Bound to fail yet successful:

Understanding the institutionalization processes of contested practices

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ABSTRACT

This paper seeks to understand how contested practices emerge, get adopted and become institutionalized in an organizational field. Our study of the institutionalization of the practice of corporate philanthropy in France from the late 1970s to the present offers a number of insights into how actors at multiple levels interact to overcome the initial resistance to adoption of practices which profoundly challenge fundamentally-established organizational beliefs. We find that actors at the field-, organizational- and micro-levels mobilized three sets of "paradoxical tactics" which helped to convince both internal and external stakeholders resistant to CP of its merits, eventually leading to the institutionalization of a practice that was initially bound to fail.

Keywords:

Corporate philanthropy; contested practices; institutional change; paradoxes.

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« In the 80's, it was highly illegitimate for large companies to practice corporate philanthropy in France. Since the years 2000, what has become illegitimate is not to practice it." (Seghers, 2007)

How does a practice that profoundly challenges the conception of what an organization is about get adopted and eventually institutionalized? With the growing blurring of boundaries between organizational sectors (Battilana, Sengul, Pache, & Model, 2014), a wide range of practices have emerged in the past few decades that span across fields, thereby introducing into a given sector norms and values that challenge fundamentally-established beliefs. Whether earned-income initiatives allowing social organizations to develop commercial activities (Dacin, Dacin, & Tracey, 2011) or affirmative action policies being implemented in public or education organizations (Edelman, Petterson, Chambliss, & Erlanger, 1991), these contentious practices are increasingly found across fields and sectors.

Contentious practices share the common feature of introducing into a given field activities that are not only new, but which also contradict taken-for-granted templates upon which the field is built, such as what the goal of an organization should be as well as how such a goal may be achieved. Commonly, these practices are perceived as illegitimate by most actors in the new field in which they are introduced, but also sometimes in the initial field from which they were borrowed, which may perceive the practices to be distorted by their new context. They are therefore highly likely to be rejected and fought against (Jonsson, 2009), thereby making their adoption and institutionalization unlikely. At times, however, the adoption of some of these practices, which seemed bound to fail, actually succeeded, despite the major legitimacy hurdles that they encounter. Our paper seeks to understand how this might happen.

Numerous studies have attempted to elucidate the mechanisms through which practices become accepted, adopted and eventually institutionalized in a new field. Whether they looked at

the macro level processes of diffusion, focusing on how new practices spread between organizations (Shipilov, Greve, & Rowley, 2010; Tolbert & Zucker, 1983), or at the micro level of analysis, to understand how new practices are implemented and accepted within a given organization (Reay, Golden-Biddle, & Germann, 2006), most of these studies have focused on the introduction of practices that were aligned with organizational goals, yet that lacked legitimacy because of their newness. This stream of research has produced a very valuable corpus of knowledge about how new yet relatively uncontroversial practices diffuse and ultimately become taken for granted. However, these studies have failed to explain how practices that fundamentally challenge organizational goals and values, and that are therefore resisted both from within and from the outside of organizations, overcome resistance and become institutionalized.

A recent stream of research has explored the notion of adoption and institutionalization of "contested practices", defined by Sanders and Tuschke (2007: 33–34) as "new organizational practices that face stiff opposition from key constituents in potential adopters' primary institutional environment". These studies recognize that contested practices face specific conditions of adoption and institutionalization, because of their lower levels of internal as well as external acceptance (Gondo & Amis, 2012). A few quantitative studies have therefore started to identify the conditions under which such practices may become accepted and embraced. The first studies in this stream emphasized the important role played by "courageous adopters" (Sanders & Tuschke, 2007) in this process, traditionally taking the form of organizations managed by leaders with prior experience with a contested practice (Kraatz & Moore, 2002). More recent studies highlighted the role of framing (Rhee & Fiss, 2014) and impression management (Carberry & King, 2012) as strategies mobilized by champions of the practice to influence acceptability and adoption. Despite the merit of these studies in identifying the factors that may drive the adoption

of these practices, researchers still lack a comprehensive picture of the complex process through which a highly illegitimate practice may overcome internal and external resistance (Drori & Honig, 2013), in particular when a practice not only challenges established ways of doing things, but more fundamentally questions the purpose of the adopting organization.

Our paper aims to address this gap. In order to do so, we conducted a longitudinal qualitative case study of the introduction and institutionalization of the practice of corporate philanthropy (CP) in France. As a practice requiring from corporations to distribute gifts and grants to not-for-profit organizations, corporate philanthropy in France evolved over the course of the last three decades from a highly illegitimate practice, going against the profit-making role of businesses, to a very legitimate one that all the major companies not only perform but also publicize to great societal acclaim. We collected and analyzed a very wide range of archival and interview data to understand the process through which this institutionalization unfolded, tracking the evolution of CP in France from 1979 to 2011.

We find, in particular, that the fundamentally contested practice of corporate philanthropy became institutionalized through the combined interaction of field-, organizational- and micro-level actors who mobilized a set of antagonistic yet interrelated tactics to overcome resistance to its adoption. We identified three sets of such "paradoxical tactics" that actors developed throughout this process: (1) promoting *and* protecting CP, (2) using internal *and* external sources to legitimize CP, and (3) connecting *and* detaching CP from the core business. We show that these paradoxical tactics helped actors perform the challenging tasks of convincing of the merits of CP while also deconstructing its limitations, a dual approach which, over time, contributed to reducing contestation and enhancing acceptance of this practice.

THE INSTITUTIONALIZATION OF CONTESTED PRACTICES

How do organizational practices diffuse and become institutionalized? This question has been a long-standing subject of enquiry for organizational scholars (Strang & Soule, 1998; Tolbert & Zucker, 1983). Indeed, a wide range of empirical studies have attempted to account for the adoption and diffusion of practices in an attempt to understand how practices that are not legitimate in a given environment may be introduced, legitimated and become taken-for-granted over time (Colyvas & Powell, 2006; Kennedy & Fiss, 2009).

