Employee-CSR Tensions: Drivers of Employee (Dis)Engagement with Contested CSR Initiatives

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ABSTRACT   Firms face mounting pressure to implement organization-wide CSR initiatives in order to address social issues such as climate change, poverty alleviation, and inequality. Such efforts hinge on the engagement of employees throughout the organization. Yet, involving more employees in CSR, as well as the magnitude of organizational change required to address pressing social issues, are likely to trigger employee-CSR (E-CSR) tensions, i.e., tensions between employees' personal preferences for organizational CSR initiatives and their perceptions of the actual organizational CSR initiatives. While prior research on micro-CSR has identified a range of employee engagement with CSR, it does not explain employees' CSR (dis)engagement when they experience E-CSR tensions. We draw on the literature on individuals' responses to paradoxical tensions to unpack how and why employees who experience E-CSR tensions (dis)engage differently with CSR initiatives. We develop a conceptual framework around the interplay of three drivers (type of tension, cognition, and organizational situatedness) to explain the employee response to E-CSR tensions in terms of different types of (dis)engagement with CSR initiatives. We contribute to the micro-CSR literature by explaining how and why employees (dis) engage differently with CSR initiatives with which they disagree, and to the microfoundations of paradox by challenging the dominant association between both/and thinking and generative outcomes vs either/or thinking and detrimental outcomes.

Keywords: corporate social responsibility, CSR engagement, employees, Micro-CSR, paradoxical tensions

INTRODUCTION

Corporate Social Responsibility (CSR) indicates the voluntary efforts of firms to address social issues beyond legal requirements (Lange and Washburn, 2012). To address those issues, firms adopt CSR initiatives (Margolis and Walsh, 2003). Firms define goals and means of CSR initiatives (Pache and Santos, 2010), i.e., they define *what* should ultimately be achieved through CSR initiatives (business goals or social goals) and they define *how* CSR initiatives are executed through suitable functional and operational means to reach these goals. Firms face increasing pressures to address social issues by changing their practices and implementing CSR initiatives throughout the organization beyond specialized CSR departments (Aguinis and Glavas, 2013; Helmig et al., 2016). Therefore, employees throughout the organization (and beyond the CSR department) are required to engage with CSR and to perform CSR-related tasks.

While the literature on micro-CSR has found CSR engagement of employees to vary considerably (Carrington et al., 2019; Hejjas et al., 2019; Rodrigo and Arenas, 2008), prior research argues that employees' CSR engagement depends on CSR congruence (e.g., Glavas, 2016; Hemingway, 2005). However, given the value-laden nature of CSR and the magnitude of change it requires (Henderson, 2021), 'few subjects in management arouse so much controversy and contestation as CSR' (Crane et al., 2008, p. 5). The organization-wide implementation of CSR is thus likely to result in situations where employees disagree with the goals or means of organizational CSR initiatives, and the experience of *employee-CSR (E-CSR) tensions*, i.e., tensions between employee preferences for organizational CSR (CSR initiatives that the employee wants the organization to implement) and employee perceptions of organizational CSR (CSR initiatives that the employee sees the organization implementing). Prior research suggests that such disagreement is common among employees. As Briscoe and Gupta (2021, p. 48) cite: 'Tellingly, a 2019 Weber Shandwick survey found that 75 per cent of employees in the United States agreed with the statement that "employees are right to speak up against their employers"'. Studying employee views on CSR in Greece, Parginos (2020) reports that about a third of employees disagreed with the content of their organizations' CSR initiatives, showing increasing disagreement over time. In a qualitative study of employees' views on CSR and occupational health initiatives, Kuhn et al. (2021, p. 6) found that employees experienced psychological strain and moral distress 'when employees disagree with the aims and practices of their company'. A survey among more than 8,500 employees worldwide found that about half of the employees disagree that their companies do all they can to address climate change and place the same importance on profitability and sustainability (Russell Reynolds Associates, 2021).

Despite employees' disagreement over goals or means of CSR initiatives the extant literature does not offer a coherent theoretical explanation of employees' (dis)engagement with CSR initiatives with which they disagree (e.g., Hemingway, 2005; Singhapakdi et al., 2015). A more complete understanding of employees' engagement with contested CSR initiatives is relevant because the success of firms' CSR efforts through the organization-wide implementation of CSR initiatives depends on the engagement of all employees.

Given our focus on E-CSR tensions, we draw on paradox theory that has deeply explored organizational tensions. We leverage recent insights from paradox theory (Berti and Simpson, 2021; Miron-Spektor et al., 2018) to develop a conceptual framework that explains employees' responses to E-CSR tensions. Our framework proposes that employees' (dis)engagement with contested CSR initiatives depends on the interplay of three drivers: (1) the type of tension, i.e., whether tensions revolve around the goals or the means of CSR initiatives (Pache and Santos, 2010); (2) employees' cognition based on either/or thinking (focusing solely on contradictions) or both/and thinking (seeing interrelations between contradictory elements) (Hahn et al., 2014; Miron-Spektor et al., 2018); and (3) employees' organizational situatedness (Berti and Simpson, 2021) in terms of whether CSR initiatives are implemented in work (tightly integrated with the employee's work routines) or at work (CSR being carried out by other employees in the organization and intersecting little with the focal employee's work routines) (Aguinis and Glavas, 2013; de Jong and van der Meer, 2017).

As our main contribution to the micro-CSR literature, we offer a theoretical explanation of how and why employees (dis)engage differently with organizational CSR initiatives with which they disagree. We go beyond explaining (dis)engagement as such, but unpack that (dis)engagement can take different forms, which is important to understand because it can lead to different outcomes. Unlike prior literature, our conceptual framework suggests that E-CSR tension is not necessarily 'associated with uniformly negative outcomes' (Vogel et al., 2016, p. 1561). Rather, it explains different types of CSR (dis)engagement of employees with contested CSR initiatives, in turn offering a more complete understanding of the drivers of employees' CSR (dis)engagement (Gond et al., 2017). We also contribute to the literature on the microfoundations of paradox by explaining why paradoxical thinking is not necessarily associated with positive outcomes. Rather, individuals' generative responses to tensions depend on the interplay of cognition (Miron-Spektor et al., 2018), organizational situatedness (Berti and Simpson, 2021), and the type of tension that individuals experience.

EMPLOYEE-CSR TENSIONS AND EMPLOYEE (DIS)ENGAGEMENT WITH CSR

CSR Implementation and Employee Engagement with CSR

Firms face increasing pressure to address social issues by implementing CSR initiatives throughout the organization, which often requires fundamental changes of current unsustainable business practices (Helmig et al., 2016; Henderson, 2021). Firms' ability to implement CSR initiatives ultimately depends on employees' willingness to engage with CSR since employees carry the main burden of implementing CSR initiatives (Collier and Esteban, 2007). Therefore, organization-wide implementation of CSR initiatives requires the engagement of employees at all levels, such as frontline employees (Michailides and Lipsett, 2013; Velasco Vizcaíno et al., 2021) and middle managers (Vlachos et al., 2014); and from all functions across the organization (Wickert and de Bakker, 2019), including and beyond the CSR department.

However, CSR engagement of employees cannot be taken for granted. In particular, it remains unclear how employees engage with CSR initiatives with which they disagree. Prior studies show 'a wide variety of […] engagement with organisational CSR by employees [ranging] from positive employee engagement with CSR through to dismissal of CSR activities' (Slack et al., 2015, p. 544). Hemingway (2005) proposes a typology of employees' predisposition towards CSR ranging from apathetic to active. Hejjas et al. (2019) situate employees along a spectrum from actively disengaged to actively engaged with CSR. Rodrigo and Arenas (2008) distinguish between indifferent, dissident, and committed employees. Carrington et al. (2019) found that employees' engagement with CSR range from passive abdication to proactive internal activism. In Table I, we summarize prior studies on employees' CSR engagement into four categories ranging from paralysis to proactivity.

