitimacy

Variable	Code	Item(s)	Response format
Instrumental legitimacy	I personally believe that [*corporate profession*] . . .		7-point Likert scale from "I do not agree at all" to "I completely agree"
	CPL_I_1	… provide an essential function for their main stakeholders.	
	CPL_I_2	… create value for their main stakeholders.	
	CPL_I_3	… benefit their main stakeholders.	
	CPL_I_4	… take the interests of their main stakeholders into account.	
	CPL_I_5	… help their main stakeholders to fulfill their needs.	
	CPL_I_6	… satisfy the demands of their main stakeholders.	
Social legitimacy	I personally believe that [*corporate profession*] . . .		
	CPL_S_1	… create value for society.	
	CPL_S_2	… benefit society.	
	CPL_S_3	… pursue a purpose that stems from the interest of society.	
	CPL_S_4	… help society to fulfill its needs.	
Technical legitimacy	I personally believe that [*corporate profession*] . . .		
	CPL_T_1	… possess appropriate skills for their job.	
	CPL_T_2	… possess appropriate knowledge for their job.	
	CPL_T_3	… possess appropriate competencies for their job.	
	CPL_T_4	… possess appropriate training for their job.	

Demographics

Variable	Code	Item(s)	Response format
Age[1)]	D_1	What is your date of birth?	Number input
Sex[1)]	D_2	What is your sex, as recorded on legal/official documents?	1 = male 2 = female
Nationality[1)]	D_3	What is your nationality?	List of countries
Educational level	D_4	Which of these is the highest educational level you have completed?	1 = No formal qualifications 3 = Secondary education (e.g., GED/GCSE) 4 = High school diploma/A-levels 5 = Technical/community college 6 = Undergraduate degree (BA/BSc/other) 7 = Graduate degree (MA/MSc/MPhil/other) 8 = Doctorate degree (PhD/other)
Employment status[1)]	D_5	What is your employment status?	1 = Full-Time 2 = Part-Time
Current job title	D_6	What is your current job title?	Free text
Yearly income	D_7	What is your yearly income?	1 = less than $30,000 2 = $30,000 up to $49,999 3 = $50,000 up to $74,999 4 = $75,000 up to $99,999 5 = $100,000 up to $149,000 6 = $150,000 and over
Company type[1)]	D_8	What type of company do you work for?	1 = Small and medium-sized enterprises (SME) 2 = Large private enterprise 3 = Publicly listed/traded enterprise (e.g., listed on a stock exchange)
Industry role[1)]	D_9	Which of the following best describes your role at work?	1 = Administrative Staff 2 = Trained Professional 3 = Consultant 4 = Junior Management 5 = Middle Management 6 = Upper Management

Notes. [1)] https://app.prolific.co/audience-checker.

Relation to corporate profession

Variable	Code	Item(s)	Response format
Existence	CPR_1	Have you ever worked, or do you currently work for a company that employs [*corporate profession*]?	1 = Yes 2 = No -1 = I don't know
Collaboration	CPR_2	Have you ever collaborated, or do you currently collaborate with [*corporate profession*]?	1 = Yes 2 = No
Collaboration intensity[1)]	CPR_3	On average, how often have you collaborated, or do you collaborate with [*corporate profession*]?	1 = less than once a year 2 = once a year to once a month 3 = more than once a month to once a week 4 = more than once a week
Collaboration satisfaction[1)]		Please indicate the extent to which you agree or disagree with the following statements.	7-point Likert scale from "I do not agree at all" to "I completely agree"
	CPR_4_1[2)]	I am satisfied with the outcomes from my collaboration with [*corporate profession*].	
	CPR_4_2[3)]	I enjoyed the collaboration with [*corporate profession*].	

Notes. [1)] only in case of CPR_2 = 1; [2)] adapted from Jap (2001); [3)] adapted from de Vreede (1997).