As this stream of research has matured, it has started to recognize that processes of adoption and institutionalization may vary depending on the type of practice that is being transferred from one institutional environment, where it is taken-for-granted, to another environment where it lacks legitimacy (Höllerer, 2013; Sanders & Tuschke, 2007). Three main types of practices can be distinguished, that differ in their degree of illegitimacy. First, a practice may be illegitimate and resisted because it is new, complex or costly to adopting organizations, without contradicting or threatening the core sets of objectives, norms and values of organizations. Empirical examples include total quality management (Kennedy & Fiss, 2009) or intercollegiate sport programs (Washington & Ventresca, 2004). Second, new practices may be illegitimate because they challenge legal rules that bind organizational activity. Illegal practices such as corporate corruption or cartels (Anand, Ashforth, & Joshi, 2004; Bertrand, Lumineau, & Fedorova, 2014) face specific conditions for adoption because they need to be deployed under cover given the legal and financial risks associated with their adoption. Third, in addition to being new, complex or costly but without being illegal, some practices may be illegitimate because they challenge the goals, norms and values of recipient organizations. Usually referred to as "controversial", "contentious" or "contested practices", they are likely to experience overt and structured resistance and may therefore require specific institutionalization processes (Chuang, Church, & Ophir, 2011; Fiss, Kennedy, & Davis, 2012).

How contested practices are institutionalized in organizations

In order to address this issue, we build upon an emerging stream of literature which studies the specific diffusion and institutionalization mechanisms of contested organizational practices. Prominent studies in this stream includes Kraatz and colleagues' work on the diffusion of professional programs among private liberal arts colleges in the United States. Career-oriented, professionalized programs were perceived as illegitimate by many stakeholders in the 1970s, as their diffusion was considered "antithetical to the established institutional order confronting liberal arts colleges." (Kraatz & Zajac, 1996: 831) Yet these programs diffused and were widely adopted by colleges, in part through "the immigration of presidents from other schools already possessing these programs and by the immigration of presidents from less prestigious colleges" (Kraatz & Moore, 2002: 138).

Subsequent studies in this field have further attempted to uncover additional organizational level factors enabling the adoption and diffusion of contested practices. Studying the diffusion of shareholder value orientation in a corporatist country like Germany, Fiss and Zajac (2004, 2006)identified several factors that allowed this "diffusion over contested terrain", such as the presence of specific blockholder groups that have themselves espoused a shareholder value orientation and the background in economics or law of the CEO. In a recent empirical study on "golden parachute" compensation packages, Fiss, Kennedy and Davis (2012) found that firms with higher performance and more concentrated ownership tended to have a lower likelihood of being acquired, and their managers consequently faced a lower risk of losing their employment, thus reducing the need for more detailed parachute agreements.

Other studies identified the important role played by field level factors in shaping the institutionalization of contested practices. In their analysis of stock-option pay in Germany, Sanders and Tuschke (2007) concluded that exposure to high-status institutional environments in

which the practice is legitimate and experience with other contested practices prompted "courageous" pioneers to adopt stock-based executive compensation. Studying the adoption of same-sex domestic partner benefits, Briscoe and Safford (2008) showed that widespread adoption of a contested practice among mainstream companies seems triggered by the prior adoptions of companies known to resist activism. They conclude that "wider change follows only if and when the practice achieves a level of disassociation from its origins in a social movement or otherwise politically contentious milieu." (Briscoe & Safford, 2008: 484)

Overall, these studies suggest that the extent of adoption and institutionalization of contested practices is driven by a combination of organizational level and field level factors, including CEO's profiles and education, board composition, organizations' prior experiences and adoption by other organizations. What is still missing from the picture, however, is a detailed understanding of the process through which, over time, organizational and field level factors interact to progressively alter the perception of the practice from being illegitimate, to becoming legitimate and ultimately, taken for granted. The goal of this paper is to address this gap by answering the following research question: which processes, occurring both at field-, organizational- and micro-levels, allow a contested practice to institutionalize over time?

The specificities of contested practices

To address this question, it is important that we analyze more precisely the specificities of contested practices. Indeed, they have several defining characteristics which distinguish them from their consensual or illegal counterparts. Using Sanders and Tuschke's definition, we refer to (institutionally) *contested practices* as "new organizational practices that face stiff opposition from key constituents in potential adopters' primary institutional environment." (Sanders & Tuschke, 2007: 33–34) Contested practices generally face three sets of actors, opponents, indifferent and proponents, which conflict over the prospect of adopting such practices in their

organizational setting. However, as the nascent literature suggests, adversaries traditionally outnumber –or at least outweigh– advocates and neutral actors, as contested practices are "clearly cognitively incongruous and are a direct affront to the prevailing model" (Kraatz & Moore, 2002: 130) of what the organization is and should be. They "may drive away current and potential members, jeopardize endorsement and support from outside constituencies, and provide ammunition for adversaries who seek to undermine an organization's reputation." (Elsbach & Sutton, 1992: 712) Indeed, they "are particularly vulnerable to contestation and stigmatization by some key constituents in institutional environments because the institutions the practices manifest are not consistent with certain broad societal values." (Chuang et al., 2011: 191)

Contested organizational practices are interesting and worth studying carefully for several reasons. First, their very existence is surprising because one would expect them to fail to diffuse, due to their controversial nature, and yet many contested practices are eventually adopted in the mainstream (Briscoe & Safford, 2008). Second, they appear unstable, because "when diffusion occurs over contested terrain, a backlash may also be more likely to occur." (Fiss & Zajac, 2004: 529) Third, they "carry an extra burden" (Briscoe & Safford, 2008: 466) and thus require skillful and specific efforts for organizational actors to manage and adopt them, "and to avoid being pulled into a controversy." (Meyer & Höllerer, 2010: 1258) As Sanders and Tuschke (2007: 34) observed in the case of stock-option pay in Germany, "the process of change associated with the adoption of institutionally contested practices may be somewhat different from processes associated with relatively simple migration from one accepted way of doing things to another acceptable routine." Fourth, as suggested by Fiss and colleagues (2012: 1082), even when they successfully diffuse, contested practices do not become institutionalized: "there can be nothing taken for granted" with such practices.

In particular, to enable this evolution from rejection to acceptance, the adoption and institutionalization of contested practices requires from the various actors involved in the process to do at least two things. First, they need to reduce the level of resistance of the opponents to the practice, so that they adopt a more neutral stance. Second, they need to convince indifferent stakeholders to support the practice and become proponents themselves. And, importantly, they need to do all of this without alienating their fellow advocates. In the subsequent sections of this article, we explore how this may happen.

METHODS

We use a qualitative inductive research design to understand the process through which the practice of corporate philanthropy institutionalized in France over the last three decades (Miles & Huberman, 1994). This methodology is well-suited to examining complex social phenomena as it allows us to develop a holistic understanding of real life events (Yin, 2003) and to elucidate the dynamic processes involving multiple causal chains (Pettigrew, 1992). This design enables to examine phenomena at multiple levels of analysis, which we believe is required to understand the complex process through which contested practices make their way through organizations.

