RESEARCH ARTICLE

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Dual nature of the relationship between corporate social responsibility and human resource management: A blessing or a curse?

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Abstract

With the increase and prominence of corporate social responsibility (CSR), it is important to understand the interaction between CSR and human resource management (HRM), drawing on multiple institutional logics that shape such interaction in organizations. Drawing on a qualitative study, we reveal context-sensitive nature of the CSR-HRM relationship by demonstrating all field-level forces and peculiarities of meso-level influences. We have identified a dual nature in this relationship. This duality is implicated in unintended and intended organizational outcomes, such as exploitation of workforce and democratizing CSR engagements, respectively. We offer multiple contributions to knowledge and practice. By exploring dual nature of the CSR-HRM relationship, we demonstrate multiple roles that the HR function plays in organizations, such as mediating role, regulating and governance role and legitimizing role. We recommend that organizations might better approach CSR from an employee engagement perspective and posit that employees' perceptions of CSR authenticity and of local needs will transform the dynamics of the CSR-HRM relationship and organizational commitments.

KEYWORDS

corporate social responsibility, human resource management, institutional theory, qualitative

INTRODUCTION 1

What we know is that developing and implementing corporate social responsibility (CSR) agendas entail the involvement of strategic and operational functions of organizations, such as human resource management (HRM). Furthermore, our knowledge indicates that the implementation of a CSR strategy requires a culture fit and is contingent upon the way in which CSR is internalized within the organization (Acabado et al., 2020; Al Kerdawy, 2019; Karataş-Özkan et al., 2014; Marais et al., 2020; Sarvaiya et al., 2016; Yamak et al., 2019). HRM can provide such meta-level structures and means for this cultural transformation (Marescaux et al., 2019) and HR

function can help to navigate the organization through different logics (Sharma et al., 2020).

What we do not know fully, on the other hand, is the intertwined nature of the CSR-HRM interaction, as influenced by the engagement of macro-meso level factors. Our paper focuses on the interface between CSR and HRM with associated contextual (macro) and organizational (meso) dynamics, which has so far been overlooked with the exceptions of a few studies (e.g., Al Kerdawy, 2019; Barrena-Martínez et al., 2019; Gond et al., 2011; Jamali et al., 2015; Rothenberg et al., 2017; Úbeda-García et al., 2021; Sarvaiya & Arrowsmith, 2021). Only scant attention has been paid to contextual and institutional dynamics of the CSR-HRM link, and empirical gaps

remain in understanding the agency, role of actors and interpretation of HR policies and strategies in relation to overall CSR agendas of organizations. We argue that HRM and CSR share a number of commonalities. Further, HRM frequently takes the role of initiating and leading CSR at all levels - strategy, policy, and practice. Yet, the HRM and CSR strands of literature were mostly developed in isolation from each other.

How we get to know this important topic entails a particular theoretical stance and empirical approach. In addressing this gap, we build on, and contribute to, institutional theory. Recent calls in institutional theory suggest a return to the core of the organization and a shift in emphasis towards understanding the micro-processes that govern the institutional logics within organizations (Darwish et al., 2020; Grant et al., 2020; Mair et al., 2015; Martin et al., 2017; Pallas et al., 2016; Sharma et al., 2020). This entails understanding multiple institutional logics, highlighting the significance of the interaction between different formal governance structures (Darwish et al., 2020; Pache & Santos, 2010) such as HRM and the rest of the organization. Greenwood et al. (2014) suggest that we should treat the organization as a significant source of variability incorporating a multiplicity of prominent logics and functions. HRM function is one example of such multiplicity.

In our search for understandings that can accommodate the nature of CSR-HRM relationship (Shen & Benson, 2016; Shen & Zhu, 2011) characterized by a multiplicity of logics, which might lead to tensions (Sarvaiya & Arrowsmith, 2021). In the UAE context, for instance, community logic, market logic and religious logics, together with field-level forces, are at interplay in shaping organizational practices. We formulate the following research question:

How is HRM used in an instrumental way in activating CSR understandings and responses as influenced by logics emanating from field-level forces?

Our findings and contributions address the question of why we should focus on this topic. In terms of HRM roles and practices in accommodating multiple institutional logics shaping CSR, we have found a variety of organizational responses, which manifest themselves in the emergence of several HRM roles such as mediating, regulating and governance, and legitimizing, all of which are instrumental in navigating these CSR engagements.

We make multiple contributions to the field: First, our empirical examination of the relationship between CSR and HRM demonstrates a high degree of organizational response as articulated at the intersection of macro-level field forces, such as state-led highly regulative context and the misalignment between global and local objectives, and meso-level influences. We have identified all the pecularities of the UAE context (macro-meso level influences anchored in logics). Second, our findings reveal that the CSR-HRM relationship has a dual nature, which enhances HRM practices in adopting socially responsible HR strategies, such as diversity management on one hand, and domination and exploitation of the workforce on the other. Through a strategic use of the CSR-HRM relationship, the HR function has multiple roles: mediating role, regulating and governance role, and legitimizing role. Third, we advocate a critical approach to the CSR-HRM relationship, which can be best captured through such a holistic understanding of the underpinning processes. Last, as a practical contribution, we recommend that organizations might better approach CSR from an employee engagement perspective and posit that employees' perceptions of CSR authenticity and of local needs will transform the dynamics of the CSR-HRM relationship and organizational commitments.

THEORETICAL FOUNDATIONS 2 Τ

CSR and HRM relationship through 2.1 institutional logics perspective

Institutional logics are defined as sets of material and non-material (symbolic) constructions that form guiding principles for collective organizational action (Friedland & Alford, 1991; Thornton et al., 2012). In current institutional scholarship, local embeddedness of institutional logics, contexts of actors and their agency, and the conditions under which institutional logics are accessed, implemented, and transformed have become a central focus (Currie & Spyridonidis, 2016; Darwish et al., 2020; Delbridge & Edwards, 2013; Grant et al., 2020; Pallas et al., 2016). In understanding how organizations interpret their internal and external environments and respond by communicating an issue to secure the support of external and internal stakeholders to pursue their CSR agenda, we utilized institutional logic perspective to understand concurrent logics guiding organizational CSR agenda and practice. Drawing on institutional logic scholarship (e.g., Reay et al., 2015), we have identified business, community, religious logics, as highly relevant for our problematisation on CSR in UAE companies. Applying "ideal types" classification of Thornton et al. (2012), as mainly adopted by institutional logic scholars (e.g., Goodrick & Reay, 2011; Reay et al., 2015), we argue that this classification is useful for understanding expectations associated with each individual logic (Reay et al., 2015).