Appendix 9. Descriptives of developmental study

Variable	N	%
Sex		
female	175	50.0%
male	175	50.0%
Nationality		
Armenia	1	0.3 %
Australia	1	0.3 %
Brazil	1	0.3 %
Canada	1	0.3 %
China	3	0.9 %
Hungary	1	0.3 %
India	3	0.9 %
Indonesia	1	0.3 %
Italy	3	0.9 %
Korea	2	0.6 %
Lithuania	1	0.3 %
Mexico	2	0.6 %
Nepal	1	0.3 %
Netherlands	1	0.3 %
Peru	1	0.3 %
Philippines	1	0.3 %
Puerto Rico	3	0.9 %
Russian Federation	1	0.3 %
South Africa	1	0.3 %
United Kingdom	2	0.6 %
United States	316	90.3 %
Educational level		
Secondary education (e.g., GED/GCSE)	1	0.3 %
High school diploma/A-levels	44	12.6 %
Technical/community college	34	9.7 %
Undergraduate degree (BA/BSc/other)	192	54.9 %
Graduate degree (MA/MSc/MPhil/other)	67	19.1 %
Doctorate degree (PhD/other)	12	3.4 %
Employment status		
Full-time	311	88.9 %
Part-time	38	10.9 %
Yearly income		
less than $30,000	34	9.7 %
$30,000 up to $49,999	72	20.6 %
$50,000 up to $74,999	98	28.0 %
$75,000 up to $99,999	71	20.3 %
$100,000 up to $149,000	49	14.0 %
$150,000 and over	26	7.4 %
Company type		
Large private enterprise	99	28.3 %
Publicly listed/traded enterprise	70	20.0 %
Small and medium-sized enterprises	181	51.7 %

Variable	N	%
Industry role		
Administrative Staff	63	18.0 %
Consultant	13	3.7 %
Junior Management	51	14.6 %
Middle Management	90	25.7 %
Trained Professional	111	31.7 %
Upper Management	22	6.3 %
Existence		
Yes	200	57.1 %
No	117	33.4 %
I don't know	33	9.4 %
Collaboration		
Yes	134	38.3 %
No	216	61.7 %
Collaboration intensity		
less than once a month	26	7.4 %
once a month	53	15.1 %
once a week	25	7.1 %
more than once a week	30	8.6 %

Variable code	N	Mean	Median	Std. Dev.	Min.	Max.
D_1 (age)	349	37.95	37.00	10.69	19	84
CPR_4 (collaboration satisfaction)	134	5.26	5.50	1.40	1.00	7.00

Appendix 10. Questionnaire for validation study

Task

In this survey we are interested in your personal perception of [*corporate profession*].
Your task is to evaluate multiple statements given for [*corporate profession*]. The presented statements on the next pages require you to indicate the extent to which you agree or disagree. Some statements may seem similar or absurd to you. Please do not get confused by this – this has methodological reasons. Please answer all questions honestly. We are only interested in your personal evaluation of all statements – there are neither wrong nor right answers. For the results of the study, it is enormously important that you read all the instructions very carefully.
To participate in the study, please click here instead of the next button at the bottom of the page.

Typical work tasks of chosen corporate professions

Public Relation Managers (O*NET OnLine ID 11-2032.00)

- Assign, supervise, and review the activities of public relations staff.
- Confer with labor relations managers to develop internal communications that keep employees informed of company activities.
- Design and edit promotional publications, such as brochures.
- Develop and maintain the company's corporate image and identity, which includes the use of logos and signage.
- Develop, implement, or maintain crisis communication plans.
- Direct activities of external agencies, establishments, or departments that develop and implement communication strategies and information programs.
- Draft speeches for company executives and arrange interviews and other forms of contact for them.
- Establish and maintain effective working relationships with clients, government officials, and media representatives and use these relationships to develop new business opportunities.
- Evaluate advertising and promotion programs for compatibility with public relations efforts.
- Facilitate consumer relations or the relationship between parts of the company, such as the managers and employees, or different branch offices.
- Formulate policies and procedures related to public information programs, working with public relations executives.
- Identify main client groups and audiences, determine the best way to communicate publicity information to them, and develop and implement a communication plan.
- Maintain company archives.
- Manage communications budgets.
- Manage in-house communication courses.
- Manage special events, such as sponsorship of races, parties introducing new products, or other activities the firm supports, to gain public attention through the media without advertising directly.
- Observe and report on social, economic, and political trends that might affect employers.
- Produce films and other video products, regulate their distribution, and operate film library.
- Respond to requests for information about employers' activities or status.
- Write interesting and effective press releases, prepare information for media kits, and develop and maintain company internet or intranet web pages.

