

NGO strategic communication approaches to CSR institutionalization: pathways of resistance, reform and (mutual) reinforcement

Journal of
Communication
Management

39

Received 15 July 2024
Revised 23 January 2025
12 June 2025
Accepted 1 July 2025

Vidhi Chaudhri

*Department of Media and Communication, Erasmus University Rotterdam,
Rotterdam, The Netherlands*

Amy O'Connor

University of Minnesota Twin Cities, Minneapolis, Minnesota, USA, and

Elena Tankovski

Erasmus Universiteit Rotterdam, Rotterdam, The Netherlands

Abstract

Purpose – Premised on the growing involvement of non-governmental organizations (NGOs), this exploratory study advances an NGO-led perspective on corporate social responsibility (CSR) institutionalization. It examines NGOs as CSR actors by approaching CSR as an institutionalized practice and explicating the strategic communication approaches NGOs employ in the CSR field.

Design/methodology/approach – We conducted interviews with 14 international NGO managers in Switzerland.

Findings – NGOs unanimously defined the CSR field in Switzerland as driven by “business logics.” Against this backdrop, Swiss NGOs employed strategic communication approaches of resistance, reform and (mutual) reinforcement. We treat these as a constellation or repertoire of practice that illustrate the intersections of the macro (CSR field description) and the micro (NGO strategies).

Research limitations/implications – Given the contested roles of NGOs as CSR actors, a contextual examination of NGO perspectives and approaches has important implications for illuminating how business and the NGO sector “relate to each other.”

Originality/value – Our study finds that NGOs view their role as more expansive than the traditional binary of corporate critics or corporate collaborators.

Keywords Corporate social responsibility (CSR), CSR institutionalization, Non-government organizations (NGO), Strategic communication, Switzerland

Paper type Research article

Corporate social responsibility (CSR) is broadly understood as a multidimensional practice encompassing “the responsibility of enterprises for their impact on society” (European Commission, 2011–14). Scholars have argued that CSR [1] is ubiquitous for corporations (O'Connor, 2023), and through communication, corporations have institutionalized a preferred set of CSR activities, behaviors, and standards within and across institutional fields (e.g. Jamali and Neville, 2011; O'Connor and Lammers, 2023; O'Connor *et al.*, 2017).

However, corporations are not the only actors within the CSR field. To point, non-governmental organizations (NGOs) [2] actively construct the meaning of CSR (Dempsey,



© Vidhi Chaudhri, Amy O'Connor and Elena Tankovski. Published by Emerald Publishing Limited. This article is published under the Creative Commons Attribution (CC BY 4.0) licence. Anyone may reproduce, distribute, translate and create derivative works of this article (for both commercial and non-commercial purposes), subject to full attribution to the original publication and authors. The full terms of this licence may be seen at [Link to the terms of the CC BY 4.0 licence](https://creativecommons.org/licenses/by/4.0/).

Journal of Communication Management
Vol. 29 No. 5, 2025
pp. 39–55
Emerald Publishing Limited
e-ISSN: 1478-0852
p-ISSN: 1363-254X
DOI 10.1108/JCOM-07-2024-0108

2011) within and across economic fields (e.g. Austin and Seitandi, 2012; Pedersen and Pedersen, 2013). The centrality of the NGO position within the communication and practice of CSR is evidenced by the prevalence of NGO-business partnerships (e.g. Chaudhri and Hein, 2021; C&E Advisory, 2022; Fu and Yang, 2023). Notably, while NGOs have been described as “special stakeholders of corporations which act on behalf of the common good” (Baur and Palazzo, 2011, p. 579), key influencers (e.g. Nijhof *et al.*, 2008; Trapp, 2014), and a “corrective” to corporate power and the excesses of globalization (Dempsey, 2011, p. 450), they are simultaneously characterized as being the least important CSR motivator (Ditlev-Simonsen and Wenstøp, 2013), kept on the periphery of CSR decision-making and dismissed by corporations (e.g. Jayaraman *et al.*, 2018). Complicating matters further is that the majority of the CSR literature classifies NGOs’ roles based on their partnership relationship with business (e.g. Åhlström and Sjöström, 2005). This approach, while valuable, gives primacy to the partnership characteristics (e.g. den Hond *et al.*, 2015; Maktoufi *et al.*, 2020; O’Connor and Shumate, 2014; Shumate *et al.*, 2018) and tends to bifurcate NGO roles as either that of a corporate partner or a corporate antagonist.

Building on this foundation, and foregrounding institutional and contextual realities, we argue the need for a non-binary understanding of NGO involvement in CSR institutionalization. The current, exploratory study examines NGOs as CSR actors by approaching CSR as an institutionalized practice (O’Connor and Lammers, 2023) and explicates the strategic communication approaches NGOs employ in the CSR field. Our inquiry uses in-depth interviews with international NGO managers in Switzerland to answer the questions: How do NGOs define the CSR field? And, guided by CSR field understandings, what strategic communication approaches do NGOs employ in influencing CSR institutionalization?

This line of inquiry is important for several reasons. First, as noted above, NGOs’ approach to CSR engagement is confounded by the opposing views about their place/position in the CSR field (e.g. Arenas *et al.*, 2009; Bertels *et al.*, 2014). NGOs have been critiqued for their “ambivalent roles” as CSR actors (Arenas *et al.*, 2009, p. 175), for example, as corporate critics and CSR beneficiaries, which potentially constrains their position in the CSR field. Moreover, despite the prevalence of NGO-business CSR partnerships, the differences in guiding logics, values, and practices among NGOs and businesses “results in dialectical tensions that must be managed through strategic communication” (Fu and Yang, 2023, p. 311). NGOs occupy and operate in a complex and “contradictory space” wherein they must balance achieving their social missions with the financial imperatives that often dictate their relationship with corporations (Dahan *et al.*, 2010; Dempsey, 2011; Sanders, 2012, p. 181). Therefore, viewing them as “sacred spaces set apart from market forces” is deemed problematic and delinked from social reality (Dempsey, 2011, p. 148).

Second, NGO strategies and actions are situated in the socio-cultural context within which they occur (Athanasopoulou and Selsky, 2015; Åhlström and Sjöström, 2005; Dempsey, 2011). This aligns with scholarship that argues CSR is a fluid, dynamic script (Schultz and Wehmeier, 2010) and socially, culturally and temporally bounded action (O’Connor, 2023) in which actors, including NGOs, play a role in shaping meanings and influencing outcomes (O’Connor and Shumate, 2010). To this end, scholars have argued that adopting an institutional theory lens offers a framework for recognizing the myriad macro influences that shape CSR, including how economic systems “inform institutional logics which are communicated at the field and organizational levels of analysis *and* how the CSR communication and practices of organizations and institutional fields reify or transform macro level structures” (O’Connor and Lammers, 2023, p. 69; *italics original*). The differences in institutional structures and political legacies are decisive for CSR outcomes and influence the “manner in which corporations and their responsibilities to society are discussed, debated, and ultimately determined” (Doh and Guay, 2006, p. 70).

Finally, our study foregrounds a communication lens in understanding NGO lived experiences as communicatively constructed (Koschmann, 2012), not bracketed by NGO

status as “legal or financial entities” or focused just on “the physical structures or material resources” of participating NGOs (Koschmann *et al.*, 2015, p. 214). Indeed, key aspects of NGO organizing, including mission, social capital, decision-making, and volunteer relationships, “are inherently communicative” (Koschmann, 2012, p. 139). Even how NGOs “describe and orient themselves” continues to evolve (Plummer *et al.*, 2020, p. 3) making it challenging to categorize NGOs purely by their goals (e.g. activist, philanthropic) and/or domain (e.g. environment).