CSR can be conceptualized as a logic that entails the ways in which organizations assume responsibility for their internal operations as well as their external environment. CSR logics centrality emanates from growing awareness that business should assume these responsibilities. To diffuse this logic in the organization requires that the logic be anchored in everyday practices, the management systems and human capital strategies, and through leveraging resources, including human resources (Grant et al., 2020; Jamali et al., 2015). It also involves aligning CSR in the routine functions of employees (Srinivasan & Arora, 2015). Many authors highlight the strategic role that HRM can play to facilitate CSR logics within organizations (Voegtlin & Greenwood, 2016). HRM helps management formulate the CSR strategies that best align with the organization's capabilities (Jamali et al., 2015), and translate them into actions, and foster CSR culture (Parkes & Davis, 2013).

Critical readings of HRM require a reflexive approach to studying HRM as a set of managerial and social practices in organizations; and thus, HRM constructs meta-level structural processes that govern

employer-employee relationships (Cabeza-García et al., 2018; Marescaux et al., 2019). The implicit assumption, which should be debated, is that HRM links employees' well-being and organizational goals, aligning managers, employees, and HR professionals to work collaboratively towards a common goal of efficiency and effectiveness (Cabeza-García et al., 2018; Darwish et al., 2020; Delbridge & Keenoy, 2010; Diaz-Carrion et al., 2018; Janssens & Steyaert, 2009; Jerónimo et al., 2020; Marescaux et al., 2019; Mariappanadar, 2020).

Conversely, HRM holds an intermediary function that can embed CSR engagements into organizational responses. Recently, scholarship entitled "socially responsible HRM" has emerged as a result (see Barrena-Martinez et al., 2019; Santana & Lopez-Cabrales, 2019), some of which has been associated with sustainability debates (e.g., Chaudhary, 2019; Diaz-Carrion et al., 2020). Despite these trends, there is scant research about the CSR- HRM relationship, particularly in how it accounts for all multilevel influences shaping the relationship. The HRM function entails initiating dialogs between various management levels and employees in different departments and positions, and their representatives, through which CSR policies can be formulated, and business codes of conducts and ethics strategies can be evaluated and reviewed (Celma et al., 2014; Fenwick & Bierema, 2008; Jerónimo et al., 2020). In that respect, Davies and Crane (2010) confirmed this facilitating role by observing that employees' involvement can be promoted through HR functions such as training, induction, and socialization programs. Nonetheless, these roles have the potential to support and influence employees' acceptance of and adaptation to CSR-related changes (Garavan & McGuire, 2010). This can be achieved by embedding CSR within all work practices, for example, linking employee rewards and recognition with CSR behaviors (Lvon, 2004). Conversely, there can be a tension between HR and CSR agendas which can arise due to conflict of interests, political conflicts concerning functional matters (Gond et al., 2011), and competing priorities (Harris & Tregidga, 2011). For instance, in their study conducted with 432 employees in energy industry, Schaefer et al. (2019) found that the probably controversial nature of CSR programs might lead to employee questioning the CSR authenticity and subsequent lack of engagement. Therefore, in this study we have taken a critical approach and unpacked the way in which the CSR logics play out and are activated through the HRM functions, which takes a dual nature in instrumentalizing CSR.

3 | METHOD

3.1 | Research setting and sample

Although UAE consists of seven regions, we restricted our research with two regions, which are Dubai and Abu-Dhabi. Because these are the most commercial regions whereby not only majority of global firms and local firms are located, but also first CSR initiatives were launched in these regions. For example, Centre for Business Responsibility, which is pioneering and oldest center for CSR in the UAE context, was established in 2004 in Dubai. Corporate Social Responsibility and

The United Arab Emirates (UAE) context is characterized as highly centralized state-led CSR, which offers a rich case for co-existence of different interpretations and definitions of CSR and a multiplicity of institutional logics including strong religious logic. The UAE context is also an attractive setting for global firms, making it relevant to our theoretical framework. More specifically, CSR concepts are fast developing to move away from solely philanthropy-based (Zakat-based) CSR in the UAE. Peculiarities of CSR in the UAE are rooted in political, cultural, and socio-economic origins, and the relative strength of certain institutions over others. The role of government is strong in terms of its regulatory capacity, particularly regarding interactions with the private sector on the basis of a pragmatic strategy focused on the benefits of economic development. Through policy, legislation and regulation, the UAE government has developed the capacity to influence CSR approaches and actions of corporate managers. This is also evident in our study. Long-term UAE governmental incentivization policies such as Emiratization and the Business Excellence and Quality Awards have impacted the CSR strategies and practices of business organizations, together with the influence of several leadership figures operating in the UAE context (Thomas & Pinnington, 2014).

Recently, the UAE redirected several socially-focused initiatives that emphasize CSR. The CSR UAE Fund (CSR UAE, 2020) developed in 2018 is a government-led initiative targeting the support of companies towards engaging with CSR-related initiatives that promote achieving economic, social and environmental impact, as well as aligning with the United Nations Sustainable Development Goals (UNSDGs) and reporting annually on all the Emirates collectively. Indeed, the UAE signed the commitment to the UNSDGs in 2015; the program supports stakeholders in the field of culture, health, education, community, and wellbeing. As a global business hub, the UAE is navigating the space defined by business leadership following Western models of excellence on the one hand and on the other, attention to specificities of context, as defined by its traditions and culture. This is also reflected in terms of CSR priorities, in, for example, the government-mandated "giving zakat" (philanthropy), during the 2017 Year of Giving, to 400,000 companies (Duthler & Dhanesh, 2018). The Dubai Chamber of Commerce, now well established in its efforts to provide options for actively supporting CSR within the business community in Dubai (existing well-developed ongoing programs include ENGAGE Dubai and CSR Label, as well as dedicated networks and dialogs series), has also developed a variety of toolkits for the use of Dubai-based businesses. These address different aspects of responsible practice including a focus on SMEs, supply chain, workplace nutrition, diversity, and wellbeing (Dubai Chamber of Commerce, 2020). Prior to that, and following the impetus of 2015 the year dedicated to Strategy on Innovation and 2017 as the launch of the first Strategy on Artificial Intelligence, in 2018 the Dubai Chamber of Commerce proposed a coherent CSR strategy to address the challenges of technological innovation, when societal aspects are taken into consideration, particularly with a view to making related interventions sustainable (CRB insights, 2018). The emphasis on examining alternative models for the economy when the sustainability agenda is a priority applies to the development of circular principles,

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which focus in particular on dealing with physical and e-waste; in order to achieve that goal, a coalition was formed in 2019 supported by the Ministry of Climate Change and Environment and the first national plan was signed. The 2021 Smart Dubai Initiative (Smart Dubai Initiative, 2020), with the government as a key stakeholder, incorporates a focus on the environment as a factor of a smartaligned city agenda to monitor effects of emissions, noise, and radiation. Following the smart agenda, a smart platform was set up in 2019 to support Dubai's stakeholders (companies, agencies, NGOs, etc.) towards participating in sustainable development initiatives that contribute to the National Happiness program (CSR-UAE, 2020).