Market Analysts (O*NET OnLine ID 13-1161.00)
– Prepare reports of findings, illustrating data graphically and translating complex findings into written text. – Collect and analyze data on customer demographics, preferences, needs, and buying habits to identify potential markets and factors affecting product demand. – Conduct research on consumer opinions and marketing strategies, collaborating with marketing professionals, statisticians, pollsters, and other professionals. – Measure and assess customer and employee satisfaction. – Devise and evaluate methods and procedures for collecting data, such as surveys, opinion polls, or questionnaires, or arrange to obtain existing data. – Measure the effectiveness of marketing, advertising, and communications programs and strategies. – Seek and provide information to help companies determine their position in the marketplace. – Forecast and track marketing and sales trends, analyzing collected data. – Gather data on competitors and analyze their prices, sales, and method of marketing and distribution. – Monitor industry statistics and follow trends in trade literature. – Attend staff conferences to provide management with information and proposals concerning the promotion, distribution, design, and pricing of company products or services. – Direct trained survey interviewers. – Develop and implement procedures for identifying advertising needs.
Sustainability Managers (O*NET OnLine ID 11-1011.03)
– Monitor and evaluate effectiveness of sustainability programs. – Develop or execute strategies to address issues such as energy use, resource conservation, recycling, pollution reduction, waste elimination, transportation, education, and building design. – Develop, or oversee the development of, sustainability evaluation or monitoring systems. – Supervise employees or volunteers working on sustainability projects. – Develop sustainability reports, presentations, or proposals for supplier, employee, academia, media, government, public interest, or other groups. – Develop, or oversee the development of, marketing or outreach media for sustainability projects or events. – Identify and evaluate pilot projects or programs to enhance the sustainability research agenda. – Create and maintain sustainability program documents, such as schedules and budgets. – Formulate or implement sustainability campaign or marketing strategies. – Research environmental sustainability issues, concerns, or stakeholder interests. – Direct sustainability program operations to ensure compliance with environmental or governmental regulations. – Evaluate and approve proposals for sustainability projects, considering factors such as cost effectiveness, technical feasibility, and integration with other initiatives. – Develop methodologies to assess the viability or success of sustainability initiatives. – Review sustainability program objectives, progress, or status to ensure compliance with policies, standards, regulations, or laws. – Write and distribute financial or environmental impact reports. – Write project proposals, grant applications, or other documents to pursue funding for environmental initiatives. – Identify educational, training, or other development opportunities for sustainability employees or volunteers. – Conduct risk assessments related to sustainability and the environment.

Corporate profession legitimacy

Variable	Code	Item(s)	Response format
Instrumental legitimacy		I personally believe that [*corporate profession*] . . .	7-point Likert scale from "I do not agree at all" to "I completely agree"
	CPL_I_1	… provide an essential function for their main stakeholders.	
	CPL_I_2	… create value for their main stakeholders.	
	CPL_I_3	… benefit their main stakeholders.	
	CPL_I_4	… take the interests of their main stakeholders into account.	
	CPL_I_5	… help their main stakeholders to fulfill their needs.	
	CPL_I_6	… satisfy the demands of their main stakeholders.	
Social legitimacy		I personally believe that [*corporate profession*] . . .	
	CPL_S_1	… create value for society.	
	CPL_S_2	… benefit society.	
	CPL_S_3	… pursue a purpose that stems from the interest of society.	
	CPL_S_4	… help society to fulfill its needs.	
Technical legitimacy		I personally believe that [*corporate profession*] . . .	
	CPL_T_1	… possess appropriate skills for their job.	
	CPL_T_2	… possess appropriate knowledge for their job.	
	CPL_T_3	… possess appropriate competencies for their job.	
	CPL_T_4	… possess appropriate training for their job.	

