Navigating Uncertainty: Exploring the Impact of COVID-19 on Corporate Social Responsibility (CSR) Activities in French Organizations

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ABSTRACT

With the rise in prominence of geopolitical conflicts and global health crises, the COVID-19 pandemic is redefining organizations' business approach to Corporate Social Responsibility (CSR). While organizations from all industries suffered due to the pandemic, specific types and sectors of firms reacted differently during and post-pandemic. Considering France's extensive involvement in CSR and its restricted academic content on the matter, examining the impact and implications of the pandemic on firms' business outlook is of highly relevant. Evaluating the role of stakeholders' expectations in shaping CSR attitudes is also highly pertinent in this study. The main research question is as follows: *How has COVID-19 influenced the business outlook toward CSR activities in (French) organizations?* To investigate this further, a qualitative study was conducted to evaluate the influence of COVID-19 on French organizations' business outlooks toward CSR activities. A total of 9 semi-structured in-depth interviews with CSR professionals were conducted. The findings indicate that the pandemic did not initiate CSR initiatives across organizations. Rather, the COVID-19 pandemic helped accelerate a shift toward additional CSR actions in MNCs and helped boost the creation of distinct CSR policies and committees for SMEs. Consequently, post-COVID business outlook on CSR varied by business sector. Additionally, the findings suggest that the pandemic did not impact firms' commitment to the SDGs, as most organizations asserted following a set CSR framework prior to the pandemic. Commitments varied according to firm size and financial capacities. Furthermore, the results outline how the pandemic acted in a double-faceted manner concerning the institutionalization of CSR. COVID-19 served as a driver for inconsistent CSR across organizations. Due to an emphasis on health and safety priorities, the social domain of CSR suffered. Regardless of the successful democratization of remote work, inconsistencies in workload and internal difficulties regarding employees emerged. Stakeholders' expectations were also observed to vary by firm size. Considering that SMEs are faced with minimal state regulations in France, their business outlook on CSR can be defined as mainly voluntary or as originating from the rising demands of internal stakeholders. However, some tensions may be discerned across interviews as the French government gradually implements additional regulations in specific sectors. Firms are thus increasingly 'responsibilized.' Ultimately, not only did the French culture help shape French CSR ambitions, but it also foregrounded mixed sentiments of stakeholders regarding government action and public policies due to occasional corporate growth restrictions.

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1. INTRODUCTION

1.1. CSR & Business Prospects with the Emergence of COVID-19

Over the last decades, the business and the entrepreneurial world have considerably changed. Not only has climate change and environmental degradation redefined the integration of social, environmental, and ethical aspects within an organization's business outlook, but it has also become central to most firms' activities and functioning (Wickert & Risi, 2019). Most specifically, committing to incorporating corporate social responsibility (CSR) initiatives and activities has been increasingly institutionalized. As a result, its development has become primordial within the liberal market, particularly within the Western world (Avetisyan & Ferrary, 2012). Although extensively debated due to continual academic expansion, the definition of CSR can be understood as a general term for describing the intrinsic assimilation of social, environmental, and ethical facets within business practices while maintaining a robust collaboration among stakeholders (Wickert & Risi, 2019). Thus, it is treated as a systematic arrangement of activities, which affects how individuals may think about collective action regarding the alarming deterioration of our planet (Wickert & Risi, 2019).

Additionally, the emergence of the COVID-19 pandemic abruptly interrupted global economies and compelled governments to respond quickly to limit plausible health and economic risks (Manuel & Herron, 2020). Therefore, the kinds of CSR perceived as crucial have changed, and economic decisions have been adapted to the current needs of businesses (Manuel & Herron, 2020). Indeed, the value associated with CSR commitments entirely transformed due to the global health pandemic. As a matter of fact, Ursula von der Leyen, the President of the European Commission, announced in January 2023 the launch of a new European program called the 'European Green Deal,' whose purpose is to overcome the challenges generated by the deterioration of the environment and the COVID-19 pandemic (European Commission, 2023). All 27 member states have agreed on being the first climate-neutral continent by 2050 and thus have guaranteed an acceptance of innovative policies linked with maintaining competition, fairness, and cost efficiency (European Commission, 2023). Indeed, entire value chains in sectors such as energy and transport are expected to advance toward common efficiency targets regarding renewable energy, technologies, and goods and services (European Commission, 2023). Essentially, global climate action is predicted to shift the targets of international organizations while helping instigate CSR activities as an unavoidable standard (European Commission, 2023). Finally, a lack of academic literature persists in assessing CSR and sustainable development goals and their relationship with stakeholders' expectations and thus deserves to be evaluated. Therefore, analyzing the relationship between the influence of COVID-19 and business prospects anent CSR attitudes is of high relevance.

Subsequently, this analysis will answer the following question: *How has COVID-19 influenced the business outlook toward CSR activities in (French) organizations?* The sub-questions that will help guide the research project are as follows:

SQ1: *In what ways has COVID-19 influenced organizations' commitment to the sustainable development goals (SDGs)?*

SQ2: *How have organizational tactics or strategies implemented during the pandemic reinforced or challenged the institutionalization of CSR?*

SQ3: *In what ways have stakeholders' expectations influenced strategic CSR goals in the post-pandemic period?*

The combined methods of purposive and convenience sampling will allow the analyst, on an intentional basis, to select relevant participants partly. Indeed, purposive sampling will promote the selection of specific social actors. In contrast, convenience sampling will refine that population based on specific characteristics that are heavily linked to the overall objectives of the inquiry (Iker et al., 2006). Also, the combination of methods will permit the researcher to clarify the groups of participants necessary for the investigation (Iker et al., 2016). All contributors will be chosen according to their occupations, which are strongly related to support the ambitions of the study.

1.2. Academic and Societal Relevance

Regardless of the country's extensive involvement in CSR, theoretical content on socially responsible initiatives in France has been restricted. The English-language impediment has had important implications concerning the production of academic material globally (Antal & Sobczak, 2007). Linguistic differences and associated meanings within CSR also represent an obstacle to its democratization in English-based academic texts. Endless discussions occur regarding the term's voluntary and legal aspects (Antal & Sobczak, 2007). Indeed, the meaning associated with CSR in France varies considerably compared to the Anglo-Saxon definition. Initially translated as 'corporate citizenship' in French, the term implied that employees should simultaneously be considered state citizens and within companies (Antal & Sobczak, 2007). However, the connotation related to the 'social' aspect of the term differed in its definition. While in France, it solely referred to internal 'labor-related' issues, the Anglo-Saxon definition acknowledged the societal facet of the term (Antal & Sobczak, 2007). Currently, the French interpretation was upgraded to fit a larger rubric and designed to raise employee empowerment levels by reinforcing transparency standards and negotiation possibilities (Antal & Sobczak, 2007). It is important to remember that historically, the French translation of CSR did not fit the Anglo-Saxon perception and has gradually been adjusted to fit contemporary expectations. Given that limited information has been published in English, it is necessary to fill this academic gap. Focusing exclusively on French organizations and conducting interviews entirely in French will allow the researcher to unravel potential operational and cultural

specificities across businesses. It will benefit CSR professionals such as managers and consultants and provide insightful conclusions on the impact of COVID-19 on various industries and firms in France. Thus, French MNCs (i.e., Multinational Corporations), LORGs (i.e., Large Organizations), and SMEs (i.e., Small & Medium Enterprises) will be able to benefit from this study as it may decipher unexpected findings, which are specifically nation specific.

France can be considered a fascinating country to investigate the effects of COVID-19 on CSR for various reasons. Foremost, it is one of the largest economies in the world and is regarded as one of the main players involved in the European economy (Antal & Sobczak, 2007). The French economy is traditionally defined through its importance in the public sector, particularly across 'social economy organizations' linked to financial and insurance activities (Antal & Sobczak, 2007). This refers to the collection of socially centered organizations, which are mainly driven by solidarity purposes. France has continually changed in the field of CSR legislation through the state's intervention. The intervention of public authorities has helped legitimize the overall notion and credibility of CSR (Antal & Sobczak, 2007). Essentially, France bases its agenda and discourse of CSR on the ingrained function of governments and businesses while also relying heavily on the active role of labor unions and other social groups of individuals (Antal & Sobczak, 2007).

Moreover, France presents itself as a secular ("laïque") country which thrives through the clear division of the state and religion. This distinct separation is based on the belief that without it, individuals and society may not have complete freedom of thought. This essential phenomenon in France may highlight the effects of history and cultural norms in the discourse regarding CSR priorities in France. This distinction belongs to the traditional view of the state as a faithful and centralized entity that may exercise positive change through bold intervention. Consequently, France was among the first countries in Europe to render corporate social reporting mandatory (Antal & Sobczak, 2007).

1.3. Structure

To build a robust comprehension of the impact of COVID-19 on (French) CSR initiatives, the research inquiry is arranged in the following manner. Primarily, the theoretical section of the study will outline the pertinent approaches employed in CSR within the business domain and establish the relevant information concerning CSR (in France) and COVID-19. The researcher begins by displaying the various conceptualizations of CSR and associates the term to separate key elements, guiding the findings section. The multitude of theories (i.e., stakeholders, legitimacy, institutional) being discussed highlights the complexity of the social responsibility framework in France, particularly within the context of the pandemic. Besides, the link with the Sustainable Development Goals (SDGs) foregrounds the relationship between the structuration of CSR goals in France and evaluating its outcomes on both short- and long-term societal needs. Subsequently, the theoretical research presents many CSR (internal & external) drivers and underlines their implementation's

relevance and positive effects on an organization. Secondarily, the researcher discloses the selected methods for analysis and describes its step-by-step procedure for aggregating a valuable data set. Tertiarily, a thematic analysis will be executed to reveal the plausible repetitions and contradictions across the qualitative data set (Braun & Clarke, 2006). Considered a highly flexible tool, this approach to analysis will lead to the researcher exhibiting an active role in the meaning-making process and the construction of knowledge (Braun & Clarke, 2006). Eventually, the analyst will display their findings to the research questions by dividing overarching themes and a logical academic narrative. The conclusion will summarize the study's findings and refer to plausible future research ideas while considering its practical and theoretical limitations.

2. THEORETICAL FRAMEWORK

2. CSR Conceptualization

To begin with, while the concept of corporate social responsibility (CSR) has seen its definition evolve a multitude of times across history, the term initially covered "businessmen'" social responsibility and considered stakeholders as a potentially affected party within business conduct (Carroll, 1999). Later on, Friedman (1970) claimed that the only purpose of a business was to yield profits, which highlighted that CSR could only be considered in the business realm. Nevertheless, a contemporary definition acknowledges four key aspects: economic, legal, ethical, and philanthropic (Carroll, 2021). Only recently have the last two aspects gained significance within the definition (Carroll, 1999). Moreover, modern organizations involved in CSR must equally apply all four facets of the definition within their business conduct and toward society (Carroll, 2021). Historically, firms that participated in these activities were not taken seriously and were considered "silly" (Campbell, 2007). Implementing socially responsible policies within an organization's parameters should manifest because of a firm's willingness to engage in an ameliorated conscious approach to business actions (Carroll, 2021). In other words, organizations have a moral responsibility toward society to operate in a manner that prioritizes stakeholders' and citizens' needs (Manuel & Herron, 2020). Thus, firms who engage in CSR are expected to actually 'do good' and not only promote it (Liang & Renneboog, 2017).

In addition, a commonly recognized definition of CSR has been fixed by the European Commission, which states that CSR is a firm's responsibility concerning its impact on society (European Commission, 2011). Not only does it contemplate the environmental impact of organizations' actions, but it simultaneously considers "working conditions, human rights, health, innovation," and "education and training" (European Commission, 2011). Essentially, it assumes that European public authorities play an essential role in stimulating firms to adjust their business actions via sustainable innovation and regulations while mitigating negative externalities linked with the operationalization of companies (European Commission, 2011).

Furthermore, CSR remains a global phenomenon with important implications for developed and undeveloped countries (Amaeshi et al., 2016). While considered a voluntary phenomenon, CSR requires specific institutional requirements to function: "government, market, and civil society" (Campbell, 2007). In other words, without specific managerial values, organizational characteristics, and institutional pressures or arrangements, CSR would be extremely limited in its agenda and development (Amaeshi et al., 2016). Not only will engaging in CSR activities strengthen a brand's image and reputation, but it will also reinforce public trust and loyalty and intensify purchase intentions and market access (Fallah Shayan et al., 2022). However, most CSR categorization considers contexts, significantly constraining firms that engage in CSR activities, particularly in

developed markets contexts (Amaeshi et al., 2016). Therefore, it is asserted that CSR cannot exist without specific institutional requirements (Amaeshi et al., 2016).