Research setting: The practice of corporate philanthropy in France

Corporate philanthropy (CP) can be defined as a transfer, of a charitable nature, of corporate resources to recipients at below market prices (Godfrey, 2005). More precisely, it takes the form of charitable monetary donations to address societal needs in various areas, from social welfare to education and the arts, either as grants to nonprofit organizations or as in-house programs, and often through a specific organizational structure, the corporate foundation (Marquis & Lee, 2013). At first sight, such practice seems inconsistent with basic economic rationality regarding the corporate objective function, because private enterprises are expected to

maximize profits above all other objectives, not to give money away for good causes (Friedman, 1970). As such, CP can be conceived as a contested practice because giving money away contradicts the commercial, profit-making purpose of a company.

Before the late 1970s, philanthropic efforts of corporations in France were extremely scattered, unstructured, and almost invisible. For centuries, patronage and charitable work were conducted either by the Church or by rich and powerful landlords (Debiesse, 2007). The late rise of the industrial revolution and of personal capitalism in XIXth century France brought the first cases of "paternalism", where industrial owners catered to their workers' health and well-being in order to enhance their productivity and loyalty (Djelic & Etchanchu, 2014). But corporate paternalism remained local and lost influence with the rise of the modern welfare State.

The emergence of CP in contemporary France started with the creation of ADMICAL (Association for the Development of Corporate Philanthropy) in 1979 by three young communication professionals. After a field trip in the United States where they discovered modern corporate giving, they decided to encourage it among French firms. It was a daunting task at first. Chaired by Jacques Rigaud, who was both CEO of a major media group and former senior official, ADMICAL started to clarify and to promote CP to various constituencies, both inside and outside business circles. In 1981, Socialist Party candidate François Mitterrand was elected President of the French Republic. It was a shock to many corporate leaders, as collectivist measures like nationalizations started to spread. This context prompted some CEOs with international experience to react in an unusual way. Support for the arts was used by several corporations as a defensive mechanism to restore trust in firms, show that they were good citizens, and protect them from criticism and government intervention.

The 1980s saw the rise of the first modern philanthropic activities in both large French firms and subsidiaries of multinational corporations. Support for the arts was their early

endeavors, but as soon as 1986, corporations like insurance leader AXA got involved in social welfare activities and corporate volunteering as well. In 1987 and 1990, two laws passed after successful lobbying efforts led by ADMICAL. Philanthropy was given a legal definition, slight fiscal incentives were introduced, and in 1990, corporations were finally allowed to create their own foundations.

These laws prompted a significant surge in CP in the 1990s, despite the remaining skepticism in the media and in some political circles. Many CEOs created a foundation, whether or not their firm already practiced giving. They allocated financial and human resources, as the first formal positions of "corporate philanthropy officer" were created. Besides its lobbying and advocacy activities, ADMICAL also developed training programs, organized events and seminars for these new CP professionals to meet and exchange best practices. Meanwhile, sustainable development and corporate social responsibility became two dominant trends among French business circles. These pressures led to the passing of a law in 2001 which obliged French listed companies to publish reliable data on environmental and social performance, alongside financial statements. In addition to arts and social welfare, firms started to give to environmental, educational, scientific, and even sports programs.

In 2003, a new law advocated by ADMICAL granted corporations with the right to annually deduct 60% of their gift from corporate taxes (within 0.5% of turnover). In 2007, another law completed this effort with the creation of endowment funds for individuals and corporations, with minimal control and extended fundraising capacity. As expected, these new incentives favored CP, encouraging both pioneer and newcomer firms. Benchmarking and practice exchanges continued to rise between corporations and CP professionals. As the financial crisis hit France, many predicted a downturn of CP. While contributions shrunk by 20% between 2008 and 2010, a rebound was observed in 2012 (ADMICAL, 2012). Not a single large firm

ditched its philanthropic programs. The crisis' major impact was a shift of priorities, with firms favoring social welfare over culture and refocusing on activities close to their core business. The crisis demonstrated the resilience of these practices in French firms.

Corporate philanthropy as a contested practice in France

A superficial look at the story above make it seems that CP was seamlessly adopted and taken for granted, and would not qualify as a contested practice. However, when modern CP was introduced in France in the late seventies, it was a highly controversial practice. On the one hand, the French tradition of State monopoly over public interest, which survived through the ages from monarchy to democracy, combined with a general mistrust of private enterprises, offered a rather hostile context for CP . Any attempt of firms to step into the public interest sphere was met with criticism. Sources of such critique were located outside of corporations, in various stakeholder groups of French society: government, nonprofit organizations (potential recipients of CP), the media and citizens were usually skeptical of CP. For many observers, CP was just disguised advertising (Zhang, Zhu, Yue, & Zhu, 2010), a hypocrisy through which corporations could make up for bad practices (Koehn & Ueng, 2009). Many also considered that CP potentially had a dangerous influence because it gave a bigger role and thus more power to corporations (Matten, Crane, & Chapple, 2003) in French society.

On the other hand, most corporate executives at the time believed that it was not the role of businesses to support the arts, social welfare, or the environment, but that of the State. As a non-reciprocal and unconditional transfer of corporate resources, CP seemed at odds with typical business practices. Arguably, it was an expenditure that neither maximized shareholder value nor increased profitability – at least, potential payoffs were both uncertain and difficult to quantify (Gautier & Pache, 2013). It could appear paradoxical and even dangerous for firms to engage in a practice that did not directly serve the bottom line by creating value (Porter & Kramer, 2002).

Besides, some employees and union members were also opposed to CP because it was a discretionary practice of the CEO, also arguing that extra resources should be used to raise wages instead of being spent outside the company (Friedman, 1970). Internal stakeholders, that is, stakeholders inside the corporation, thus represented a second source of criticism. Contested from the outside and the inside, CP nonetheless emerged, developed, and became a taken-for-granted practice of most large corporations in France. Our data collection and data analysis was driven by the goal to understand the process through which this happened.

Data Collection

The study uses two primary data sources: (1) archival data and documents that we used to track the historical evolution of the CP field in France as well as to assess its degree of institutionalization among French corporations; and (2) in-depth, semi-structured interviews with key players involved in the development of CP in France that we conducted in order to explore the process through which this institutionalization occurred.