3.2 Production of empirical material

This field level exploratory study draws on multiple phases of data collection procedure and multiple sources of data including field level and organizational archival documents, in-depth interviews with senior managers as different field and organizational level actors. In the first phase of data collection, we examined the political archival documents and historical works detailing CSR initiatives in UAE contexts written by scholars to create a historical narrative of critical events related to governance of CSR agenda in UAE context. These macro level documentary materials also include CSR reports and research reports published by Chamber of Commerce, Dubai and Abu Dhabi. We have also interviewed eight field level informants from four government backed institutions in order to supplement these documentary materials.

In the second phase of data collection, additional 21 in-depth interviews with organizational level informants including senior level managers, HR managers and CSR managers from different organizations were achieved, with the aim of gaining insights on meso level key drivers and processes in adoption of CSR related initiatives, organizational responses to multiplicity of CSR-related institutional logics. More specifically, we chose nine multinational companies from hospitality (Ghost1 and Ghost2), auditing (Glaud1 and Glaud2), consulting (Gcon), technology (Gtec), oil (Goil), pharmaceutical and chemical sectors (Gphar) and two local companies from consultancy (Lcon) and financial sectors (Lfin). Breath of opinion is ensured by finding different subjects from different types of organizations from various sectors. These interview data were also used as supplementing field level data. Table 1 summarizes our data inventory.

The interviews were conducted with at least one executive with a CSR/HR duty or a top executive who is knowledgeable about the overall policies of the organization. Multiple interviews were conducted in four organizations. The interview guide included questions for field-level organizations and other companies (global and local) separately (see Appendix for the in-depth interview thematic guide). The interviews lasted for 40-60 min and were digitally recorded except for two cases where detailed notes were taken which were also supported by the notes supplemented by the company. Two

researchers at minimum were present at each interview. Archival documentary materials, such as relevant CSR and sustainability reports were collected from participant organizations and the web. In addition, we collected information about the organizations and interviewees by using media sources and relevant web pages. We also conducted searches about each interviewee through Linkedin and Google. We have ensured triangulation of data sources and subjects (Myers, 2013).

3.2.1 Data analysis

In understanding how organizations frame (e.g., interpreting, defining, and communicating an issue in order to gain the support of external and internal stakeholders) CSR agenda, we used institutional logic perspective through exploring which institutional logics guide organizational CSR agenda. Pursuing institutional logic scholars (e.g., Reay et al., 2015), we used particular logics, which are business, community. religious logics, as highly relevant in CSR context for UAE companies. Accordingly, we investigated whether CSR is perceived as for community impact, business profitability or requirement of religion. In understanding guiding institutional logics of organizations, we used "ideal types" classification of Thornton et al. (2012), as mainly done by institutional logic scholars (e.g., Goodrick & Reay, 2011; Reay et al., 2015). This classification is crucial in clarifying expectations of each single logic from organizations (Reay et al., 2015:8).

In this stage, based on the interview and documentary data of CSR reports of companies, we analyzed how global and local firms are guided by each logic by emphasizing upon strength of their influence. In analyzing the data, we labeled as "community logic," if organizations are arguing importance of community-oriented initiatives. If organizations putting forward importance of religion-related underlying purpose of CSR initiates, we labeled as "strong religion logic." We labeled as the "strong business logic," in the cases whereby CSR is mentioned as crucial in achieving competitive advantage. In the second stage of data analysis, we focused on how global and local organizations engage with CSR related practices. We started analysis of the data with "open coding." The nodes represented perception of CSR, embodiment of CSR within company. We have reached a saturation point of data, which is required for qualitative studies (Strauss & Corbin, 1990), as category saturation is "one of the primary means of verification" (Suddaby, 2006). Table 2 presents the data structure that emerged from our data analysis in relation to organizations' framing of CSR and their engagement with CSR-HRM related practices, drawing on Gioia methodology (Gioia et al., 2013), as described above.

RESEARCH FINDINGS 4

Our study addresses the following question: How is HRM used in an instrumental way in activating CSR understandings and responses as

Level Field

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TABLE 1 Data inventory table.

Levels	Data type	Original data source	Quantity
Field level data	CSR Report	Anniversary Report, Center for Responsible Business (Chamber) Sustainability Report (Abu Dhabi Sustainability Group) CSR report of Local governmental organization (Emirates Foundation)	Year 2015, 47 pg.; Year 2014, 142 pg.; CSR Report, 2016, 66 pg. Data specifics: Summarizing last 10 years' CSR perceptions and achievements in UAE context, with descriptive statistics Detailing out CSR initiatives in the context)
	Research Reports	Published by Dubai Chamber of Commerce	Years and no. of reports: 2008, 5 reports, 2009, 3reports, 2010, 2 reports, 2012, 1 report, 2014, 1 report, 2015, 1 report Data specifics: Executive summary of descriptive statistics about CSR practices
	Annual Reports	Annual reports of Center for Responsible Business, Dubai (from 2008 to 2016): CSR initiatives	Year 2008–5 Reports Data specifics: Reports published in website of CSR Middle East
	Interviews	A total of 4 Government-backed institution 8 interviews in total, with CSR representatives (inc. Chairperson, UN Global Compact Network, CSR Engage HR, Head Library services/CSR projects)	FLO1: 2 interviews FLO 2: 2 interviews FLO 3: 2 interviews FLO 4: 2 interviews
Org. level data	Interviews and CSR reports	A total of 9 multinational companies; 19 interviews with senior and middle level managers A total of 2 local companies; 2 interviews	 Global organizations: Goil: 2 interviews Position: Mgr, National security and CSR manager Sustainability Report, 2017 88 pg. Gtec: 2 interviews; Position: Business manager, Gulf and middle level manager Gcon: 2 interview; Position: HR manager, Regional Finance director CS reporting 8 pg, 2016 GlAw: 2 interview; Position: Senior level manager, CSR manager Glaud1: 2 interview; Position: Partner, Partner CR Reporting 2016, 58 pg. Gaud2: 2 interview; Position: Head partner assistant Mgr., HR manager Ghost1: 2 interview; Position: Senior level manager, Supply Chain Director (previous. Head CSR), Ghost2: 2 interview; Position: Senior level manager, Head HR manager Gpharm: 3 interviews; Position: Senior level manager, HR managers, Manager special projects Local organizations: LFin: 1 interview; Position: Senior level manager CSR activities listed on website (rather than being in the format of report), appr. 15 pages (from 2010)