The concept of Corporate Social Responsibility (CSR) existed long before the COVID-19 pandemic and has been based on the SDGs framework for decades (Fallah Shayan et al., 2022). A complementary and mutually beneficial relationship can be distinguished between the two terms, as CSR aims for socioeconomic development and environmental sustainability. At the same time, SDGs commit to achieving CSR objectives by establishing a specific and detailed framework to be implemented by organizations and individuals (Fallah Shayan et al., 2022). This common framework was established, at least, until 2030, to aid various groups of stakeholders in regrouping and forming new partnerships to solve environmental and social causes (Schonherr, 2017). The SDGs help serve as a basis for 'standard setting' institutions, which disclose organizations' inputs to the SDGs (Fallah Shayan et al., 2022). Most specifically, SDGs help organizations structure their CSR activities while simultaneously assisting in evaluating the outcomes of their implementation (Fallah Shayan et al., 2022). By linking CSR actions to specific SDGs, organizations hope to raise their value by addressing key factors such as reputation, profitability, and customer loyalty and spreading the positive externalities obtained from these activities to their stakeholders (Fallah Shayan et al., 2022).

2.1.2. Stakeholder Perspective on CSR

A crucial element of CSR operations can be identified as the participation of stakeholders within business activities (Delbard, 2008). Stakeholders can be defined as a group of individuals that either hold an "interest in the company's existence" or a portion of the company (Delbard, 2008). Types of stakeholders range from employees, customers to shareholders and investors (Avetisyan & Ferrari, 2012). They are considered vital for a firm's survival and are intrinsically linked with the nature of CSR operations (Delbard, 2008). Stakeholders hold significant power over a firm's activities, given that their personal interests are focused on profits and potential externalities generated through business operations (Crowther & Seifi, 2020).

Additionally, the institutionalization of CSR owes its success to stakeholders' expectations (Wickert & Risi, 2019). Using their authority, stakeholders' expectations compel organizations to implement CSR commitments beyond the organizational field of business operations and strategies (Wickert & Risi, 2019). Substantial stakeholder pressures have shown to encourage managers and CEOs to innovate throughout their CSR activities, particularly SMEs who have robust domestic networks (El Baz et al., 2016). CSR is repetitively referred to as "stakeholder-oriented behaviors," which are used to raise profits and, subsequently, performance and firm value (Liang & Renneboog, 2017). Investors perceive CSR and higher levels of transparency as crucial tools for corporate success (Avetisyan & Ferrary, 2012). Nevertheless, Wickert & Risi (2019) claim that a succession of internal barriers to pro-environmental behaviors, such as institutional pressures from social actors and agency in MNCs, repetitively challenges external efforts to institutionalize CSR. Indeed, CSR

institutionalization projects cannot be fulfilled simply by implementing devices such as mandatory reporting, policies, and monitoring instruments (Wickert & Risi, 2019). Hence, complementing existing mechanisms with informal tactics, such as persuading similar-minded entities to enter alliances, will foster the proper institutionalization of CSR (Wickert & Risi, 2019).

Furthermore, stakeholder theory is a management concept that claims organizations have a social responsibility to consider the interests of all entities impacted by their business operations. It is highly interrelated with the concept of CSR (Avetisyan & Ferrary, 2012). This is because firms that engage in CSR activities must pursue sustainability, durability, and accountability as their primary objectives (Avetisyan & Ferrary, 2012). This theory prioritizes the satisfaction of stakeholders' demands as an "unavoidable cost of doing business" and expects organizations to follow stakeholders' recommendations concerning corporate activities due to their authoritarian capacities (Avetisyan & Ferrary, 2012) (Frynas & Yamahaki, 2016).

Besides, this approach highlights the key role of stakeholders within a firm as it allows for a thorough understanding of the composition and proportions of an organization's societal relationships (Avetisyan & Ferrary, 2012). Stakeholders are responsible for maintaining growth levels and corporate survival by solely relying on legitimacy and standardized initiatives (Frynas & Yamahaki, 2016). Specifically, external stakeholders guide the domains in which resources will be allocated and help delineate the scope of the firm's CSR strategies (Fallah Shayan et al., 2022). The emphasis on standardized initiatives (i.e., UN Global Compact) has emerged due to the government's failure to proactively establish corporate responsibility norms (Frynas & Yamahaki, 2016). Nonetheless, because of the stakeholder theory's emphasis on the firm playing a central role in its model and being the "controller" of its area of expertise, the development of a more detailed perspective on 'system/environment' modalities could aid scholars and organizations better understand the true relationship between a firm and its stakeholders (Avetisyan & Ferrary, 2012).

The legitimacy theory claims that maintaining successful organizational operations requires managers to ensure that their firm operates in conformance with community and cultural expectations through a form of "social contract" (Deegan, 2019). Given that organizations are viewed as part of a broader social system and are not treated as having any inherent right to resources, their rights must be 'earned' by legitimizing their activities to sustain their access to needed resources (Deegan, 2019). Additionally, legitimacy theory is applied to social and environmental reporting practices, which suggests a strategic aspect to corporate disclosures and legitimizing disclosures to guide relationships with 'society' (Deegan, 2019). Nevertheless, while managers make most social and environmental disclosures for survival or profitability-related reasons, they miss the opportunity to objectively demonstrate true responsibility and accountability for the impacts they generate (Deegan, 2019).

2.2. Institutional Perspective on CSR

2.2.1. Institutional Theory

While institutional theory can be expressed in many ways, its common facet is that it assumes that firms and their processes may not be understood without considering a larger perspective of social processes. Adopting an institutional approach in this study is particularly beneficial as it allows the researcher to effectively place the concept of CSR in a wider framework, which tends to be impacted by various social characteristics such as government legislation and market fluctuations. Therefore, using institutional theory in this study will provide a more thorough understanding of CSR by placing the phenomenon in "social networks, business associations, and political rules" (Brammer et al., 2012).

Similarly, to CSR's interpretation, institutional theory has seen its definition develop through time. Campbell (2007) defines institutions as business entities that impact organizations' corporate behaviors by assigning them to specific regulations and retributions in the case of social misconduct. North (1991) describes institutions as artificial limitations which shape legal, economic, and political synergy. Schultz and Wehmeir (2010) illustrate institutions as "routines, beliefs, norms, cultural rules or ideas that give collective meaning" (p.11). Most specifically, institutions are confronted with a nexus of economic rules (i.e., bureaucracy, rationality, efficiency) and 'relational networks,' which can, at times, refrain from the economic development of a firm or strengthen its emblematic legitimacy (Schultz & Whemeir, 2010). However, the institutional theory lacks robustness in understanding the "role of the communication and the moral sensemaking of actors as interpreters," given that it only focuses on macro-level procedures (Schultz & Whemeir, 2010). The framework accepts that business practices are approved based on predetermined codes and attitudes (Schultz & Whemeir, 2010). Lammers and Barbour (2006) help fill that academic breach by stating that communication is indispensable for the functioning of any process of institutionalization. They also highlight that, at times, social actors' and institutions' beliefs "transcend particular organizations and situations" by facilitating or restraining certain behaviors (p.357). Lammers and Barbour (2006) maintain a singular view of institutions and emphasize the autonomous existence of the latter from organizations. Therefore, implementing a (neo)institutional theory framework will help bridge the macro and meso-level processes of the framework and will provide a more accurate and realistic perception of institutionalization.

2.2.2. CSR in France

Without important market institutions, CSR in developing countries would plausibly not exist or lack actual efficiency (Amaeshi et al., 2016). CSR has been rendered mandatory in certain developed countries, such as India, to facilitate the automatic implementation of CSR reporting (Banerjee, 2020). While certain pressures may seem imposed because of specific governmental regulations, most remain subtle, depending on the origin and size of the firm (Banerjee, 2020). The fear of corporate sanctions encourages firms to comply with national demands, enhancing their

legitimacy, support, and profits (Banerjee, 2020). Countries that value capitalism further than former socialist countries (e.g., China and Russia) tend to pay closer attention to CSR and ESG issues (Liang & Renneboog, 2017). This is due to their legal differences in ESG ratings. Besides, CSR is strongly correlated to foreign direct investment (FDI) and treated as a 'spillover effect' of the global expansion of MNCs (Gulema & Roba, 2021). Indeed, while MNCs are defined as companies operating in a country other than their home country, SMEs are characterized as companies with a staff headcount inferior to 250 and a turnover below 50 million per year (European Commission, 2023). France has about 4 million SMEs, accounting for 99.9% of national and 90% of firms worldwide (France, 2020). Subsequently, CSR practices differ depending on the firm type, activities, sector, and national governance systems, among other determinants (e.g., profitability and public pressures) (El Baz et al., 2016). For example, implementing similar CSR principles that MNCs employ in SMEs would not work (El Baz et al., 2016). This is because SMEs tend to be more entrenched in their regional communities, and local alliances shape their attractiveness and talent and boost R&D (El Baz et al., 2016).

Nevertheless, Campbell (2007) claims that firms are more likely to engage in CSR initiatives if they endure important state regulations, which is the case in France. Given that 'state-based mechanisms' are seen as a parameter for advancement in France, institutional pressures will tend to shape corporate behaviors accordingly. In fact, SMEs tend to be addressed less often in terms of regulations than MNCs due to the difference in scrutiny levels from social actors (El Baz et al., 2016). As a result, SMEs are pressed to follow a minimally restrictive legislative framework, which allows them to invest in socially responsible business operations voluntarily. This facet of the French economy permits firms to anticipate potential future regulations while differentiating themselves in terms of domestic competitiveness (El Baz et al., 2016). Hence, government intervention within the French context is expected to promote, respectively, the welfare state, responsible business activities, and innovative CSR practices (El Baz et al., 2016). As a result, a Western perspective on CSR tends to privilege the "voluntary nature" of CSR along with the free interpretation of firms on CSR's purpose, practices, and definition (Banerjee, 2020). Overall, CSR is considered a nexus of systems where economic, social, and legal players conform with "mutual responsiveness, interdependency, choice, and capacity" (Amaeshi et al., 2016).

CSR activities in France have been regulated through national legislation since 2001 (Avetisyan & Ferrary, 2012). French public authorities have developed a series of laws, such as the law of NRE, and engaged in the Kyoto Protocol to make CSR initiatives 'implicit' within businesses' commitments (Avetisyan & Ferrary, 2012). This unique law constrains French companies from sharing and reporting on their social and environmental impacts with their stakeholders and the government (Delbard, 2008). Indeed, the field of CSR can be recognized as an emerging sector encountering rapid growth and ensuring high returns on investments (Avetisyan & Ferrary, 2012). Nonetheless, it remains difficult given that a limited number of CSR-oriented firms are considered

mature, and thus potential comparison for reference is restrained (Delbard, 2008). Essentially, France wishes to make CSR a voluntary achievement for companies by gradually regulating the market to incorporate the field as an imperative to business activities (Delbard, 2008). Nevertheless, a paradox emerges when examining growing legislation levels in France concerning the environment while Europe simultaneously promotes a liberal perspective on CSR (Delbard, 2008).

Furthermore, a current view of CSR assumes that it is a common mechanism in the functioning of developed capitalist economies (Amaeshi et al., 2016). CSR can now be considered a fundamental prerequisite in advanced political economies (Amaeshi et al., 2016). The surfacing and development of CSR rating agencies and the cooperation of stakeholders (i.e., the UN, EU, and ISO) as administrative representatives have confirmed the institutionalization of the CSR sector in France (Avetisyan & Ferrary, 2012). Indeed, by centering their focus on human rights and environmental trends through international conferences and initiatives, the UN purposely engaged various EU members in their efforts to establish the CSR field as a central matter in the UN agenda (Avetisyan & Ferrary, 2012). Due to differences in the processes of policy-making and political legacies across Europe, social democratic traditions have prevailed and guided NGOs to incredibly prominent positions within the legislative field (Avetisyan & Ferrary, 2012). Therefore, the French government can be identified as a crucial stakeholder responsible for a sustainable economy and implementing public policies to legitimize CSR across businesses (Avetisyan & Ferrary, 2012).

Additionally, the European Union has been the source of various major initiatives regarding the legislative progression and implementation of the CSR field historically (Avetisyan & Ferrary, 2012). Because France remains a socialist country and a major player in European activities, it has been considered a primary player in legitimizing and institutionalizing CSR (Avetisyan & Ferrary, 2012). European businesses have been central to CSR pursuits (Avetisyan & Ferrary, 2012). Over time, European institutions have reinforced current regulations concerning financial and extra-financial information being published (Avetisyan & Ferrary, 2012). Besides, given that France's government has traditionally been extremely centralized and served a key purpose in industrial relations, society has maintained confidence in the government's ability to change businesses' ways of operating through various legislations (Avetisyan & Ferrary, 2012). Thus, France can be characterized as a "pioneer" in CSR policy as it was the first European member state to render corporate social reporting mandatory in 1977 (Avetisyan & Ferrary, 2012).