Taken together, our study permits an appreciation of NGO approaches “grounded in actual practice” (Sanders, 2012, p. 182). Given extant scholarship about the numerous constraints on NGOs as CSR actors within the CSR field as well as the ability of corporations to be authoritative actors in defining the CSR field, a contextual examination of NGO perspectives on and approaches to CSR institutionalization has important implications for illuminating how business and the NGO sector broadly speaking “relate to each other” (Harris, 2012, p. 898).

CSR institutionalization, NGOs and strategic communication

Institutional theory argues that institutional fields share a set of rules, norms, and beliefs that serve to distinguish one field from the other (DiMaggio and Powell, 1983). Norms and beliefs spread across a field through mimetic, coercive, and normative isomorphism (DiMaggio and Powell, 1983; Scott, 2008). Over time, institutionalization occurs as behaviors and ideologies become habituated, accepted, serially reproduced and minimally contested across or within fields (Campbell, 2007; Colyvas and Jonsson, 2011; Hardy, 2011; Jepperson, 1991). Once a behavior or ideology, such as CSR, becomes institutionalized, it is reified and guides future actions across economic and social industries.

CSR is considered an institutionalized practice driven by stakeholder expectations, industry practices, and international frameworks (e.g. UN Sustainable Development Goals) and/or government regulations (see O’Connor, 2023). Stakeholder groups, including civil society, governments, consumers, employees, suppliers, etcetera, expect that corporations act responsibly in the conduct of their operations (Wickert and Risi, 2019). Further, “the development of trained professionals, modification of market tools, changes in public opinion, and codification into law” provide further evidence of CSR institutionalization (Wickert and Risi, 2019, p. 244).

The process of institutionalization involves different actors (Campbell, 2007; Bondy *et al.*, 2012; Lawrence *et al.*, 2011); however, not all voices are represented equally. Within the CSR literature, researchers have found that large multinational corporations (MNCs) use their expansive resources (Bondy *et al.*, 2012) and strategic communication activities (O’Connor and Shumate, 2010) to institutionalize a “superior, universal form” (Jamali and Neville, 2011, p. 601) of CSR that is homogenous across economic fields and supports traditional business imperatives (Bondy *et al.*, 2012; Jamali and Neville, 2011; O’Connor *et al.*, 2017).

In contrast to MNCs, NGOs have fewer resources at their disposal to institutionalize CSR (Shumate and O’Connor, 2010) as well as a limited role in deciding which practices corporations adopt as part of their CSR portfolio (e.g. Nijhof *et al.*, 2008; Trapp, 2014). Even when MNCs position themselves as part of an ecosystem, they prioritize particular stakeholder groups (e.g. standard-setting organizations) to gain institutional legitimacy (Xu and Woo, 2023). With the exception of large international environmental NGOs, MNC reporting of CSR accords a less prominent role to NGOs (Xu and Woo, 2023).

NGO strategic CSR communication approaches

As CSR actors, NGOs engage in strategic communication to influence the practice of CSR within their institutional fields. Trends in strategic communication suggest that NGOs may, for example, leverage social media to mobilize a broad range of actors to participate in their campaigns, thereby creating more urgency and legitimacy for their claims and compelling businesses to respond (Chaudhri and Kaul, 2017; Coombs and Holladay, 2015; Davis *et al.*, 2016).

NGOs may engage in protest actions, campaigns, demonstrations, and investigative reporting (Ählström and Sjöström, 2005). Dempsey (2011) labeled such actions as confrontational and argued that NGOs that adopt these communication strategies seek to change corporate practices “through the creation and regulation of legal mandates and sanctions” (p. 456). By not collaborating with corporations or refusing corporate donations, for example, NGOs retain the freedom “to scrutinize and criticize businesses” (Ählström and Sjöström, 2005, p. 233). Alternatively, NGOs may collaborate with corporate efforts and view such cooperation as an opportunity and incentive for change. A caveat to this approach is that corporations must be willing to engage in dialogue and collaborate with NGOs and that NGOs communication tactics may be stymied by corporate acceptance (Dempsey, 2011).

Not all institutional environments permit an either/or strategy of partnership or independence. In markets characterized by business-state collusion, indirect strategies via other stakeholders are especially relevant, as direct confrontation tactics (boycotts and protests) may undermine NGO action or threaten NGO survival (Asfaw *et al.*, 2017). Davis and Moosmayer (2014) found that NGOs in China appealed to the purchasing power of consumers and forged connections with MNCs to gain a foothold in how CSR is defined and institutionalized. However, reliance on other actors is also complicated by the network of relationships, including the nexus of governments and businesses (e.g. Kourula *et al.*, 2019). As evidence, Ethiopian environmental NGOs found that government actors supported economic development over environmental concerns (Asfaw *et al.*, 2017).

In sum, the aforementioned studies highlight the numerous constraints on NGOs as actors within the CSR field. Given the contested roles of NGOs as CSR actors and the need to understand how NGO perceptions of the CSR field influence their strategic communication approaches, we examine how NGOs describe the CSR field and how these understandings shape the strategic communication approaches they employ in the CSR field.

Method

The data for this study consists of 14 semi-structured interviews with representatives of Swiss-based international NGOs. NGOs that participated in this study represented multiple social sectors and were split between Swiss chapters of an international network and Swiss-headquartered organizations (Table 1).

Switzerland serves as an illustrative context for this study because it is home and headquarters to many international corporations as well as international NGOs. Reportedly over 750 NGOs are operating in Geneva alone (Over 750 NGOs, 2019). In addition, conversations around CSR and sustainability are simultaneously ongoing and contested. To illustrate, NGOs and civil society actors in Switzerland have been lobbying, via the Responsible Business Initiative, for more legal liability of MNCs on human rights in all business operations. After debate and despite a majority popular vote, the Swiss Parliament rejected the Initiative in November 2020 and introduced a counterproposal minus civil liabilities. However, the recent re-introduction of a “new” responsible business initiative illustrates the urgency to “prevent Switzerland from remaining an island without corporate responsibility” (Swiss Campaigners Launch, 2025, para 3).

Although empirical scholarship on CSR in Switzerland is limited, previous studies suggest that, except for large/pioneer companies, the majority of Swiss firms lag behind their EU counterparts (Hetze and Winistörfer, 2015). A Deloitte (2020) survey attests to a “missing systemic approach and clear objectives” for CSR among Swiss businesses (para 1). The survey finds that a quarter of board members are critical of CSR and believe that “their only real responsibility is to make a profit and increase the value of the company” (para 1). Together, these developments make the Swiss context worthy of consideration.

Interviewees included a cross-section of NGO professionals, from president and CEO, and head of corporate partnerships/corporate relations to communication (policy) advisor, fundraising manager and campaign manager. Interviewee tenure with their respective NGO