Lcon: 1 interview; Position: Middle level manager

influenced by logics emanating from field-level forces? We present our findings below. First, we explain the macro-field level forces governing the macro-level CSR-HRM relationship, followed by the meso-organizational-level drivers that influence CSR engagements and responses of organizations that participated in our study. Our main contribution is on unpacking the dual nature of CSR and HRM relationship.

4.1 | Macro-field level influences: Key drivers and processes

The government plays a crucial role in legitimizing the CSR logics within organizations through laws, policies, regulations, and initiatives that have evolved in the last decades. The growing desire of the government to position the UAE as a major market, financial, real estate

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and first-class tourism destination, in combination with the given impetus of the Expo2021, motivates both the public and private sector companies to take note of the "global corporate agenda" as they

recognize the need to raise local practices to meet those of internationally expected standards (examples of related issues can include environmental impacts and waste management). This demonstrates

TABLE 2 Illustrative quotes, first order, second order codes, and aggregated dimensions.

Agg. Dim.	Second-order themes/ first order quotes	Illustrative quotes
Key processes: field-level forces	State-led driven regulative and normative contexts	 CSR as social investment specifically to the youth development in UAE. What we do is that we give grants to young Emirates who were talented in any field, the arts for example, and film directing We also focuses on the disabilities of people with special needs and how we can create employability for them (FLO3) What we want is companies to go way above what the line of law is requiring, and what the law wants from them, and to come up with. So that's why we come with productions of publications, and this is to encourage organizations is the peer learning (FLO3) Our strategy is to move the focus of Emirati companies which is core business to the community and sustainability by spreading a culture where companies want to give back to their community as much as they want to reach profit (Lcon.).
	Increasing awareness of CSR and yet uncertainty in the context	 Misperceptions (e.g., financial lump-sum) about CSR inhibit its adoption (fear of change): The big barriers that people cannot see the value that CSR can bring. People think it's simply about giving back or it's the thing that sits as the add-on over here; it's not core to the business. So I think the important things around pro bono, that's very much core to our business (Glaw) The other barrier is that they do not know. For them CSR is me giving money. Once we tell them, "No, you can actually make money out of it!" because CSR is an investment in the future, it's an investment in I think sometimes for them the barrier is great thing to be able to adopt CSR. "I need to make a lot of changes, I need a new department, I need to employ new people", this is the main issue is financial, if they do not have the you know, the purchase for it. (FLO4) Shortages and absence of formal CSR programmes dedicating full time resources: The challenges of setting up a Foundation for setting up a formal programme, in the UAE In other parts of our network, we have things like XX Foundation, or we have a dedicated charity we set up, where full time staff are employed, where we have monthly production salary. And then we have initiatives that are defined and run by the foundation. That's one of the challenges in the market here" (Glaud1) We realized that the biggest challenge is the lack of awareness. For them doing it or not doing it, is all related to how much they know about the issue and how much they believe in it, to be actively prepared to be engaged" (FLO3) Currently we are practicing some of social corporate CSR but not fully across, because this is a new concept to Abu Dhabi (FLO1).
	Addressing misalignment between global and local objectives	 CSR is more a local organization subset of sustainability. And I think the challenge always is to align those local goals with global goals. If we can achieve that then you know, you have got some sort of coherence" (FLO1) Currently the legislations of the countries are a bit difficult, the importation of those vehicles, it takes 7 months to you know, like, get it through. And those are some of the challenges that are facing in CSR, because sometimes the environment is not ready to accept those; if you do not have the endorsement from the, like government; So it's easier for example, to go to the hospitals and donate a vehicle, like you donate an ambulance, its very easy. But it's not easy to own your ambulance" (Glaw)

Agg. Dim.	Second-order themes/ first order quotes	Illustrative quotes
Key drivers: CSR understandings and experiences as defined by logics	Strong Community logic	 Perceiving CSR as holistic (community development, environmental sustainability and internalization-strong employee engagement): Oscillating between shareholder and stakeholder orientation It's about the impact you make to the society. How we are good citizen to the community we belong to because we are a multinational company (Gphar). Our strategy is to move the focus of Emirati companies which is core business to the community and sustainability by spreading a culture where companies want to give back to their community as much as they want to reach profit. (Gcon) It's not just external CSR, you need to tell them [companies] that it's internal as well, so you need to take care of your people as much as you are taking care of the community, it's not just about giving money, and so forth. (FLO4)
	Strong business logic: community logic as critical prerequisite to deploy other logics	 Perceiving CSR primarily for promoting developmental tools: Embracing sustainability is fundamental to managing a company's risk profile and is essential good business practice. CSR practices play a central role in helping organizations to be seen as leaders. Organizations also realize that investing in sustainability results in long term benefits, or future proofing (Anniversary Report, CRB, 2015 p.19–20)
	Strong religious logic	CSR as a requirement for religion: This is our local bank, privately owned by X person. Now this gentleman has had his own philanthropic activities that he will personally handle by himself. (Lfin)
Key processes: CSR engagements and responses of organizations	Building local legitimacy	 Communicating with locals and catering for the needs of the local community 1. Tailoring CSR efforts based on the needs of local community We sort of try and tailor things and say what are relevant issues for the Middle East? And that's particularly within the community quadrant. And from our perspective, we have looked at areas such as healthcare and education, as being two pressing issues within the region, as areas that we wanted to tailor our efforts on. (Glaud1) CSR tends to be very tailored in terms of their activities. A prime example of that is for charity raising projects. People from the Gulf are very happy to support fundraising effort, to support someone outside of their own country, or outside of the region for that matter. Whereas people in Egypt or Lemont are more likely to want to support someone in their own country (Goil) Supporting (or establishing) local charities and local organizations Traditionally we have done a lot of local projects, local initiatives, and what we are trying to do now is to raise that up a level, or up two levels supporting local charities and local organizations, but really the level of our business as the largest law firm in the world, we should be able to also serve global pro bono clients or global initiatives as well as regional" (Glaw) We have a regional overlay of seven initiatives that we run, that we try and promote in all those 12 countries these are the ones that sort of take on more of a regional flavor to the community in it it's very much at grass roots level" (Glaud1) So we are working with charities, Autism Centre, for example, to understand what skills their management team might need. And if their management team can join with our training courses, or we can give their skills, then that's more valuable in a way than 1000 dirhams here or 1000 dirhams there. (Glaud2) The challenges of setting up a Foundation for setting up a formal programme, in the UAE In other parts of