Building on person-organization fit theory (e.g., Spanjol et al., 2015; Turban and Greening, 1997), prior research often argues that employees' CSR engagement depends on CSR congruence (e.g., Glavas, 2016; Hemingway, 2005), i.e., the more employees feel that their own CSR preferences are congruent with the CSR preferences that they attribute to the organization, the more they would engage with CSR. Prior studies have focused on congruence between employees' fairness values and their perception of organizational CSR performance (Vlachos et al., 2014), on congruence between employees' other-regarding values and their perceptions of their organization's CSR (Evans et al., 2011), on consistency between employee perceptions of justice and perceived CSR for explaining organizational identification (De Roeck et al., 2016), and a fit of CSR with employees' goals for meaningfulness (Seivwright and Unsworth, 2016).

Research that addresses the question of how employees engage with CSR initiatives when their personal preferences for CSR initiatives are incongruent with their perception of organizational CSR initiatives is limited and inconclusive. Many scholars expect little or even no employee engagement with CSR initiatives with which they disagree (Bansal, 2003; Haski-Leventhal et al., 2017; Hemingway, 2005; Rodrigo and Arenas, 2008), echoing more general findings that associate incongruence from the employee perspective with negative outcomes (Vogel et al., 2016). More recent research draws a more diverse picture. Carrington et al. (2019) find that managers whose personal ethical and environmental aspirations are conflicting with organizational CSR initiatives will only proactively engage with CSR if they are empowered to do so. Tosti-Kharas et al.'s (2017) findings suggest that disagreement can even be associated with high CSR engagement when employees perceive that the CSR goals of the organization are more ambitious than their own. Conversely, Slack et al. (2015) find that employees can be disengaged with CSR due to disagreement, i.e., when they perceive a lack of strategic alignment of CSR to business and/or personal objectives. Other studies suggest that equating CSR congruence to engagement and disagreement to disengagement might be too simplistic. As Hejjas et al. (2019) found, the same employee can be at times disengaged and engaged with CSR. Literature streams related to CSR show how employees who disagree with organizational CSR can become engaged with CSR as a way of trying to change organizational CSR through social intrapreneurship (Alt and Craig, 2016; Hemingway, 2005) or social issue selling (Sonenshein et al., 2014; Wickert and de Bakker, 2018). Hence, it remains

Table I. Employee (dis)engagement with CSR initiatives

Type of (Dis) Engagement with CSR	Definition	Example	References	Perceived Latitude
Proactivity	Anticipatory action to improve current circumstances or create new ones to challenge the status quo by shaping, developing and championing CSR initiatives	Employees initiate bottom-up CSR projects that go beyond the official CSR agenda of the organization, e.g., by starting a waste separation scheme in the office.	Grant and Ashford (2008); Grant (2000); Anderson and Bateman (2000); Hemingway (2005)	High
Negotiation	Problem-solving negotiations to achieve an acceptable balance of different CSR priorities and initiatives	Employees engage in negotiations among colleagues or with superiors on the priorities, budget, and measures of CSR initiatives, e.g., by brokering a compromise between different options for reducing energy consumption.	Ashforth et al. (2014); Hemingway (2005); Nord and Fuller (2009)	
Disconnection	Rejecting or only complying symbolically with CSR initiatives due to disagreement with CSR and its implementation to create a distance	Employees avoid and reject requests from colleagues or the organization to engage with CSR-related tasks e.g., by ignoring requests to help with CSR-related tasks.	Hemingway (2005); Slack et al. (2015); Rothman et al. (2017); Rodrigo and Arenas (2008)	
Paralysis	Apathy and stuckness with regard to CSR initiatives fuelled by frustration and/or absurdity of the state of CSR	Employees stall their engagement with CSR initiatives because they turn in circles between the mandate to perform business-case oriented CSR-initiatives that they disapprove and their own preferences for socially-driven CSR-initiatives.	Slack et al. (2015); Rodrigo and Arenas (2008); Longo et al. (2019)	Low

unclear how and why employees will (dis)engage differently with organizational CSR initiatives with which they disagree.

Employee-CSR Tensions

Several factors are likely to trigger situations where employees perceive a discrepancy between their own preferences for organizational CSR initiatives and their perception of the actual organizational CSR initiatives, i.e., employees disagree with the perceived goals or means of organizational CSR initiatives (Carrington et al., 2019; Singhapakdi et al., 2015). First, many employees care about social issues (such as racial injustice, gender equality, climate change, or poverty) and want their employers to address these issues. They bring their personal priorities with regard to CSR to the workplace, i.e., what *they* believe should be the goals and means of organizational CSR initiatives (Carrington et al., 2019; Tosti-Kharas et al., 2017). For example, at Google, 20,000 employees walked out on the company due to disagreement of sexual harassment policies while at Amazon 4,000 employees filed a shareholder's resolution because they felt the company was not doing enough to address climate change, yet the company was stating that they were (Briscoe and Gupta, 2021). Second, as firms implement CSR initiatives throughout the organization, more employees become involved with CSR initiatives. Concomitantly, the magnitude of the changes required to adequately address social issues through CSR initiatives increases the relevance and importance of CSR for employees. Third, CSR, signals the values of an organization to employees (Bansal, 2003), which is why employees tend to be more passionate about social issues as compared to other organizational issues (Sonenshein et al., 2014). As a result, firms' efforts to implement CSR by changing organizational practices will likely result in divergent views among employees regarding the goals of these CSR initiatives and the means that the organization deploys to execute them. For example, Gib Bulloch led an internal employee movement to change the goals of Accenture to be more socially and environmentally responsible, initially agreeing on the means (i.e., starting an internal non-profit focused on CSR) but eventually leaving the organization because of fundamental disagreement with the CSR goals of the organization (Bulloch, 2018).

Not all personal employee preferences for CSR will be reflected in organizational CSR initiatives since the CSR agenda of the organization – i.e., the set of social issues and related initiatives that receive collective, coordinated attention, and organizational resources – 'requires the commitment of resources beyond the individual's discretion' (Bansal, 2003, p. 517). For example, Walmart, a retail giant, emphasized goals of reducing emissions, creating a sustainable supply chain, helping communities in need, and reskilling workers. Yet, employees disagree with these CSR goals as they live through what external observers have described as low wages and terrible worker conditions (Edgecliffe-Johnson, 2022), such that employees experience tensions between their preferred CSR goals of improved working conditions and fair pay, and Walmart's CSR goals of inclusion, climate change mitigation, and equality.

Echoing that 'CSR can […] be a source of employee-related tensions' (Maon et al., 2019, p. 220) and that change makes tensions salient (Smith and Lewis, 2011),

we conceptualize situations where employees disagree with the CSR initiatives of the organization as employee-CSR tensions. We define E-CSR tensions as the individual experience of the discrepancy between employees' personal preferences for organizational CSR initiatives and their perception of the actual organizational CSR initiatives. The notion of E-CSR tensions captures the individual experience of tension in terms of the 'clash of ideas and principles or actions' (Stohl and Cheney, 2001, p. 353) around CSR initiatives. It is important to note that E-CSR tensions, as we conceptualize them, reside at the individual level because they lie in the eyes of the employee because of the conflict between employees' own preferences for CSR initiatives and their *perceptions* of the actual CSR initiatives of the organization (see Lange and Washburn, 2012).

Types of Employee-CSR Tensions

Due to the contested nature of CSR (Mitnick et al., 2021; Okoye, 2009), E-CSR tensions can refer to conflicts over different aspects of CSR initiatives (Byrch et al., 2015). We distinguish between tensions around two fundamental aspects of CSR initiatives put forward in prior literature (Pache and Santos, 2010; Slack et al., 2015): *conflict over CSR goals*, i.e., the ideological question of what are organizational CSR initiatives trying to achieve, and *conflict over CSR means*, i.e., the functional question around suitable strategies, processes, and practices to achieve these goals.