Table 1. Participant profile

Participant	Organization	Mission/Purpose	Focus area(s)	NGO history and scope
P1	UNICEF Switzerland	Promoting Children's Rights and special protection for the most disadvantaged children globally	Children's rights, empowerment, (gender) equality, education, health, child protection and child labor	Operates in 191 countries and territories. Supports programs in 30+ countries
P2	Swiss Red Cross (SRC)	Promoting humanity and protecting health, life and human dignity nationally and internationally	Helping vulnerable people, ranging from health, educating people in first aid to voluntary work	Largest humanitarian organization in Switzerland. SRC HQ runs projects in 30 countries globally
P3	Vivamos Mejor	Supporting socioeconomically deprived people in Latin America	Vocational training; sustainable farming practices	Self-help-oriented aid organization. 40+ years
P4	Solidar Suisse	Envisioning world with decent work, social justice, sustainable livelihoods and one free of poverty	Democratic participation and human rights next to disaster relief and humanitarian aid	Swiss development organization with projects in Africa, Asia, Latin America and Southeastern Europe
P5	Adventist Development and Relief Agency (ADRA)	Working with people in poverty to create positive change through empowering partnerships and responsible action	Disaster relief and supporting people in need, ranging from food security to education	Humanitarian aid organization, part of the global ADRA International network of 130 country and 11 regional offices. ADRA Switzerland founded in 1987 as a relief organization of the Seventh-day Adventist Church in Switzerland
P6	Anonymous	–	Children's rights and child protection; water; health; education	–
P7	World Wide Fund for Nature (WWF)	Stopping the worldwide destruction of the environment and future in which human beings and animals live together in harmony	Biodiversity, sustainable use of natural resources; reduction of emissions	Founded 1961, active in nearly 100 countries. Largest Swiss environmental organization with 23 cantonal sections and regional offices
P8	Biovision	Enough food for everyone, produced by healthy people in a healthy environment	Sustainable policy frameworks; human, environmental and animal health; 2030 Agenda	Founded 1998; 25 years operating in Switzerland, Africa, and internationally. In Switzerland, focus is on education and information about sustainable consumption/food systems

(continued)

Table 1. Continued

Participant	Organization	Mission/Purpose	Focus area(s)	NGO history and scope
P9	Bread for All	Need for a transition (e.g. new ways of food production, renewable energy etc.) is imminent	Development aid topics ranging from fighting land grabbing, ensuring human rights in business to sustainable agriculture	Merged with HEKS in 2021; the relief organization of the Evangelical Reformed Church of Switzerland. In Switzerland, HEKS' six offices manage 60+ projects and programs in 14 cantons
P10	Multiwatch	Discovering human rights violations of Swiss companies and informing public	Monitoring multinationals (e.g. Syngenta) due to lack of binding international guidelines	Founded in March 2005; coalition of non-governmental organizations (NGOs), trade unions, parties and organizations in the anti-globalization movement
P11	Campax	Advancing open democracy within Switzerland and campaigning for both green economy and solidary society	Multiple topics (climate, equality, human rights, etcetera)	Est. 2017. Largest Swiss citizens' movement; member of The OPEN (Online Progressive Engagement Network), a global organization of national grassroots campaigning organizations
P12	Anonymous	–	Supporting children's health and nutrition, education, and emergency aid	–
P13	SOS Children's Villages	Every child is being raised in a family where it feels safe and loved	Supporting children with focus on care, prevention, education, health and emergency relief. Focus on developing countries	Represented in 137 countries and active in Europe for 70+ years. Does not run programmes in Switzerland but focuses on raising funds for SOS Children's Villages abroad
P14	Bruno Manser Fonds	Conservation of the threatened tropical rainforests and respect of the rights of the rainforest dwellers	Human rights; conservation of the forests; anti-corruption; documenting indigenous cultures in Sarawak, Malaysia, and SE Asia	Est. 1992 and named after Bruno Manser, Swiss campaigner and human-rights activist. Campaigns in Switzerland to draw attention to Switzerland's responsibility in the destruction of the rainforest, climate, and for the protection of indigenous culture

Source(s): Created by authors

ranged from just below one year (3 interviewees) to 8+ years. NGOs in our study spanned organizations of different sizes, scope of operation and social issues, etcetera. However, they all had ongoing projects or interests in CSR topics aligned with the UN Sustainable Development Goals (SDGs; <https://sdgs.un.org/goals>).

Except for one telephonic interview, all interviews were conducted face-to-face in the Swiss cities of Basel, Berne, and Zurich in March and April 2017. Interviews were conducted in English ($n = 13$) and German ($n = 1$) by one of the authors, also fluent in French and German. Interviews lasted between 40 and 62 min, were audio-recorded and were transcribed verbatim. Interview questions were guided by the study's research questions and included topics about NGO perspectives on contemporary CSR developments in Switzerland, NGO presence, experience(s), and role(s) in the CSR field, communication strategies and specific activities that constituted engagement with business, facilitators, and attendant challenges, and constraints on NGO efforts. Indicative questions included: *Can you share your understanding of CSR? What does CSR mean for you? What do you believe to be the key motivators and drivers for corporations' interest in pursuing CSR? How do you see the role of NGOs in furthering the Swiss CSR agenda? What helps and impedes your work in this domain? When approaching or working on a CSR issue, how would you describe your approach(es) (e.g. key considerations, ways of working, communication strategies, impact, etcetera)*. Participants were invited to share examples of past or ongoing programs and to raise other topics not covered in the interview.

Procedurally, two researchers were involved in the design of the study, of whom one researcher conducted the interviews. A third researcher joined the project during the analysis phase. Data analysis and reporting were completed by two of the three researchers, who met virtually to discuss and fine-tune themes.

Data analysis

The coding process was inductive and emergent. The full set of transcripts was read and re-read by two authors with the goal of understanding and explicating the themes of interest: NGO articulations of the institutional CSR field in Switzerland and the strategic communication repertoires employed by NGOs. The descriptive, first-level codes (Tracy, 2013) were followed by a second-cycle coding that entailed identifying patterns or grouping the codes into meaningful categories (Braun and Clarke, 2006; Braun et al., 2019).

An important consideration for analysis and reporting was to present participants "in their own words" (Patton, 2002, p. 457) to "facilitate the reader's understanding of the world under study" (p. 457). The working coding schema developed from initial transcripts was refined and modified on the basis of subsequent transcripts. Themes were subsequently grouped using Owen's (1984) criteria of recurrence ("same thread of meaning, even though different wording indicated such a meaning"), repetition ("repetition of key words, phrases, or sentences"), and forcefulness ("vocal qualities that served to stress or subordinate words and phrases"; pp. 275–276).

Results

The interrelated research questions sought to interrogate how Swiss NGOs describe the CSR field and the strategic communication approaches they employ. We start with an overview of how NGOs in our study perceive and describe the CSR field in Switzerland in order to contextualize the more detailed research findings that follow.

Despite the diversity of our sample, the NGO description of the CSR field was uniform. NGOs in our study were unanimous about the high levels of "interest" in and "talk" about CSR but defined the CSR field in Switzerland as driven by "business logics" in which CSR exists as "involuntary behavior in many cases" (P11) that "you cannot get around" (P14). Participants attributed this compulsory participation in CSR to reputation and risk mitigation, consumer

expectations, external incentives (e.g. government contract requirements), and the market mindset that dominates the Swiss context. Interviewees indicated that this was particularly true for large, international, consumer-facing companies that are more likely to face direct public pressure than companies higher on the value chain. Some participants noted that even when corporations lacked “genuineness,” they could not be excluded by virtue of their market share and reach, as this interviewee explained, “either you can try to educate eight billion [individuals] worldwide or you can work with [leading supermarkets] to make sure they do their stuff right. That’s much easier and with a bigger impact as well.” (P7).

Pointing to the systemic nexus between power and profit, one opined that “people are not bad, but they play a role in this system” (P10); another echoed this view, “we are in a country that is very economic-oriented. So, people will always ask, ‘Well, what’s the bottom line of it, how can I profit?’” (P5). Participants elaborated on the market mindset by noting that, from their perspective, corporations engaged in CSR not because they were overly altruistic or morally bound but driven by business benefits, “and if they [business] have generated profit, they may think about further engagement” (P2). Relatedly, participants noted that the profit-first paradigm created a short-term perspective that allowed companies to skirt social issues that they did not want to deal with. “‘We don’t have time, we’re not interested’ [. . .] I have called companies and some of them have responded: ‘Please come back to us in three years’” recounted one (P6).

Finally, participants highlighted the disconnect between “what they say and what they actually do” (P8) as a feature of a market-driven CSR field that causes businesses to “block every type of regulation” (P9) and make “high flying promises at Davos” only to make “different decisions in crunch time” (P8). Participants cited the pushback to the Responsible Business Initiative championed by civil society as illustrative of a strong business lobby.

