

Responsible Corporate Tax Practice How, Why, and with What Implications?

Jespersen, Sara Ravn

Document Version

Final published version

DOI:

[10.22439/phd.08.2025](https://doi.org/10.22439/phd.08.2025)

Publication date:

2025

License

Unspecified

Citation for published version (APA):

Jespersen, S. R. (2025). *Responsible Corporate Tax Practice: How, Why, and with What Implications?* Copenhagen Business School [Phd]. PhD Series No. 08.2025 <https://doi.org/10.22439/phd.08.2025>

[Link to publication in CBS Research Portal](#)

General rights

Copyright and moral rights for the publications made accessible in the public portal are retained by the authors and/or other copyright owners and it is a condition of accessing publications that users recognise and abide by the legal requirements associated with these rights.

Take down policy

If you believe that this document breaches copyright please contact us (research.lib@cbs.dk) providing details, and we will remove access to the work immediately and investigate your claim.

Download date: 13. Aug. 2025

COPENHAGEN BUSINESS SCHOOL

Solbjerg Plads 3
DK-2000 Frederiksberg
Danmark

www.cbs.dk

ISSN 0906-6934

Print ISBN: 978-87-7568-335-2
Online ISBN: 978-87-7568-336-9

RESPONSIBLE CORPORATE TAX PRACTICE

PhD Series 08-2025



CBS PhD School
Department of Management, Society and Communication

PhD Series 08-2025

SARA RAVN JESPERSEN

RESPONSIBLE CORPORATE TAX PRACTICE

How, why, and with what implications?



Responsible Corporate Tax Practice

How, why, and with what implications?

Sara Ravn Jespersen

Department of Management, Society and Communication

Supervisor(s):

Professor Hans Krause Hansen, Copenhagen Business School

Professor Jeremy Moon, Copenhagen Business School

CBS PhD School

Copenhagen Business School

Sara Ravn Jespersen
Responsible Corporate Tax Practice
How, why, and with what implications?

First edition 2025
Ph.D. Serie 08.2025

© Sara Ravn Jespersen

ISSN 0906-6934

Print ISBN: 978-87-7568-335-2
Online ISBN: 978-87-7568-336-9

DOI: <https://doi.org/10.22439/phd.08.2025>

All rights reserved.

Copies of text contained herein may only be made by institutions that have an agreement with COPY-DAN and then only within the limits of that agreement. The only exception to this rule is short excerpts used for the purpose of book reviews.

ACKNOWLEDGEMENTS

I would like to thank my very patient and helpful supervisors for their invaluable support. Special thank you goes to all the people who have given their time as a source of my empirical material, for without there would have been no thesis on this topic. This is deeply appreciated, and it has been remarkable to gain insight from their perspectives. There have been many other people who have been helpful and motivating on this journey. I have met outstanding interest and helpfulness from academic colleagues of various disciplines and of different stages of careers. I am humbled and eternally thankful. Finally, a big thank you to my friends and family who have been supportive, caring, and patient with me on this journey.

December, 2024

DANSK RESUMÉ

Denne afhandling studerer et aspekt af virksomhedernes sociale ansvar (CSR): multinationale selskabers nylige påstande om og forpligtelse til ansvarlig virksomhedsskattepraksis. Den undersøger dette fænomen gennem kvalitativt materiale særlig udvalgt for at gøre det muligt at udforske fænomenet i detaljer. Det empiriske materiale består af interviews med skatte- og ikke-skatte professionelle, observationer og arkivdata (fra 2000-2022). Denne afhandling har til formål at besvare det overordnede forskningsspørgsmål: hvorfor og hvordan betragter nogle multinationale virksomheder skat som en del af CSR og med hvilke implikationer? Den besvarer dette gennem tre artikler.

Den første artikel undersøger, hvordan og hvorfor konceptet ”ansvarlig selskabsskat” er opstået. Det udforskes hvordan forskellige aktører bringes sammen i en kontekst af særlige muligheder og med hjælp fra katalysatorers skabelse af rum for interaktion og kan trække på ressourcer og ideer fra både CSR og selskabsskat. Denne dynamiske handling mellem idéer og fagfolk præsenteres i en model for, hvordan ”felter” bliver trukket tættere sammen – for selskabsskat og for CSR.

Den anden artikel undersøger, hvordan skatteprofessionelle integrerer CSR i skattecompliance (efterrettelighed). Den afdækker de fremtrædende elementer i den organisatoriske proces som; en dedikeret skattedirektør, en støttende ledelse og en operationel skattepolitik. Denne artikel teoretiserer denne proces som ”ansvarliggørelse” af efterrettelighed.