(Continues)

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Agg. Dim.	Second-order themes/ first order quotes	Illustrative quotes
		 Industrative quotes production salary. And then we have initiatives that are defined and run by the Foundation. That's one of the challenges in the market here" (Glaud1) 3. Mitigating negative impact of the organization in the eyes of stakeholders We run small office spaces around the world; it's not huge, compared to something like a supermarket who are huge, and that's very important to minimize your negative impact (Gcon). A lot of effort has been put on how we can go about reducing our impacts; rolling out say 14,000 one globally. We are the only law firm to do that for instance, that's a big success, but it's limited impact (Glaw) And in some cases, it might not be possible to design out the impact, so then you have to mitigate it in other ways we have resettled the community. So the optimal site for the liquefied natural gas plant that we built was where a village was, so we built them a new village close by. (Goil) Building capacity and training programs: 1. Empowering local community and dis-advantaged groups through training How technology can help them, and then what can we do in order to help the NGO's deliver on their promise "Women in IT" program, which has been widely, I would say, successful especially here in the UAE That's the access. So it's using your knowledge and expertise and all the R & D that you are doing for bringing something which is extremely affordable it's a completely different perspective, which is allowing us to really innovate more, but also accelerate and increase the impact that we have. (Gtec) If you are brought up in a disadvantaged area, or under-represented area, it's very unlikely that you will go down that route of getting into the legal sector. And so a lot of the initiatives that we now run are focused on that breaking into law. How can we open up this company to the best talent, the most diverse talent, and to people who you know, may traditionally not think about
Relational coping	Networking	 Networking with other companies in financing education: Education is a big agenda here in the UAE. Engaging in the people is certainly more for us. We've been together with the other international companies in the concessions, having financed the Petroleum Institute here in Abu Dhabi for 10 years so a wider contribution to education is certainly something we have been thinking about (Goil) We are trying to do in the community's group is to bring together all of those individual initiatives and to try and say, well we can work together and have a lot more effect if we are doing it as a team. So again, we have a core team for the community initiatives, and they come up with ideas and strategies and a calendar of events. Some of those are then fundraisers, some are knowledge sharing, so where we may provide man power or resources (Glaud2) Promoting. We extensively gain feedback on CSR reporting, and extensively promote every 2 years So that's one channel of feedback from the community. We've got also, organizational partnerships with NGO's and gather views of important stakeholders

Agg. Dim.	Second-order themes/ first order quotes	Illustrative quotes
		to be guests, media, regulators, NGO's, the public, get them together talk to them about this company's plans for the future, and how they can see their fit into this plan (Ghost1)
		Promoting CSR through networking: We extensively gain feedback on CSR reporting, and extensively promote every 2 years So that's one channel of feedback from the community. We've got also, organizational partnerships with NGO's and gather views of important stakeholders to be guests, media, regulators, NGO's, the public, get them together talk to them about this company's plans for the future, and how they can see their fit into this plan (Ghost1)
	CSR as a communication and dissemination tool	The network is very interesting to talk about. It was launched a year ago actually; so far we have 35 companies that are members of this group now. it's all about knowledge transfer between all of these professionals, and how they can help each other, and how they can help champion at the end of the day. Of course, we have a lot of publications, we have newsletters, we go on training, a lot of workshops, we have two conferences a year, visible dialog (FLO4)
Multiple roles of HRM in	Mediating role	Empowering leadership in organizations to act upon wider multilevel
activating CSR		 forces: The other area is around developing talent. So that's really working within the HR policies and looking at what they do. So as part of that, we look at a number of training programmes, both from right at the start when they first join (Company name), set up the induction through the technical training, through to a lot of leadership and developing talent programmes (Glaud1) Internal employee training programs for community engagement: We asked them to run the psychological support (CSR). And for us, this was going to hospitals, going to people who do not have people, anyone to visit them. And going with flowers, spending some time with them, maybe telling them stories, sitting with them and talking and offering them emotional support to the community (Gphar). Engage Dubai is a programme which companies become members of it, it's basically to encourage employee volunteering within working hours And. we have another day which we celebrate every year, which is an International Volunteering Day on December 5th (FLO4) Every month we have one activity that we do. Again we have not made corporate volunteering mandate yet. We are going to do it with the managers as an option right now; we will see how the traction happens on that and see how people are really taking up to it. (Lfin) You will first have to internalize it internally, because even one of the responses that we had was that employees rated us lower than the customers rated us (Lfin)
	Regulating and governance role	 Job descriptions involving CSR practices: We take volunteering seriously; this time round, after the needs-gap analysis that we had done, we have decided to plug into our JD's, into our job description; not yet into the KPI or the performance, but at least into the job descriptions of senior level managers, and one down, to have a certain number of corporate volunteering hours (Gpharm) Refined focus on diversity issues within the organization as a requirement of CSR: Within our people quadrant, we focus on diversity. There are two key areas. One is really developing national talent and the graduate recruitment type of things, the second is woman and business. And you know, we have got a lower number of females within our organization relative to our global basis, and in particular females in partnership, or at senior levels. So that's something that we are conscious of, and we are looking to work towards. (Glaud1)