In sum, across the diversity of NGOs in our study, we find a striking uniformity in how the CSR field is described that confirms the primacy of business as the driver for CSR (Bondy *et al.*, 2012; Jamali and Neville, 2011; O’Connor *et al.*, 2017). Notably, these descriptions echo the existing, albeit small, body of research on CSR in Switzerland (e.g. Deloitte, 2020; Hetze and Winistörfer, 2015; Lorenz *et al.*, 2016).

NGO strategic communication approaches as a constellation of practice

Against the backdrop of a business- or corporate-first orientation, our results indicate that NGOs operating in Switzerland employ three main strategic communication approaches: *resistance* (by exposing irresponsibility/irresponsible behavior); *reform* (working in coalitions to shape policy and structural change favorable to advancing CSR); and (mutual) *reinforcement* (via intra-organizational mechanisms geared toward a more strategic and embedded CSR approach). We treat these as a constellation or repertoire of practice that illustrates the intersections of the macro (descriptions of the CSR field) and the micro (individual NGO strategies). Viewing NGO communication as a constellation of practice extends beyond the binaries of criticism and collaboration and highlights the multi-level processes at play. We unpack each approach in the subsequent paragraphs.

Resistance as strategic communication

By bringing attention to corporate social irresponsibility (CSiR) or, broadly, the failure of CSR towards the expectations of society (see Riera and Iborra, 2017), NGOs employ a strategic orientation of *resistance* focused on revealing corporate wrongdoings through media (including social media) campaigns, investigative (research) reports, and direct confrontation in order to pressurize businesses to change for the better. Guided by a fundamental criticism of unbridled corporate power that goes “far beyond the laws and the political power of nation states” (P10), NGO resistance strategies are simultaneously grounded in a distrust of corporations and a skepticism of the genuineness of CSR. Designating Switzerland as “one of

the centers of world imperialism,” P10 outlined their NGO mission “to be the voice of partner movements in the Global South.” To do so, the NGO employed protests at shareholder assemblies “to make an issue of those problems here in Switzerland” (P10).

Others relayed their approach of “exposing bad practices” (P14) and building awareness of issues via research reports and other forms of investigations (P11) with a goal to force companies to change. P11 shared an example of a public petition made to the CEO of a global Swiss financial firm questioning its keystone financing deals, “it’s [petition] just no good news for a bank with an image like [firm].” Even when these efforts do not lead to immediate change, they may make businesses more “nervous” and carefully consider future decisions. Aiming for (long-term) business change, this NGO typically started with “making the problem known to the company itself” and evaluated further action based on response: “if a company takes a question like that up in an open and serious way and if not, you may need to increase the heat a bit. Basically, the more cooperative, the less heat” (P11).

Another reiterated that if the company in question tried to ignore them or did not show interest, they “develop the campaign, make a story, and show what the company is doing wrong” (P14), even when it means antagonizing the company. To illustrate, the participant recounted how the media described their NGO as “Bankenschreck” (“banks fright”) in response to their campaign against a large financial firm.

Notably, in employing a strategic communication approach of resistance, NGOs were not concerned about fitting into the institutionalized field of CSR, opining that “we are not the kind of organization that companies like most” (P10). In fact, they expressed disdain at the prospect of NGOs being used as “fig leaves to greenwash company reputations” (P14).

Reform as strategic communication

A second strategic communication approach employed by NGOs in our study aimed at generating systemic and structural change at a policy and/or regulatory level premised on the assertion that policy change has the biggest impact, “if governments adjust policies to change rules of the game in a way that companies have to adjust their business case, that’s the biggest impact” (P8). The discomfort with the voluntary nature of CSR underpinned the motivation of NGOs to advocate a regulatory approach: “CSR in itself doesn’t work. Even if you take CSR seriously, as a company you still have other goals first, such as profit or quality” (P4). A reform-driven strategic orientation was enacted via efforts at influencing macro structures (e.g. laws and regulations) through lobbying and multistakeholder coalitions.

A participant indicated that while CSR was “pushing business to higher standards”, it was unlikely that, left to their own voluntary devices, businesses would support systemic change (P8). Therefore, regulatory mechanisms were needed to drive or at least accompany corporate efforts to “change their systems” (P12) because “companies themselves don’t want more regulation” (P9). One explained: “imagine that [fast fashion brand] has one nice project in a factory in Pakistan, well that’s really important for the people there for sure, but the rest of the brand’s supply chain stays the same” (P4). Hence, the key motivator for this group was to challenge the limited scope of CSR as voluntary (“if you want to” P4) and supplant it with “legislation where they [business] have to do it” (P4). Strategic communication tactics relied on traditional lobbying, advocacy, and participation in collective communication activities aimed at the government rather than a particular business.

Forgoing direct corporate challenges in favor of government and multi-stakeholder relations was viewed as a way to get more organizations beyond the few large MNCs active in CSR to ultimately reform the system. Even so, NGOs acknowledged that attempting to influence policy came with its own challenges (“policymaking is a black box”; P8) and multi-stakeholder efforts could be derailed by powerful actors and their agendas.

Some NGOs, in fact, diversified their strategic approach depending on the social issue or company in question. This tactic allowed them to decide which strategic communication

option was most likely to result in the change desired. One interviewee outlined their multi-pronged approach:

On some sectors we are working with them [companies], on some sectors, we are working, let's say, against companies when we make critical reports on them. At the same time, we are also working with the trading associations and the Swiss government to elaborate a sector guidance for the commodity trading sector. (P9)

Another quipped that working in coalitions allowed them to involve businesses in a way that transcended the extremes of NGOs who “only criticize” business or only “work with business” (P8).

(Mutual) reinforcement as strategic communication

Finally, we identified a strategic communication approach aimed at the (mutual) *reinforcement* of CSR in ways that are not just “strategic” (P2) but vital for demonstrating business “responsibility towards the nature and the society they work within” (P5). Here, NGOs reported employing intra-organizational communication tactics centered on dialogue that eventually result in stronger support for CSR policy and conduct.

NGOs reported sharing expertise and knowledge to further expand and embed CSR in organizations, for example, an interviewee explained: “Big corporations have often their own ways of performing CSR and even their own foundations for that but you don’t get the feeling that everyone is standing behind it, especially the employees” (P6). Therefore, moving corporations beyond “ad hoc Christmas action to a more sustained CSR effort [...] awaken the social spirit and broaden the horizons” (P13) underpinned the reinforcement strategic communication tactic.

Others positioned themselves as a source of information and expertise to support business efforts and increase CSR engagement. NGOs were willing to use their own networks and brand to help corporations amplify their CSR efforts. An NGO explained how they supported a Switzerland-based global healthcare firm in its efforts to help people suffering from “non-communicable diseases, heart attack, diabetes, lung disease and so on” using their extensive volunteer and community network (P2).

With one exception, NGOs did not see themselves as having a part in formulating CSR strategy but as providing the missing pieces in CSR implementation and/or viewing these as “a step to more concrete action” (P12). One explained, “Companies are the ones setting the agenda and picking the goals they want to achieve with their CSR strategy, while they are looking for a perfect partner which may *support* them in realizing those projects or targets” (P2; *italics original*). Only P7 noted it was in a “special position” relative to other NGOs to influence corporate (CSR) strategy: “Being a global player, we do bring a certain value and we can also maybe push more than others” (P7).