2.3. CSR & COVID-19

From the perspective of CSR, COVID-19 has had a significant impact on many of its constitutive levels. Indeed, not only did COVID-19 impact crucial sectors and important industries through an exceptional financial shock, but it also troubled citizens' mundane lives (i.e., education, mobility, and governments) (Carroll, 2021). Nevertheless, the business sector, including public and private entities of all sizes and its stakeholders, was designated as the most impacted group of

individuals in this crisis (Carroll, 2021). Besides, our hypercompetitive world has made sustainability and economic performance perpetual, given the implications associated with the lack of sustained economic growth and business continuity (Carroll, 2021). Long-term CSR practices are vital to an organization's financial stability and indispensable for reputational purposes (Frynas & Yamahaki, 2016). Therefore, COVID-19 highlighted the importance of social and economic responsibilities and reshaped the needs of global free trade and financial decision-making (Carroll, 2021).

Additionally, organizations have observed a surge in demand for CSR actions due to the pandemic (Manuel & Herron, 2020). Indeed, given the rise in prominence of CSR activities during the pandemic, sustainable commitments can now be viewed primarily as a beneficial component and moral imperative of a firm's functioning (Manuel & Herron, 2020). Managers and CSR consultants can encourage implementing CSR initiatives internally or externally (Manuel & Herron, 2020). In other words, investors and suppliers may pressure companies to gradually increase their CSR investments by highlighting the plausible benefits of that maneuver (Manuel & Herron, 2020). Consequently, corporate philanthropy as a sub-group of CSR has experienced rising popularity not only through the rise in stock market prices but also through stakeholders' undeniable optimism (Manuel & Herron, 2020).

Nevertheless, a crisis context such as COVID-19 can lead to executive decisions from managers which may disregard certain CSR dimensions (Reed, 2022). Indeed, certain organizations found it difficult to adjust to society's rising expectations regarding CSR prospects (Reed, 2022). This is because of the importance invested in moral sensemaking during the pandemic, which appears paradoxical (Reed, 2020). Sensemaking is identified as a critical element in the COVID-19 conflict. Society viewed the pandemic differently by basing their judgments on an economic or health perspective (Reed, 2020). Hence, the public's evaluation of businesses' conduct relies heavily on the sensemaking of social priorities within a crisis context (Reed, 2020). It deserves to be re-evaluated according to the value that individual stakeholders engender for organizations and their role in influencing social responsibility schemes (Crane & Matten, 2021).

Finally, the pandemic underlined the critical responsibilities of firms. Not only did it highlight the immediate impacts that COVID-19 had on major stakeholders, but it also reminded society that businesses were expected to fix and minimize the effects of the pandemic through the production of goods and services (Crane & Matten, 2021). This effect is also a result of the shift in 'risk perception' for society, as COVID does not represent a traditional risk to which organizations can respond quickly and efficiently. The inability of governments to act in this situation forced firms to be 'responsibilized' to another extent (Crane & Matten, 2021). While governments are usually presented as futile in CSR literature, COVID-19 restored their position as vital actors in addressing colossal endeavors (Crane & Matten, 2021). Moreover, the pandemic has helped advance the meaning and role associated with businesses in societal matters. Indeed, organizations during the pandemic proceeded to tackle the effects of COVID-19 in parallel with governments by wisely taking advantage of their

workers while simultaneously safeguarding their stakeholders (Crane & Matten, 2021). However, this action was not registered under the categorization of 'voluntary' and 'doing good.' Thus, COVID-19 has encouraged academics to reconsider the conceptualization of CSR by examining contemporary capitalistic systems and by adjusting the term so that it transcends the self-serving aspect of a firm (Crane & Matten, 2021). To be noted, studies that relate to the influence of COVID-19 on CSR activities in France remain limited.

While considering the literature review and designated gaps in academic literature, this study aims at examining the impact of COVID-19 on (French) organizations' business outlook toward CSR initiatives. As such, this investigation strives to answer the following questions:

RQ: How has COVID-19 influenced the business outlook toward CSR activities in (French) organizations?

SQ1: In what ways has COVID-19 influenced organizations' commitment to the sustainable development goals (SDGs)?

SQ2: How have organizational tactics or strategies implemented during the pandemic reinforced or challenged the institutionalization of CSR?

SQ3: In what ways have stakeholders' expectations influenced strategic CSR goals in the post-pandemic period?

By evaluating these questions through the use of themes, the study aims at arranging a detailed investigation of the influence of the COVID-19 cross-industry while considering organizations of all sizes, which corresponds to an underdeveloped academic sector. The following chapter assesses the research method applied to discuss the research questions.

3. METHODOLOGY

3.1. Methodology

Since Corporate Social Responsibility (CSR) has been repetitively re-defined throughout history, many facets of the term may be addressed when discussing businesses' plausible outlooks. To examine COVID-19's influence on an organization's business outlook in France, the researcher conducted various in-depth interviews as part of a qualitative research approach to this thesis. Indeed, adopting a qualitative approach to the research has allowed the interviewer to unravel a multitude of meanings behind the participants' remarks and actions (Johnson, 2001). In addition, a qualitative perspective on the project has enabled the researcher to attain a similar level of understanding as the interviewee (Johnson, 2001). While the researcher already had basic knowledge about the CSR field and its functioning, interviewing professionals permitted a deeper understanding of the influential characteristics of CSR operations and an improved evaluation of the researcher's knowledge (Johnson, 2001). In-depth interviewing will also promote authenticity and spontaneity across answers, inciting participants to engage in a transparent discussion with the researcher. Overall, this approach can be considered the most appropriate for this study as it is a flexible and context-centered approach, which permits the creation of reliable new theories based on the researcher's findings.

First of all, in-depth interviews were employed as the chosen method for data collection. To answer the above-mentioned research question and sub-questions, a series of questions have been formulated to serve as a guide during the interviews. The interview guide was drafted in both French and English and has been adjusted throughout the interview process. Most questions were created based on the above theoretical framework, particularly the institutional theory, to promote clarity on the research question (Johnson, 2001). In other words, they have been operationalized based on many themes linked to CSR and its parameters, as well as on the researcher's overall objectives. For instance, COVID-19, stakeholder expectations, sustainable development goals (SDGs), and organizational tactics represent key thematic elements evaluated within the guiding sub-questions. Finally, the participants could have requested to study the interview guide a few days before their interview for anticipation and feasibility purposes or simply to limit potential anxiety levels. This common practice in in-depth interviews is often appreciated and can be settled via email. Indeed, this aspect may contribute to having more detailed and complete answers. However, it may also reduce the spontaneity of the answers and, thus, the quality of the research. Ultimately, no interviewee solicited the interview guide questions before our meeting.

3.2 Sample & Selection Criteria

Regarding this thesis, participants were initially selected according to the Dow Jones Sustainability Index of 2022 by ranking the top 20 French organizations in that list. A total of 33 organizations were contacted on the subject matter and comprised different smaller companies. These participants represented a collection of individuals that are particularly knowledgeable about the phenomenon being examined and were willing to participate and reflect on experiences and viewpoints in a relevant manner (Iker et al., 2016). In other words, the respondents included individuals responsible for the CSR function (i.e., CSR communicators, strategic sustainability advisors, and CEOs). Across various digital platforms (Linkedin, Microsoft Outlook), the researcher aimed to ascertain the names, functions, and responsibilities of individuals involved in the CSR function.

Following that step, the researcher sent to the CSR specialists of the top French organizations of the index the same introduction message regarding the master's thesis and its objectives, along with the requirements being asked on their part. They could decide afterward whether they wanted to be part of that experience by answering the email. The researcher even allowed short introduction meetings (before the official interview) for individuals who required additional information or reassurance regarding the process. Out of 33 entities being contacted, 12 accepted to participate. After establishing a referral point with the Dow Jones Sustainability Index, the researcher was first presented to a firm that had expressed CSR commitments and activities either via networking capabilities or through the organization's website. Thenceforth, through that company contact, the researcher asked for further recommendations, and so on. Due to time restrictions and data saturation, a total of 9 in-depth interviews were completed during the period of March to the beginning of May 2023 and were all executed online. The interviews had an average duration of 44 minutes. While five interviews were conducted in French, four were conducted in English. Each interview was recorded with the help of a digital device and transcribed later on.

In addition, the transcription was initially achieved using Microsoft Word (365) and its 'dictate' function. The entire data set comprised 133 pages of data and was entirely checked (manually) by the researcher. Despite that, the researcher took hand notes throughout the interview to remain alert of the main arguments expressed by the participant so that adjustments may be made accordingly. The interviews began with the researcher defining he research's purpose and confirming the respondent's consensual participation (Johnson, 2001). It was followed by incorporating 'icebreakers' to gradually shift the interview toward the desired direction while making the respondent more comfortable (Johnson, 2001). Afterward, the researcher asked semi-structured questions based on the pre-established central themes. The researcher adapted its questions based on the answers provided by the interviewee, as the respondent occasionally answered questions that were not yet posed. Following the end of the interview stage, the researcher transcribed all interviews in the language it was carried out and translated the ones in French into English. The analyst transcribed

each interview rigorously while considering the utterances and excluding certain hesitations that the interviewee eventually disregarded.

Furthermore, the majority of participants include representatives of MNCs in addition to a small number of SMEs. Although a comparative analysis was not an explicit objective of the study, the inclusion of SMEs provides insight into the impact of COVID-19 experienced by smaller organizations. It demonstrates how local entities, along with their CSR parameters, reacted to the legislative measures put in place at the time. Nevertheless, it is important to note that getting access to these consultants and managers for interviews has been a demanding and complex task, which was filled with challenges (Littig, 2008). A tremendous effort has been made to stick to French organizations listed on the Dow Jones Sustainability Index. Firstly, obtaining the names and contact information of CSR specialists was a particularly arduous task and required many hours of calling, emailing, and scavenging digital platforms. Secondly, a considerable number of emails did not result in conclusive responses. In fact, certain organizations did not answer at all. Thirdly, the mandatory time range of in-depth interviews discouraged many participants from partaking in the study. Most of these participants are extremely busy professionals, and unless they had time and benefited from the experience, they would refuse to cooperate with the inquiry.

3.3. Participants

The participants in this research comprised a total of 9 professionals whom all worked for different French organizations. The selected organizations ranged from small to medium enterprises (SMEs) to multinational corporations (MNCs). They all embrace CSR activities and sustainability as one of their primary strategic objectives. Both men and women were considered during the interview process, and characteristics such as age, ethnicity, and education were insignificant to the results and thus were disregarded. The most valuable attributes concerning the interviewees and their respective firms can be observed in the table below. Moreover, the scope of responsibilities associated with the participants varied significantly, ranging from sustainability specialists and advisors to CEOs and directors. Essentially, all participants' occupations were strongly linked to CSR/sustainability and to the direction of its development.

3.3.1. Participant Characteristics

Participant ID	Organization Name	Type of Organization	Turnover (2021)	Name & Designation of Participant	CSR Focus	Year of Inception (CSR/Sustainability)
P1	*Air-France/KLM*	French MNC	14, 315	Anonymous -	Sustainable	2010-2012

				Director of Platforms and Ecosystems	Aviation Services	
P2	*Berjac*	French LORG	65 million €	Mikaël Cadio - CEO	Sustainable Wholesaler Services	2014-2015
P3	*Vinci*	French MNC	43, 234 million €	Antoine Ofcar - CSR Auditor	Sustainable Transport Infrastructure and Urban Development Services	2017-2018
P4	*Dassault Systèmes*	French MNC	4, 860 million €	Daria Zakharova - Sustainability Specialist	Sustainable Software Services	2018
P5	*ESSP-SAS: European Satellite Services Provider*	French SME	62, 657 million €	Anne Galtier - Administrative Management of Personnel	Sustainable Space-Based Navigation Services	2018-2019
P6	*Nantes Gestion Equipment (NGE)*	French SME	18 -19 million €	Richard Cantin - CEO	Sustainable Urban Service Operator	2005-2006
P7	*CapGemini*	French MNC	18, 160 million €	Isaac Smadja - Global Project Manager - D&I for Society/CSR	Sustainable Technology Services	2015
P8	*Commissariat à l'Énergie Atomique et aux*	French LORG	38, 267 million €	Armelle Mesnard - Director of	Sustainable Energies & Defense	2020-2021

				Sustainable Development & Scientific Integrity Referent		
	Énergies Alternatives (CEA)					
P9	*BNP Paribas*	French MNC	43, 762 million €	Rado Georgiev - Strategic Sustainability Advisor	Sustainable Finance	2019

3.4. Data Collection & Analysis

   At the beginning of March, the process of contacting potential organizations commenced. Before the interview, the researcher had run a Google search to identify French organizations currently listed within international rankings and had selected the Dow Jones Sustainability Index (2022) to begin working from. The researcher also asked within their circle about plausible contacts to inform oneself about other (small or medium) firms that actively engage in CSR commitments and activities. From this point on, the researcher facilitated its ability to make meaningful connections within the CSR field that could lead to beneficial insights for the study. Following that step, the researcher composed a short email (see Appendix A), including about 2-3 short paragraphs, which introduced the research project and provided arguments and motivations regarding the relevance and potential of the study. The email was sent individually to the organizations' CSR consultants, managers, and specialists. The text was also formulated both in English and French for convenience purposes. This email ensured that participants were willing and able to answer the questions and were aware of the development of our (potential) future interview.