Data was collected in two phases. The first step of data collection, initiated in December 2011, involved the construction of a comprehensive database summarizing the information contained in the *Repertoire of Corporate Philanthropy*, a professional directory published every other year since 1981 by ADMICAL. This unique publication offers all companies engaged in CP in France to freely publish information about their philanthropic objectives, activities and organization. It is then sold and widely distributed across the country. We are therefore confident that the data contained in this directory accurately reflect the state of the field of CP in France.

The second phase started in January 2012 and involved building, through interviews, a rich account of the process that led to the institutionalization of CP in France. We decided to interview two categories of actors: (1) "corporate philanthropy officers" (CPOs) of a selection of large corporations in France, whether active or retired, and (2) field experts who played an active

role in the building of CP in France, including leaders of professional associations, lawyers, civil servants, and independent consultants. Using our contacts at ADMICAL and knowledge of the field, we interviewed a first round of 21 actors. Through a snowball sampling strategy, we asked each interviewee to refer us to additional informants. The process was stopped once no new names were suggested and all available actors were asked for an interview. We eventually conducted 38 in-depth, semi-structured interviews with 20 CP professionals and 18 experts.

Data Analysis

The data analysis comprised four main stages. In a first stage of analysis, we developed a narrative account (Eisenhardt & Bourgeois Iii, 1988) that chronicled the emergence and institutionalization of the CP field in France. Building upon our informants' accounts as well as on archival data, we identified the major phases through which the field evolved, from almost nonexistent to institutionalized, with a special interest for key events and evolutions.

In a second stage, we analyzed the data from our directory database in order to identify the degree to which CP was formally adopted by companies. We focused on companies listed on the CAC 40, a stock market index tracking the performance of France's 40 largest companies each year by market capitalization. For each of the 18 entries, we coded all registered companies for characteristics such as their presence in the CAC 40 list, the existence of a separate philanthropic vehicle (corporate foundation), and the number, name and title of CPOs. We coded as "formal CP positions" all the operational roles which explicitly contained "philanthropy" in their title; or which were formally attached to the corporate foundation. We were able to track the evolution of these data between 1984 and 2012 and observe the progressive adoption of CP in France's largest companies: over the years, more and more CAC 40 firms were listed in the directory and hired at least one formal CP officer to spearhead their philanthropic practices.

In a third stage of analysis, using the principles of grounded theory as outlined by Corbin and Strauss (2007), we conducted an in-depth qualitative analysis of the transcripts of all 38 interviews. Interviews were coded independently by two researchers using the ATLAS.ti software. After a first round of "open" coding, we identified a large number of actions and tactics undertaken by actors in order for CP to get adopted and institutionalized. We also realized that multiple actors played important yet very different roles in this process at three levels: the field level, occupied by professional associations and prominent CP advocates; the organizational level, where corporate executives and managers make decisions regarding the practice of CP in their organizations; and the micro level, at which CP staff were in charge of translating the concept of CP into a practice. A second round of coding, often referred to as "axial" coding (Corbin & Strauss, 2007), allowed us to make further connections between the tactics used by actors. We grouped these tactics into more abstract categories and realized that causal, but also paradoxical relations existed between some elements.

Finally, through a last round of "selective" coding (Corbin & Strauss, 2007), we found that the institutionalization process boiled down to three sets of paradoxical tactics that actors resorted to at the field, organizational and micro level. We further triangulated this analysis made on the basis of our interview data with archival data, in order to confirm, infirm or refine our analysis. Finally, we presented these findings to three field informants, who overall confirmed our analysis, and allowed us to nuance or complement some of our findings.

FINDINGS

Our longitudinal analysis of the process through which the practice of CP was introduced and institutionalized in France shows that actors at all levels mobilized a combination of antagonistic yet interrelated tactics to contribute to the institutionalization of CP in the French

context over the past three decades. We identified three sets of such paradoxical tactics, or three "approaches", that actors developed throughout the process: (1) promoting *and* protecting CP, (2) using internal *and* external sources to legitimize CP, and (3) connecting *and* detaching CP from the core business. Each approach can be broken down into particular tactics conducted by actors at the field, organization, and practice levels, which we detail in this section.

Promoting and protecting corporate philanthropy

The first paradoxical approach identified through our examination of the data is an ambiguous attitude most actors expressed towards CP, at least in the early stages. On the one hand, there was a need to promote philanthropy as a legitimate practice, and to advocate for its diffusion across the corporate sector in France. Advocates of CP at all levels aimed to make it "desirable, proper, or appropriate" (Suchman, 1995) for corporations to give cash or assets for public purposes. They needed to convince numerous stakeholders (firm executives, shareholders, staff, beneficiary organizations, governments…) with divergent interests and reasons to oppose CP, which required constructive, visible actions. On the other hand, knowing its contested nature in the French context, they wanted to protect philanthropy from criticism or misunderstandings. Advocates were wary to shield CP from attacks or deep scrutiny by skeptical stakeholders, and used defensive tactics to do so. For instance, they wanted CP to be understood as a non-commercial practice, as many people had it mixed with sponsorship. They thus engaged in the paradoxical task of promoting and protecting CP at the same time. To do so, our data suggest that they mobilized a set of tactics that we describe below.

Ambiguous theorizing. Our data suggests that field-level professional associations such as ADMICAL played an important role in theorizing CP. They were "key agenc[ies] in the process of clarifying and endorsing change" (Greenwood, Suddaby, & Hinings, 2002: 73) and their efforts were particularly strong in the 1980s, early in the process. However, we were surprised by

the ambiguous nature of the theoretical work practiced by field-level actors. We rarely found clear-cut definitions of CP in our data, whereas vague definitions prevailed such as "If sponsorship is a display, then philanthropy is a signature" or "This is something which can yield limited compensations, but belongs to the management tools of a business organization."

Using vague definitions was useful because it conveyed a general idea without specifying technical or procedural characteristics. In the 1980s, there were few companies involved in philanthropy in France, so it was difficult for CP advocates to be more specific about what it was and how to do it. Besides, elusive accounts of CP gave actors more room to experiment and try new things, in the limits fixed by the law. Another striking feature of the theoretical work conducted by field actors is the weight of negative definitions of CP, which far outweigh positive efforts to define the practice. In their efforts to clarify the concept of CP, many actors preferred to describe what it was *not*, so as to distinguish CP from related yet different practices.