Den tredje artikel undersøger, hvordan vi kan observere en spirende privat regulering for ansvarlig selskabsskat og analyserer legitimitetsdynamikken af denne i forhold til tidligere selskabsskattepraksis og i forhold til offentlig regulering. Denne analyse afslører denne fremvoksende private regulering som befordrende for yderligere offentlig regulering frem for at konkurrere med, eller supplere, den eksisterende offentlige politik.

Afhandlingen fortæller historien om fremkomsten og implikationerne af ansvarlig virksomhedsskattepraksis, der giver mulighed for en forståelse af virksomhedernes politiske rolle i forhold til lovoverholdelse og global regulering. Sammen afdækker de tre artikler fænomenet ansvarlig selskabsskat som havende relationelle, organisatoriske og politiske implikationer. Samlet bidrager afhandlingen til institutionel teori med sin multi-niveau analyse, der trækker på CSR-perspektiver, sociologi for compliance og privat governance litteratur. Den udvider vores viden om inter-felt relationer og analyserer, hvordan de centrale begreber institutioner og institutionalisering giver mulighed for en nutidig analyse af stabilitet og forandring af organisatorisk praksis. Afhandlingen argumenterer for, at ansvarlig virksomhedsskattepraksis ikke kun skal ses som en ledelsespraksis, men også som en reguleringsdynamik, der bør forstås i dens nutidige kontekst af komplekse samfundsmæssige, lovgivningsmæssige og politiske pres, og derved give indsigt til den kontinuerlige udfordring med effektiv regulering af multinationale selskaber.

ABSTRACT

This thesis studies an aspect of corporate social responsibility (CSR): multinational corporations' (MNCs) recent claims of and commitment to *responsible corporate tax practice*. It investigates this phenomenon through a theoretical sample allowing us to explore the phenomenon in detail through three papers. Empirical material consists of interviews with tax and non-tax professionals, observations, and archival data (from 2000–2022). This thesis sets out to answer the overarching research question of: why and how do some MNCs consider tax a part of CSR and with what implications?

The first paper investigates how and why *responsible corporate tax* has emerged. It demonstrates how diverse actors came together through opportunities and catalysts' creation of spaces for interaction drawing in resources and ideas from CSR and of corporate tax. These dynamics between ideas and professionals are presented in a model of how issues are drawn closer together – that of corporate tax and that of CSR. The second paper explores how tax professionals integrate CSR into legal compliance practice. It uncovers the salient issues in the organizational process such as a dedicated tax director, a supportive management, and an instructive tax policy. This paper theorizes this process as the *responsibilization* of legal tax compliance. The third paper studies how we can observe an emergent private governance for *responsible corporate tax* and analyzes the legitimacy dynamics in relation to past corporate tax practices, and in relation to public governance. This analysis reveals the emergent private governance as possible to *crowd in* further public governance rather than compete with, or complement, public policy.

The thesis tells the story of the emergence and implications of *responsible corporate tax practice* that allows for an appreciation of the political role of corporations in relation to legal compliance and to governance. Together the three papers uncover the phenomenon of *responsible corporate tax* as having relational, organizational, and political implications. The thesis contributes to institutional theory with its multi-level analysis drawing on CSR perspectives, sociology of compliance and private governance literature. It extends our knowledge of inter-field relations and analyzes how the central concepts of institutions and institutionalization allow for a contemporary analysis of stability and change of organizational practice. The thesis argues that *responsible corporate tax practice* should be seen not only as a managerial practice, but also as a governance dynamic that should be understood in its contemporary context of complex societal and regulatory pressures of law and politics, and thereby provide insights to the continuous challenge of effective regulation of MNCs.

CONTENT

ACKNOWLEDGEMENTS	3
DANSK RESUMÉ	5
ABSTRACT	6
Index of figures and tables.....	10
List of acronyms	11
1. INTRODUCTION.....	12
1.1 Tax at the heart of modern society.....	12
1.2 Research question, scope, and framing.....	15
1.3 Key concepts.....	15
1.4 The three papers.....	17
1.5 Structure of the thesis	18
2. STUDYING CORPORATE TAX	19
2.1 Setting the scene: the study of corporate tax in a historical perspective	19
2.2 Situating the empirical exploration of CSR and corporate tax practice.....	21
2.2.1 Tax as a social and institutional practice – the role of tax professionals and the pursuit of corporate tax avoidance	21
2.2.2 The law, corporate tax, and CSR?.....	22
2.2.3 Public-private interactions in governance of corporate tax.....	24
2.3 Theoretical frame of the thesis.....	25
2.3.1 Institutional theory: the field, legitimacy, and institutional work.....	25
2.3.2 CSR “theory” – the law and politics	27
2.3.3 Sociology of Compliance	29
2.3.4 Private governance	30
3. METHODOLOGY	32
3.1 Research philosophy	32