Agg. Dim.	Second-order themes/ first order quotes	Illustrative quotes
	Legitimizing role	 Communicating strategic meaning with HR: We have not been using CSR language previously. And for me it's about how you reposition things, so we are making more consistent and more core to these things. (Glaw) Meeting basic needs certainly early on. And that was investment at one level, philanthropy at one level, but beyond that a more strategic level (Goil) it's trying to get more strategic in our approach around initiatives that's something we are trying to focus on by picking certain sectors and particularly from a community perspective, say in healthcare, say in education, and that's what we are trying to do is just reinforce activities that we have done in the past to make it habit, if you like, rather than just being a one-off event or initiative, to try and build some sort of stickiness to what we do (Glaud1)
CSR instrumentalizing HRM	Strategic use of CSR as a motivational tool for employee development	Corporate social responsibility actually increases and enhances staff engagement. So on the performance level of the organization, when employees participate in CSR initiatives, they actually come back to work more fresh and they will perform better. So if this is what they want, this is what they feel we actually support, and encourage, and we do not stop this (Gphar)
	Using EDI (equality, diversity and inclusion) agenda for effective HRM	 Involvement of employees to CSR decisions, internal communication picking the idea of CSR reporting: The minute everyone thinks yes let us start doing CSR reporting it's all that connection. It's all literally, I do not know what I know, kind of thing; everybody is pouring in information, giving us and then you know, "Oh wow, this is good!" and then you know, we get that together. (Lfin) We also have run a staff survey about the areas that they want to see us focusing our corporate responsibility activities. And based on that, the central team have come up with certain initiatives that we want to run, either on a local or regional basis (Glaud1)

the existence of the strong regulatory capacity of the state and its interactions with the private sector, on the basis of a pragmatic CSR strategy, driven by market logic, which mainly focuses on the benefits of economic and environmental sustainability:

> "The Abu Dhabi Economic Department have been reporting to GRI for two or three years. And that is very commendable, because that is coming from the top leadership requirement, as the government of Abu Dhabi has produced its sustainability strategy. So, the government on business... the government have undertaken to issue sustainability reports on a voluntary basis, which is good. And that gives a very positive light." (Interview 20, FLO).

The government also takes initiatives on bringing norms to the field, which is achieved through training programs on CSR, in particular for local companies, which aim to introduce main concepts, practices and measurement of sustainability concepts. Long-term UAE governmental incentivization policies such as the Business Excellence and Quality Awards together with the mentoring role of the chambers of commerce have impacted on the CSR strategies and practices of business organizations, together with the influence of several leadership figures operating in the UAE context.

"I have to say that local leadership plays a great role here". (Interview 13, GPharm).

"Of course, it's about adding value; it's about building the capacity; it's about the common sense of doing business in a responsible, sustainable and transparent manner. So, we help, we walk the talk with the private sector, building their capacity on CSR issues." (Interview 20, FLO).

On the other hand, Dubai Chamber of Commerce has benchmarked CSR practices with those of different countries but it has also attempted to promote tailored definitions and criteria for CSR to encourage Dubai-based companies towards actively participating in pertinent CSR logics aligning with the local CSR and sustainability agendas and the challenges linked to the global multiplicity of these logics. The following quotes highlight the importance of addressing misalignment between global and local objectives (as often mediated by state-led regulatory organizations).

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"From an initiative level, there isn't global consistency, and we have found global initiatives don't work necessarily in every context, I think the global strategy is good. But the implementation from an activity perspective is not consistent. And that is a challenge. And I think the challenge for us is to try and find initiatives relevant to our region... And I think the challenge always is to align those local goals with global goals" (Interview 2, Glaud).

A group of large government and semi-government organizations in several emirates, particularly Abu Dhabi and Dubai, have become members of various CSR, sustainability and governance networks for the purpose of sharing information and public reporting on social responsibility activities. These networks are often local offices and associations of non-governmental or professional or not-for-profit transnational organizations, such as the Global Reporting Initiative (GRI), UN Global Compact, Leadership in Energy and Environmental Design (LEED), Project Management Institute (PMI), and numerous organizations linked to the International Organization for Standardization (ISO). Despite this highly networked CSR engagement and increasing awareness, there is uncertainty in the UAE context.

4.2 | Meso-level influences: Key drivers and processes

Our participant organizations in the UAE context define, interpret and communicate CSR in different ways influenced by a range of logics. including religious logic (mainly zakat-based), market logic (managerialist perspective and KPI-key performance indicator-driven organizational performance), and community logic (reinforcing shareholder perspective). For instance, while some of them define and engage with the CSR for religious-related purposes (mainly the local ones - religious logic), others mainly relate CSR with philanthropic activities through undertaking stronger charitable, environmental or employee orientation (community logic). CSR initiatives have also been recognized as an instrumental tool in increasing profitability (market logic). Although the existence of multiple CSR logics is evident, Western understanding of CSR has gained precedence in the UAE, which, in essence, is highly driven by economic drivers and processes. There is a problematic situation even in translating these ideas to practice in the UAE context. For instance, such Western CSR understanding is viewed as a tool to further consolidate the power and profitability of the organization and thus to further increase its domination over a range of stakeholders across a diverse set of spatial and temporal contexts. Evidently, market logic prevails for most of our participant organizations in the UAE, that often equate CSR with shareholders, not stakeholders. Market logic relating to CSR is consistent with KPI-driven organizational performance. Examples from our empirical base include supporting psychologically the patients in hospitals (case of a pharmaceutical company); promoting legal professions

(case of a professional services company); or improving IT (case of an IT company) and financial literacy (case of a bank).

Influenced by these logics as key institutional drivers, our findings indicate that there are two core processes that shape CSR engagements and responses of our participant organizations: building local legitimacy and relational coping. For instance, in translating global CSR practices and structures into the UAE context, multinational companies (MNCs) have to gain acceptance from local community and build local legitimacy, which is achieved through mitigating the negative impact of the organization in the eyes of the stakeholders. Crucial steps in this regard include developing strategic narratives and practices, arranging regular meetings and discussions with local communities, and even resettling the community in order to convince locals that their company is not harmful for the environment.

Given that our focus is on the CSR-HR relationship, building capacity and empowering local community and disadvantaged groups through training emerge as crucial practices to gain acceptance from the local community in the process of building local legitimacy. For instance, some of these empower and, in turn, mainly serve in increasing the impact of the global companies. These empowerment programs include women in IT, supporting female leadership programs and diversity programs.

Relational coping, on the other hand, involves most of the participant organizations making stilted efforts for stakeholder engagement. Examples include networking with other companies in finance education and MNCs mainly aiming to ensure support for their own initiatives on a global basis.

Dissemination of CSR engagements and feedbacks through shared platforms is another vehicle utilized for relational coping response. Connecting with the CSR-HRM relationship, common practices that are evident include: evaluation of measures and feedback emanating from employee CSR surveys; revising CSR focus (e.g., more focus on environmental aspect) accordingly; and combining these with CSR feedbacks from community and other organizations.