There are at least two reasons for using such negative definitions. First, a pragmatic reason is to position a new, unfamiliar concept vis-à-vis existing, familiar ones, so that it becomes easier to understand for various audiences. By contrasting CP with sponsorship or marketing, actors benefit from the general public's awareness of the latter concepts. Second, a normative reason is to distance CP from concepts or practices that are morally suspect to certain constituencies. For instance, opposing CP to sponsorship or marketing is a way to brand it as a non-commercial practice, which appeals to critics of the corporate model. Likewise, contrasting CP with State subsidies shows that it is an independent, voluntary practice. Despite their vague and negative nature, definitions were relayed by the media and found a large audience. There seemed to be a mutual interest between field-level actors and journalists to discuss CP in the media.

Cautious fostering. Through our analysis of interviews, we identified a second paradoxical mechanism which promoted CP while protecting it from critics at the organizational level. In the

early 1980s, the political context was rather hostile to private enterprises. The newly formed socialist government took some radical measures such as nationalizations of national champions, and many business leaders were eager to defend their companies and the private enterprise model in general. Foreign companies, in particular, looked to acclimate to the French context. Early adopters among French companies in the 1980s used CP as a defensive tactic to show society and government that they were good citizens, committed to the common good beyond making profits and creating jobs. The former CEO of Cartier explained:

"You need to remember that the nationalization of Cartier was included in the political program of the left in 1980. [...] So I told to myself: the left will come to power, Mitterrand will be elected, we need to get ready. So I gathered my lieutenants, told them 'a disaster is about to happen' [...]. We need to find ideas to get involved in society – we did not talk about CP at the time – to organize activities for the community that would clear ourselves, that would allow us to maintain and protect our very existence."

CEOs of pioneering companies were very cautious with their CP activities. They faced a dilemma which is still relevant today: if corporations make their philanthropic deeds public, they appear insincere as if they try to redeem themselves; if they do not, no one knows about their efforts or about the cause they support (Lee, Park, Moon, Yang, & Kim, 2009). Corporate leaders had to use a very subtle approach to promote their philanthropic activities, finding the right balance between publicity and silence to please all stakeholders. Most of them avoided aggressive advertising and some even thought it was not worth communicating about CP outside the company. As our analysis suggests, promoting a contested practice such as CP required specific care.

Underground advocating. The last mechanism pertaining to the "promotion-protection" paradox lies at the micro-level of analysis. Our interviews with CPOs shed some light on their

very peculiar efforts to institutionalize CP. Isolated in their organizations, sometimes even absent from formal organization charts, the survival of their position internally depended on cognitive legitimacy, and, first and foremost, comprehensibility (Suchman, 1995). They had to make CP into a coherent, understandable practice by fellow employees and managers from their own company. When asked what a day at work looked like, veteran CPOs – who started working in the field in the 1980s or early 1990s – repeatedly mentioned the task of explaining to their colleagues what CP was about.

Of course, the mere fact that a practice is well understood does not mean it is perceived as appropriate and desirable. CPOs not only had to improve the cognitive legitimacy of CP but also its moral legitimacy. As we highlighted earlier, CP emerged in the 1980s in a rather hostile context. Several congressmen and media outlets were very critical towards corporations which sought to intervene in the arts or in social welfare. Skepticism was also widespread within corporations, as both senior managers and employees were not sure that CP was an appropriate expenditure. Pioneer CPOs had to patiently and repeatedly convince both internal and external stakeholders that CP would be beneficial for the company and for society as a whole. For the past decade at least, CP had gain a wide acceptance in French society, but the financial crisis has put added pressure on CPOs to continue pleading for the merits of CP, especially to internal stakeholders.

Contrary to media campaigns or public speaking – only Jacques Rigaud used these channels in the 1980s and 1990s – CPOs used a very low-profile, off-the-radar approach to their efforts to institutionalize CP. In fact, being too vocal about CP was long considered inconsistent with its very nature, and it could potentially harm the company's reputation if CP is viewed as vulgar publicity. Besides, as they had no blueprint to develop their philanthropic activities, secrecy was a way for CPOs to proceed with a trial-and-error method without risking criticism in

cases of failure. Our analysis of interviews seems to indicate that micro-level actors were purposely quiet, patient, and even deliberately marginal in their advocacy efforts, as illustrated by this quote by the head of CP at Club Med:

"You have to accept to be at the edge of company in order to put the foundation at the core. [...] You must be willing to work behind the scenes so that you end up at the center, through the backing of all forces, from management to ground employees. It takes years of work. You must understand that the temporality is different between CP and business."

Using internal and external sources to legitimize corporate philanthropy

A second paradoxical approach emerged from our data analysis. In their efforts to institutionalize CP in France, actors faced resistance both outside and within corporations, as reviewed above. A key aspect of their work was to help CP gain legitimacy as a corporate practice. Traditionally, institutional accounts of organizational change have located legitimacy outside of organizations (DiMaggio & Powell, 1983). But this selective attention towards *external* legitimacy has been criticized lately for its lack of consideration of *internal* legitimacy (Drori & Honig, 2013). In the following pages, we review the specific efforts put up by actors at different levels to mobilize and to balance these two categories of legitimacy sources.

Creating a favorable legal environment. Field-level actors were primarily concerned with external legitimacy and sought to build a favorable legal and professional environment for CP to flourish in France. As early institutional theorists observed, rules, laws and sanctions represent one of the strongest factors of institutionalization. In this "regulative pillar", action is legitimate if it is legally sanctioned through coercive mechanisms (Scott, 2001). In civil law systems such as France, the primary source of legal authority is legislation. This is no surprise, then, that field-

level actors put considerable efforts to modify the French law in order to legitimize CP and encourage its diffusion.

As was explained in our historical account, three pieces of legislation (in 1987, 1990, and 2003) are considered as major milestones for the institutionalization of CP in France. The remarkable feature of these laws is that they were heavily influenced by field-level actors promoting CP. In 1986, the young CEO of Cartier, Alain-Dominique Perrin, was charged by the Minister of Culture to write a report on CP in other countries in order to outline a national policy for CP in France. He was chosen because he was seen as a pioneer through the Cartier Foundation and nurtured good political connections in Paris, and sent a hefty report to the Minister. A few months later, the report was used to craft a law that passed in the conservative-led French parliament, with little resistance from the left-wing minority.