Conflict over CSR goals. When E-CSR tensions refer to conflict over *CSR goals*, employees disagree with the organization on the goals that should be achieved through CSR initiatives (Aguilera et al., 2007). Employees commonly attribute social goals or business goals to CSR initiatives (Bachrach et al., 2022; Vlachos et al., 2013; Wickert, 2021). Individuals' attributions of goals to CSR initiatives tend to be simplistic in that they tend to view a CSR initiative as being *mainly* oriented towards either business or social goals (Donia and Tetrault Sirsly, 2016).

When attributing business goals, employees see organizational CSR initiatives as being business centric (Wickert, 2021) and believe that the organization pursues CSR initiatives with the aim of capturing value for the firm (McWilliams and Siegel, 2011). If these employees personally want CSR initiatives to reflect a 'moral mandate […] – a true responsibility of organizations for no other reason than it being the right thing to do […] – [and] simply expect organizations to behave in a socially responsible manner' (Rupp, 2011, pp. 85–6), they will experience E-CSR tension around CSR goals. They will perceive CSR as an excessive emphasis of shareholder interests that undermines employees' preferences to address all stakeholders' legitimate needs in their own right (Aguilera et al., 2007). In contrast, employees may see organizational CSR initiatives as being society centric (Wickert, 2021) and attribute social goals to organizational CSR initiatives, i.e., employees see the organization pursuing CSR initiatives to instigate social betterment as an end in itself (Margolis and Walsh, 2003). When they personally prefer business-centric CSR goals, they will see CSR initiatives as conflicting with the dominant commercial logic and market ideology that permeates business organizations (Hahn et al., 2016) and perceive CSR as a waste of resources, also leading to E-CSR tension around CSR goals.

Moreover, the goals of CSR initiatives have strong ideological underpinnings (Hafenbrädl and Waeger, 2017). Whereas business-centric CSR initiatives are based on a fair market ideology (Jost et al., 2003), society-centric CSR initiatives are based on a perceived social obligation for 'helping to advance cherished ideals' (Blau, 1964, p. 239). Employees form fundamental beliefs on whether a firm's CSR initiatives should primarily address social issues or shareholder wealth maximization (Bachrach et al., 2022). Thus, conflict over CSR goals affects the ideological needs of employees (Du et al., 2015) and refers to individuals' core beliefs about CSR. E-CSR tensions based on conflict over goals are therefore more fundamental compared to disagreements about specific means to execute CSR initiatives (Hafenbrädl and Waeger, 2017).

Conflict over CSR means. In contrast to tensions around goals, which reside at the ideological level, tensions over means refer to the functional level, i.e., what functional strategies are appropriate or suitable to achieve a certain goal (Pache and Santos, 2010). Hence, E-CSR tensions over *CSR means* arise when employees disagree about the suitability of the operational means that are deployed by the organization to execute a CSR initiative to achieve its goals. Because tensions over goals are more fundamental (Hafenbrädl and Waeger, 2017), employees only experience E-CSR tensions over CSR means when tensions over goals are absent, i.e., when employees agree with the goals of CSR initiatives. Tensions around means arise e.g., when an employee agrees with the goal of a CSR initiative to achieve business benefits but perceives that the organization does not use the most suitable operational means to execute this CSR initiative to achieve such business benefits. Such tensions could occur, for instance, when an employee agrees with the CSR goal of cutting energy costs, a business benefit, by improving energy efficiency. Yet, the employee may not agree with the means of reducing energy consumption by replacing regular bulbs with LED bulbs in an office building – which is easy but ineffective – instead of reducing energy consumption in more energy-intensive production processes. Along the same lines, an employee may agree with the goal of a CSR initiative to achieve social benefits such as gender equality, but perceives that the means adopted by the firm to execute this initiative are not suitable for achieving that goal such as in organizing a job fair for female engineers instead of instituting quota for women in leadership positions.

In summary, while employees are likely to experience E-CSR tensions around CSR goals or means, as CSR initiatives get implemented throughout the organization, extant research is inconclusive with regard to how employees respond to such tensions. Thus, it is a worthy effort to understand how and why employees who experience E-CSR tensions engage or disengage with CSR initiatives. Hence, we address the question: How and why do employees (dis)engage differently with contested CSR initiatives? By doing so, we heed calls for research into the drivers of CSR engagement, especially theoretical accounts 'that explain which forces trigger CSR engagement' (Gond et al., 2017, p. 227). We use the literature on paradoxical tensions as a theoretical lens to develop a conceptual framework that explains the variance and drivers of employees' (dis)engagement with organizational CSR initiatives with which they disagree.

A PARADOX LENS TO EMPLOYEE-CSR TENSIONS

Paradoxical Tensions

To explain the (dis)engagement with CSR of employees who experience E-CSR tensions, we draw on the literature on paradoxical tensions. Organizational tensions have been defined as 'opposite concepts or behaviors [that] push and pull against one another' (Putnam et al., 2014, p. 416). Tensions are paradoxical when they involve two contradictory yet interdependent elements that exist simultaneously and persist over time (Smith and Lewis, 2011). From the viewpoint of the employee, E-CSR tensions represent such paradoxical tensions. Employees' preferred organizational CSR initiatives conflict with their perception of the actual organizational CSR initiatives. Yet, there is also interdependence in that organizational CSR initiatives cannot be implemented without employees, and the adoption of an employee's preferred CSR initiatives is dependent on the organization's support. Since CSR is expected to be implemented and firmly established throughout the organization, E-CSR tensions are also recurring and persist over time.

The literature on paradoxical tensions offers a promising lens to better understand employees' responses to E-CSR tensions for three reasons. First, the growing literature on the microfoundations of paradox focuses on the individual level to understand how organizational members perceive and respond to organizational tensions (Gotsi et al., 2010; Miron-Spektor et al., 2018), which is aligned with our focus on the individual employee. Second, this theoretical lens offers insights into how individuals experience and deal with tensions. The literature's primary focus has been cognitive, explaining the capacity of the individual to see tensions positively through paradoxical thinking (Hahn et al., 2014; Miron-Spektor et al., 2018). More recently, there is a renewed focus on the organizational situatedness of the individual, i.e., the individual's interaction with organizational practices, communication, and routines, and the disempowering experience of tensions that can follow (Berti and Simpson, 2021; Putnam et al., 2014; Wendt, 1998). These recent developments are well-aligned with our focus on the employee and their situatedness in the organization. Third, a theoretical lens of paradoxical tensions is relevant because it has identified a wide range of responses that individuals develop when they experience tensions (Jarzabkowski et al., 2013; Putnam et al., 2016), providing us the scaffolding to conceptualize employees' engagement with CSR in response to E-CSR tensions.

Individual Responses to Paradoxical Tensions

Prior studies have established that individuals' responses to paradoxical tensions span from defensive to active (Jarzabkowski et al., 2013; Lewis, 2000). Defensive responses help individuals to seek immediate relief from tensions to avoid the discomfort they create, but only provide a temporary solution in that they do not remove tensions altogether but rather spur further tensions in vicious cycles (Jarzabkowski et al., 2013), and therefore lead to undesirable outcomes such as paralysis and stuckness (Lüscher and Lewis, 2008; Smith and Lewis, 2011). In contrast, with active responses, individuals stress the mutually enabling nature of opposing elements (Smith and Lewis, 2011) to work through and transcend contradictions.

Through active responses, individuals do not reject or avoid tensions, but embrace and work through tensions (Clegg et al., 2002; Lüscher and Lewis, 2008), which helps them to identify links between opposing forces, resulting in virtuous cycles (Smith and Lewis, 2011).

Cognition

The literature on paradoxical tensions commonly argues that individuals' responses to tensions are influenced by the way they think about tensions (Miron-Spektor et al., 2018). In this context, the literature refers to individuals' cognitive frames for either/or thinking or both/and thinking (Smith and Lewis, 2011; Smith and Tushman, 2005). Interestingly, the literature maintains a rather strict dichotomy: an either/or frame is associated with defensive responses and undesirable outcomes, while a both/and frame is portrayed to help people to accept tensions leading to generative responses and desirable outcomes (Putnam et al., 2016).