Demographics

Variable	Code	Item(s)	Response format
Age[1)]	D_1	What is your date of birth?	Number input
Sex[1)]	D_2	What is your sex, as recorded on legal/official documents?	1 = male 2 = female
Nationality[1)]	D_3	What is your nationality?	List of countries
Educational level	D_4	Which of these is the highest educational level you have completed?	1 = No formal qualifications 3 = Secondary education (e.g., GED/GCSE) 4 = High school diploma/A-levels 5 = Technical/community college 6 = Undergraduate degree (BA/BSc/other) 7 = Graduate degree (MA/MSc/MPhil/other) 8 = Doctorate degree (PhD/other)
Employment status[1)]	D_5	What is your employment status?	1 = Full-Time 2 = Part-Time
Current job title	D_6	What is your current job title?	Free text
Yearly income	D_7	What is your yearly income?	1 = less than £10.000 2 = £10.000 up to £19.999 3 = £20.000 up to £29.999 4 = £30.000 up to £39.999

			5 = £40.000 up to £49.999 6 = £50.000 and more
Company type[1)]	D_8	What type of company do you work for?	1 = Small and medium-sized enterprises (SME) 2 = Large private enterprise 3 = Publicly listed/traded enterprise (e.g., listed on a stock exchange)
Industry role[1)]	D_9	Which of the following best describes your role at work?	1 = Administrative Staff 2 = Trained Professional 3 = Consultant 4 = Junior Management 5 = Middle Management 6 = Upper Management

Notes. [1)] https://app.prolific.co/audience-checker.

Relation to corporate profession

Variable	Code	Item(s)	Response format
Existence	CPR_1	Have you ever worked, or do you currently work for a company that employs [*corporate profession*]?	1 = Yes 2 = No -1 = I don't know
Collaboration	CPR_2	Have you ever collaborated, or do you currently collaborate with [*corporate profession*]?	1 = Yes 2 = No
Collaboration intensity[1)]	CPR_3	On average, how often have you collaborated, or do you collaborate with [*corporate profession*]?	1 = less than once a year 2 = once a year to once a month 3 = more than once a month to once a week 4 = more than once a week
Collaboration satisfaction[1)]		Please indicate the extent to which you agree or disagree with the following statements.	7-point Likert scale from "I do not agree at all" to "I completely agree"
	CPR_4_1[2)]	I am satisfied with the outcomes from my collaboration with [*corporate profession*].	
	CPR_4_2[3)]	I enjoyed the collaboration with [*corporate profession*].	

Notes. [1)] only in case of CPR_2 = 0; [2)] adapted from Jap (2001); [3)] adapted from de Vreede (1997).

Status of corporate profession

Code	Item(s)	Response format
ST_1	[*corporate profession*] have a high status.	7-point Likert scale from "I do not agree at all" to "I completely agree"
ST_2	[*corporate profession*] are very prestigious.	
ST_3	[*corporate profession*] rank highly compared with most other corporate professions.	

Notes. Based on Bitektine et al. (2020).

Willingness to cooperate

Code	Item(s)	Response format
	I am generally willing to . . .	5-point Likert scale from "I strongly disagree" to "I strongly agree"
WC_1	… share information with [*corporate profession*] in a work context.	
WC_2	… communicate with [*corporate profession*] in a work context.	
WC_3	… cooperate with [*corporate profession*] in a work context.	

Notes. Based on Campion et al. (1993) and Scott et al. (2003).

Reflective indicators for corporate profession legitimacy (MIMIC modelling)

Code	Item(s)	Response format
	I personally believe that the corporate profession of [*corporate profession*] . . .	7-point Likert scale from "I do not agree at all" to "I completely agree"
CPL_ref_1	… is appropriate.	
CPL_ref_2	… is proper.	
CPL_ref_3	… is legitimate.	
CPL_ref_4	… is desirable.	