Following this first legislative breakthrough, another key field-level actor took a leading role to further reform the French law: the professional association ADMICAL and its chairman, Jaques Rigaud. When he started his term at ADMICAL in 1980, he was opposed to the idea of asking government favors and preferred to focus on theorizing CP and recruiting early corporate adopters. However, as he realized the difficulties faced by companies willing to practice CP, he changed his tune. It became obvious that creating a State approved charitable foundation was a very complex and burdensome process for corporations. Firms were not even allowed to display their name in the title of the foundation. Rigaud thus made a priority of ADMICAL to create a new legal vehicle, the corporate foundation. He started working on a legislation project with a small core of experts that would complement the 1987 law and was finally passed in the Parliament on July 4th 1990.

As for the 2003 law, Rigaud and ADMICAL were again instrumental in the process. As early as 1999, Rigaud used his political networks to meet influent politicians and lay the ground

for a new legal evolution, this time creating fiscal incentives for CP. Eventually, Rigaud's agenda met the will of the new Ministry of Culture, who also had a project to change the law in order to increase the scope of philanthropy in France. The two sides joined forces and co-elaborated a text that was passed on August 1st 2003, making France one of the most favorable legal environments in the world for corporations to practice philanthropy.

Creating a professional community of practice. As key sources of external legitimacy, professional associations and networks (Greenwood et al., 2002) such as ADMICAL and IMS played an important part in the institutionalization of CP in France. Beyond their theoretical and legislative efforts, ADMICAL and Rigaud also wanted CP to be accepted by corporate executives as a professional practice. From the outset, ADMICAL's activities were largely concerned with creating a professional community of practitioners. They started organizing events and workshops, publishing a directory and a magazine, and allowed corporate actors – in particular CPOs, who were in the frontline – to meet, to share experiences and practices, and to realize that they were part of a thriving movement. The former executive director of ADMICAL recalls:

"[ADMICAL] allowed people to exchange about their work, and it gave them multiple ideas and an idea of where they ranked relatively to others. […] Being able to see what other companies do has been absolutely crucial. Then, there were the events we organized annually, which were great moments where everyone could see where CP was heading, the big trends, the number of corporate foundations… This created a movement, and managers and CEOs started to question not doing CP. 'I should do it, because I will probably be asked why I do not!'"

While ADMICAL was indisputably the leading professional association for CP of the 1980s, other associations like IMS played a growing normative role in the 1990s and 2000s. Created in 1986 as a club of CEOs to develop CP and corporate citizenship, IMS really took off

in the late early 2000s as it developed services to help corporations organize their societal activities: practical guides, training programs, action-oriented research, inter-corporate activities, and more recently consulting activities… IMS played an important role to professionalize CP make it appear as modern and efficient management practice alongside diversity, opportunities, or work integration. In particular, IMS focused on the role of CP to improve large companies' human resources management practices.

Both associations each contributed differently to reducing the contestation surrounding CP. ADMICAL focused on organizing events and issuing publications to help CPOs learn from each other and exchange practices, making them (and CP) more credible in the eyes of their supervisors. IMS mainly trained and offered consulting services to CPOs, as well as corporate managers in charge of CSR and human resources, sending a message that CP was a modern tool that could help companies achieve better results while being good citizens.

Displaying adequate CEO leadership. At the organization level, the crucial mechanism seemed to be the manner through which CP was endorsed by the CEO and how his leadership was displayed to both internal and external stakeholders. Up until the mid-1990s, the commanding figure of the CEO was the main internal source of legitimacy for CP. There are two mains reasons to explain the importance of CEO leadership in this matter. First, as was shown in the former section CP required a subtle dosage of promotion and protection in order to be successful, and an improper CP strategy could backfire and harm a company's reputation. Hence, it was thought that only the CEO had the required vision and understanding of the context to manage the complexity associated with the adoption of a contested practice like CP. The former head of CP at L'Oreal explained:

"CPOs had to be very close to the CEO, because choices were difficult and you could

not leave anyone in charge, there was nothing mechanical in these choices! It is not like

the janitor's job. [...] You needed to build something up, which was subtle and could

have damaging effects on the company's image."

Second, the abstract and long-term character of CP's benefits made it difficult for internal stakeholders (employees, managers, shareholders) to readily understand and accept its merits. For CP to be accepted internally, the CEO had to give the initial impulse and endorse it officially to make up for this lack of tangible, short-term benefits. In some cases, he or she was personally convinced of these benefits. Otherwise, CP had to be championed by a manager whom the CEO trusted. But in any cases, the CEO had to endorse it for CP to succeed internally.

However, the paradox was that too much CEO leadership could have the opposite effect and damage CP's legitimacy from the same stakeholders. In France, CP has long been considered as "la danseuse du president" (dancer of the president), a colorful and sarcastic expression referring to the capricious self-indulgence of corporate executives. Given the enduring influence of this metaphor, corporations have become very cautious about showing that their philanthropic actions were detached from CEO whims and could be justified in terms of benefits for the company and for society. The former head of CP at Hewlett-Packard recalled:

"Even though I had been nominated by the CEO and reported directly to him, I was

careful not to be solely linked to him. The board of directors had to be involved. Having

trustees from as well as staff representatives on the foundation's board was a good way

to manage this. It showed it was done for the benefit of the company, of the staff, for the

common good, and that there was nothing to hide."

Another reason to avoid tying CP to the CEO was to make sure employees and unions could feel implicated, too. If CP appeared as the CEO's project, it would stay detached from the "social fabric" of the company, as one of the interviewees put it. For CP to be a collectively endorsed project, the CEO had to step back and let employees get involved. Moreover, detaching CP from

the CEO potentially brought more long-term stability, as CEO mandates only last a few years whereas CP was supposed to create long-lasting relationships with their stakeholders. Since the mid-1990s, as CP became more legitimate and endorsed by internal stakeholders, CEOs have taken some distance. This is a proxy for the progressive institutionalization of CP:

Finding outside support. Our analysis of the micro-level work of CPOs shows that they desperately used all available means to legitimize CP and their position, tapping into both internal *and* external sources. Internal sources of legitimacy included the CEO, whose influence was just reviewed in the previous section, as well as human resources and communication departments, which were needed to diffuse CP to wider internal audiences. External support was also instrumental for CPOs, especially in the 1980s and early 1990s when CP was still a fringe topic in the corporate realm. To mitigate their dependence on hard earned internal legitimacy, CPOs found alternative support outside their corporations. Two categories of stakeholders helped them navigate through these testing times.