   In-depth interviews comprise evident limitations that the researcher needs to be mindful of. Indeed, apart from having an asymmetrical form of communication with the informant, the interviewer aimed at gradually establishing a form of collaborative confession while remaining relatively passive as a listener (Johnson, 2001). Answers proceeded fluidly, and the researcher was prepared to interpret the deliberate emphasis of certain participants' answers (Johnson, 2001). While the researcher has focused on French organizations for the research, the interviews were in English. The interviews have occasionally been carried out in the researcher's mother tongue (French) to reinforce the participant's comfort and the clarity of the practice and answers. When necessary, the researcher adjusted her remarks throughout the interview process to facilitate an insightful flow and a professional tone to the discussion. Therefore, the transcripts were entirely translated into English

following the end of the interviews for comprehension and analysis purposes. However, certain excerpts from the interviews in French were used through quotes for specific and unique research purposes. The final selection of companies for the in-depth interviews, along with a description of their activities and chosen respondents, is mentioned above. Certain respondents have decided to maintain their anonymity (concerning their names) in this research for convenience and safety purposes.

3.4.1. Thematic Analysis

A thematic analysis has been applied to the transcriptions to uncover meaningful themes and patterns across qualitative data (Braun & Clarke, 2006). Most specifically, a reflexive thematic analysis can be considered a contemporary tool for unravelling patterns of meaning without being confined to certain theoretical engagements, as it may be adjusted to a variety of theoretical frameworks (Braun & Clarke, 2006). Unlike other qualitative research methods, a thematic analysis prioritizes the researcher's 'creativity, subjectivity, and reflexivity' (Byrne, 2022). Moreover, thematic analysis can be considered a highly flexible research tool, which helps 'give voice' to the participants without producing a complete grounded-theory analysis (Braun & Clarke, 2006). Indeed, during a thematic analysis, the researcher is not bound to the implicit theoretical engagements of grounded theory analysis. This method underlines the researcher's active role in knowledge production (Byrne, 2022). This is because patterns and codes are not predetermined. On the contrary, patterns and themes are constructed according to a 'central organizing concept,' previously established by the researcher's perception of the data (Byrne, 2022).

In addition, this method comprises many phases to follow, highlighting the iterative and flexible aspect of this analysis (Byrne, 2022). The first step is familiarization with the data, where the researcher begins to observe and search for patterns of meaning and contradictions within the data (Braun & Clarke, 2006). The second stage is developing initial codes, where the analyst starts coding data according to specific labels that underline distinct features, which appear repetitively throughout the data (Braun & Clarke, 2006). The third phase seeks themes, which may be organized under various overarching themes that will guide the researcher's results section (Braun & Clarke, 2006). The fourth step is the reiteration of themes to ensure an accurate juxtaposition between the themes and the data set (Braun & Clarke, 2006). The fifth step is delineating themes in their entirety to build a logical narrative around them. Theme labels need to be succinct and provide a clear understanding of the subject matter ((Braun & Clarke, 2006). A downside of elaborating codes according to thematic analysis is that certain participants might mention a specific point, which may appear crucial to the research. Nevertheless, since they are the only ones alluding to these elements, it will not be retained as an overarching theme. The final stage is to assemble the report by weaving themes together and developing a general argument while incorporating fragments of the data set to illustrate the claims being made (Braun & Clarke, 2006).

Ultimately, a reflexive thematic analysis can be divided into two distinct approaches: inductive and deductive (Byrne, 2022). A deductive form of analysis was adopted in this research to conform to an 'open-coded' frame, which aims at best representing the true meanings highlighted across the participants' consistencies and contradictions (Byrne, 2022). Thus, a data-driven meaning-making approach will be utilized in this research project.

3.5. Reliability & Validity

The researcher followed many stages to ensure reliability and validity throughout the data gathering and research process. A coherent and dependable procedure for validating the conceptual relationships proposed in qualitative research was necessary to guarantee rigor and precision (Deterding & Waters, 2021). A flexible and inductive coding procedure was applied to the transcripts, which followed three essential steps: establishing vast codes that reflect the questions asked within the interviews, adopting analytic codes that underline finer sub-themes of the interviews, and investigating the analytic coding across participants' responses to certify the extent of written evidence regarding previously established relationships (Deterding & Waters, 2021). This specific methodological arrangement permits enhanced reliability, validity, and transparency as it acknowledges the potential capitalization of the researcher on other analytical items than quotations (Deterding & Waters, 2021). Nevertheless, the researcher can be observed as having a novice relationship regarding the phenomenon being studied (Johnson, 2001). Indeed, it has been of considerable importance for the researcher to recognize its limitations to avoid forming wrong assumptions while distinguishing the variations between participants' knowledge (Johnson, 2001). Most specifically, the researcher had to avert confirmation bias to favor accurate and equitable answers consciously.

Besides that, the researcher lightly edited the transcripts for readability and clarity purposes, given that the length and number of interviews were relatively extensive (Deterding & Waters, 2021). Certain French onomatopoeia did not contribute to the data set and was therefore deleted to ensure rigor and credibility across the qualitative inquiry (Graneheim & Lundman, 2004). Transferability signifies that the analysis findings may be conveyed to another context or individuals. To guarantee transferability, a clear description of the cultural and contextual norms was necessary, along with an explanation regarding the data selection and analysis. Using quotations in the results section will help make the final conclusions more robust. Across each individual step of the inquiry, the researcher aimed for total transparency.

3.6. Ethical Considerations

To ensure the safety of participants, various guidelines were followed. Even though participants were not faced with significant risk while talking about the subject matter, the researcher generated an informed consent letter (see Appendix B), which introduced the participants to the key

elements of the research and ensured their voluntary participation. This document included: a description of the study and the participant's rights, an explanation of the plausible risks and benefits of participating, the expected time of the discussion, and information regarding possible further questions. The form was sent a few days prior to the interview and, if signed, acted as a form of documentation regarding participants' identities. Nevertheless, given that the informed consent letter mentioned the possibility of providing oral consent as opposed to written permission for identity authentication, most participants opted for the latter option. Depending on their preferences, participants communicated whether they allowed their name and occupation to be used within the analysis. Therefore, in the final report, certain participants' names were pseudonymized, and their identity was concealed.

   Additionally, consistency across interviews was ensured by following a set of predetermined questions. Regarding the interview questions formulated in French, the researcher had them approved by an external entity whose mother tongue was French to avoid potential biases in translation. The same external entities authorized the English translations and confirmed their completeness. The interview questions were slightly changed across the period interview process to fully obtain the textual evidence for the hypotheses made concerning crucial connections. Furthermore, the opportunity for the participants to re-read their claims and to ensure their accuracy within the analyst's research was permitted. This is due to occasional requests to validate academic integrity from the interviewee's side. Participants were certified that there were no right or wrong answers and were encouraged to speak frankly throughout their responses. Finally, pseudonyms were used when referring to specific participants during the analysis. They ranged numerically from 1 to 9 (e.g., P1, P2, P3).

4. RESULTS

This chapter of the inquiry introduces the findings of 9 semi-structured interviews with CSR professionals, which were completed to comprehend the effects of COVID-19 on (French) organizations' CSR initiatives. Most specifically, the research objectives were to assess COVID-19's influence on firms' sustainability commitments, evaluate the strategies that forge the institutionalization of CSR in France during the pandemic, and estimate the relevance of stakeholders' expectations in shaping post-pandemic CSR objectives. The findings are organized according to various encompassing themes (see Appendix D).

As previously stated, in-depth interviews examined organizations of all kinds of sizes (i.e., SMEs, LORGs, MNCs) and from various industries. By definition, the firms were all considered French, yet they were not all solely based in France. The interviews were conducted in French and English and were carried out entirely with CSR professionals.

4.1. Post-COVID Business Outlook on CSR Varies by Business Sector

While COVID-19 significantly impacted society and individuals worldwide, it affected economic entities tremendously. Specifically, it influenced the business outlook and prospects of organizations with regard to economic, social and environmental expectations from external stakeholders. It was found in the interviews that the impact of CSR initiatives varied based on the business sector firms operated in. To start with, interviewees differed in their understanding of CSR. While some participants asserted that CSR has continually been treated as a "second plan" (P5) in the past in their company, they presently view it as a "business strategy" (P6) that deserves the dedication of an appropriate CSR committee to function. Other interviewees understood CSR as a manner to simplify and "coordinate all actions" (P8) according to a specifically designated framework such as ISO 26000 or the "UN 2030 Agenda" (P6). However, traditionally, CSR has been understood via a "sustainability department" (P4) or as a "corporate sustainability strategy" (P9). Other participants perceive CSR as a "mindset" (P6) or an "integral way of having a team deploying projects that do have an impact" (P7). An interviewee claims:

[...] corporate responsibility is more about how businesses take responsible decisions throughout the value chain rather than just being a CSR-oriented business meaning deploying programs, which impact communities, but this is it at the end of the day. There are no bridges between this decision and society. (P7)

This emphasis on implementing "responsible business decisions throughout all key business decisions" (P7) appears to be a key element to its true institutionalization.

Additionally, participants discussed the variations in terms of priorities and opportunities created as a result of COVID-19 and systematically referred to their business sectors. To showcase this claim, a participant stated:

I can tell you that the impact was not very serious for Vinci. The group did quite well for Eurovia. Vinci the business, wasn't affected that much, they were in the positive. [...] since it's basically not something that's tied to the public, it may have been less of a slowdown as a sector. (P3)

Another participant stated:

For our business, I would say there has been an impact, but not such a great one because we are a software company. Almost all the work we do is online. [...] we have reconsidered and adjusted the way that we are working very quickly, almost immediately. Meaning work from home, VPNs, and so on. It's has been done in the first week. (P4)

Participant 4 also asserted that COVID-19:

[...] has been a key enabler for us to raise increasingly the targets of travel reduction/commuting reduction in terms of CO2 and also that has been a key enabler. The second thing is we are a technology business services kind of company and therefore, we were not impacted so much because we do not sell, we're not a B2C company. We were not affected by flaws. We basically benefited from COVID from the very beginning. What happened is that everybody will needed to digitalize everything they did. This is what we do. We do that from end to end. (P7)

Hence, specific economic impacts were minimal for certain participants compared to others, given that adaptation levels during the pandemic differed tremendously. As mentioned in the literature review, a multitude of determinants impact CSR practices, such as public pressures, profitability, and even social licenses to operate. Business sectors, both public and private, were equally impacted as a consequence of economic stagnation (Caroll, 2021). While two participants mentioned that entering a pandemic period practically benefited their organization as it provided them with additional work, the remaining participants disagreed. This is because their specific jobs and organizations base their services on digital grounds and/or do not involve individuals' direct and in-person participation to function. On the contrary, most participants agreed on the fact that "the COVID period has necessarily had impacts on the ability to mobilize work on specific CSR actions" as organizations discerned an immediate and "direct impact on strong political decisions" (P6). The majority of organizations saw their activities suspended from one day to another and had to adapt their activities to a digital format exceptionally quickly. Nevertheless, most of the organizations interviewed claimed that their ability to adjust their operations from working physically at the office every day to entirely online was considered one of their most significant organizational successes during the pandemic. Thus, the rapid democratization of remote work and corporate adaptation can be understood as a forced outcome of the pandemic in SMEs and MNCs.