With an either/or frame, individuals perceive tensions as trade-offs and treat the two poles of the tension as incongruent and mutually exclusive (Putnam et al., 2014; Smith and Lewis, 2011). From this perspective, tensions generate anxiety and actuate defensive responses (Lewis, 2000; Smith and Berg, 1987) to deny or avoid tensions and circumvent the discomfort tensions generate (Jarzabkowski et al., 2013). Only a few scholars have alluded to more generative responses where either/or thinkers seek to avoid the experience of contradictions by resolving tensions through negotiated compromises (e.g., Ashforth et al., 2014).

Under a both/and frame, individuals see the two contradictory poles of tensions also as complementary and interdependent as one element requires and enables the other and vice versa (Smith and Lewis, 2011; Smith and Tushman, 2005). Both/and thinking is argued to enable individuals to embrace and work through tensions (Clegg et al., 2002; Lüscher and Lewis, 2008), and to identify links between, and simultaneously attend to, opposing poles (Miron-Spektor et al., 2011). By accepting tensions individuals will see them 'as an invitation to act' (Beech et al., 2004, p. 1327) and deploy generative responses, resulting in desirable outcomes such as creativity (Miron-Spektor et al., 2011) or corporate social performance (Hahn et al., 2016).

Prior work on individuals' responses to tensions in CSR has followed the approach that both/and thinking enables individuals to deploy generative responses to paradoxical tensions around CSR. Moreover, akin to the general literature on the microfoundations of paradox, it focuses mainly on leaders and managers (Sharma and Good, 2013; Smith, 2014; Vedel and Geraldi, 2022; Zhang et al., 2015). Several studies suggest that the use of both/and frames by managers or leaders is associated with generative responses and outcomes vis-à-vis CSR-related tensions (Haffar and Searcy, 2019; Hahn et al., 2014; Sharma and Bansal, 2017; Sharma and Jaiswal, 2018). Building on this evidence, we use cognition as one factor to explain employees' responses to E-CSR tensions.

Situatedness

Cognitive explanations of individuals' responses to tensions assume a certain degree of agency of the individual in terms of 'consciousness, free will, and reflexivity… and entails the capacity to transpose and extend schemas to new contexts' (Berti and Simpson, 2021, p. 255). Berti and Simpson (2021, p. 252) question 'the presupposition that individuals

are free and able to choose how to engage with paradoxical tensions' and argue that a cognitive view offers an incomplete explanation of individuals' responses to tensions because it ignores the situatedness of actors in organizations such as in how CSR-related demands show up in an employee's work (Putnam et al., 2016).

Situatedness accounts for the fact that employees often have limited influence over organizational processes, routines, and policies such that free will, reflexivity, and opportunity may not be available to all employees, or at least not available in the same degree (Tracy, 2004). Consequently, employees' responses to tensions are not only dependent on their cognitive styles, but also on the latitude to enact these responses given the organizational situatedness that determines what courses of action are available to employees (Berti and Simpson, 2021).

Situational constraints can result in double binds (Wendt, 1998) when organizational processes, routines, or policies mandate individuals to simultaneously follow contradictory injunctions that appear as non-viable alternatives so that 'to obey is to disobey and to disobey is to obey' (Tracy, 2004, p. 122). Especially individuals who have an intense relationship with the organization, such as when employees seek meaningfulness at work by focusing on social issues (Michaelson et al., 2014), feel that they are unable to step out of double binds (Tracy, 2004). Other conceptualizations of situatedness focus on power structures in organizations that can undermine employees' latitude in the face of tensions. Berti and Simpson (2021) explain that such power structures can manifest in terms of 'lack of control of resources, no positional access to agenda setting, subordination in relational structures, or the fragility of social and professional identities' (p. 263). As a consequence, individuals engage in defensive responses to tensions as they feel stuck and may get frustrated because of impossible choices, or feel completely paralysed such that they do not know what to do (Lewis, 2000; Stohl and Cheney, 2001).

In this article, we focus on the effects of situatedness that accrue from the way CSR is implemented (Yuan et al., 2011). For employees, it is relevant how strongly CSR pervades their daily routines and tasks as well as the performance expectations they face (Aguinis, 2011). We therefore distinguish between an implementation of CSR *in* work and *at* work from the perspective of the employee (Aguinis and Glavas, 2013; de Jong and van der Meer, 2017; Glavas, 2012). When CSR initiatives are implemented *in* work, they are tightly coupled and integrated with the employee's job routines. The employee is regularly involved in CSR-related tasks, and CSR criteria are an integral part of the performance evaluation scheme (Aguinis and Glavas, 2013; Linnenluecke et al., 2009). By contrast, when CSR initiatives are implemented *at* work, the employee is not expected to perform CSR-related tasks on a regular basis; rather CSR is carried out by others in the organization (Aguinis and Glavas, 2013; Carrington et al., 2019). It is noteworthy that CSR initiatives that are strongly embedded *in* work for one employee may well be only peripheral and thus implemented *at* work for another employee.

EMPLOYEES' RESPONSES TO EMPLOYEE-CSR TENSIONS

We now develop a framework to explain that the variety of employees' responses to E-CSR tensions results from the interplay of (1) the type of E-CSR tensions (conflict over goals, conflict over means), (2) cognitive frames (either/or, both/and), and (3) the

organizational situatedness resulting from the implementation of CSR (CSR in/at work). As illustrated in our framework in Figure 1, we theorize that depending on these three factors, employees will (dis)engage with CSR initiatives with which they disagree in terms of paralysis, disconnection, negotiation, or proactivity. These four types of CSR (dis)engagement are characterized by different degrees of perceived latitude to address E-CSR tensions (see Table I). Paralysis and disconnection are forms of CSR disengagement where employees feel no (paralysis) or little (disconnection) latitude to respond to E-CSR tensions; negotiation and proactivity are forms of CSR engagement where employees perceive more latitude vis-à-vis E-CSR tensions. For developing our argument, we apply insights from paradox theory on individual responses to tensions (cognition and situatedness) and bring those together with factors from micro-CSR (conflict over CSR goals or means). The resulting framework offers a theoretical explanation of how and why employees engage differently with CSR initiatives with which they disagree.

Paralysis

Paralysis is evident in employees' non-engagement with CSR when they feel that they do not have the latitude to respond to E-CSR tensions generatively (Berti and Simpson, 2021). We argue that this lack of latitude and the ensuing paralysed response to E-CSR tensions will occur when tensions revolve around conflicts over goals of CSR initiatives that are implemented in work (see Figure 1). Due to the repeated experience of E-CSR tensions around the goals of CSR in their daily work, we expect that paralysed disengagement will occur irrespective of whether an employee uses both/and or either/or thinking.

When E-CSR tensions refer to conflict over goals, employees fundamentally disagree with the organization on the core understanding of what organizational CSR initiatives are about (see Pache and Santos, 2010). As developed above, conflict over CSR goals refers to the ideological question whether CSR should be oriented towards achieving business goals or social goals. When individuals face E-CSR tensions based on conflict over goals, they feel that their ideological position is challenged. Individuals tend to defend their ideological position to maintain the psychological stability that ideology provides (Hafenbrädl and Waeger, 2017; Jost and Hunyady, 2005). Ideologies establish a

Type of E-CSR tension	Cognitive frame			
	Either/or		Both/and	
	Situatedness		Situatedness	
	CSR at work	CSR in work	CSR at work	CSR in work
Tensions around goals	P2 Disconnection	P1 Paralysis	P4a Proactivity	P1 Paralysis
Tensions around means		P3 Negotiation		P4b Proactivity

Figure 1. Drivers of employee (dis)engagement with contested CSR initiatives

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confirmatory bias where individuals emphasize information that confirms their ideological beliefs and discount information that does not support their ideology (Hafenbrädl and Waeger, 2017; Paharia et al., 2013), resulting in intolerance and a lack of empathy vis-à-vis the opposite ideological position (Brandt et al., 2014). With conflict over goals, individuals thus tend to close in on their position and fend off opposing views. Due to this strong ideological underpinning, employees fail to see or empathize with alternative views and rigidly stick to their preferred goals. This confirmatory bias limits employees' latitude vis-à-vis tensions in that it undermines the viability and acceptability of alternative options.