First, beneficiaries of CP were key allies of CPOs. Understanding and working with beneficiaries, whether individuals (artists, scientists) or organizations (NGOs, public museums or research units), gave CPOs a sense of purpose and appropriateness. While some of them struggled to convince colleagues or managers of the merits of CP – partly because their work required few technical skills – they used beneficiaries as sources of legitimacy, to prove themselves (and internal stakeholders) that their jobs served the common good. However, supporting inefficient or dubious organizations could be a reputational disaster for companies, whose executives could be blamed for misusing corporate assets. Therefore, CPOs were very careful to select suitable beneficiaries, often preferring to support well-established partners rather than taking risks with unknown or infant organizations. In the early 1990s, ADMICAL launched monthly training programs (which still exist today) for fundraisers who wanted to find CP for

their organizations, with two objectives in mind: showing them the merits of CP, but also helping them professionalize, so that companies could have access to a larger pool of qualified partners to support.

Second, professional associations like ADMICAL and IMS allowed them to meet their peers from other corporations. This network of CP professionals was very useful to newcomers since they got to know experienced CPOs who went through the same struggles and could thus share their stories and give them advice to mitigate uncertainty and isolation inside the company. Having counterparts in other companies was helpful because there was no direct competition between them and a lot of common difficulties to share within a relatively small and connected community. This situation thus encouraged us to support each other.

Connecting and detaching corporate philanthropy from the core business

We identified a third and last paradoxical approach in our analysis of the data, which has become particularly salient over the past decade. When CP emerged in France during the 1980s – and even while it developed during the 1990s – it occupied a marginal role, at the periphery of strategic corporate decisions. In this configuration, CPOs experienced a need for legitimacy yet had considerable leeway to develop their activities. But as the issue of CSR gained in prominence in France in the 2000s, managers and business experts began to question CP's lack of strategic relevance, especially when it was neatly detached from the core business.

On the one hand, it seemed indispensable to link CP to the company's primary activity in order to gain strategic credentials and leave the periphery of business operations. Merging CP into CSR policies and practices seemed like a natural step in this direction (Saiia, Carroll, & Buchholtz, 2003). On the other hand, they were fears that CP would vanish or lose its identity if it was to be aligned with the core business, since philanthropy entails the absence of financial return and follows a logic of gift and gratuitousness. Actors used several tactics, building upon

this paradox to institutionalize CP. As will be explained below, while field-actors engaged in a conceptual battle, managers and CPOs seemed to favor the "connecting" solution as they formalized CP to fit their company's framework.

Defining conceptual boundaries. Field actors played an essential role in introducing and adapting the concept of CP to the French context and in creating a favorable environment to encourage businesses to get involved. In the 1980s and 1990s, they had to tackle with critics outside the business realm who opposed CP on *ideological* grounds (e.g. CP encroaches on the State's turf and threatens the welfare State) and skeptics who did not consider CP seriously or just ignored it. With the rise of CSR in the 2000s, a new breed of detractors emerged from within companies and business circles and criticized CP on *strategic* grounds.

Critics usually focused on two aspects of CP. First, they viewed CP as the lowest, most basic level of engagement between businesses and nonprofit organizations (Tracey, Phillips, & Haugh, 2005). Second, they considered that most CP practices – contrary to CSR or "shared value" – neither made any meaningful social impact nor strengthened the firm's long-term competitiveness, because they were disconnected from its core business (Porter & Kramer, 2002). Fair or not, such critiques wielded influence in French business circles and those who promoted and practiced CP had to address them.

ADMICAL and IMS took upon the challenge, but each professional association presented a clearly different response. For some ADMICAL leaders, conceptually merging CP into CSR would be a serious mistake because it would undermine the specificities of philanthropy and create confusion with business and commercial objectives. While not disparaging CSR, they stressed the differences between both concepts and acted as "keeper of the flame" vis-à-vis CP. Several CPOs or CEOs that we interviewed were also careful not to 'cross the line': in their

opinion, it was unthinkable to use CP as a means to do business, and a clear boundary should separate the two activities, as illustrated by this quote by the former CEO of Cartier:

"Since day one, I imposed a rule in the by-laws: it is strictly forbidden for managers to use what the foundation does to sell new products, as it is forbidden for foundation staff to imagine that artists could benefit from the company and design a lighter, a handkerchief, or whatever. I drew a huge line.

Founded in 1986, IMS strengthened its activities in the 2000s and focused on providing services to help corporations achieve social and environmental goals, well beyond CP. Contrary to ADMICAL's standpoint, IMS leaders viewed CP as just a tool among others to achieve CSR goals. In line with Porter and Kramer's (2002) argument, IMS leaders and members adopted a rather open-minded position and advocated a greater alignment between a firm's philanthropic endeavors and its core business. IMS head of communication explained:

"CP is much richer if it is linked to the core business, because it is not limited to giving money. […] We can bring our expertise, build programs, and bring together partners to these programs. There is a virtuous effect for the company as well.

Beyond CSR, other new concepts proposing to tie social objectives with the core business also contributed to challenge the widespread view of CP in France. Concepts such as "social business" (Yunus, 2007) or "base of the pyramid" (Prahalad, 2006) gained traction in the late 2000s and influenced some prominent French companies such as Danone and Veolia to try out new business models catering to the needy while shaping future markets. While a Veolia still has a corporate foundation, it is noteworthy to note that Danone never uses the term "philanthropy" and fully connects its social activities with its core business.

Setting up formal structures. While field-level actors debated the conceptual merits of including CP to CSR policies and aligning CP with the core business, French companies were

forced to take action: in 2001, the French parliament voted a law introducing "new economic regulations", which featured the obligation for large companies to report annually on their social and environmental performance. At the time, most companies had nothing to report on, except their philanthropic activities. Thus, many CPOs were asked by their managers to fill these reports with detailed information about all philanthropic activities underway. In a sense, the 2001 law was the first jolt which prompted companies to accelerate the formalization of CP practices within the larger CSR framework.

Reporting duties are one thing, but it did not necessarily mean that reported practices were formalized. Before 1990, French companies were not entitled to create their own foundations, and most CP was practiced on an ad-hoc, unstructured basis. Since, the French law has allowed them to create corporate foundations and many did during the 1990s. With the passing of the 2003 law encouraging CP, a surge in creation of corporate foundations was observed up until the financial crisis hit the economy in 2009.