3.1.1 Social constructivism.....	33
3.1.2 Qualitative material and interpretive methodology	33
3.1.3 Reflexivity	34
3.2 Research design.....	36
3.2.1 Data selection strategy.....	36
3.2.2 Unit of analysis.....	37
3.2.3 Analytical strategy – abduction	37
3.3 Data Collection.....	39
3.3.1 Geographical scope	39
3.3.2 Interviews	39
3.3.3 Observations	41
3.3.4 Desk research.....	42
3.4 Data treatment	43
3.4.1 Interviews	43
3.4.2 Secondary material	46
3.4.3 Observations	46
3.4.4 Triangulation	48
3.4.5 Validity and reliability.....	49
3.5 Research ethics.....	50
4. SUMMARY OF PAPERS.....	51
4.1 Paper 1: Where fields meet: the structuration of an interstitial field for responsible corporate tax practice	51
4.2 Paper 2: Responsibilization of corporate tax compliance – how tax professionals integrate CSR and the law.....	52
4.3 Paper 3: Legitimacy of private governance for corporate tax.....	53
4.4 Table summarizing papers	54
5. DISCUSSION.....	56

5.1 Empirical contribution	56
5.2 Conceptual contributions	57
5.2.1 Responsibilization of corporate tax compliance	57
5.2.2 Meso-level analysis and modelling inter-field dynamics.....	59
5.2.3 Private governance of responsible corporate tax.....	60
5.3 Theoretical contributions	62
5.3.1 A multi-level analysis: aspects of agency and structure	63
5.3.2 Stability and change: Institutionalization and institutions	65
5.3.3 Social construction of institutions and bridging old and new institutional theory	67
5.4 Boundary conditions, limitations and future research	68
5. CONCLUSION	71
6. REFERENCES.....	73
8. APPENDICES.....	94
8.1 Interview guide	94
8.2 List of observations.....	95
8.3 List of desk research	96
8.4 Full list of open code and themes	99
8.5 Examples of coding and quotes	102
9. PAPERS	109
Paper 1: Where fields meet: the structuration of an interstitial field for responsible corporate tax practice.....	110
Paper 2: Responsibilization of corporate tax compliance – how tax professionals integrate CSR and the law	156
Paper 3: Legitimacy of private governance for corporate tax.....	194

Index of figures and tables

Figure 1 Publications analyzed (by year of publication)	46
Figure 2 Coding structure for paper 1	48
Figure 3 Spectrum of compliance in relation to CSR	58
Figure 4 Interrelation of concepts	64
Table 1 Data collection overview	39
Table 2 List of interviews (anonymized)	40
Table 3 Desk research overview	43
Table 4 Division of interviewees	44
Table 5 Examples of coding	45
Table 6 Summaries of papers	54

List of acronyms

ATAD	Anti-Tax Avoidance Directive
BEPS	Base Erosion and Profit Shifting
CBCR	Country-By-Country Reporting
CBS	Copenhagen Business School
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CSR	Corporate Social Responsibility
DI	Dansk Industri
EITI	Extractive Industries Transparency Initiative
ESG	Environment, Social and Governance
G20	Group of 20
GDPR	General Data Protection Regulation
GRI	Global Reporting Initiative
ICC	International Chamber of Commerce
ICIJ	International Consortium of Investigative Journalists
MNC	Multinational Corporation
MSI	Multi-Stakeholder Initiative
NGO	Non-Governmental Organization
OECD	Organization for Economic Cooperation and Development
PRI	Principles for Responsible Investments
SDG	Sustainable Development Goals
TJN	Tax Justice Network
TNC	Transnational Corporation
UNGC	United Nations Global Compact
UNGP	United Nations Guiding Principles (on Business and Human Rights)
VP	Vice President

1. INTRODUCTION

Quote from Judge Learned Hand (1872–1961)

Any one may so arrange his affairs that his taxes shall be as low as possible; he is not bound to choose that pattern which will best pay the Treasury; there is not even a patriotic duty to increase one's taxes.

Gregory v. Helvering, 69 F.2d 809, 810 (2d Cir. 1934)

Quote from interview with corporate tax director in MNC by author, 2020

I remember this sense of relief, that it was okay to consider what was appropriate and decent (corporate tax) behavior, and how do we do this in a fair and transparent manner. Instead of always having to think, having to defend, why it was more expensive than planned for, and everything was about the effect on the balance sheet.