The situatedness in terms of implementation of CSR *in* work further undermines the latitude of employees. Here, CSR is tightly integrated with daily work tasks and routines and incentive systems which narrowly prescribe how CSR should be carried out (Yuan et al., 2011). Employees' expected contributions to CSR initiatives are precisely defined through indicators and deadlines and included in performance targets (Hilliard, 2013; Young and Thyil, 2009). In this organizational situation, employees who disagree with the organization on CSR goals face an absurd situation where they are mandated to do CSR for exactly those goals with which they personally disagree. Employees preferring business-centric CSR initiatives but who are required to implement society-centric CSR initiatives in work are likely to experience this mandate as counterproductive as it contradicts the commercial logic and shareholder orientation of business organizations. In contrast, employees who prefer CSR initiatives to have social goals but who are required to do business-centric CSR in work will regularly experience their CSR efforts as morally inadequate (Gibson, 2000) and ethically inappropriate (Cropanzano et al., 2003). Due to the tight integration and strong mandate to do CSR in work, employees will experience tensions repeatedly but, at the same time, do not have the latitude to step out of the situation.

Consequently, employees experience a double bind with two impossible options: complying with the mandate for conducting CSR in work jeopardizes their ideological position on CSR, while launching CSR initiatives along their preferred goals means breaking the organizational rules of doing CSR in work (see Tracy, 2004; Wendt, 1998). Living up to their preferred CSR goals would mean acting against the explicit CSR rules and norms in their daily work at the risk of disapproval by the organization in terms of suboptimal performance, if not outright non-compliance (Hahn et al., 2015). Thus, E-CSR tensions around the goals of CSR initiatives that are implemented in work translate in a perceived lack of latitude (Berti and Simpson, 2021) as employees fail to see ways for eliminating or resolving tensions. Responses to such situations are often marked by inaction, exasperation, and paralysis since employees see no way to change the status quo (Tracy, 2004; Wendt, 1998). Paralysing responses to E-CSR tensions take the form of apathetic disengagement with CSR initiatives (Hemingway, 2005) where employees do 'not actually make any effort to implement CSR programs' (Rodrigo and Arenas, 2008, p. 278).

As an example, consider an employee working in the operations department of a production facility who experiences E-CSR tension around the goals of CSR initiatives that she is expected to perform in her work. As part of her responsibility, she may face the business-oriented CSR goal to increase energy efficiency of existing fossil fuel-based

technology in production to lower operational energy costs. However, she personally prefers the organization to adopt climate initiatives which comply with the collective social goal of reducing carbon emissions along the 1.5° target, such as replacing fossil fuel-based technology altogether, even if it entails additional costs to the firm. The employee feels stuck in an absurd situation between her personal preference for climate initiatives with the goal of phasing out fossil fuel-based technology, and at the same time, the recurring organizational mandate in her work in operations to implement business-centric energy efficiency initiatives that requires further investment in fossil fuel-based technology to support the financial bottom line in the short run.

Importantly, we argue that this disengaging effect of E-CSR tensions around the goals of CSR initiatives that are implemented in work will hold irrespective of employees' cognition. With an either/or frame employees perceive the two poles of the tension as a stark contradiction, while employees with a both/and frame are predisposed to also see interrelations between the two poles. However, it will be difficult for employees with a both/and frame to see interrelations between the opposing CSR goals due to the strong confirmatory bias (Paharia et al., 2013) and the tolerance- and empathy-reducing effects (Brandt et al., 2014) of the ideological conflict around CSR goals. Even when seeing interconnections between opposing goals, employees with a both/and frame will experience the situation as impossible since obeying the narrow mandate for CSR in work, as well as opposing it, undermines their latitude for pursuing CSR initiatives along their preferred goals. Along the same lines, for employees with an either/or frame, the situation is paralysing as well since they fail to avoid the tension that resurfaces regularly due the strong mandate for CSR in work. In sum, irrespective of the cognitive frame, employees will respond by paralysis as a form of apathetic disengagement with CSR characterized by a perceived lack of latitude. Therefore, we propose:

Proposition 1: Employees' CSR engagement will be characterized by paralysis when employees – irrespective of their cognitive frame – experience E-CSR tensions around the goals of CSR initiatives that are implemented in work.

Disconnection

We now explain situations where employees with an either/or frame experience E-CSR tensions around CSR initiatives that are implemented *at* work. We argue that in these situations employees will disconnect from any engagement in organizational CSR initiatives (see Figure 1). Here, the low engagement with CSR mainly stems from employees' desire to avoid tensions following their either/or thinking in an organization setting (CSR at work) that – in contrast to the case above – leaves just enough latitude for employees to disconnect from CSR-related tasks that are *at* rather than *in* work. We contend that the combined effects of either/or thinking and the implementation of CSR at work will hold irrespective of the type of tension, i.e., whether E-CSR tensions refer to CSR goals or CSR means.

With an either/or frame, individuals try to avoid or eliminate tensions. An implementation of CSR initiatives at work facilitates the avoidance of tensions for employees. When CSR is implemented *at* work, employees are not mandated to perform CSR-related tasks

on a regular basis, and their work performance is not assessed against CSR criteria. Rather, CSR is conducted outside of employees' daily tasks and affects them only sporadically. Thus, employees do not experience E-CSR tensions on a regular basis. In cases where involvement with CSR initiatives cannot be avoided altogether, employees can use this latitude to comply only symbolically with sporadic requests for CSR engagement. By complying with CSR initiatives at the surface (Hemingway, 2005; Rodrigo and Arenas, 2008), employees who disagree with the goals of CSR initiatives can stay true to their rejection of CSR goals whose ideological position they do not share, while avoiding the resurfacing of tensions. Likewise, employees reduce their engagement with organizational CSR initiatives when they doubt the suitability of the CSR means deployed by the organization (Sendlhofer, 2020), for instance, by reducing their involvement in CSR initiatives to symbolic box ticking exercises (Nijhof and Jeurissen, 2010). These situations have in common that employees have the latitude to create a distance from the tension (Rothman et al., 2017) so that the easiest way to avoid E-CSR tensions is to disconnect from the CSR initiatives by trying to evade any involvement in CSR (Hemingway, 2005).

Such defensive responses have been described in the paradox literature, where individuals try to evade those aspects of the organization that create the tension (Lewis, 2000). It is crucial, however, to note that – unlike situations leading to paralysis – the implementation of CSR *at* work grants employees the latitude to step out of the tension because it does not fully deprive employees of agency vis-à-vis the tension but leaves an escape door open for either/or thinkers who seek to avoid tensions (Berti and Simpson, 2021).

As an example, consider an employee from the supply chain department who espouses either/or thinking and disagrees with either the goals of CSR reporting or with the means used for reporting, for instance the indicators used in CSR reports. For this employee, CSR reporting is not tightly integrated in work, but she only faces sporadic requests from the CSR department to provide data on vendors for the firm's yearly CSR report. Because the CSR initiative that she disagrees with is only implemented at work, she can follow her either/or thinking to disconnect from the tension by ignoring the sporadic requests to contribute to the CSR report.

This effect of implementation at work and either/or thinking holds irrespective of the underlying conflict (goals or means) of E-CSR tensions. In cases where E-CSR tensions are based on employees' disagreement with the perceived goals of CSR initiatives, implementation of CSR at work enables employees to sustain the underlying ideological position of their preferred CSR goals by disconnecting from CSR to take away the sting of confronting a tension that threatens ideological positions (Nam et al., 2013). A similar effect occurs with E-CSR tensions around CSR means. When implemented *at* work, CSR initiatives are not tightly coupled in employees' own work. Hence, employees who disagree with the means that the organization uses to execute CSR initiatives can avoid the tension by minimizing their involvement in CSR initiatives. Hence, irrespective of the type of tension, disconnecting from CSR implemented at work is the most appropriate response to E-CSR tensions for employees with an either/or frame.