Moreover, it was found that remote work's democratization came before the pandemic for specific organizations. In recent years, 'teleworking' and remote work have been at the heart of board

discussions. The CEO of NGE, Richard Cantin, states that: *in December 2019, we signed a teleworking agreement within the company. And bim! 3 months later, COVID arrives and lockdown arrives, so we had already equipped our employees with laptops, we had put in place the conditions for implementing teleworking.* Participant X from Air-France/KLM underlined the importance of being physically present for specific gatherings by maintaining that, "It is very difficult to do something very creative for something very new while being something that is complex digitally [...] so, anything complex/creative I always prefer, if not insist on physical meetings, but a lot of it (80%) can without (P1)." Anne Galtier from ESSP-SAS also declared that their adaptability was pursued post-pandemic and that they, as a consequence of their successful transition, implemented "3 days of telework per week [...] but it will not go beyond." This is because remote work does not promote social bonds and internal corporate cohesion. Instead, it diminishes the chance of creating meaningful affiliations as you may not: *feel the people, feel the energy, and also kind of have fun [...] when you're physically there, it has its advantages. You create much better connections* (P1). Therefore, while remote work may be considered a CSR development, which got strengthened due to society's social awakening and the reduction of CO2 during the pandemic, it also acts as a contradicting effect, given that it refrains from creating internal social bonds in organizations.

Ultimately, the business outlook on CSR adopted by firms during and post-pandemic foregrounded the role that external stakeholders played within the entity's organizational structure. This is to be expected as external stakeholders tend to orientate the sectors in which a firm's resources are allocated with regard to CSR actions (Fallah Shayan et al., 2022). Primarily, all participants agreed on the fact that organizations define their strategic axes based on the SDGs of the UN 2030 Agenda. One respondent explained: *Clearly, all our strategic axes are linked to the SDGs of the UN 2030 Agenda* (P1). Various respondents argued for specifically selected CSR pillars linked to SDGs set targets as the optimal solution:

[...] so this contract called the 'COP' performance objective contract [...] it is for 5 years, 2021-2025 [...] we linked it with the SDGs [...] so if we take cross-cutting themes, we have a first theme, which is safety and security as priority and common values. So we put in relation with SDG number 8 and number 16. (P8)

It's better always to focus on few SDGs and really explain why and how you are doing this. So since then, we chose fewer SDGs, I think four maybe five now. (P4)

Nevertheless, not only did participants confirm the idea that SDGs are recommended instead of mandatory, but they also raised concerns about the willingness of organizations to cover the list of SDGs in its entirety; thus, addressing 17 individual goals seemed derisory. This is because certain organizations are publicly traded companies and have additional documents to hand in for CSR reporting, such as the 'extra financial report,' which is mandatory. As another participant argued for the voluntary aspect of CSR:

Your view is interesting. I would have said the other way around because as a publicly traded companies, you need to report on what we call the 'extra financial report,' which is basically CSR and it's mandatory for you to be transparent and report on the action you're doing through a CSR perspective. However, reporting in the SDGs format is suggested, but not mandatory. So, as it is, they're more used in publicly traded companies as a radar. [...] SDGs are just a plus at the moment. From a market perspective, on the publicly traded company, you facilitate the understanding because you report on SDGs, but you're not compliant because you report on SDGs. So, it is not as a big of a requirement. (P7)

Therefore, this difference in view regarding the voluntary aspect of CSR depends on the type of organization and on the responsibilities that these organizations have. Incorporating SDGs in a firm's organizational tactics post-pandemic may also well be a strategy for getting more recognition and business. Specific industries have more complex links with CSR, so external stakeholders' expectations vary accordingly. Participant 5 mentioned:

The stakeholders of the company, it's a bit complicated because they work at the Directorate General of Civil Aviation of their country. So, it's not a very clean area so it's a bit difficult. They they have I do not think any particular expectation. Our customers, it seems to me that they do. (P5)

Unlike Manuel & Herron's (2020) findings on CSR initiatives, investors and shareholders do not always pressure organizations to enhance their CSR investments, as it may not be in line with their organizations' overall goals. Nowadays, transparency and authenticity in CSR practices seem to be the most crucial requirement, even for external stakeholders. Expressing a similar view to other participants, respondent 4 noted the increase in public demand regarding ESG questionnaires and reporting post-pandemic:

[...] these are questions that investors want to know. Let's develop information for them or let's provide it for them. If it's not publicly available, let's make it publicly available. So, again, speaking about transparency from an ESG perspective. We've been requested much, much more to share our scores than before. This year, it's unprecedented. [...] investors like it [...] before COVID, it never happened. [...] We are a very closed up company and in the past three years, we've been increasing this transparency more and more. The main thing that I learned from all this is the role that transparency places in reporting. One of the main roles, actually. (P4)

For the most part, the official release of the new program "European Green Deal" in 2023 by the European Union confirms that COVID-19 harmed organizations in terms of economic, social, and environmental objectives and deserves particular attention, specifically in certain sectors such as sustainable aviation and wholesaler services. Transparency has now become primordial for organizations' survival and is expected to keep rising in the future. Nevertheless, organizations generally agreed that aiming to cover all SDGs as part of their CSR strategies is an unfeasible and ridiculous task and, in fact, challenges the institutionalization of CSR. They also confirmed the idea

that CSR in France is not always for compliance purposes but rather a reputational benefit. Hence, they contradict Campbell's (2007) claim that CSR is a purely voluntary phenomenon.

4.1.1. Size of Organization as Determinant for Shaping the Institutionalization of CSR

A distinction was made across interviews between the organization's and its relationship to the current state of operations concerning CSR. While participants attached to larger organizations expressed how structured and robust their CSR strategies were for many years, smaller entities indicated that they implemented a "CSR steering committee" (P2) only a few years before the pandemic. They either "started in 2017/2018" (P5) or were in the middle of "building and structuring a CSR policy" (P6). Thus, more prominent organizations had additional CSR processes entrenched in their overall strategies than smaller ones prior the pandemic. As a result of the pandemic, a general trend that was highlighted in the interviews was that COVID-19 was "a huge source of technology implementation and acceleration" (P7) and a reconsideration of smaller businesses' "strategic thinking" (P6). In parallel, given "things needed to happen faster" (P1) than organizations anticipated, firms quickly became responsible for the proliferation of CSR within their own entities and beyond. All participants agreed that health and safety became primordial components of their CSR strategy at the time, but some recognize the importance of maintaining "a relationship with clients" (P2).

Moreover, organizations saw their CSR limitations rise due to increasing demand for CSR actions during the pandemic. Besides, both SMEs and MNCs are aware of the rising levels of regulations regarding CSR and acknowledge that more legislation will be implemented in France in the near future. Consequently, not only did the "crisis made it kind of mandatory" (P1) and "facilitated the shift" (P1) toward decisions that would have taken "longer political debates" (P1) to occur, but it also stimulated the implementation of socially responsible policies and clear CSR committees for smaller organizations. The general rise in demand from social actors and the willingness of firms to conserve relationships with clients during the pandemic justifies why "without COVID, we would never have done this" (P2). One the one hand, the strategies implemented by large organizations during the pandemic acted rather as a continuation of companies' CSR ambitions as the emergence of the pandemic triggered it. On the other hand, the organizational tactics executed by smaller organizations functioned as a display of their firm's "proper" (P5) integration in CSR commitments. Essentially, organizations saw their approach and reasoning behind their engagement in CSR initiatives differ greatly at the beginning of the pandemic. Yet, with the help of social actors, they succeeded, at their level, to reinforce the institutionalization of CSR in France.

4.2. COVID-19 as a Driver for Inconsistent CSR

For the respondents, COVID-19 acted as a catalyst for CSR in many ways, particularly in the domain of sustainability and the business sector. However, as part of the social dimension, there was some disagreements among participants. Regardless of having various significant impacts across

society and industries, COVID-19 accelerated the shift toward CSR practices, highlighting that in a context of crisis, accelerated change (at times internal) can and must be considered mandatory to limit the undesired negative effects of the pandemic. To illustrate this idea further, participants often referred to the successful management of the crisis and its implications for their organizations. As one respondent claimed:

There was a project of a large underground car park with 400 spaces before COVID and well after COVID, in fact, the decision that was made is stop, we stop this project. [...] What for? Because the demand for nature in the city, the demand for fewer cars, the demand for more bike lanes, more pedestrian spaces has emerged during that period. And so, we see that it has had a direct impact on strong political decisions. And inevitably, it had an impact on us, since we were approached to work, build this car park and operate it. In the end, it won't happen. (P6)

As opposed to what Reed (2022) has stated regarding executive decisions during COVID-19 and their disregard concerning CSR dimensions, this aspect underlines society's social awakening during the pandemic, which halted or boosted the development of certain projects. Although one participant noted that "personal travel actually has increased" (P1), most participants agreed that business travel has decreased since digital transformation increased. Hence, organizations benefited from "COVID-struction as it fastened the implementation of technology at a wireless level" (P4). They claim that parallel to the crisis: "we can do exactly the same business and drive the same kind of value online" (P7).

In contrast to Participant 6, other respondents argued that this shift would have taken place naturally, without the occurrence of the pandemic, as business growth would have been limited otherwise. As one participant notes:

[...] the big shift in the last few years, 3-4 years if you like, is very much driven by the Green Deal of the European Union. You know, we need to reduce our gas emissions by a certain percentage by 2020 and we need to become literally carbon neutral by 2050. That changed a lot. It has not changed so much practically, but it changed our way of thinking considerably. And everybody's thinking, I would think and also how it should affect the future [..] (P1)

This 'mandatory' change is thus not only driven by external stakeholders but also by internal ones who understand the importance of a straightforward implementation of a CSR committee or framework for business growth. Although some participants had noted that they were in the midst of establishing a "CSR steering committee" (P5), others defined this shift as "multi-faceted" (P2). This "multi-faceted" aspect indicates the difficulty that comes with incorporating "both the relationship with employees in the societal side and not only ecological / environment" (P2) across organizations'

CSR strategies. This claim can be linked back to Antal & Sobczak's (2007) concern regarding the past meaning associated with CSR in France, which does not acknowledge the societal dimension of the term. Hence, based on many respondents' upgraded view on CSR, contemporary expectations of the term have been translated across most French organizations being interviewed.

Nevertheless, this inevitable shift has come with an important level of collaboration across countries and partners. Internal stakeholders have taken "new strategic orientations [...] to consider what had happened during the crisis and better support people" (P6). Indeed, a participant argued that "employer branding today is something that is very watched by younger generations" (P6) and that a strong focus on CSR actions and reporting will benefit organizations to "be attractive when you are in a situation of recruitment of employees" (P6). Additionally, particular attention to innovative public health policies communicated by various respondents corresponds to what Manuel & Herron (2020) mentioned about the shift in value associated with certain CSR components due to updated business needs. The lack in epidemic preparedness from governments led to organizations being compelled to act and adapt quickly to the crisis. A respondent remarked:

So, 2020 was a bit difficult because yes, it meant that we needed to come to different internal stakeholders saying to them, "yeah, you're doing great job," [...] but now you will need to do a bit more. You need to help us to reply to these questionnaires, which takes time. At least two to three months of their workload [...] And first, they were reluctant and they couldn't really understand why they should do it. [...] So executives took time to organize these talks/webinars, explaining to all employees why it's important, what we are trying to achieve. Obviously, another motivation for internal collaborators is that we have an internal evaluation system, and depending on the work that you do… [...] if they receive a good quarter for ESG and we usually do, you will receive a better percentage of increase for your work. So, it acts as a kind of motivation. (P4)

A need for additional CSR initiatives and reporting was specified by various respondents, which was surprising as "normally it's investors who are pushing companies, not companies pushing investors to be more sustainable" (P4). This frequently expressed view foregrounded the contemporary skepticism that specific employees may have toward CSR. Indeed, for some organizations, CSR is considered "everybody's topic [...] so, wherever you are and whatever your job or position within the company, CSR is your topic, and you can contribute by jumping into the volunteering platform by reaching out to the local CSR work" (P7). Other respondents argued for an "awareness workshops ('Climate Fresque') [...] in which all employees participate" (P6) so that stakeholders may identify actions in their company "that will allow you to do better" (P6). Dassault Systèmes also implemented a sort of constructive and lucrative motivation for their employees to provide a higher level of effort in sustainability matters and ESG reporting. This indicates an internal willingness of stakeholders to be further informed and sensitized about "the impact that you have or

that your industry has" (P4). Therefore, by incorporating that element directly across their organizational structures and to all employees, a few French organizations promote a re-evaluated scheme, prioritizing employee motivation for selecting socially responsible objectives during and post-pandemic (Crane & Matten, 2021) (Reed, 2020).