4.3 | Instrumentality of HRM as a tool for activating CSR

HRM plays a role in navigating through multiple CSR logics as discussed above, demonstrating its role in activating and refocusing the influence of CSR understandings on engagements and responses of participant organizations. Advertently, HRM function plays multiple roles: mediating role, regulating and governance role, and legitimizing role. Mediating role is associated with empowering leadership in organizations to act upon wider multilevel influences (as described above in relation to macro- and meso-level forces and logics). It brings about a new task for HRM; that of organizing the activities proposed by executives in charge of CSR and often also crafting voluntary activities, and also developing programs for community engagement.

"We support CSR by offering support and encouraging participation as well as paying team members for their volunteer hours. Employer of choice is one of our mission statements, that is it our

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mission to become the employer of choice currently in the local community. This is the local community that we are wanting to connect with, and it's on every level. So that's why the HR is in complete coexistence with the CSR team" (Interview 8, Ghost).

The regulating and governance role encompasses job descriptions involving CSR practices and adjusting governance mechanisms accordingly. For instance, in the case of multinational companies, this often necessitates structural changes that consist of new positions, sub- committees, teams, and coordinators across the subsidiaries in different countries, which contribute to the creation of symbolic and relational systems to support defined CSR response. This demonstrates how the CSR is used as a filter to pursue different agendas (as dictated by the multiplicity of logics as delineated above) through HRM function.

> "I suppose the main thing we do really is that we have come up with a capacity-building program, which introduces members to CSR concepts and sustainability concepts, and basically allows them to start to understand what sustainability management is; what CSR practices are; how to measure those; how to report those" (Interview 12, FLO).

Gender empowerment and social/disability inclusion through recruitment functions can also be outcomes of regulating role of HRM. They have been mentioned in the interviews as illustrated by the following two quotes:

> "...empowering minorities in societies. For example, that we have an issue with female leadership, especially when we are speaking now on UAE. So, there is a great focus from the government to employ females (local females) as leaders and give them the chance. So what we're trying to do is that, when you look at it, it's not about giving people a job, because again, sometimes you put them in for failure. You give them a job, but they are unable to deal with difference in opinions, difference of backgrounds. So, what we will do is that we will also go and target this community, which is the local females, for example, who are considered to be a minority in the job. We need to address the cultural barriers for females; we do so through offering career counseling that helps human development, improving their leadership skills, their communication skills, their soft skills ..." (Interview 11, Gphar).

> "Social inclusion is a key area here that we focus in terms of CSR. We also focus on the disabilities of people with special needs and how we can create employability for them. [...] "Special needs" is a big area that we focus on. We focus on creating employability for people with special needs. And one of the projects that we funded through our grants in the past has been a

chocolate factory for people with disabilities. So, we have females with intellectual disability producing quality chocolate" (Interview 21, FLO).

Another role that the HRM function plays is a legitimizing role regarding CSR, which is incorporated in HRM and overall strategy of the company by communicating strategic meaning via HR, and compartmentalizing CSR according to vested interests:

> "We split it four ways. So, we have pro bono; community engagement; diversity in workplace; and environmental sustainability. So that's the four areas of our broader corporate responsibility approach... I think traditionally in the past, when people have said "CSR" they think it's only the community aspect of it, and very much about giving back or philanthropy, which is not the case anymore" (Interview 5, Glaw).

> "We split our CSR into three things; people, environment, communities, and we have initiatives round each of those; and the people is our people. We've got 18,000-20,000 people working for us... we've got quite a lot to look after them, so just pure welfare of those people is quite difficult. We make a very large commitment that we will meet the standards and requirements that are set down for how they live." (Interview 25. Lcon).

The CSR-HRM relationship is highly observable in our study. The interplay between CSR and HRM has a dual nature. In a few companies, HRM appears to be an antecedent of the CSR where top managers and employees are given hours for voluntary CSR work. Companies participate economically where staff do the work voluntarily. In some companies, employees' job description also includes their involvement with the CSR activities even though these activities are labeled as "voluntary". In some cases, staff are even expected to donate to chosen CSR projects. The talent, intellectual capital, manpower and economic sources of the workforce are used in these projects. Shifting logics influencing CSR and the multiplicity of the roles that HRM takes to activate these CSR engagements increases organizations' malpractices such as the domination of companies towards exploitation of their workforce.

> "We had a team of volunteers from the organization, and the team was working on two dimensions. One, the organization, we have already participated in economically, so we covered the cost of the project, of for example, donation of food material, clothes and also the organization has purchased this amount. Plus, that they also were collecting donations from the colleagues that stem from our employees, as well as supporting people physically. So, they took their cars, they went physically there, and they helped in

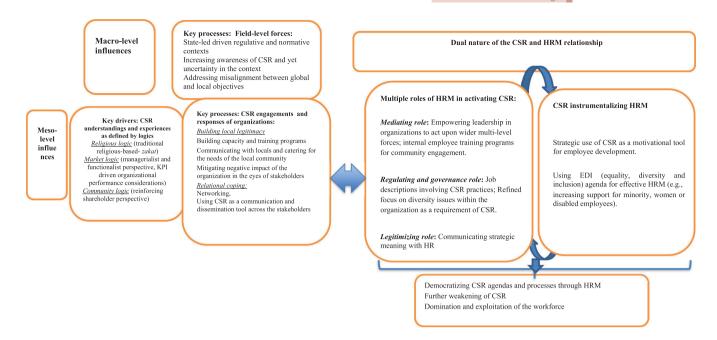


FIGURE 1 Multilayered framework of the CSR-HRM relationship. [Colour figure can be viewed at wileyonlinelibrary.com]

distribution of the material and in helping people feel better" (Interview 12, Gpharm).

On the other hand, efforts to have diverse workforce, develop talent and increase the chances of disabled people for employability are examples of CSR enabling effective HRM to align the responsibilities and interests of the company. This also shows how HRM's regulating and governance roles can act as a double-edged sword.