Proposition 2:   Employees' CSR engagement will be characterized by disconnection when employees with an either/or frame experience E-CSR tensions around the goals or the means of CSR initiatives that are implemented at work.

Negotiation

We now explain situations where employees with an either/or frame experience E-CSR tensions that revolve around conflict over the means of CSR initiatives that are implemented *in* work. We argue that in these situations, employees will engage with CSR through negotiation (see Figure 1). Here, employees disagree with the operational and functional processes that the organization utilizes to execute CSR initiatives. Since conflict over means is less fundamental than conflict over goals, E-CSR tensions revolving around means of CSR are experienced as more flexible and negotiable (Pache and Santos, 2010). As a result, even if CSR is implemented in work, employees experience the tension as less constraining than E-CSR tensions around CSR goals and hence perceive enough latitude to resolve tensions through negotiation.

This tendency to respond to E-CSR tensions through negotiation results from two effects related to the type of tension, i.e., conflict over means. First, in the absence of a conflict over the goals of CSR, the employee agrees with the organization on the main purpose of CSR initiatives. This agreement takes away the underlying ideological sting from the E-CSR tension and involves the employee in a less intensive relationship with the situation that is creating the tension (Tracy, 2004; Wendt, 1998). Consequently, the tension is less debilitating.

Second, the means to execute CSR initiatives are flexible and negotiable in that they are less categorical than CSR goals and their ideological underpinnings (Pache and Santos, 2010). CSR initiatives that primarily seek to address social ills (following social goals) are broader and more inclusive than initiatives that are narrowly focused on business goals (Aguilera et al., 2007). For employees who agree with the organization that CSR should be business-centric but perceive that the organization uses means that do not neatly translate into business benefits, it is therefore oftentimes possible to recalibrate CSR initiatives by suggesting CSR means that are more likely to translate into business benefits. Likewise, employees who agree with the organization that CSR initiatives should pursue social goals, but perceive that the means that are currently used by the organization to execute these CSR initiatives are not suitable to achieve the desired social outcomes, can also find negotiated solutions. For instance, employees can propose integrated performance indicators to measure the outcomes of CSR initiatives that are more aligned with different stakeholder needs while also measuring financial performance. Together, agreement on the goals of CSR initiatives and the negotiability of CSR means provides employees with the necessary latitude to engage more with CSR despite tensions (Carrington et al., 2019).

The propensity to actively work for a resolution of E-CSR tensions through negotiation is further enhanced by the interplay of either/or thinking and the implementation of CSR initiatives in work. Employees who use either/or thinking seek to avoid and eliminate tensions. However, with CSR *in* work, avoiding the tension by disconnecting (as proposed above when CSR is implemented *at* work) is not an option. Hence, we expect that either/or thinkers will engage in (micro-)negotiations with superiors and colleagues (Briscoe and Gupta, 2016; Nord and Fuller, 2009) to resolve tensions around means of CSR initiatives (Ashforth et al., 2014; Nord and Fuller, 2009). As Schneider et al. (2021) recently found, employees situationally reframe tensions to negotiate their relationship with other stakeholders and to attenuate

the underlying contradictions. In such negotiations, employees can leverage the agreement about CSR goals to use persuasion tactics either based on a business rationale or on moral adequacy.

For instance, an employee in marketing might agree with the organization to use green product labels with the goal to support a premium price strategy but disagree with the organization on what specific label to choose (Truong et al., 2021), resulting in an E-CSR tension around the means of a CSR initiative that is closely integrated in her daily work. Following her either/or thinking, she may then negotiate with her superior on the choice of a green product label in order to resolve the tension. As an example, the employee might argue for following the standards of a better-known eco-label, such as the Energy Star label, instead of less known but more stringent labelling schemes (Delmas et al., 2013).

While the implementation of CSR initiatives in work brings about the risk of a repeated confrontation with E-CSR tensions, agreement around CSR goals and the negotiability of CSR means enables either/or thinkers to follow their urge to resolve tensions by negotiating compromises on the means used to execute CSR initiatives in their daily work (Ashforth et al., 2014). The resulting stronger engagement with CSR can be self-reinforcing in that small wins through negotiations can afford ownership such that employees are more engaged with the resulting CSR initiatives (Nord and Fuller, 2009).

Proposition 3:   Employees' CSR engagement will be characterized by negotiation when employees with an either/or frame experience E-CSR tensions around the means of CSR initiatives that are implemented in work.

Proactivity

We finally turn to situations where we expect employees to engage proactively with CSR in response to E-CSR tensions. Here, the generative effects of both/and thinking are not undercut by the type of tensions and the organizational situation (see Figure 1). We argue that in the presence of E-CSR tensions proactive engagement with CSR will only occur with both/and thinking as it enables employees to see interrelations between competing CSR priorities. As long as CSR initiatives are implemented *at* work, employees with a both/and frame are not restricted by the organizational situation and can respond proactively to E-CSR tensions, irrespective of the type of tension, i.e., conflict over means or goals (Proposition 4a). However, as explained in Proposition 1, when experiencing tensions over the goals of CSR initiatives that are implemented *in* work, even both/and thinkers face a debilitating situation that leads to paralysis. Thus, when CSR is implemented *in* work, the type of E-CSR tensions matters. We expect that, in this case, both/and thinkers will only engage with proactivity when these tensions revolve around conflict over means and not over goals (Proposition 4b). Hence, in the following we distinguish between two situations that we expect to result in both/and thinkers' proactive engagement with CSR.

Following their tendency to accept and embrace tensions (Clegg et al., 2002; Lüscher and Lewis, 2008), employees with a both/and frame are aware of the interrelations between

the two poles of E-CSR tensions in that, despite disagreements, the employee and the organization mutually depend on each other to realize their preferred CSR initiatives. Consequently, both/and thinking enables employees to see the potential to advance CSR initiatives even if they disagree with the organization about the goals or means of CSR initiatives.

Seeing interrelations among conflicting aspects entails a constructive approach to conflict (Miron-Spektor et al., 2011). With both/and thinking, actors respond to conflict with flexibility and creativity to break away from commonplace assumptions and find novel associations between opposing elements (Leung et al., 2018). This ability to confront tensions enables employees to leverage the proactive potential of seeing interrelations between conflicting preferences for CSR initiatives and to respond proactively (Beech et al., 2004). However, even though this constructive approach to conflict is inherent in a both/and approach to tensions, it can be undermined by debilitating organizational situations (Berti and Simpson, 2021).

CSR initiatives that are implemented *at* work do not create debilitating situations since employees do not face a strong mandate to do CSR that they disagree with. Therefore, both/and thinkers have the latitude to follow their propensity of being energized by tensions and to see tensions as an invitation to act through proactivity (Beech et al., 2004). Proactive approaches to CSR are marked by a strong engagement with CSR (Grant and Ashford, 2008). Here, employees take anticipatory action to launch CSR initiatives with the aim of 'improving current circumstances or creating new ones challenging the status quo rather than passively adapting to present conditions' (Crant, 2000, p. 436). They adopt an active role in shaping, developing, and championing CSR initiatives (Anderson and Bateman, 2000; Hemingway, 2005) and engage in extra-role involvement in CSR (Glavas, 2016). In doing so, they commit to organizational CSR but at the same time work towards organizational transformation to stay true to their personal CSR priorities (see Meyerson and Scully, 1995).

As long as CSR initiatives are implemented at work, such proactivity can occur irrespective of the type of E-CSR tensions, for instance, when employees feel that the organization does not put enough emphasis on addressing biodiversity loss because doing so does not offer immediate business benefits (conflict around CSR goals) or when they think that the organization does not implement the necessary means to use more clean energy (conflict around CSR means). Based on their both/and thinking, employees can embrace tensions around CSR initiatives that are not part of their daily work routines, by launching green teams to champion CSR initiatives such as community gardening to implement society-centric initiatives for biodiversity, or the installation of solar panels on the premises of organization to implement adequate means to use more green energy (Fleischer, 2009; Glen et al., 2009).