Lastly, as mentioned in the theoretical background, many frameworks were implemented to render CSR mandatory in France, particularly in big corporations. Nowadays, the standard ISO 26000 is a typical framework for delineating the meaning of Social Responsibility and applies across all organizations regardless of their size or sector (Avetisyan & Ferrary, 2012). A transnational association not specific to France, called the ISO (i.e., International Organization for Standardization), has aided in the composition of the organizational field of CSR in France (Avetisyan & Ferrary, 2012). It has succeeded in establishing an international Social Responsibility standard regarding CSR, which provides clear directions for corporate culture and conduct (Avetisyan & Ferrary, 2012). Both SMEs and MNCs mentioned having "extracted" their pillars "from ISO 26000 [...] to help build policies" (P5). This view expressed by a few respondents underlines the fact that organizations are faced with many (digital) influences when selecting the ideal framework on which they will establish their strategies and policies while taking into account other external factors. Indeed, a respondent claimed: "we see in the media, a discourse around CSR that has been reinforced since COVID, generally speaking, and in the general media" (P6). Another respondent claimed:

I think what is really important for companies to understand, and I think that's where BNP I think has done a relatively good job is identify what are the sweet spots that are, you know, areas where we have direct contributions, and we can actually measure those contributions. Those contributions overlap with government's action plans or targets [...] (P9)

Thus, an emphasis on CSR indicates that mandatory frameworks help further shape the successful development of the institutionalization of the CSR field in France, regardless of plausible crises taking place (Avetisyan & Ferrary, 2012).

This insight also highlights the shift in perception and priorities that organizations have gone through since the beginning of the pandemic and the role that COVID-19 played as a catalyst in this phenomenon. As part of the responsibilization of firms due to state limitations during the pandemic, economic and environmental domains acted as principal concerns for organizations. Organizations' focus was mostly centered around adapting quickly and efficiently to the crisis. Thus, emphasizing the rapid development of health and safety principles across their CSR actions, makes it clear that priorities and concerns have changed and differed from usual. However, discourses surrounding social matters have been reinforced since the pandemic started. While certain disagreements have emerged among participants regarding COVID's impact on the social domain, the above insight appears as a majority view.

As part of the responsibilization of CSR within organizations, the social dimension was disregarded during the pandemic. The interviews demonstrated that while most firms experienced stagnation in employee well-being levels during the epidemic, they resumed their growth afterward. This phenomenon was observed due to organizations' inability to provide traditional services to their employees and customers. Solidarity leaves for employees were cancelled due to the pandemic, which left employees "[...] a little disappointed" (P5). Additionally, while the emphasis on health and safety elements reinforced firms' CSR approach during COVID, the workload increased unevenly for certain workers to ensure that a part of their economic and environmental goals was attained:

[...] during COVID, the HR department never stopped working. We did not experience partial unemployment, so our activities continued, it was necessary to put a priority on the training plan so that people were trained, for those who had a little less activity, and therefore we had a workload that was perhaps more important than others at that time (P5).

Moreover, the common CSR practice of firms, that is, providing pieces of training for their employees, was negatively disrupted as it was either interrupted or entirely replaced with a digital format. The majority of participants agreed on the fact that:

[...] on a daily basis, it's very important for employees to tell themselves that we can help them. The daily well-being of my employees, not only physically. So obviously, we put a lot of things in place on physical but also mental well-being. (P2)

However, a consensus was formed over digital training, particularly regarding career development, as "Online is not good for CSR. Offline makes it way more efficient and way more impactful. So, obviously, COVID was a challenge for that. But on the other hand, it was a stronger enabler for people to commit" (P7). These pieces of training, which were specifically made to answer the current talent crisis and to provide equal opportunities for all, resumed post-pandemic and highlighted the willingness of French firms to comply with the European Commission's (2011) definition of CSR.

In addition, many participants noted an improvement in efforts regarding diversity and inclusion that have been implemented during and post-pandemic. Nonetheless, a participant noted how rare it still is in certain sectors:

I also noticed that there's a strong focus on diversity, equity, and inclusion both in the work workforce, but also from a customer perspective, trying to make sure that retail customers are not excluded because of the background because of their background or their socioeconomic situation. [...] I think that's quite unique, and I haven't seen it with the US Bank I worked for and the Belgian bank I worked for. (P9)

A strong focus on diversity and inclusion can be understood as part of the solidarity facet implemented across French organizations, as it is a "strong cultural change" (P1). As part of the French socialist context and as one of the major players in European activities, privileging human rights and promoting the institutionalization of CSR can be considered two major objectives of French

businesses (Avetisyan & Ferrari, 2012). Post-pandemic, this sentiment grew stronger as part of the responsibilization of firms and the acceleration of CSR actions. However, it appears to require further efforts as it is not addressed uniformly in all business sectors yet. Hence, the desire of organizations to boost and reinforce CSR strategies differs based on the size of the firm, its respective industry, and its legal restrictions.

4.3. Stakeholders' Expectations Varies by Firm Size

Besides being regarded as drivers for CSR practices, stakeholders' expectations regarding CSR vary according to firm size post-pandemic. Due to the word limitations of this study, the most salient stakeholders were clients, employees, and governments. Stakeholders' expectations varying by firm size can be exhibited due to the geopolitical context in which organizations find themselves, their link with CSR as well as the regulations that they face pre and post-pandemic. Looking in more detail at the change in stakeholders' expectations based on firm size, most participants identified the geopolitical context post-crises as linked to higher global awareness levels and priorities. As one respondent establishes:

It is linked to the fact that indeed the awareness with regard to climate and energy issues and major, well, I mean the global geopolitical context means that today we can work on these priorities. Now it's post-COVID but it's not COVID-related. Maybe COVID has made us aware of global links on these major issues but the war in Ukraine also makes us aware of the global nature of these issues. (P2)

This re-evaluation of the role of stakeholders, mainly clients, has led to a simultaneous re-evaluation of CSR best practices. One participant argued, "Now what we do specifically is that all clients are assessed on a number of ESG topics. The topics are sector specific. They're based on best practices on international standards and frameworks" (P9). In fact, this re-examination of socially responsible businesses has also led to organizations "making sure [..] we understand sustainability risks associated with each plan" (P9). This aspect is also reflected in Crane & Matten's (2021) shift in 'risk perception.' Not only are they based on innovative 'best practices' but they also follow the "socially just transition" (P9) and the force responsibilities of organizations that have emerged as a result of the pandemic. Consequently, "there's a lot more that started happening in the area of biodiversity [...] but also on biodiversity laws" (P9). This understanding contradicts Reed's (2022) view on executive decisions in a crisis context, which may ignore certain CSR dimensions. In fact, it demonstrates that organizations are able to adapt their CSR initiatives quickly while putting stakeholders' expectations, "whether internal or external, [...] at the heart of the subject" (P2). This suggests that the re-evaluation of stakeholders' utility and role in determining socially responsible schemes is a current phenomenon (Crane & Matten, 2021).

Moreover, the types of CSR actions post-pandemic differ, given that clients' expectations vary based on firm's size. Due to limited regulations imposed on SMEs and their willingness and

ability to have strong domestic networks and alliances, SMEs voluntarily engage in CSR initiatives (El Baz et al., 2016). The respondents belonging to SMEs agreed that they needed to engage in CSR initiatives, considering "regulations are not very restrictive" (P2), to benefit in a virtuous manner from their CSR efforts and predict future regulation changes. For instance, a respondent asserted what CSR actions meant to his firm:

It is the integration of the company into the environment in which it is and into the city. [...] if we do not make sure and we do not give a hand to make Nantes attractive, an attractive city we will necessarily have less customers who will come to my customers, so by ricochet effect, it is important that we contribute to the attractiveness of the city. (P2)

Nevertheless, in line with the stakeholder theory and Avetisyan & Ferrary's claims on SMEs, the satisfaction of stakeholders' demands represents an "unavoidable cost of doing business" (p.119). Thus, investing an organization's resources to satisfy customers' needs and make a city more attractive corresponds entirely with the authors' claims on SMEs as it takes into account the interests of all parties affected by business operations.

Furthermore, the post-pandemic social awakening helped society, particularly employees, understand that they wanted to adjust their ways of living. Indeed, CSR efforts, regardless of the firm's size, have now become standardized and may appear as an obstacle if not incorporated and reported properly. For instance, customer retention and employee recruitment are two essential parameters for which organizations engage in socially responsible activities. Many participants declared being in the midst of an ecological and social transition. One respondent argued:

So here we are underway on our ecological transition on vehicles [...] We are now working together with our service providers to try to find solutions but we have not yet found a solution that is both financially viable and that allows us to travel long distances. [...] Then on the environmental side, we did many, many things, if only ourselves, in our new building [...] we necessarily wanted to already have a building that is in line with the standards obviously, but also beyond that, which is still a little more aware of the environment. (P2)

Therefore, this voluntary commitment of organizations to incorporate and diversify CSR actions across their operational structures can be understood as being mainly pushed by customers and restrained by financial limitations. Indeed, for "an SME, if you do the job well or if you do it badly, it will not be known outside, and it has little impact. Negative or positive. What is important for me is vis-à-vis my employees and my customers" (P2).

While having an attractive city may seem like a vital parameter for engaging in CSR strategies for SMEs, it is also, for many respondents, a question of voluntary 'company values' and economic obligations. Nowadays, to hire employees and retain them along with customers, organizations must engage in CSR initiatives and report on them. This is due to lower levels of scrutiny from social actors and minimal state regulations for SMEs (El Baz et al., 2016). MNCs need to comply with "new regulations, [...] with ISSB standards, [...] it's CSRD, it's TCFD, [...] SDGs are

just a plus at the moment" (P7). Consequently, company values linked to CSR may only appear as 'voluntary' given that there are no veritable restrictions to their business operations. A respondent agreed by mentioning:

Well, we are a little less concerned, being an SME. There are many large organizations that are more concerned, especially by the carbon footprint to be done every 3 years. Finally, there are a lot of things for which we are not yet constrained. So, we don't want to do it because we tell ourselves we're going to be, we want to do it because we want to do it. But I think we are less affected, let's say by government measures. (P5)

This absence of restrictions for SMEs underlines the willingness of the French government to promote growth in smaller businesses while providing them space for diversifying their local networks and communities. However, this sort of independence is double-edged as France businesses comprise 99.9% of SMEs, which face little to no restriction concerning CSR. It is double-edged as it may not promote CSR through mandatory regulations, but it will encourage organizations to implement voluntarily, in a gradual manner, CSR actions.

Ultimately, altruism and volunteerism play a crucial role in organizations' engagement in France. Although organizations are being coerced into certain CSR activities or not, many participants claimed that altruistic gestures were at the center of their CSR strategy and that volunteerism guided their general tactics. A respondent asserted:

[...] today, people, and I am sure you know, are looking for purpose and meaning in their day-to-day job. That was the trend 2 years ago. Now, we go beyond that. They look to contribute, so, they look for something, which is meaningful and purposeful for them for sure. But they also acknowledge that on the markets, today, we do not see enough traction to say the 260,000 people will work on sustainability-related topic that will be aligned. To ensure that CSR is effectively everyone's tactic. What we do is we create those platforms for volunteering and for engagement, and that we valorize and value internally. (P7)

By acknowledging that the trend two years ago was mainly employees looking for meaning in their everyday work, the participant points at new demands that their employees are vocalizing, that is, a direct alignment and involvement with CSR tactics. The pandemic "really helped in 'pro bono'/voluntary inductions" (P7), which in turn, "facilitated considerably the orchestration of overall initiatives" (P7). Therefore, a consensus appears across respondents' answers as they all seem to have rising demands regarding environmental consciousness as both clients and employees wish to "infuse CSR into the company" (P6) while guaranteeing "that each employee of the company, at his level and according to his tasks, say that he too is an actor of CSR, an actor of sustainable development" (P6), thus reinforcing this feeling of corporate solidarity without state intervention.

4.4. National Identity as Determinant for CSR

The French business culture and its reliance to government intervention contributed to differentiated outcomes in organizations regarding CSR programs. While for some companies, it was a source of tension, for others it accelerated their CSR projects. A few participants have expressed the facet of solidarity as part of an organizational structure component that relies heavily on networking and altruistic capacities. A respondent noted that networking with competitors can be "interesting to exchange with them, to know the trends in parking and mobility in their city to make comparisons on tools or materials that we will use to benchmark pricing policies" (P6). Thus, smaller enterprises rely more heavily on an open-industry comparison to establish their new CSR orientations, even post-pandemic, as regulations have not significantly gone up for them, and they may still select where their CSR efforts and budget goes. This renegotiated vision of CSR in France post-pandemic confirms Antal & Sobczak's (2007) view regarding the state's intervention, which helps deepen the institutionalization of CSR while prioritizing specific determinants such as solidarity, long-term economic views, and progressive corporate culture.