5 | DISCUSSION AND CONCLUSIONS

In this paper, we have focused on the relationship between CSR and HRM through a multilayered perspective, highlighting how HRM as an organizational function is instrumental in activating CSR in the form of CSR engagements and responses as influenced by logics emanating from field-level forces. We reveal that this operationalization has a dual nature: it leads to developing effective HR strategies for socially responsible practices, such as diversity management and community engagement on one hand, and creates mechanisms for domination and exploitation of the workforce on the other hand. Most prior research has focused on individual actors' interpretations of CSR and their framing strategies. We instead argue that it is imperative to investigate the topic at multiple levels by understanding the embeddedness of CSR logics and their interplay with HRM within broader socio-economic, political, and cultural dynamics. As argued by Meyer et al. (1997), legitimized actorhood operates at several levels (contextual, organizational or group, and individual) that compete with each other. The interaction between macro-meso levels and their influence on the dual nature of the CSR-HRM relationship is highly salient, as depicted in Figure 1 below.

As amplification of logics occurs and translation of CSR logics to local circumstances takes place, associated HRM practices move to the level of legitimized organizational actions (Grant et al., 2020). However, as this empirical case evinces, this process is dualistic in nature. Institutions frame certain decisions, actions and practices and, in this particular context, the widespread acceptance and legitimization of CSR leads to exploitation of the workforce (via HRM), in some cases. As noted by Purdy et al. (2017), this relates to how the determinative (macro field-level forces) and agentic aspects of institutions (mesolevel organizational responses) interact. In other words, we have revealed how macro-contextual, meso-organizational and managerial forces mobilize organizations towards developing CSR responses by framing CSR in different ways in different circumstances (as suited by salient logics at the time), and by deliberately incorporating the HR function in this process. As argued by Karatas-Ozkan, et al. (2014) and Sarvaiya et al. (2016), CSR strategy necessitates a cultural transformation at the organizational level for which HRM can arguably provide the required means.

A critical perspective on the CSR-HRM relationship questions the autonomy of corporate forces and its attention on the power dynamics (Banerjee, 2008) within and across organizations influencing the interface. By creating new organizational structures and processes to endorse CSR and make it integral to the HRM function, institutions reinforce hegemonic structures. Shareholder-driven logic (rather than purely stakeholder-driven logic) that elevates profit orientation prevails in decision-making and accountability processes vis-a-vis CSR-HRM integration. Therefore, efforts for democratizing CSR agendas and processes through HRM by opening it up to the participation of its organizational members further weaken CSR. It remains fuzzy and in continuous flux by being a part of the communication and PR agenda rather than being integral to overall core organizational strategy. The prevailing shareholder perspective is the dominant logic entrenched in the deeper layers of organizations that are often implicit.

Institutional logics build different layers in organizations, which lead to variations in CSR and instrumental use of HRM as an intermediary function. For example, some actors may interpret the pursuit of the prevailing profit orientation through CSR activities as corruption and misbehavior while, for others, it may constitute the core of responsibility. One could argue that this is evidence of competition between shareholder logic (underpinned by market logic) and community logics. Departing from the premise of co-existence of these multiple (often competing) logics shaping CSR, we argue for the utility of recognizing the importance of the CSR-HRM relationship and its dual nature. In organizations, HRM can serve several organizational roles such as mediating, regulating (and governance), and legitimizing roles (see Figure 1). These have important outcomes with conflicting natures as explained above.

5.1 Theoretical contributions

We make multiple contributions to knowledge: First, our empirical investigation of the relationship between CSR and HRM exemplifies a high degree of organizational response as articulated at the intersection of macro-level field forces. Second, we demonstrate that the CSR-HRM relationship has a dual nature, which enhances HRM practices in adopting socially responsible HR strategies, such as diversity management on the positive note, and while creating domination and exploitation of the workforce on the negative note. We add to the extant literature on the CSR-HRM interplay by articulating how such strategic use of the CSR-HRM relationship can bring about the HR function assuming multiple roles: mediating role, regulating and governance roles, and legitimizing role. Third, we advocate a critical approach to the CSR-HRM relationship, which can be best captured through such a holistic understanding of the underpinning processes.

5.2 Contributions for practice

We offer many contributions for practice: Company executives and HRM- and CSR-related actors (mainly managers holding such positions) should be cognizant of this dualistic nature of the CSR-HRM relationship. Therefore, they should not exploit the workforce as dictated by shareholder logic (driven by market logic) and/or community logic-driven CSR, and they should be mindful of conflicting aspects of the roles of HRM in creating such unintended organizational outcomes as exploitation and further weakening of CSR.

CSR should not be seen as an add-on agenda and activity; it should be embedded in organizational structures and processes. Hence, the managers are tasked with avoiding a transactional approach to CSR. This entails employee engagement achieved through a transformational approach through talent development (rather than exploitation). In other words, we recommend that organizations should approach CSR from an employee engagement perspective. In this way, employees' perceptions of CSR authenticity and of local needs will transform the dynamics of the CSR-HRM relationship and organizational commitments in this domain.

5.3 Implications for future research

The study was conducted with a limited sample in a specific geolocation with unique culture. Future studies might address the research problem in different settings and may even pursue comparative studies. A longitudinal case-study research might capture complexities of CSR logics and their relationship with HRM more effectively. Further research can also explain this relationship drawing on specific CSR projects in organizations, such as environmentallydriven CSR projects or diversity/social inclusion-related projects.

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APPENDIX: INTERVIEW GUIDE

Key themes asked to field-level organizational (FLO) actors

- 1. Global context for CSR,
- 2. UAE context for CSR,
- 3. Macro-level actors,
- 4. Government initiatives,
- 5. International initiatives/activities,
- 6. Definitions of CSR,
- 7. Macro drivers of CSR,
- 8. Mechanisms of CSR,
- 9. Links to HRM initiatives.

Key themes asked to organizational-level actors

- 1. Definitions of CSR. Organizational definition of CSR.
- 2. Your company strategy in terms of CSR. Key components of your CSR strategy.
- 3. Fit between the overall strategy of your company and CSR strategy.

- 4. The ways in which CSR is practiced in your industry.
- 5. Pressures for compliance/pressures of supply chain.
- 6. Definition of community in relation to your company operations.
- 7. Definition of accountability to the community.
- 8. Governance (decision making) structures.
- 9. Key stakeholders and your interaction methods.
- 10. Organizational strategies/structures/mechanisms through which CSR is supported.
- 11. Leadership for CSR.
- 12. Main barriers to CSR implementation.
- 13. Any CSR project/strategy failures, and any lessons taken.
- 14. Main HRM policies and practices in your company.
- 15. CSR-HRM links.
- 16. Main networks in and around your company for CSR-HRM engagement.
- 17. Policies for environment, or health and safety, and so forth.
- Measurement of CSR-HRM interface through related activities/ initiatives.
- 19. Monitoring CSR activities/initiatives and role of HRM outcomes.