Proposition 4a: Employees' CSR engagement will be characterized by proactivity when employees with a both/and frame experience E-CSR tensions around the goals or means of CSR initiatives that are implemented at work.

However, as Berti and Simpson (2021) point out, proactive responses to tensions based on both/and thinking require that employees' latitude for acting must not be undermined

by debilitating organizational situations. As described above (see Proposition 1), when employees experience E-CSR tensions around the *goals* of CSR initiatives that are implemented *in* work, both/and thinkers' latitude to approach tensions proactively is undermined. The recurring confrontation with fundamental and ideology-laden tensions around the goals of CSR initiatives that are tightly coupled with employees' daily work tasks, performance expectations, and incentive systems undermines employees' latitude to engage with tensions generatively.

Conversely, when E-CSR tensions revolve around the *means* to execute CSR initiatives, as opposed to the situation covered by Proposition 1, the implementation of CSR in work alone does not deprive both/and thinkers of the latitude to adopt generative responses to tensions. When E-CSR tensions revolve around the means of CSR, employees agree with the organization on the goals that CSR should achieve. This common ground around shared CSR goals further enhances the engagement of employees with CSR (Alt et al., 2015), even if employees do not agree on the suitability of the CSR means that the organization uses. Therefore, based on their tendency to actively seek constructive responses to tensions (Leung et al., 2018; Miron-Spektor et al., 2011), both/and thinkers will leverage the negotiability of conflict over means (Pache and Santos, 2010) and proactively propose and promote CSR means for their work practices that they perceive to be more suitable for the achievement of the goals of CSR initiatives. Here, often by mobilizing other organizational members (Sendlhofer, 2020; Wickert and de Bakker, 2018), employees transform existing practices towards suitable means to achieve CSR goals.

For instance, an employee in the recruitment department of a technology company may agree with the organization on the goal to hire more women and members of minority groups but be dissatisfied with the means that the organization uses to achieve this goal. Based on her both/and thinking she can leverage her dissatisfaction with current recruitment practices and the resulting E-CSR tension around the means of the CSR initiative *in* her work (DeJonghe et al., 2009) by launching initiatives to not just recruit from diverse candidate pools, but to actively create more diverse candidate pools by collaborating with universities to develop more female and minority engineers.

Proposition 4b: Employees' CSR engagement will be characterized by proactivity when employees with a both/and frame experience E-CSR tensions around the means of CSR initiatives that are implemented in work.

DISCUSSION AND CONCLUSION

In this article, we mobilize the literature on paradoxical tension to explain the drivers of different types of employees' (dis)engagement with contested CSR initiatives. We leverage insights from paradox theory on individuals' responses to tensions to develop a framework that explains how and why employees who disagree with CSR initiatives may engage or disengage in different ways with these initiatives. Our framework suggests that employees' responses to E-CSR tensions depends on the interplay of the type of tension employees experience (conflict over goals or means), employees'

cognitive frame (either/or or both/and), and their organizational situatedness (CSR in or at work).

Contributions to the Micro-CSR Literature

As our main contribution to the micro-CSR literature, we offer a theoretical explanation of the processes that influence how and why employees engage differently with CSR. By proposing three factors that together explain the variety of CSR (dis) engagement in the presence of E-CSR tensions, we offer a conceptual foundation for the mixed evidence on the heterogeneity of employee (dis)engagement with CSR (Hemingway, 2005; Rodrigo and Arenas, 2008). Thus, we answer the call of scholars for a deeper conceptual understanding of why employees might or might not engage with CSR (see Gond et al., 2017).

The extant micro-CSR literature has focused heavily on the outcomes of CSR (e.g., effects on employees), but not as much on the antecedents of CSR engagement (Gond et al., 2017). Thus, our framework contributes to overcoming the paucity of research on drivers of employees' CSR engagement in general that 'has led to the relative neglect of individual-level antecedents (predictors) of CSR engagement […], or what we might call individual drivers of CSR' (Gond et al., 2017, p. 226). Prior research in micro-CSR, including work on CSR incongruence, has largely addressed CSR as an antecedent to general employee-related outcomes, such as job satisfaction or quality of work life (Singhapakdi et al., 2015), and less on CSR-specific outcomes such as CSR engagement and its drivers (Glavas and Willness, 2020). By offering a theoretical account of the drivers and underlying mechanisms of CSR engagement vis-à-vis E-CSR tensions, we add to understanding how and why employees (dis)engage with CSR and thereby contribute to conceptual clarity of what drives CSR engagement.

Our contribution to micro-CSR advances prior research on the drivers of employees' CSR engagement in several ways. First, our study offers a more complete and nuanced understanding of CSR engagement by also exploring the dark sides to CSR engagement, which has largely been overlooked in the literature (Maon et al., 2019; Willness, 2019). By unpacking a supposedly 'dark' aspect of CSR – E-CSR tensions – we show that the experience of tensions around CSR can have both negative and positive effects on employees' CSR engagement. Thereby, we offer an investigation of 'the processes and potential boundary conditions to explain why, how and when CSR generates undesirable employee reactions' (Maon et al., 2019, p. 224). In doing so, our framework goes beyond the dominant univalent perspective of most prior micro-CSR research that largely turns a blind eye to detrimental effects of CSR on employees (De Roeck and Maon, 2018; Rupp and Mallory, 2015).

Our framework implies that companies' efforts to implement CSR throughout the organization may have favourable and unfavourable effects on employees' CSR engagement. Our focus on the interplay of different drivers explains, for instance, that the way contested CSR initiatives are implemented, in work or at work, can be related to both negative and positive consequences for employees. For CSR *at* work, depending on whether employees use either/or or both/and thinking, the effects on employees' CSR engagement in response to E-CSR tensions will be detrimental (disconnection) or generative (proactivity),

respectively. This has important implications for both scholarship and practice regarding the implementation of contested CSR initiatives. Theoretical models can consider that despite E-CSR tensions the implementation of CSR at work can lead to positive CSR engagement, and organizations can build on the support of both/and thinkers when implementing contested CSR initiatives at work. When it comes to CSR *in* work, our framework further extends Maon et al.'s (2019) assertion that adverse employee reactions are driven by CSR-related tensions. With CSR being implemented in work, our framework suggests that detrimental employee responses (paralysis) and generative responses (proactivity) to E-CSR tensions depend on the type of tensions (revolving around goals or means). Given that we expect paralysis when E-CSR tensions in work revolve around CSR goals – regardless of cognition (either/or, both/and) – conceptual models of, and practical efforts towards, implementing contested CSR initiatives in work should focus first on alignment of goals. The practical value of such a focus is even more important as engagement with contested CSR initiatives in work shifts from paralysis towards negotiation (with either/or thinkers) or proactivity (with both/and thinkers) as soon as E-CSR tensions revolve around means and not around goals any more. By unpacking CSR in and at work, we apply insights on organizational situatedness (Berti and Simpson, 2021) that reveal that positive efforts to implement CSR in work for employees throughout the organization (which is supposedly on the bright side of CSR) may be related to undesirable outcomes in terms of employee disengagement (see Proposition 1). By doing so, we also answer Gond and Moser's (2021) call to explore sociological and structural factors that might influence psychological micro-CSR mechanisms. Overall, our framework adds nuance to understanding the desirable and unfavourable effects of E-CSR tensions on employees and thereby pushes the debate around the dark side of CSR beyond simplistic dichotomies.