Notes. Based on legitimacy definition by Suchman (1995).

Common Method Variance Control Mechanism – ATCB Scale

Code	Item(s)	Response format
ATCB_1	Blue is a beautiful color.	7-point Likert scale from "I do not agree at all" to "I completely agree"
ATCB_2	Blue is a lovely color.	
ATCB_3	Blue is a pleasant color.	
ATCB_4	The color blue is wonderful.	
ATCB_5	Blue is a nice color.	
ATCB_6	I think blue is a pretty color.	
ATCB_7	I like the color blue.	

Notes. Adapted from Miller and Simmering (2022).

Appendix 11. Descriptives of validation study

Variable	N	%
Sex		
female	168	49.7%
male	170	50.3%
Nationality		
Angola	1	0.30%
Bulgaria	1	0.30%
Denmark	1	0.30%
Germany	1	0.30%
Greece	1	0.30%
Hong Kong	1	0.30%
India	3	0.90%
Ireland	4	1.20%
Italy	5	1.50%
Lithuania	2	0.60%
Nepal	1	0.30%
Nigeria	1	0.30%
Philippines	1	0.30%
Poland	3	0.90%
Portugal	2	0.60%
Romania	5	1.50%
Spain	2	0.60%
Sweden	1	0.30%
United Kingdom	302	89.30%
Educational level		
No formal qualifications	1	0.30%
Secondary education (e.g., GED/GCSE)	15	4.40%
High school diploma/A-levels	54	16.00%
Technical/community college	30	8.90%
Undergraduate degree (BA/BSc/other)	152	45.00%
Graduate degree (MA/MSc/MPhil/other)	76	22.50%
Doctorate degree (PhD/other)	10	3.00%
Employment status		
Full-time	282	83.4 %
Part-time	55	16.3 %
Yearly income		
less than £10.000	9	2.70%
£10.000 up to £19.999	29	8.60%
£20.000 up to £29.999	104	30.80%
£30.000 up to £39.999	82	24.30%
£40.000 up to £49.999	49	14.50%
£50.000 and more	65	19.20%
Company type		
Large private enterprise	83	27.5%
Publicly listed/traded enterprise	75	22.2%
Small and medium-sized enterprises	170	50.3%

Variable	N	%
Industry role		
Administrative Staff	58	17.2%
Consultant	16	4.7%
Junior Management	54	16.0%
Middle Management	98	29.0%
Trained Professional	83	24.6%
Upper Management	27	8.0%
Existence		
Yes	125	37.0%
No	163	48.2%
I don't know	50	14.8%
Collaboration		
Yes	82	24.3%
No	256	75.7%
Collaboration intensity		
less than once a month	29	8.6%
once a month	36	10.7%
once a week	14	4.1%
more than once a week	3	0.9%

Variable code	N	Mean	Median	Std. Dev.	Min.	Max.
D_1 (age)	338	39.07	38.00	10.64	20	68
CPR_4 (collaboration satisfaction)	82	4.96	5.25	1.49	1.00	7.00
ST (status of corporate profession)	338	4.25	4.33	1.29	1.00	7.00
WC (willingness to cooperate)	338	4.02	4.00	.89	1.00	5.00
CPL_ref (reflective corporate profession legitimacy)	338	5.06	5.25	1.21	1.00	7.00
ATCB (attitude towards the color blue)	338	5.79	6.00	1.09	1.00	7.00

5 Conclusion

This dissertation has aimed to deepen our understanding of how CSR professionals navigate and legitimize their roles within organizations by investigating three interconnected themes: the academic landscape of CSR professionals, the internal legitimation strategies they employ, and a measurement instrument for first-order legitimacy judgments of corporate professions. By addressing these areas across three distinct yet interrelated studies, this dissertation comprehensively examines how CSR professionals navigate the complex dynamics within organizations, establish their legitimacy, and contribute to the broader field of CSR.