Notably, NGOs too benefitted from these strategic efforts by gaining access to (corporate) funds, knowledge, training, corporate volunteers “as multipliers . . . [and] direct contact with the higher management” (P13). A participant described the positive spiral of benefit emanating from their collaboration in terms of “brand awareness,” marketing support, and brand recognition that ultimately helps to “attract private donors” (P12). This reciprocal benefit was framed in dual terms, as an NGO imperative to stop seeing the private sector as a “cash cow” (P2; P8) and as indicative of a movement (among some NGOs) away from “naming and shaming” toward “knowing and showing and having more fact-based discussion” (P1).

That said, NGOs were cognizant of the criticisms accompanying their willingness to work with business, exemplified thus, “we are facing criticism and I mean we’re trying our best to mitigate that but there will always be some levels of disapproval of people that think that we should not work with corporates” (P7). In addition to doing due diligence and adopting other transparency mechanisms (P3; P6; P1; P2) necessary to demonstrate that collaborations are “not a contract that buys our soul” (P7), NGOs noted that working with business did not

preclude the possibility of challenging the corporation; if anything, it provided a relational basis from which to have difficult conversations, “Hey, we heard of this and that issue, what’s your statement about it?” (P2).

Discussion

This exploratory study gives primacy to the NGO perspective, thereby extending the conversation beyond why and how businesses seek to institutionalize the CSR field (Brammer *et al.*, 2012; Campbell, 2007) to consider how these institutionalized definitions are understood and experienced by NGOs. Further, given the known constraints on NGOs as CSR actors within the CSR field as well as the ability of corporations to be authoritative actors in defining the CSR field, our goal was to examine NGO strategic communication practices *in situ*. These efforts are aligned with calls to deepen understandings of how the business and NGO sectors relate to each other, broadly speaking, and how this “relationships plays out in practice in particular countries” (Harris, 2012, p. 897).

While we acknowledge that corporations differ in how, where and when they engage in CSR (O’Connor *et al.*, 2021), the results of this study indicate that NGO practitioners are univocal in their belief that CSR is a “corporate first” activity. Our participants were keenly aware of the primacy given to corporate logics and, even when critical, seemed to accept the dominance of market-driven approaches to CSR. These findings support previous research (e.g. Bondy *et al.*, 2012; Jamali and Neville, 2011; O’Connor *et al.*, 2017) that the form of institutionalized CSR supports traditional business imperatives even in the Swiss context (Deloitte, 2020; Hetze and Winistörf, 2015; Lorenz *et al.*, 2016) and aligns with a recent study urging the “acute need for action” by Swiss companies (cf. Brechlin, 2024). The similarities in these findings suggest that some practices, such as the primacy of “voluntary and conscious positioning” together with “demands from stakeholders and preparation for obligations from public authorities or investors” as the strategic drivers for sustainability reporting (Brechlin, 2024), may indeed be institutionalized beyond the Swiss context.

Considering the uniform terms in which Swiss-based NGOs defined the CSR field, it becomes even more compelling to understand whether and how these perceptions shape strategic options in ways that are not monopolized by business interests. Our findings indicate that the macro- and micro-CSR experiences are entwined across the different (resistance, reform, reinforcement) strategic communication approaches that Swiss NGOs employ. We suggest viewing these strategic communication approaches as a constellation or repertoire of practice employed by NGOs to—in varying degrees—shift the status quo of a market-first CSR field. In theory, we contend that NGOs may adopt any of these three strategic approaches. Within our own sample, we find evidence of NGOs working with differentiated approaches that do not neatly fit into a particular category. For instance, NGOs working with a dominant *resistance* approach may offer corporations a chance to address problems before launching a full campaign; NGOs employing a dominant *reform* strategy focused on regulatory and policy changes may still consider including corporations in multistakeholder forums; and finally, NGOs working with a dominant *reinforcement* strategy may challenge their corporate partner to keep their CSR commitments and/or to safeguard the NGO’s reputation.

This exploratory study found that NGOs view their role as more expansive than the traditional binary of NGOs as critics or collaborators of business in a manner theoretically consistent with “a lens of tension and contradiction” (Sanders, 2012, p. 179). Evidence suggests that NGOs may indeed simultaneously engage in collaboration and confrontation strategic communication approaches (e.g. van Huijstee and Glasbergen, 2010) in a mutually reinforcing way to push the business toward CSR (p. 611). As such, our study using the Swiss context builds on early NGO role theorizing (e.g. Åhlström and Sjöström, 2005) while adding to the ongoing scholarly conversations about NGOs as CSR actors.

In an important departure from early theorizing (e.g. Arenas *et al.*, 2009), NGOs in our study show astute understanding of the “stereotypes they generate” especially in relation to

their “ambivalent roles” as CSR actors (Arenas *et al.*, 2009, p. 175). In our study too, there were some emphatic calls for a separation of roles (“a watchdog cannot be a consultant at the same time;” P14) and/or the need to implement the capabilities and structures that permitted collaborative relationships without getting “corrupted” (P4). Equally, there was a recognition that the NGO space is tenuous; as one of our participants opined, “it’s always good to have principles, but when it is about survival, it’s a bit more difficult” (P5).

Illustrating the tensions in practice, a strategic communication approach of *resistance* favored for the potential to be independent and to criticize or challenge business is, arguably, less popular with business organizations interested in maintaining the status quo. Too, the focus on exposing business and the criticism of NGOs who are gullible to corporate dominance makes a resistance approach challenging for other potential NGO partners in the CSR field. By comparison, a strategic communication approach of *reform* operates on the middle ground, bypassing business to influence policy-making as a mechanism for structural change in the CSR field; however, such an approach also risks being stymied by the dominant coalition in multistakeholder initiatives and/or the nexus of business and government opposed to binding regulation and policy. Finally, the strategy of (mutual) *reinforcement* that relies more heavily on intra-organizational communication approaches is dependent on internal champions and/or management support and draws criticism of allegedly “sleeping with the enemy” (Burchell and Cook, 2013). Indeed, the tensions accompanying the constellation of practice (resistance, reform, and mutual reinforcement) prompted NGOs in our study to explicitly justify their practices. As such, CSR appears to be “the space where there is mutual need with different and perhaps even opposing goals” (Parker, 2003, p. 93).

Pragmatically, our study builds on extant arguments about the roles of NGOs as core institutional actors in influencing CSR. For businesses, the insight into the range of NGO strategic communication approaches, beyond the extremes of collaboration and confrontation, is helpful in understanding, anticipating, and/or engaging with NGOs on CSR issues. Additionally, these may help businesses appreciate how contextual and institutional dynamics shape NGO approaches to CSR institutionalization.

Limitations and future research directions

This exploratory study extends the scholarly conversation about NGO perspectives on CSR institutionalization and strategic communication. Our approach, however, is not without limitations that may inform future research. To begin, the Swiss context may not reflect the multitude of CSR fields. Scholars have argued that CSR is best understood *in situ* (e.g. Arenas *et al.*, 2009; Brammer *et al.*, 2012; Doh and Guay, 2006; O’Connor, 2023) and we concur. Comparative studies would illuminate how different institutional fields influence the practices and experiences of NGOs as CSR actors, including factors that hinder and facilitate NGO ability to influence CSR institutionalization.

Relatedly, we acknowledge that interviews were conducted in 2017. Given changes in the NGO system, including those due to COVID and global power challenges (e.g. wars, leadership transitions), these findings should be revisited and expanded in future research. Notably, however, all of the NGOs in this study remain in operation. Further, we are reluctant to assume that research done prior to 2020 has no relevance to current practice. We could find no articles that contradict these findings. Instead, there is evidence to suggest that new EU regulations (e.g. the 2023 Corporate Sustainability Reporting Directive or CSRD) and the re-introduction of a “new” responsible business initiative in January 2025 (Swiss Campaigners Launch, 2025) will be consequential for CSR and sustainability action in Switzerland. A longitudinal and/or comparative analysis could expand our knowledge and understanding of these shifts.