Additionally, national identity in France can be observed as having an important influence on CSR actions, regardless of the pandemic for both small and large organizations. Most participants agreed on the fact that the "French State in its modes of public action [...] have a major impact" (P8) while playing a positive role in reinforcing the institutionalization of CSR. Many participants claimed that rising transparency levels across their organizations are a new phenomenon and keep being stricter each year. However, they praise that "the more transparent a company, the better" (P4), as otherwise, "investors will think, maybe they have something to hide" (P4). In line with Manuel & Herron's (2020) claims, the types of essential CSR have changed; thus, government action and policies have also. Besides, participants also highlight that:

[...] in France, we have the same legalization, the same legal requirements as in Europe, so, it's not that France decides whether they care about it or not. That's not the case. [...] so it's a motivation to be aligned. (P4)

This perception of the European Union as a legislative entity has not changed post-pandemic, given that the long-term objectives pre-established for organizations remained. In addition to mandatory European legislation, the French state decided to apply additional long-term regulations to large organizations which dealt with critical topics in the French corporate culture. For instance, many participants provided the researcher with the same example, which discusses a new French law that requires companies to reserve 6% of their workforce for disabled people (Disability:IN, 2022). This law has been labelled as voluntary since 1977 by the European Union (European Commission, 2023). One respondent affirms that "*On disability, we have raised a lot of awareness among our employees. So, the handicap for disabled workers is obviously that we publish our offers on 'Agefiph' so that it is accessible to disabled workers*" (P5). By rendering these regulations mandatory, they hope that firms are more likely to participate in social initiatives that seem essential to French citizens but still need to

be implemented European-wide (Campbell, 2007). Nevertheless, a few respondents seemed skeptical about stringent regulations, which acted as a restraining factor for business development. This adds a new development to Banerjee's (2020) findings on specific governmental regulations supposedly remaining subtle for smaller-sized organizations. A participant declared about construction requirements:

Everyone tells me today that we have reached a level that is borderline **** [expletive]. We are passing the threshold of smart stuff. It is so expensive to go on the constraint that we are given, that there are projects that are not done. (P2)

What is interesting to point out here is the irritation associated with this participant's words. The French state declares wanting to promote growth and CSR practices in smaller businesses, yet they disregard the economic capabilities of certain organizations. As such, they do not permit firms to differentiate themselves in terms of domestic competitiveness as they cannot even implement their requirements due to financial limitations (El Baz et al., 2016). Feasibility in regulations is another thing that was repeatedly discussed throughout the interviews, which increased tension among interviewees. A participant raised awareness on the feasibility of CSR commitments in companies:

Now the key question is, in my opinion, to move beyond commitments. So, I'd rather see you road map rather than you saying I'm gonna be carbon neutral. And you know, I think this is a key question also for your paper. What do we mean by commitments into CSR? Because saying I'm gonna be carbon negative by 2020/30 is **** [expletive]. It is not even physically doable. So, it's not because you've compensated by planting trees that you carbon negative. This is just **** [expletive]. (P7)

The use of swearing in the above-two block quotations indicates a certain exasperation in participants, indicating that this phenomenon has potentially been happening for some time.

Finally, corporate culture in France has repeatedly been described as hierarchical, and thus has had an influence in shaping organizations' CSR programs. Even though "it's French, so it makes sense" (P9), organizations have "adapted a lot of the processes to make sure that they work locally. So, I would say the culture is very much dependent on the country and the team" (P9). This signifies that regardless of being a SME or an MNC, organizations operating domestically experience a stronger feeling of cultural influence than abroad. Nevertheless, a participant debates about the cultural pressure of France on CSR objectives:

I think the French context helps in the sense that maybe there's cultural pressure to live up to the Paris Agreement goals to embrace frameworks that are endorsed by the EU, as France is a key EU decision maker. I would say there is more pressure also to contribute even to areas where you don't see immediate business opportunity or profit. (P9)

Hence, this allusion to perpetual long-term focus regarding business opportunities in CSR is linked explicitly to the (corporate) culture of France and the corresponding pressures of the European Union. However, by rendering specific aspects of CSR mandatory, the French culture forces

differentiated outcomes for firms. While for smaller organizations it restricts their economic growth by adding particular and costly regulations, bigger firms who are obliged by law to follow certain measures see their CSR programs accelerate. Overall, being aware of CSR projects' feasibility as well as their local implications and risks for firms is essential to successfully contribute to positive outcomes and development of CSR programs, particularly at a national level.

4.5. Summary

While this study examined the role COVID-19 played in influencing French organizations' business outlooks toward CSR activities, respondents' answers varied according to their field of operations and company size. The respondents portrayed the impact of the pandemic in very distinct ways, as all organizations belong to different industries and thus experienced the crisis in a very individual manner. A consensus was formed among most participants concerning the fact that the pandemic did not initiate CSR initiatives across organizations. Rather, it acted as a catalyst and boosted CSR actions inconsistently by accepting the ongoing social awakening of society (RQ). In line with that synthesis, COVID-19 did not impact organizations' commitment to the SDGs, as most organizations asserted following a multitude of frameworks prior to the pandemic regarding their sustainability and social standards. It simply varied according to firm size and economic capacities (SQ1). Similarly, while the pandemic contributed to halting certain CSR strategies implemented in organizations because of health and safety priorities, it also succeeded in instigating a higher level of demand from internal stakeholders to partake at their level and regardless of their position in the company, in socially responsible activities. It acted as a double-faceted effect, contributing to both challenging and reinforcing the institutionalization of CSR (SQ2). Finally, participants emphasized the shift in responsibilization applied to organizations due to internal and external expectations, which led to a re-evaluation of CSR priorities and risks (SQ3).

5. CONCLUSION

The overall study aimed to explore the influence of COVID-19 on business prospects regarding CSR initiatives in French organizations. To answer the main research question of this inquiry, a qualitative analysis was conducted to reveal the core subjects related to CSR being addressed during and post-pandemic by French companies. It also assessed stakeholder expectations as a potentially significant factor for determining CSR actions. Additionally, a thematic analysis was performed based on the 9 recorded in-depth interviews. The thematic analysis helped refine recurring themes across the qualitative data and succeeded in highlighting its core similarities and contradictions. In this chapter, the research question: "*How has COVID-19 influenced the business outlook toward CSR activities in (French) organizations?*" will be answered by displaying the study's main results as well as its pragmatic and theoretical implications. Lastly, the limitations of the investigation, along with plausible future research ideas, will be examined.

5.1. Main Findings

With the rise in the occurrence of phenomena such as climate change and geopolitical crises, organizations are gradually compelled to engage in CSR initiatives (Manuel & Herron, 2020). That may be achieved in a voluntary manner or through the use of mandatory standards established by legal entities. In this thesis, it became clear that all French organizations got impacted by the emergence of COVID-19. Depending on firms' sizes and sectors of operations, the extent of the impact on CSR actions varied during and post-pandemic. Indeed, crisis circumstances helped society re-evaluate its general ways of living and working. Precisely, the pandemic stimulated firms, both small and large, to innovate and alter their means and methods of operating.

In other words, it acted as a catalyst as it fastened the shift toward CSR objectives that aimed at limiting the harmful effects of the pandemic. This boost in CSR demand originated entirely from both internal and external stakeholders who came to the realization that, from a CSR standpoint, it was feasible to operate differently and maintain efficiency and productivity levels intact. Yet, it also emerged as a consequence of the change in perceived CSR needs due to the pandemic (Reed, 2022). Therefore, since large organizations and MNCs had already implemented significant CSR actions prior to the pandemic, the crisis helped accelerate the achievement of their socially responsible ambitions. Smaller organizations that had fewer to no clear CSR strategies or committees put in place managed to create and raise the level of effort and importance applied to that facet of business.

Moreover, another finding of this study was that the environmental component of CSR has commonly been over-addressed through time compared to other aspects of the field. While organizations were busy prioritizing health requirements along with their economic stability, certain shortcomings emerged as a result of a need for more rigor with regard to CSR (European

Commission, 2023). The social domain of CSR got disregarded during the pandemic as organizations' emphasis was mostly placed on economic and environmental objectives. This may highlight that organizations find it arduous to adjust to society's rising expectations regarding CSR actions (Reed, 2022). It also emphasizes the position firms were forced to take. The inability of local governments to act and take necessary measures pressured organizations to be 'responsibilized' and minimize, at the best of their capacity, the externalities resulting from the pandemic (Crane & Matten, 2021). However, it also underlines the importance of relying on the sensemaking of social priorities within a crisis context (Reed, 2022). Essentially, the pandemic highlighted the change in CSR priorities and concerns expressed by social actors and businesses and deserves to be further explored by researchers and CSR professionals.

Furthermore, the investigation of COVID-19's influences on CSR initiatives in France demonstrated how stakeholders' expectations varied by firm size. Due to the fact that organizations' size defines the amount of scrutiny being applied onto their processes, MNCs observed higher levels of expectations than SMEs. MNCs are faced with additional requirements regarding CSR ambitions. French SMEs are not faced with important regulations concerning CSR and thus engage in socially responsible activities in order to meet rising stakeholder demands and predict the future implementation of specific regulations (El Baz et al., 2016). This is in line with previous business studies, which designate the adaptation of stakeholders' demands as inevitable (Avetisyan & Ferrary, 2013). Besides, the pandemic pushed workers of both small and large firms to reconsider their ways of working and living. CSR efforts have now become standardized and appear vital for an organization's survival, particularly for hiring and employee retention (Lee & Chen, 2018). Stakeholders' expectations have now shifted as demand for CSR has increased tremendously post-pandemic but developed inconsistently. Nevertheless, official frameworks employed for determining CSR actions such as the UN Global Compact have not changed post-pandemic. Only a firm's size and economic capacities determined the legitimacy and transparency levels of their CSR ambitions (Banerjee, 2020). Thus, developing a better understanding of the reasons behind the selection of a CSR framework can advance stakeholders' awareness and further promote the institutionalization of CSR in organizations (Wickert & Risi, 2019).

The French culture has also been categorized as shaping the CSR outcomes of organizations. For larger companies with well-established CSR strategies, it helped perpetuate and deepen their CSR efforts. Smaller firms experienced more tension. While state regulations do not commonly target SMEs, the enactment of specific laws in particular industries restricted business growth. Hence, comprehending why the French government decided to reverse its 'voluntary' approach to CSR for SMEs in particular sectors is of great interest to business entities and future entrepreneurs (Amaeshi et al., 2016).

This study outlined further insights concerning the impact of crises on organizations' business outlooks. As mentioned by previous research, CSR is observed as a voluntary practice in France

(Campbell, 2007). However, through a review of the findings, CSR initiatives in MNCs have been rendered stricter due to France's role in European affairs and its history with government intervention. SMEs face increasing regulations, which may challenge their ability to institutionalize CSR across their operations properly. Additionally, while previous research on the influence of crises on CSR actions is limited, these results demonstrate that crises, in general, have the power to push society to question their living conditions, practices, and those of others. This is because priorities and concerns perceived as essential have changed. Internal and external stakeholders played a key role in stimulating firms to review their CSR practices. As a result, while specific CSR actions improved during the pandemic in the environmental domain, the social domain suffered, given the creation of internal social bonds was unfeasible. Therefore, these findings suggest that the crisis context acted contrastively as the entirety of CSR dimensions were not addressed (Reed, 2022).

5.2. Limitations

Although the researcher aimed to conduct this study rigorously, various limitations may be discerned when examining the results. Firstly, the data sample consisted of 9 in-depth interviews assessing 9 separate organizations. Since the organizations differ in size and are part of different industries, more individuals could have been interviewed to obtain greater data saturation. Secondly, the selected organizations and participants can all be considered relevant entities as they were all CSR professionals, yet as mentioned above, they belonged to different fields of operations and, thus, had different economic capacities. Hence, their understanding of COVID's influence on their respective business outlook may differ tremendously. The difficulty in recruitment during the initial phase of this study actually positively impacted this research. Indeed, despite variations in sector and jobs, each participant succeeded in providing a variety of perspectives and insights regarding corporate behavior and strategies post-pandemic. Lastly, the researcher's findings were solely based on the data sample obtained via in-depth interviews and previous academic theory. Many participants oriented the interviewer to CSR/ESG annual reports as a form of complementary element for disclosing and illustrating findings. The research could benefit from a triangulation of other sustainability reports as it includes further and more detailed information on reporting habits, short and long-term strategies, green taxonomy, and other newly discovered information for professionals in the CSR field. Extensive information in financial and extra-financial reports could have helped deepen the robustness of this study.

5.3. Future Research

The development of CSR strategies in France continues to be influenced by geo-political phenomena (Manuel & Herron, 2020). Considering that society remains in a post-pandemic period presently, applying different methods and forming different themes in this study would allow for a

more detailed examination of the subject. Hence, this inquiry suggests various directions for future research.