The first study (**chapter 2**) serves as a foundation, comprehensively mapping the academic landscape surrounding CSR professionals. This study thoroughly examines the evolution of scholarly attention on CSR professionals, identifying key trends, gaps, and areas of focus within the literature. The analysis reveals a field that, while fragmented, is increasingly recognizing the strategic importance of CSR professionals in shaping corporate behavior and bridging the gap between organizational objectives and societal expectations. The study also reveals underexplored cross-connections between research domains and proposed avenues for future research to advance the academic discourse on CSR professionals, such as the role of economic conditions for the motivation and commitment of CSR professionals to their work. This study contributes to the academic understanding of the field by consolidating and synthesizing the fragmented knowledge of CSR professionals across various disciplines. Previous research has focused on specific aspects of CSR professionals, such as their competencies (e.g., Barbosa & Oliveira, 2021; Demssie et al., 2019; Osagie et al., 2016), the tensions and challenges they face (e.g., Carollo & Guerci, 2017; Wickert & de Bakker, 2018), and their influence on CSR integration and performance (e.g., Fu et al., 2020; Kanashiro & Rivera, 2019), but have

not provided an integrative perspective on the roles, challenges, and impacts of CSR professionals, even though identified as key actor for organizational change towards sustainability (Acquier et al., 2018) and an empirically rich context (Risi & Wickert, 2017). However, this review goes beyond these individual studies by synthesizing insights across multiple research streams and uncovering the complex interactions between different aspects of CSR professionals' work. Thus, the study considers the “lack of consensus in the literature regarding how sustainability occurs in organisations” from a micro-level perspective—from those responsible for its implementation (Williams et al., 2021, p. 741). This becomes even more important as although previous research has highlighted the conceptual and empirical potential of focusing on CSR professionals, only a few studies have chosen them as their core unit of analysis (Gond et al., 2022). By identifying the complex interplay between contextual dynamics, organizational strategies, occupational profiles, and individual psychological factors, this review offers a more holistic understanding of how CSR professionals shape sustainability integration, performance, and innovation within organizations. Moreover, it lays the groundwork for the subsequent study by identifying the importance of legitimacy as a central theme in the work of CSR professionals (Brès et al., 2019; Girschik et al., 2020).

Building on these insights, the second study (**chapter 3**) delves into the strategies employed by CSR professionals to legitimize themselves within their organizations. The research focuses on the "why, how, and when" of these legitimation strategies, providing a detailed analysis of the internal dynamics that CSR professionals must navigate to secure support for their initiatives. The study finds that CSR professionals often face significant challenges, ranging from interpersonal to structural challenges. They draw on a repertoire of eight legitimation strategies to overcome these challenges. Notably, their perceptions of challenges and choice of legitimation strategies are influenced by their

occupational self-perception, indicating the importance of individual characteristics in legitimation efforts and highlighting an important boundary condition that not only prior sociological research into micro-CSR (Gond & Moser, 2019) but also legitimacy research from a process perspective largely ignored (Haase, 2020; Suddaby et al., 2017). Considering evidence that CSR managers engage in emotion work (Wright & Nyberg, 2012), are passionate about their work (Mitra & Buzzanell, 2017), and exhibit ideological commonalities (Brès et al., 2019), exploring this personal factor provides a valuable extension. Moreover, this study underscores the strategic and often delicate nature of CSR professionals' work, emphasizing that securing legitimacy is not a one-time effort but an ongoing process that requires constant adaptation and negotiation. It thereby contributes by extending prior micro-CSR research that acknowledges CSR professionals face challenges but pays limited attention to the specific internal barriers and tensions they must overcome (Girschik et al., 2020; Wickert & de Bakker, 2018). Moreover, it addresses calls for research on micro-level processes within CSR, extending previous insights into CSR professionals' managerial agency and the necessity of legitimizing (Williams et al., 2021), an understudied area compared to research on how organizations legitimize themselves through CSR (Bachmann & Ingenhoff, 2016; Wickert et al., 2016).