Finally, our study may be critiqued for not adequately considering NGO demographics (e.g. size, leadership, social issue) in ascertaining preference for a particular strategic communication approach. We acknowledge this limitation but attempt to not see NGOs,

broadly conceived, as “just the physical structures or material resources” (Koschmann *et al.*, 2015, p. 214). Our effort was to not reify NGOs into static typologies of critics and collaborators but to situate their workings in the complexities of their lived experiences. Given this goal, the static demographics, while a strong starting point to establish the diversity of our sample, do not interrogate how NGOs use communication to constitute their CSR work.

Future research could also validate and/or identify other strategic communication approaches and combinations within what we call a constellation or repertoire of practice. Under what conditions and in what (additional) ways do NGOs shift within the constellation of practice? What, if any, are the boundary conditions for each approach? The impact(s) of particular approaches on the CSR field and/or on NGO-business relationships is a question worthy of investigation. In other words, how do the three approaches work to propel the introduction or revision of corporate policies and practices (Athanasopoulou and Selsky, 2015, p. 327)? Finally, future research that examines whether and how NGO strategic communication evolves over time is needed (Lewis, 2021). This would provide an understanding of how environmental disturbances alter the CSR field and how NGOs navigate the institutional complexity in their roles as CSR actors.

Conclusion

In conclusion, our study extends existing research on the engagement of NGOs in CSR. Accounting for contemporary developments in the NGO space, we focus on NGO interpretation of the CSR field and the strategic communication approaches NGOs employ in influencing CSR institutionalization. Using the Swiss context as an illustrative case, we advance a non-binary understanding of NGO approaches as a constellation of practice *in situ*.

Acknowledgments

The authors thank the editor and anonymous reviewers for their helpful comments and feedback.

Notes

1. Related terminology employed by our participants included Sustainability or Sustainable Development and Responsible Business (RB). Often, these constructs are implicated in the same definition, for example, the OECD defines Responsible Business Conduct (RBC) as “an expectation that all businesses – regardless of their legal status, size, ownership or sector – avoid and address negative impacts of their operations, while contributing to sustainable development in the countries where they operate” (<https://mneguidelines.oecd.org/>). Sustainable development was referenced in relation to the UN Sustainable Development Goals (SDGs)/ Agenda 2030 (<https://sdgs.un.org/goals>).
2. NGO is an umbrella term and NGOs are classified based on substantive differences in identity, orientation, and goals. We follow the definition of NGOs as “private, not-for-profit organizations that aim to serve particular interests by focusing advocacy and/or operational efforts on social, political and economic goals, including equity, education, health, environmental protection and human rights” (Yaziji and Doh, 2009, p. 5).

References

- Ählström, J. and Sjöström, E. (2005), “CSOs and business partnerships: strategies for interaction”, *Business Strategy and the Environment*, Vol. 14 No. 4, pp. 230-240, doi: [10.1002/bse.470](https://doi.org/10.1002/bse.470).
- Arenas, D., Lozano, J.M. and Albareda, L. (2009), “The role of NGOs in CSR: mutual perceptions among stakeholders”, *Journal of Business Ethics*, Vol. 88 No. 1, pp. 175-197, doi: [10.1007/s10551-009-0109-x](https://doi.org/10.1007/s10551-009-0109-x).
- Asfaw, T.S., Botes, V. and Mengesha, L.G. (2017), “The role of NGOs in corporate environmental responsibility practice: evidence from Ethiopia”, *International Journal of Corporate Social Responsibility*, Vol. 2 No. 2, 2, doi: [10.1186/s40991-017-0013-0](https://doi.org/10.1186/s40991-017-0013-0).

- Athanasopoulou, A. and Selsky, J.W. (2015), "The social context of corporate social responsibility: enriching research with multiple perspectives and multiple levels", *Business and Society*, Vol. 543, pp. 322-364, doi: [10.1177/0007650312449260](https://doi.org/10.1177/0007650312449260)
- Austin, J.E. and Seitanidi, M.M. (2012), "Collaborative value creation: a review of partnering between nonprofits and businesses: Part 1: value creation spectrum and collaboration stages", *Nonprofit and Voluntary Sector Quarterly*, Vol. 416, pp. 726-758, [10.1177/0899764012450777](https://doi.org/10.1177/0899764012450777).
- Baur, D. and Palazzo, G. (2011), "The moral legitimacy of NGOs as partners of corporations", *Business Ethics Quarterly*, Vol. 21 No. 4, pp. 579-604, doi: [10.5840/beq201121437](https://doi.org/10.5840/beq201121437).
- Bertels, S., Hoffman, A.J. and DeJordy, R. (2014), "The varied work of challenger movements: identifying challenger roles in the US environmental movement", *Organization Studies*, Vol. 35 No. 8, pp. 1171-1210, doi: [10.1177/0170840613517601](https://doi.org/10.1177/0170840613517601).
- Bondy, K., Moon, J. and Matten, D. (2012), "An institution of corporate social responsibility (CSR) in multi-national corporations (MNCs): form and implications", *Journal of Business Ethics*, Vol. 111 No. 2, pp. 281-299, doi: [10.1007/s10551-012-1208-7](https://doi.org/10.1007/s10551-012-1208-7).
- Brammer, S., Jackson, G. and Matten, D. (2012), "Corporate social responsibility and institutional theory: new perspectives on private governance", *Socio-Economic Review*, Vol. 10 No. 1, pp. 3-28, doi: [10.1093/ser/mwr030](https://doi.org/10.1093/ser/mwr030).
- Braun, V. and Clarke, V. (2006), "Using thematic analysis in psychology", *Qualitative Research in Psychology*, Vol. 3 No. 2, pp. 77-101, doi: [10.1191/1478088706qp0630a](https://doi.org/10.1191/1478088706qp0630a).
- Braun, V., Clarke, V. and Hayfield, N. (2019), "'A starting point for your journey, not a map': nikki Hayfield in conversation with Virginia Braun and Victoria Clarke about thematic analysis", *Qualitative Research in Psychology*, Vol. 19 No. 2, pp. 424-445, [Online First], doi: [10.1080/14780887.2019.1670765](https://doi.org/10.1080/14780887.2019.1670765).
- Brechlin, F. (2024), "Sustainability strategies: time to act for Swiss companies", available at: <https://www.s-ge.com/en/article/news/2024-e-ct10-sustainability-strategies-regulations-corporate-responsibility?ct>
- Burchell, J. and Cook, J. (2013), "CSR, co-optation and resistance: the emergence of new agonistic relations between business and civil society", *Journal of Business Ethics*, Vol. 115 No. 4, pp. 741-754, doi: [10.1007/s10551-013-1830-z](https://doi.org/10.1007/s10551-013-1830-z).
- C&E Advisory (2022), "Corporate-NGO partnerships barometer 2022", available at: <https://www.candeadvisory.com/sites/default/files/2022-09/ce-corporate-ngo-partnerships-barometer-report-2022-final.pdf>
- Campbell, J.L. (2007), "Why would corporations behave in socially responsible ways? An institutional theory of corporate social responsibility", *Academy of Management Review*, Vol. 32 No. 3, pp. 946-967, doi: [10.5465/amr.2007.25275684](https://doi.org/10.5465/amr.2007.25275684).
- Chaudhri, V. and Hein, J.E. (2021), "NGO-business partnerships: implications for corporate social responsibility and social change communication", in Sorce, G. (Ed.), *Global Perspectives on NGO Communication for Social Change*, Routledge.
- Chaudhri, V. and Kaul, A. (2017), "Digital activism: NGOs leveraging social media to influence/challenge corporate social responsibility (CSR)", in Lindgreen, A., Vanhamme, J., Maon, F. and Watkins, R. (Eds), *Digital Social Responsibility—A Research Anthology*, Routledge, pp. 277-290.
- Colyvas, J.A. and Jonsson, S. (2011), "Ubiquity and legitimacy: disentangling diffusion and institutionalization", *Sociological Theory*, Vol. 29 No. 1, pp. 27-53, doi: [10.1111/j.1467-9558.2010.01386.x](https://doi.org/10.1111/j.1467-9558.2010.01386.x).
- Coombs, W.T. and Holladay, S.J. (2015), "How activists shape CSR: insights from internet contagion and contingency theories", in Adi, A., Grigore, G. and Crowther, D. (Eds), *Corporate Social Responsibility in the Digital Age (Developments in Corporate Governance and Responsibility)*, Emerald Group Publishing, Vol. 7, pp. 85-97, doi: [10.1108/S2043-052320150000007007](https://doi.org/10.1108/S2043-052320150000007007).
- Dahan, N.M., Doh, J.P. and Teegen, H. (2010), "Role of nongovernmental organizations in the business-government-society interface", *Business and Society*, Vol. 49 No. 1, pp. 20-34, doi: [10.1177/0007650309350141](https://doi.org/10.1177/0007650309350141).