Our information however emphasized the paradoxical nature of CP when practiced through a foundation. Indeed, creating a formal but separated structure gives CP autonomy, but it also jeopardizes its link with core business and corporate strategy. This is why several CPOs, whether they work through a foundations or not, prefer to depend from the company's CSR department – if it exists. The head of CP at AXA explained:

"The good thing about having no foundation and fully integrating CP into CSR as we

do is that it is a much more transversal job, it is less isolated, and I think it is better for

future career prospects within the company as well." (Head of CP, AXA)

Fitting in with the company. CPOs were at the frontline when CP started to receive general criticisms for its lack of strategic significance for companies. Because of their peripheral position within companies, CPOs were concerned about losing symbolic and material support. To

strengthen their position and the significance of CP, they tried to "fit in" and to accommodate to the culture and values that prevailed in their companies. Beyond abstract constructs like values, another way to "fit in" and to consolidate CP was to understand, to build, and to use informal networks inside the company. Doing so required time, which partly accounts for the low turnover rate among CPOs.

A third way for CPOs to ground CP in their companies is to borrow business processes and to adapt them to CP. Up until the late 1990s, CP in France often consisted of a loose and intuitive assemblage of grants with little control over their use. Eager to prove the appropriateness of CP, they recently started to design strategies, to set precise objectives, and to devise ways to evaluate whether these objectives were met or not. In particular, evaluation and impact measurement gained a lot of traction since 2010, yet many CPOs struggled to set up the equivalent of key performance indicators (KPIs) for philanthropy. Sanofi's head of CP explained:

"A third major evolution is the importance of evaluating our programs: how are we going to measure the efficacy of these programs? Previously, we did not embed evaluation at the beginning of our programs. Now it is dealt with right from the start.

Using processes that are familiar to a business audience allowed CPOs to mitigate CP's marginal position within companies. However, this alignment towards the center also reduced the leeway enjoyed by CPOs in the past decades. Besides, creating a corporate foundation to replace discretionary grants also curbed CPOs' freedom to support favorite projects. A few CPOs who were already in charge in the 1980s expressed regrets about this relative loss of autonomy, while others have safeguarded their ability to do discretionary grants.

DISCUSSION

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The objective of this research was to study the process through which contested organizational practices are institutionalized. Our findings suggest that contested practices require, to be implemented and eventually accepted, the iterative contribution of macro (government, professional organizations), meso (organizational leaders and managers) and micro level (officers, implementers of the practice) actors. The interplay of these various actors, which theorized about the practice, mobilized the required material and political support and embedded in the practice in legislations and routines, was required to overcome the regulative, cognitive and normative barriers associated with contested practices. As such, our multi-level account of the institutionalization process of CP extends our current knowledge about the institutionalization of contested practices, which is currently mainly focused on the identification of factors driving adoption and diffusion (Fiss et al., 2012; Sanders & Tuschke, 2007).

More specifically, we found that different actors played different roles in contributing to the processes of theorizing, mobilizing resources and institutionalizing change as identified in prior research, and that these differences can be segregated by level at which actors operated. In general, field-level institutional entrepreneurs contributed to the processes of theorization and resource mobilization, which are key in the beginning stages of the institutional change process. At this point, defining, adding legitimacy to, and developing a pool of support (political, financial and otherwise) for the change effort is most essential. Organization-level actors were also key in the theorization process after the initial conceptualization of CP. Insofar as corporations adopted philanthropic practices and realized that these practices positively impacted their beneficiaries and staff members, they were able to orient philanthropic activities away from arts-related concerns to those that better served their internal cohesion and skills development for their workers. Thus, a conception of CP as a tool to serve society's social needs was theorized very much at the organizational level. Individual-level actors played a significant role in the actual

institutionalization of change efforts. Whereas theorization and resource mobilization created the conditions for change to occur, it is the actions of individual staff members involved in CP activities which led to the solidification of these activities within French corporations. Often asked to implement philanthropic initiatives without being given much guidance about how to go about it, these managers in a sense created the reality of CP on-the-ground with their actions.

A second important finding of our research is that these actors resorted to three paradoxical approaches to ultimately embed the contested practice. Paradoxes are defined as "contradictory yet interrelated elements that exist simultaneously and persist over time" (Smith & Lewis, 2011: 382). For organization theory, this definition highlights two components of paradoxes: the fact that there are underlying tensions in organizational settings, and the fact that there are responses that embrace these tensions simultaneously (Lewis, 2000). By promoting while protecting the practice, by playing external versus internal legitimacy, by connecting while detaching the practice from core business activities, actors were able to achieve two important goals. First, they were able to convince and mobilize neutral stakeholders to endorse, promote and implement the contested practice. Second, they were able to neutralize the most vocal and influential opponents of the practice, both inside and outside corporations. They managed, as such, to keep opponents from succeeding at killing the practice. Although new yet uncontroversial practices mainly require interventions to convince and mobilize, contested practices require in addition targeted interventions to counteract resistance. As such, the paradoxical approaches which we uncovered appeared as efficient strategies to allow actors at different levels to play both games at the same time, and to skillfully manage tensions between business and society (Smith, Gonin, & Besharov, 2013)

Our research makes several contributions to the literatures on the institutionalization of new practice. It shows that the outcomes of the institutionalization processes are the result of the

efforts and actions of multiple actors at multiple levels (Battilana, Leca, & Boxenbaum, 2009). More specifically, we examined the actions of actors at multiple levels, but also the types of activities that these actors engaged in to bring about institutional change. As such, our paper also contributes to the emerging literature on the micro-foundations of institutional theory (Powell & Colyvas, 2008). As noted by Powell and Colyvas (2008), institutions are "sustained, altered, and extinguished as they are enacted by individuals in concrete social situations." In this study, we attend to the way in which individual participants in the institutional change process created the everyday practices that came to define the field of CP. They did this by crafting solutions to the broad-level guidance (or lack of guidance) coming from the field and organizational levels. Whereas the processes of theorization and resource mobilization created the conditions for the emergence of CP, actors at the field and organizational ideas had little idea about how their vision would be implemented through micro-routines and actions within companies. Micro-level actors within organizations, that is, CP managers, defined their own roles and "muddled through" the process of organizing and conducting their work.

Beyond these contributions to the literature, we believe our study has practical implications for the main actors of CP in France and elsewhere. By understanding the historical conditions as well as institutional influences which led to the rise of an organizational practice that fundamentally challenged the goals and activities of businesses, these actors may be better equipped to understand the future role of this practice at the crossroads of business and society.

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