The third study (**chapter 4**) shifts the focus to the development of an instrument for measuring first-order legitimacy judgments of corporate professions, such as CSR professionals, offering an empirical tool for assessing how legitimacy is perceived and evaluated by various stakeholders. This contribution is particularly significant in advancing the operationalization of legitimacy, a concept that has often been difficult to measure and quantify (Alexiou & Wiggins, 2019; Schoon, 2022). Moreover, the development and validation of the corporate profession legitimacy (CPL) scale bridges

the research fields of professions and institutional theory by connecting the evolving conceptualization of corporate professions with established dimensions of legitimacy. This broadens the scope of legitimacy research beyond just organizations to include other subjects like occupations. The scale provides a measurement tool for future research to investigate how individuals form legitimacy judgments and offers the ability to study cross-level interactions in judgment formation, as called for by Bitektine et al. (2020). Furthermore, the scale is useful for evaluating the effectiveness of legitimacy strategies employed by corporate professions seeking legitimacy, which is particularly relevant for allegedly legitimized occupations like CSR professionals who may lack internal legitimacy despite organizational CSR efforts. The scale can reveal such invisible negative consensus and assess the impact of measures taken to increase legitimacy (Haack et al., 2021). In addition, by demonstrating CPL as a multidimensional formative construct, the study aligns with most previous legitimacy scale developments and counters critical voices regarding the validity of such scales (e.g., Bitektine et al., 2020). It argues that the importance of individual legitimacy dimensions should be hypothesis-tested rather than pre-specified by researchers (Diamantopoulos & Temme, 2013; Petter et al., 2007). The paper also contributes to research on social evaluations by showing CPL is conceptually distinct from other forms like status despite limited previous research on their relationship, especially at the micro-level (Bitektine et al., 2020). It demonstrates that CPL significantly influences the perceived status of corporate professions. Finally, the positive relationship found between CPL and willingness to cooperate contributes to strategic management literature. Drawing on stakeholder theory, legitimate corporate professions that satisfy stakeholder needs can foster cooperation, providing a competitive advantage for organizations (Dyer & Singh, 1998; Ireland et al., 2002). In summary, this study makes valuable theoretical and methodological contributions by defining and

measuring CPL, bridging research streams, enabling future micro-level legitimacy research, and uncovering important relationships between CPL, status, and cooperation.

The findings from these three studies provide a comprehensive view of the role of CSR professionals within organizations, highlighting the centrality of legitimacy in their work. The research shows that CSR professionals are not merely implementers of corporate policies but are active agents who shape and influence corporate behavior by strategically navigating the complex landscape of internal and external expectations. Their work is crucial in aligning corporate practices with societal values, thereby contributing to the broader goal of making businesses more responsible and sustainable. The dissertation's contributions are significant on both theoretical and practical levels, offering new insights into the dynamics of legitimacy within CSR practices and providing tools and strategies that can be applied in real-world contexts.

The three studies collectively contribute to the literature on CSR, professions, and legitimacy. They provide a comprehensive exploration of the intersection between CSR, professions, and legitimacy, shedding light on the broader dynamics that influence the effectiveness and acceptance of CSR roles. They extend the discourse on professionalization beyond traditional professions, offering insights into how corporate professions like CSR professionals develop and gain legitimacy in complex, transnational environments. They highlight the importance of individual characteristics, particularly occupational self-perception, in shaping how CSR professionals perceive challenges and employ legitimation strategies. This personalized approach accounts for the unique perspectives of CSR professionals. They provide a validated measurement instrument for assessing legitimacy judgments of corporate professions, enabling evaluations of legitimacy strategies and facilitating cross-level interactions in judgment formation. The findings have practical implications for organizations seeking to implement effective

CSR initiatives. They suggest adopting a more individualized approach to supporting CSR professionals based on their unique challenges, self-perceptions, and legitimation needs. Moreover, the implications of this research extend beyond the immediate context of CSR professionals and touch on broader themes within organizational studies and strategic management. The findings contribute to the ongoing discourse on organizational legitimacy, a concept that is central to understanding how organizations maintain their social license to operate. By focusing on the role of CSR professionals in securing legitimacy, the dissertation highlights the importance of internal organizational dynamics in shaping external perceptions of legitimacy. This perspective challenges the traditional view that legitimacy is primarily an external construct, emphasizing the role of internal actors in mediating and shaping the organization's relationship with its external environment instead (Brown & Toyoki, 2013; van der Steen et al., 2022).