- Davis, S.M. and Moosmayer, D.C. (2014), "Greening the field? How NGOs are shaping corporate social responsibility in China", *Journal of Current Chinese Affairs*, Vol. 43 No. 4, pp. 75-110, doi: [10.1177/186810261404300404](https://doi.org/10.1177/186810261404300404).
- Davis, C.B., Glantz, M. and Novak, D.R. (2016), "You can't run your SUV on cute. Let's Go!: internet memes as delegitimizing discourse", *Environmental Communication*, Vol. 10 No. 1, pp. 62-83, doi: [10.1080/17524032.2014.991411](https://doi.org/10.1080/17524032.2014.991411).
- Deloitte (2020), "Corporate Responsibility: Swiss companies still lack a systematic approach and clear objectives", available at: <https://www2.deloitte.com/ch/en/pages/press-releases/articles/gesellschaftliche-verantwortung-schweizer-unternehmen-mangelt-es-noch-an-systematischer-zielsetzung.html>
- Dempsey, S.E. (2011), "NGOs as communicative actors within corporate social responsibility efforts", in Ihlen, Ø., Bartlett, J.L. and May, S. (Eds), *The Handbook of Communication and Corporate Social Responsibility*, Wiley-Blackwell, Oxford, pp. 445-466.
- den Hond, F., de Bakker, F.G.A. and Doh, J. (2015), "What prompts companies to collaboration with NGOs? Recent evidence from The Netherlands", *Business and Society*, Vol. 54 No. 2, pp. 187-228, doi: [10.1177/0007650312439549](https://doi.org/10.1177/0007650312439549).
- DiMaggio, P.J. and Powell, W.W. (1983), "The iron cage revisited: institutional isomorphism and collective rationality in organizational fields", *American Sociological Review*, Vol. 48 No. 2, pp. 147-160, doi: [10.2307/2095101](https://doi.org/10.2307/2095101).
- Ditlev-Simonsen, C.D. and Wenstøp, F. (2013), "How stakeholders view stakeholders as CSR motivators", *Social Responsibility Journal*, Vol. 9 No. 1, pp. 137-147, doi: [10.1108/17471111311307868](https://doi.org/10.1108/17471111311307868).
- Doh, J.P. and Guay, T.R. (2006), "Corporate social responsibility, public policy, and NGO activism in Europe and the United States: an institutional-stakeholder perspective", *Journal of Management Studies*, Vol. 43 No. 1, pp. 47-73, doi: [10.1111/j.1467-6486.2006.00582.x](https://doi.org/10.1111/j.1467-6486.2006.00582.x).
- European Commission (2011-14), "Corporate responsibility and sustainability", available at: https://single-market-economy.ec.europa.eu/industry/sustainability/corporate-sustainability-and-responsibility_en/what-is-corporate-social-responsibility
- Fu, J.S. and Yang, Y. (2023), "The collaboration communication conundrum: NGOs as CSR actors, beneficiaries, and adversaries", in O'Connor, A. (Ed.), *The Routledge Handbook of Corporate Social Responsibility Communication*, Routledge.
- Hardy, C. (2011), "How institutions communicate; or how does communicating institutionalize?", *Management Communication Quarterly*, Vol. 25 No. 1, pp. 191-199, doi: [10.1177/0893318910389295](https://doi.org/10.1177/0893318910389295).
- Harris, M.E. (2012), "Nonprofits and business: toward a subfield of nonprofit studies", *Nonprofit and Voluntary Sector Quarterly*, Vol. 41 No. 5, pp. 892-902, doi: [10.1177/0899764012443735](https://doi.org/10.1177/0899764012443735).
- Hetze, K. and Winistörfer, H. (2015), "Insights into the CSR approach of Switzerland and CSR practices of Swiss companies", in Idowu, S.O., Schmidpeter, R. and Fifka, M.S. (Eds), *Corporate Social Responsibility in Europe: United in Sustainable Diversity*, Springer International Publishing: Springer, pp. 153-174, doi: [10.1007/978-3-319-13566-3_9](https://doi.org/10.1007/978-3-319-13566-3_9).
- Jamali, D. and Neville, B. (2011), "Convergence versus divergence of CSR in developing countries: an embedded multi-layered institutional lens", *Journal of Business Ethics*, Vol. 102 No. 4, pp. 599-621, doi: [10.1007/s10551-011-0830-0](https://doi.org/10.1007/s10551-011-0830-0).
- Jayaraman, A., D'souza, V. and Ghoshal, T. (2018), "NGO-business collaboration following the Indian CSR Bill 2013: trust-building collaborative social sector partnerships", *Development in Practice*, Vol. 28 No. 6, pp. 831-841, doi: [10.1080/09614524.2018.1473338](https://doi.org/10.1080/09614524.2018.1473338).
- Jepperson, R.L. (1991), "Institutions, institutional effects, and institutionalism", in Powell, W.W. and DiMaggio, P.J. (Eds), *The New Institutionalism in Organizational Analysis*, pp. 143-163.
- Koschmann, M.A. (2012), "Developing a communicative theory of the nonprofit", *Management Communication Quarterly*, Vol. 26 No. 1, pp. 139-146, doi: [10.1177/0893318911423640](https://doi.org/10.1177/0893318911423640).