Second, we unpack the effects of tensions that result from employees' disagreement on CSR, which has largely been overlooked in the literature on micro-CSR. With CSR being a value-laden and broad construct, and individuals having varying preferences regarding CSR goals and means, CSR is a source of employee tensions (Maon et al., 2019). Our framework suggests that uniquely focusing on congruence between employees' CSR preferences and the ones that they attribute to the organization, hinders a better understanding of employee engagement with CSR initiatives. By applying paradox theory, we contribute by offering a theoretical account of the drivers of employee (dis)engagement with CSR in response to E-CSR tensions. Contrary to prior studies that either expect little or even no personal CSR engagement in the case of E-CSR tensions (Bansal, 2003; Haski-Leventhal et al., 2017; Hemingway, 2005; Rodrigo and Arenas, 2008) or tend to associate situations of disagreement with negative outcomes (Vogel et al., 2016), we show that E-CSR tensions are not necessarily associated with disengagement, but can even lead to proactive engagement.

In doing so, we expand on Carrington et al. (2019) who find that employee engagement with contested CSR initiatives depends on an empowering context. We unpack and explain why employees sometimes have the latitude to engage with CSR initiatives with which they disagree (i.e., they are empowered, per Carrington et al., 2019), and sometimes not. Thus, we unveil the drivers that explain why CSR yields desirable or undesirable employee reactions (Maon et al., 2019). Our reasoning suggests that employees facing such tensions are not just either proactive change agents (Howard-Grenville and Hoffman, 2003; Nord and Fuller, 2009) or passive recipients of CSR (Aguinis

and Glavas, 2019) who respond to CSR mandated by top management (Collier and Esteban, 2007; Rodrigo and Arenas, 2008). Instead, we conceptualize heterogenous types of employee engagement vis-à-vis E-CSR tensions (e.g., Carrington et al., 2019; Seivwright and Unsworth, 2016; Spanjol et al., 2015). By doing so, we offer a nuanced picture of how and why employees engage differently with CSR when they disagree with organizational CSR initiatives. We explain that employees' latitude to respond generatively to E-CSR tensions and to engage with contested CSR initiatives depends on the interplay of the type of tension they perceive, their cognition, and the organizational situatedness they face.

Contribution to the Microfoundations of Paradox

Our conceptual framework also contributes to the literature on the microfoundations of paradox (Miron-Spektor et al., 2018) in that it offers a better understanding of the drivers of employees' responses to organizational tensions. Most importantly, our argument challenges the dominant dichotomy according to which individuals with both/and thinking will adopt generative responses to tensions, while either/or thinking will lead to defensive responses (Miron-Spektor et al., 2018). We show that such conclusions may be too simplistic. We explain when the generative potential of both/and thinking (Beech et al., 2004) can be undermined by the type of tension and employees' situatedness in the organization. For instance, we show that the generative effects of both/and frames are undermined in situations where employees experience tensions around the goals of CSR initiatives (type of tension) that are implemented in work (situatedness).

Along similar lines, unlike what is suggested in the existing literature (Smith and Lewis, 2011), either/or thinking is not categorically conducive to undesirable outcomes. Our argument explains when individuals with an either/or frame – who try to avoid tensions – respond constructively to tensions because doing so is the most suitable way to eliminate the tension given the organizational situatedness and type of tensions at hand. For instance, when tensions revolve around the means of CSR initiatives (type of tension) that are implemented in work (situatedness), employees with an either/or frame have the latitude to find negotiated solutions to solve tensions because circumventing the tension is not a viable alternative in such a situation.

In summary, we advance research on the microfoundations of paradoxical tensions by showing when both/and thinking and either/or thinking result in generative or negative responses to tensions, respectively, providing a more contextualized set of arguments than present in the literature currently. Our framework explains that these responses depend on whether the *interplay* of cognition, organizational situatedness, *and* type of tension enhances or undermines employees' latitude to act vis-à-vis organizational tensions. Thereby, we concur with Berti and Simpson's (2021) argument that challenges heroic assumptions of agency based on paradoxical thinking. Yet, we also go beyond their work by showing that the type of tension that employees experience – conflict over goals or conflict over means – also plays an important role for explaining employees' empowerment to respond to tensions generatively. Employees' generative responses to tensions are thus neither mainly determined by

both/and thinking (Hahn et al., 2014; Miron-Spektor et al., 2018), nor are employees largely constrained by the organizational situatedness that undermines their options to act (Clegg et al., 2002; Putnam et al., 2014). Our reasoning shows how employees' responses to tensions depend on different configurations of cognitive frames, organizational situatedness, and types of tensions. Thereby, our theorizing furthers the theoretical understanding of 'why some individuals thrive with tensions while others struggle' (Miron-Spektor et al., 2018, p. 26).

Limitations and Future Research

Our theorizing has a number of limitations that invite opportunities for future research. First, in our theorizing, we have not explored cases where employees reject CSR altogether. Theories of person-organization fit and attraction-selection-attrition suggest that over time, organizations and employees will align around their values or exit the organization (Schneider et al., 1995). Future research could address how employees who reject CSR categorically experience this fundamental E-CSR tension while the organization increases its involvement in CSR. Our theorizing also does not cover cases of employees who are indifferent about CSR. While indifference has been treated as an outcome manifesting as employee disengagement (Rodrigo and Arenas, 2008; Slack et al., 2015), the context of E-CSR tensions brings up the question of how indifference relates to disagreement over CSR initiatives.

While we distinguish between types of E-CSR tensions, we do not theorize on the intensity of employee disagreement around CSR initiatives. Future research could further develop our framework by distinguishing between different degrees of disagreement around CSR initiatives, ranging from indifference to outright rejection of CSR initiatives. In this context, building on recent research from both paradox and micro-CSR, future studies could address what employee emotions towards CSR render E-CSR tensions salient and hinder or help navigating these tensions (Pradies, 2022). Especially in the case of moral disagreement around CSR initiatives, recent research suggests that employee reactions are mediated by moral emotions such as anger (Hericher and Bridoux, 2022).

As a second limitation, our framework takes a static view. While adding a dynamic perspective would go beyond the scope and space limitations of this article, doing so offers numerous promising research opportunities. For instance, while we focus on the effects of CSR initiatives being implemented in work or at work for the employee, future research can explore how perceived incongruences between CSR initiatives in work and the ones at work, or conflict over means and goals, influence one another such that tensions in one (e.g., CSR at work) may trigger tensions in the other (e.g., CSR in work). In this context, studying the group dynamics among employees may also be promising, for instance how dynamics among peers who experience similar E-CSR tensions affect employees' responses to tension (Pamphile, 2022) or whether more generative responses to E-CSR tensions can be transmitted to other employees similar to how employees with low attitudes to CSR converge towards higher attitudes when the group is dominated by individuals with positive attitudes towards CSR (Secchi and Bui, 2018).

Third, even though our research remains at the micro level in that it explains employees' responses to perceived E-CSR tensions, it also offers opportunities for future research with regard to the effects on CSR at the macro level. Our fresh perspective on contested CSR initiatives and associated CSR incongruence (Singhapakdi et al., 2015) overcomes the currently dominant emphasis on CSR congruence to explain employee reactions to CSR. More ambitious CSR initiatives are also more likely to be contested among organizational members (Henderson, 2021). Our framework offers insights into how and when employees engage generatively with CSR initiatives even if these are contested. Future research could build on our reasoning to address the question how employee engagement with ambitious but contested CSR initiatives could be leveraged to achieve positive CSR outcomes at the meso and macro levels through the adoption of ambitious CSR initiatives despite contestation. Such research could establish a link between the role of employee CSR engagement and the need for a focus on CSR initiatives' larger social and environmental impact (Barnett et al., 2020).

Finally, our framework offers research opportunities in areas other than CSR. Employees may face competing goals of strategic organizational initiatives that deviate from a commercial logic, such as family- (Koiranen, 2003), religion- (Torry, 2005) or community-based logics (Peredo and Chrisman, 2006). Our framework can inspire future research on how employees navigate tensions when they disagree with the organization on how to balance commercial and non-commercial logics in work.

In conclusion, leveraging insights from the literature on paradoxical tensions offers a better understanding of the drivers and the variety of employees' (dis)engagement with CSR initiatives with which they disagree. Unpacking these drivers opens up promising avenues for future research towards a more nuanced understanding of employees' CSR engagement and individuals' diverse responses to paradoxical tensions.

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