While this dissertation makes significant contributions to the understanding of CSR professionals and their roles within organizations, it also opens up several avenues for future research. One potential direction for future studies is to expand the scope of CSR research by exploring underexplored areas identified in the first study. For example, future studies could examine temporal shifts in CSR maturity and their impact on the evolution of CSR managers' roles and legitimation strategies. A longitudinal perspective would enable a more dynamic understanding of how micro-level factors like individual employee motivations, attitudes, and behaviors shape and are shaped by macro-level organizational CSR strategies over time (Gond et al., 2017). This would extend micro-CSR research by providing insight into how the micro-foundations of CSR co-evolve with an organization's CSR journey. Another promising area for future research is the study of legitimation strategies over time. Building on the second study's findings, longitudinal studies could be conducted to observe how CSR professionals' legitimation

strategies evolve in response to changing organizational environments, industry trends, and societal expectations. Such studies could provide deeper insights into the dynamic nature of legitimacy and offer a more nuanced understanding of how CSR professionals navigate the ongoing challenges of securing and maintaining legitimacy within their organizations. Moreover, further validation and refinement of the legitimacy measurement tool developed in the third study would be beneficial. While the tool represents a significant advancement in the measurement of legitimacy judgments, its applicability across different industries and cultural contexts should be explored. Future research could test the tool in a variety of organizational settings to assess its generalizability and identify any potential modifications needed to enhance its accuracy and reliability. This would ensure that the tool remains a valuable resource for researchers and practitioners alike, providing robust and actionable insights into the legitimacy of CSR initiatives.

Another area to explore is the potential effects of individual characteristics of both the legitimacy subject (e.g., the CSR professional) and evaluator on legitimacy judgments and strategies. Research shows evaluators primed with certain institutional logics react differently to organizational signals like CSR engagement (Bitektine & Song, 2023). Studying how traits of CSR professionals and key stakeholders influence the perceived appropriateness of different legitimation strategies would deepen our understanding of the micro-level dynamics of legitimacy. Future research could also investigate how different evaluators perceive the effectiveness of CSR professionals' legitimation strategies and how the strategies influence validity and propriety beliefs. Examining stakeholder reactions to the legitimacy-seeking efforts of CSR professionals in real organizations would provide valuable insight into the legitimacy and CSR literature. Finally, the role of gender in shaping the internal legitimacy struggles and strategies of

CSR professionals and other corporate professions is an important topic for further study, as there is, for example, empirical support for the positive link between female senior appointments and CSR performance (e.g., Harjoto et al., 2015). Exploring gendered aspects of CSR professionals' experiences, such as how gender influences the specific challenges they face in establishing credibility, would extend the literature on professions and micro-CSR.

In conclusion, this dissertation has significantly advanced our understanding of CSR professionals and their impact within organizations. By exploring the academic landscape of CSR professionals, examining their legitimation strategies, and developing a tool for measuring legitimacy judgments, the research provides a comprehensive and nuanced perspective on the role of CSR professionals in shaping corporate behavior and contributing to societal well-being. The findings highlight the importance of legitimacy in CSR, both as a theoretical construct and as a practical concern for CSR professionals seeking to positively impact their organizations. The dissertation's contributions are both broad and deep, offering new insights into the dynamics of legitimacy within CSR and providing practical tools and strategies for enhancing the effectiveness of CSR professionals. As CSR continues to gain prominence in the corporate world, the insights from this research will remain relevant and valuable, guiding scholars and practitioners to promote responsible and sustainable business practices. Finally, CSR professionals are not just facilitators of CSR but are key actors in aligning business practices with societal values, thereby contributing to a more just and sustainable world.

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