- Koschmann, M.A., Isbell, M.G. and Sanders, M.L. (2015), Connecting nonprofit and communication scholarship: a review of key issues and a meta- theoretical framework for future research, *Review of Communication*, Vol. 153, pp. 200-220, doi: [10.1080/15358593.2015.1058411](https://doi.org/10.1080/15358593.2015.1058411)
- Kourula, A., Moon, J., Salles-Djelic, M.-L. and Wickert, C. (2019), "New roles of government in the governance of business conduct: implications for management and organizational research", *Organization Studies*, Vol. 40 No. 8, pp. 1101-1123, doi: [10.1177/0170840619852142](https://doi.org/10.1177/0170840619852142).
- Lawrence, T., Suddaby, R. and Leca, B. (2011), "Institutional work: refocusing institutional studies of organization", *Journal of Management Inquiry*, Vol. 20 No. 1, pp. 52-58, doi: [10.1177/1056492610387222](https://doi.org/10.1177/1056492610387222).
- Lewis, L. (2021), "Afterward: communication dynamics of nonprofit and voluntary organizations", *Management Communication Quarterly*, Vol. 35 No. 3, pp. 461-465, doi: [10.1177/08933189211017922](https://doi.org/10.1177/08933189211017922).
- Lorenz, C., Gentile, G.C. and Wehner, T. (2016), "Exploring corporate community engagement in Switzerland: activities, motivations, and processes", *Business and Society*, Vol. 55 No. 4, pp. 594-631, doi: [10.1177/0007650313482549](https://doi.org/10.1177/0007650313482549).
- Maktoufi, R., O'Connor, A. and Shumate, M. (2020), "Does the CSR message matter? Untangling the relationship between corporate-nonprofit partnerships, created fit messages, and activist evaluations", *Management Communication Quarterly*, Vol. 34 No. 2, pp. 188-212, doi: [10.1177/0893318919897059](https://doi.org/10.1177/0893318919897059).
- Nijhof, A., Bruijn, T. and Honders, H. (2008), Partnerships for corporate social responsibility: a review of concepts and strategic options, *Management Decision*, Vol. 461, pp. 152-167, doi [10.1108/00251740810846798](https://doi.org/10.1108/00251740810846798)
- O'Connor, A., Mitson, R. and Gilbert, C. (2021), "Hometown advantage? Exploring the relationship between location, CSR/CSI and stakeholders' behavioral intentions", *Corporate Communications: An International Journal*, Vol. 26 No. 4, pp. 758-772, doi: [10.1108/CCIJ-10-2020-0140](https://doi.org/10.1108/CCIJ-10-2020-0140).
- O'Connor, A. (2023), *The Routledge Handbook of Corporate Social Responsibility Communication*, Routledge, New York, NY, doi: [10.4324/9781003184911](https://doi.org/10.4324/9781003184911).
- O'Connor, A. and Lammers, J.C. (2023), "Articulating the value of an institutional perspective in CSR communication research", in O'Connor, A. (Ed.), *The Routledge Handbook of Corporate Social Responsibility Communication*, Routledge.
- O'Connor, A. and Shumate, M. (2010), "An economic industry and institutional level of analysis of corporate social responsibility communication", *Management Communication Quarterly*, Vol. 244, pp. 529-551, doi: [10.1177/0893318909358747](https://doi.org/10.1177/0893318909358747).
- O'Connor, A. and Shumate, M. (2014), "Differences among NGOs in the business – NGO cooperative network", *Business and Society*, Vol. 53 No. 1, pp. 105-133, doi: [10.1177/0007650311418195](https://doi.org/10.1177/0007650311418195).
- O'Connor, A., Parcha, J.M. and Tulibaski, K.L. (2017), "The institutionalization of corporate social responsibility communication: an intra-industry comparison of MNCs' and SMEs' CSR reports", *Management Communication Quarterly*, Vol. 31 No. 4, pp. 503-532, doi: [10.1177/0893318917704512](https://doi.org/10.1177/0893318917704512).
- Over 750 NGOs now active in International Geneva (2019), available at: https://www.swissinfo.ch/eng/civil-society_over-750-ngos-now-active-in-international-geneva/45193968
- Owen, W.F. (1984), "Relational themes in interpersonal communication", *Quarterly Journal of Speech*, Vol. 70 No. 3, pp. 274-287, doi: [10.1080/00335638409383697](https://doi.org/10.1080/00335638409383697).
- Parker, A.R. (2003), "Prospects for NGO collaboration with multinational enterprises", In J.P. Doh and H. Teegen (Ed.), *Globalization and NGOs: Transforming Business, Government, and Society* (pp. 81-105), Westport: Praeger.
- Patton, M.Q. (2002), *Qualitative Evaluation and Research Methods* (3rd ed.). NewburyPark, CA: Sage.
- Pedersen, E.R.G. and Pedersen, J.T. (2013), "Introduction: the rise of business-NGO partnerships", *The Journal of Corporate Citizenship*, Vol. 50, pp. 6-19.available at: <http://www.jstor.org/stable/jcorpciti.50.6>

- Plummer, S., Hughes, M.M. and Smith, J. (2020), "The challenges of organizational classification: a research note", *Social Currents*, Vol. 7 No. 1, pp. 3-10, doi: [10.1177/2329496519878469](https://doi.org/10.1177/2329496519878469).
- Riera, M. and Iborra, M. (2017), "Corporate social irresponsibility: review and conceptual boundaries", *European Journal of Management and Business Economics*, Vol. 26 No. 2, pp. 146-162, doi: [10.1108/EJMBE-07-2017-009](https://doi.org/10.1108/EJMBE-07-2017-009).
- Sanders, M.L. (2012), "Theorizing nonprofit organizations as contradictory enterprises: understanding the inherent tensions of nonprofit marketization", *Management Communication Quarterly*, Vol. 26 No. 1, pp. 179-185, doi: [10.1177/0893318911423761](https://doi.org/10.1177/0893318911423761).
- Schultz, F. and Wehmeier, S. (2010), "Institutionalization of corporate social responsibility within corporate communications. Combining institutional, sensemaking and communication perspective", *Corporate Communications: An International Journal*, Vol. 15 No. 1, pp. 9-29, doi: [10.1108/13563281011016813](https://doi.org/10.1108/13563281011016813).
- Scott, W.R. (2008), *Institutions and Organizations: Ideas and Interests*, Sage, Thousand Oaks, CA.
- Shumate, M. and O'Connor, A. (2010), "The symbiotic sustainability model: conceptualizing NGO-corporate alliance communication", *Journal of Communication*, Vol. 60 No. 3, pp. 577-609, doi: [10.1111/j.1460-2466.2010.01498.x](https://doi.org/10.1111/j.1460-2466.2010.01498.x).
- Shumate, M., Hsieh, Y.P. and O'Connor, A. (2018), "A nonprofit perspective on business nonprofit partnerships: extending the symbiotic sustainability model", *Business and Society*, Vol. 57, pp. 1337-1373, doi: [10.1177/0007650316645051](https://doi.org/10.1177/0007650316645051).
- Swiss campaigners launch another 'responsible business initiative (2025), available at: <https://www.swissinfo.ch/eng/swiss-politics/collection-start-for-a-new-corporate-responsibility-initiative/88685832>
- Tracy, S.J. (2013), *Qualitative Research Methods – Collecting Evidence, Crafting Analysis, Communicating Impact*, Wiley-Blackwell, Hoboken, NJ.
- Trapp, N.L. (2014), "Stakeholder involvement in CSR strategy-making? Clues from sixteen Danish companies", *Public Relations Review*, Vol. 40 No. 1, pp. 42-49, doi: [10.1016/j.pubrev.2013.11.005](https://doi.org/10.1016/j.pubrev.2013.11.005).
- van Huijstee, M. and Glasbergen, P. (2010), "NGOs moving business: an analysis of contrasting strategies", *Business and Society*, Vol. 49 No. 4, pp. 591-618, doi: [10.1177/0007650310365516](https://doi.org/10.1177/0007650310365516).
- Wickert, C. and Risi, D. (2019), "Implementing corporate social responsibility as institutional work: exploring the day-to-day activities of CSR managers in multinational corporations", in Sales, A. (Ed.), *Corporate Social Responsibility And Corporate Change. Ethical Economy (57)*, Springer, Cham, doi: [10.1007/978-3-030-15407-3_12](https://doi.org/10.1007/978-3-030-15407-3_12).
- Xu, S. and Woo, D.J. (2023), "Key players in corporate social responsibility (CSR) institutionalization: an analysis of multinational companies' interorganizational positioning via CSR reports", *Management Communication Quarterly*, Vol. 37 No. 1, pp. 3-31, doi: [10.1177/08933189221095770](https://doi.org/10.1177/08933189221095770).
- Yaziji, M. and Doh, J. (2009), *NGOs and Corporations: Conflict and Collaboration*, University Press, Cambridge: UK.

Corresponding author

Vidhi Chaudhri can be contacted at: chaudhri@eshcc.eur.nl