To begin with, this investigation focused on France and accepted to evaluate organizations from any sector as long as they presented a robust commitment to CSR. This study could be replicated by adjusting certain factors such as country or industry of choice. Thus, a cross-country or cross-sector analysis could help confirm or challenge many conclusions made throughout this study. Similarly, this study specifically evaluated the influence of COVID-19 on French organizations' business outlook. Selecting another crisis, such as today's Russia-Ukraine war, while keeping other factor constants could provide more certainty for researchers regarding the impacts of crises on CSR actions in France. Additionally, all participants had a job highly connected to CSR or ESG practices. A selection of similar organizations in the same industry, with participants having very similar jobs, could allow for quicker and stricter results. Besides, it would also ensure complete data saturation. Moreover, given that COVID-19 resulted in influencing all organizations differently, depending on their size and sector, concretizing and refining the type of business (i.e., solely SMEs or MNCs) being investigated could lead to more specific insights on the impact of the pandemic in France. Furthermore, this study emphasized how the focus on CSR strategies changed due to the pandemic in French organizations. Nevertheless, due to the French state's role in shaping corporate behaviors, one could discuss how corporate policies concerning CSR have changed during the pandemic or how public expectations might have changed post-pandemic. Ultimately, this study outlined how CSR may be understood in companies. CSR strategies put into place can either cover a selection of CSR ambitions or attempt to cover all. Hence, evaluating the impact of the pandemic while focusing on a single responsibility of CSR (i.e., philanthropic, economic, environmental, and ethical) could help further the understanding of potential inequalities in corporate actions expressed by organizations with regard to CSR.

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Appendix A - Informative Email Sent to Organizations (English & French)

Dear Sir or Madam,

My name is Enora Caër, and I am a graduate student in the *Media and Business* master's program at Erasmus University Rotterdam, the Netherlands. I am writing to invite you to participate in my MA thesis research, which investigates how COVID-19 influenced the business outlook toward corporate social responsibility (CSR) activities. Most specifically, I will examine COVID-19's influence on firms' commitments to the sustainable development goals (SDGs), the institutionalization of CSR in French organizations, and how stakeholders' expectations might have influenced strategic CSR goals in the post-pandemic period.

I would like to request your participation in this study via a semi-structured, in-depth interview, which will take 40-60 minutes of your time. The discussion will be conducted in English (or French, if preferred) and can be scheduled face-to-face (ideally) or digitally, as per your convenience. Interviews will be scheduled <u>between March 30th and April 30th, 2023. If you are willing and able to participate, please suggest a convenient date and time.</u>

I understand that as a professional in this field, your time is restricted, however, your experience will allow me to shed light on the relationship between COVID-19 and business commitment to CSR. Your participation will also allow me to fill important research gaps by highlighting the contextual and cultural considerations that underlie CSR approaches in France. Thank you in advance for considering my request.

If you have any questions regarding this study or would like additional information to assist you in making a decision about participation, please feel free to contact me (+31614630839/e.j.caer@student.eur.nl). In fact, I can send you the questions by email prior to our interview, if you prefer. You can also contact my thesis supervisor, (Dr. Vidhi Chaudhri, Associate Professor) by email (chaudhri@eshcc.eur.nl).

I very much look forward to speaking with you and thank you in advance for your assistance in this project.

Chèr(e) Monsieur /Madame,

Je m'appelle Enora Caër et je suis étudiante en master *Media and Business* de l'Université Erasmus de Rotterdam. Je vous contacte afin de vous inviter à participer à ma thèse de master dont le sujet porte sur le rôle que la COVID-19 a pu exercer sur les stratégies de RSE mises en place par les entreprises françaises.

En effet, j'ai divisé ma thèse en trois axes majeurs; tout d'abord j'y étudie l'influence de la COVID-19 sur les engagements pris par les entreprises en matière d'ODD (objectifs de développement durable). J'analyse ensuite comment ces stratégies mises en place par les entreprises renforcent ou remettent en

cause l'institutionnalisation de la RSE. Enfin, j'évalue en quoi les attentes des parties prenantes ont pu influencer les objectifs stratégiques de RSE dans la période post-pandémique.

J'aimerais solliciter votre participation à cette étude par le biais d'un entretien semi-structuré et approfondi, qui prendra 40 à 60 minutes. La discussion se déroulera en anglais ou en français et peut être programmée en face à face (idéalement) ou numériquement, selon votre convenance. Les entretiens auront lieu entre le 30 mars et le 30 avril 2023. Si vous souhaitez participer, je me tiens à votre disposition pour programmer l'entretien selon la date et l'heure qui vous conviennent.

Je comprends qu'en tant que professionnel(le) votre temps est limité, cependant, votre expérience me permettra de mieux appréhender le lien entre la COVID-19 et les stratégies de RSE et vous contribuerez ainsi au développement des recherches académiques sur les engagements RSE en France. Votre participation me permettra également de combler d'importantes lacunes de recherche en soulignant les considérations contextuelles et culturelles qui sont à la base des démarches RSE en France.

Si vous avez des questions concernant cette étude ou si vous souhaitez des informations supplémentaires pour vous aider à prendre une décision concernant votre participation, n'hésitez pas à me contacter (+31614630839/e.j.caer@student.eur.nl). Vous pouvez également contacter ma directrice de thèse, (Dr. Vidhi Chaudhri, professeur associé) par email (chaudhri@eshcc.eur.nl).

Je me tiens à votre entière disposition pour poursuivre cet échange et vous remercie d'avance pour votre aide dans ce projet.

Appendix B - Consent Letter Form

CONSENT REQUEST FOR PARTICIPATING IN RESEARCH

FOR QUESTIONS ABOUT THE STUDY, CONTACT
Enora Caër, 506794, e.j.caer@student.eur.nl

DESCRIPTION
You are invited to participate in a research about the role COVID-19 might have played on the corporate social responsibility (CSR) strategies established by French organizations. The purpose of the study is to understand the influence of COVID-19 on the business outlook of French organizations toward corporate social responsibility (CSR) activities. Your acceptance to participate in this study means that you accept to be interviewed. In general terms, interview questions will be related to COVID-19's influence on firms' commitments to the sustainable development goals (SDGs), the institutionalization of CSR in French organizations, and how stakeholders' expectations might have influenced strategic CSR goals in the post-pandemic period. Unless you prefer that no recordings are made, I will make an audio and video recording of the interview. I will use the material from the interviews and my observation exclusively for academic work, such as further research, academic meetings, and publications.

RISKS AND BENEFITS
As far as I can tell, no risks are associated with participating in this research. I am aware that the possibility of identifying the people who participate in this study may involve risks to the participant's reputation and/or social and political relations, etc. For that reason—unless you prefer to be identified fully (first name, last name, occupation, etc.)—I will not keep any information that may lead to identifying those involved in the study. I will only use pseudonyms to identify participants.

TIME INVOLVEMENT
Your participation in this study will take 45-60 min. You may interrupt your participation at any time.

PARTICIPANTS' RIGHTS
If you have decided to accept to participate in this project, please understand your participation is voluntary and you have the right to withdraw your consent or discontinue participation at any time without penalty. You have the right to refuse to answer particular questions. Otherwise, your individual privacy will be maintained in all published and written data resulting from the study.

CONTACTS AND QUESTIONS
If you have questions about your rights as a study participant or are dissatisfied at any time with any aspect of this study, you may contact –anonymously, if you wish - Dr. Vidhi Chaudhri, Associate Professor, chaudhri@eshcc.nl.

SIGNING THE CONSENT FORM
If you sign this consent form, your signature will be the only documentation of your identity. Thus, you DO NOT NEED to sign this form. To minimize risks and protect your identity, you may prefer to consent orally. Your oral consent is sufficient.

I give consent to be recorded during this study:

Name   Signature   Date

I prefer my identity to be revealed in all written data resulting from this study.

Name   Signature   Date

This copy of the consent form is for you to keep.

Appendix C - Interview Guide

Ice Breaker & Introduction (3-5 min)

1. Please tell me about yourself and your role in [Organization's name]?
2. How long have you worked there?
3. What are/were your responsibilities?
4. How long have you been working in this field/sector?
5. What does CSR mean to you/to your organization? (How does sustainability feature in your current role?)
6. What is your preferred terminology within your organization?
7. When did you set up a clear CSR policy at the organizational level?

I. Sustainability Motives (10 min)

SQ1: *In what ways has COVID-19 influenced organizations' commitment to the sustainable development goals (SDGs)?*

- Did COVID-19 impact your ongoing work in the area of sustainability? Can you give me an example?
    - Did Covid set you back? Help you further your commitment?
- In what ways has this change impacted your SDG's commitment/performance?
    - Relationship between CSR and SDGs in their organisation → check website if its mentioned
        - Can you expand on the relationship observed between CSR and SDGs within your organization?
    - Did you reach your commitments?
- Did the French context/environment (in terms of lockdown regulations) influence the establishment of your integrated framework with regard to CSR?
    - What do you think of integrating CSR and SDGs within one framework to address present and future needs?
    - Has COVID helped foster a better relationship between CSR and SDGs within French organisations?

II. Strategic Obligations (10 min)

SQ2: *How may organisational tactics or strategies implemented during the pandemic reinforce or challenge the institutionalisation of CSR?*

- What do you mean by institutionalisation of CSR → the embedding of CSR within the companies' values/program/activities/operations/day-to-day (so that they can be held accountable by stakeholders)

- What are the processes that [organisation name] follows to embed CSR/sustainability as an organisational, lucrative goal?
- How does that vision translate? Can you provide me with a particular organisational process that [organisation name] uses to foster a feeling of CSR?
- How do you align the different members (stakeholders) with this vision?
- How does the French context/environment help or obstruct this kind of alignment/institutionalisation of CSR?
- Can you provide me with one particular challenge or success that you faced with regard to COVID-19 in CSR?

III. Stakeholders' expectations influence on CSR objectives (10 min)

SQ3: *In what ways have stakeholders' expectations influenced strategic CSR goals in the post-pandemic period?*

- You mention having a continuous dialogue with your stakeholders. Can you please describe this further?
    - When was this sort of policy put into place? And has this continuous dialogue impacted the expectations of the organization? Can you provide an example if it has?
    - Heightened expectations?
    - Did you observe a change in the relationship between external stakeholders and [organization name] as a response to the crisis? How about internal stakeholders?
- How has the French context influenced the types of expectations toward CSR goals that are being vocalized?
- How did [organization name] manage to adapt to the weakening of its global value chain due to COVID-19 without compromising its CSR expectations?

Conclusion (5 min)

- Would you like to add anything I might have missed in your opinion?
- If I have further questions, can I email you? You also have my email in case you thought of something important.
- Finally, are there any other individuals within your network who might have helpful information concerning my research? Could I possibly have their names and/or emails?
- Would you like to be notified about my results? Get the rapport sent?
- Thank you for your time and cooperation again!

Appendix D – Coding Tree

Themes	Sub-Themes	Codes
Post-COVID Business Outlook on CSR varied by Business Sector	Employee well-being	Health & safety facilitation Employee benefits Employee satisfaction Workload Career development Equality
	Rapid democratization of remote work	Adaptability Service providers (i.e., software, construction) less affected by COVID Teleworking Workload Social awakening (contradicting view) Online meetings
	Size of Organization as Determinant for Shaping the Institutionalization of CSR	Workforce diversity & inclusion Local community impact Data analysis/visualization Customer satisfaction Transparency
COVID-19 as a Driver for Inconsistent CSR	Crisis management	Travel reduction Health Policy Collaboration Business growth Leadership/Governance Risk management
	Internal stakeholders as drivers for CSR	Establishment of clear CSR committee/strategy Strengthening of social bonds Employer branding ISO 26000 Skepticism Employee motivation

Themes	Sub-Themes	Codes
	Accelerated change as mandatory	Media influences CSR/ESG reporting Social/Managerial complications Global impact Innovation Boost in regulations
Stakeholder's expectations varied by firm size	Voluntary CSR from SMEs	Renewable energy technologies Recruitment Customer retention Responsible management/Company values Training & development Technology Attractiveness of cities
	Independence/Absence of restrictions	Workforce diversity & inclusion Local community impact Data analysis/visualization Customer satisfaction
	Geopolitical context	Global awareness Biodiversity Complexity Economics Best practices
National identity as determinant for CSR	Solidarity	Networking Stakeholder engagement Environmental consciousness/Climate change awareness Volunteerism/Altruism
	Mixed sentiments about government action and public policies	Positive influence/attitude Restraining factor to business development Disapointment Energy storage
	Corporate culture	Hierarchy Long-term focus Pressure Institutionalization of CSR Strategies Disability awareness European Union