Interview Tax Director MNC C4, 2020

This thesis is a study into an organizational phenomenon that challenges traditional understandings of corporate tax practice and of corporate social responsibility (CSR). Among some multinational corporations (MNCs) *responsible* corporate tax practices have developed – an expression of the integration of tax with the CSR agenda and of thinking of corporate tax in a socially responsible manner. As the two quotes above express, this presents radically different and opposing principles for corporate tax practice than what is traditionally expected of taxpayers. It also challenges traditional boundaries of the construct of CSR (Dowling, 2014).

This introduction will elaborate on the relevance of studying this emerging new practice among MNCs in corporate tax. It will argue why corporate tax is an essential issue area to study for business-society relations and how CSR and corporate tax intersections are of particular relevance in the context of an already politicized governance environment (Roland & Römgens, 2022). This introduction also sets out how the thesis will study this and delivers some conceptual clarifications concerning CSR, legitimacy, governance, the law, and institutions which are all key constructs in this thesis.

1.1 Tax at the heart of modern society

Taxes are central for modern society. The development of taxation is closely tied to the story of societal development. Taxes finance everything from warfare to the state bureaucracy and, in some countries, extensive welfare (Martin et al., 2009). Corporate tax payments are a part of the way in which states raise their revenue. Over time the structure of the various taxes that make up the states' revenue shifts. Balances vary between consumption taxes and income taxes reflecting dominant ideologies and beliefs about economics and economic theory (Swank, 2016).

Statutory rates for corporate tax have decreased immensely over the years of its existence. A part of the downward pressure on statutory rates is that MNCs became increasingly mobile in their businesses and complex in their structure, which increases competition between states for economic activity (Swank, 2016). Among OECD countries in 2018 the share of corporate tax of total tax revenue was 10%, where in other regions it was slightly higher (OECD ¹). Research suggests that up to 40% of corporate profits from MNCs are escaping effective taxation (Tørslev et al., 2018). Meanwhile, economic relations and activities of MNCs have grown in scope and pace (UNCTAD, 2016).

There is a tendency in literature on international business taxation ² to portray tax professionals and corporations as hugely influential drivers of a complex techno-legal system of rules (Picciotto, 2007). In such a system MNCs (supported by tax professionals) can benefit from elaborate tax planning to minimize tax payments to the benefit of their shareholders – a practice known as corporate tax avoidance. ³ This is understood as the way in which MNCs organize their corporate tax practices to technically be compliant with the law but arranged so that MNCs pay minimum corporate taxes (Picciotto, 1992). Corporate tax avoidance is usually thought to include elaborate or opaque corporate structures through so-called off-shore financial centers also known as tax havens (Palan, 2002). A recent estimate of how much corporate profit is held “offshore” and thereby escaping taxation was more than \$650 billion in 2016 (Tørsløv et al., 2018). Media has covered this extensively (Eccleston & Elbra, 2018; Mayer & Gendron, 2022).

This pursuit of corporate tax avoidance is described as an example of the structural power of MNCs (Ruggie, 2018; Scherer & Palazzo, 2011) and explained by the persistent governance gap that results in states’ inability to agree on binding supra-national rules for MNCs (Ruggie, 2018, Picciotto, 2022). Governance of international business taxation had until recently primarily been concerned with eliminating situations of double-taxation (Woodward, 2018). However, the financial crisis of 2008–2009 and a series of media leaks have changed the political environment for international business taxation (Eccleston & Elbra, 2018). There is a large literature which describes and analyzes the numerous changes that international business taxation has undergone since the financial crisis (Rixen, 2015, Rixen & Unger, 2022). A system that had created stability for MNCs tax affairs is now radically changing in terms of the actors (Seabrooke & Wigan, 2016) and norms (Gelepithis & Hearson, 2021), with the “state coming back in” to the global governance of corporate tax (Christensen & Hearson, 2019).

In this context, movement among some MNCs is now delivering an increasing number of examples of linking of tax practice with CSR. These MNCs publish policies, deliver detailed reporting (Vodafone, 2017, Ørsted, 2022b), and co-develop and sign up to voluntary global reporting on tax (GRI, 2019) or the NGO certification scheme (Fair Tax Mark, 2014). In 2018,

¹ See <https://www.oecd.org/en/data/datasets/corporate-tax-statistics-database.html>

² “International Business Taxation” and “corporate tax” will be used interchangeably.

³ Corporations that are not MNCs and only present in one country are limited in their ability to conceive of challenges or opportunities from comparing tax regulations across countries. Here forth corporations and MNCs will be used interchangeably to mean business organizations that operate in more than one country and engage in some form of tax planning.

the B-team – a coalition of business and civil society leaders – launched “a new bar for responsible corporate tax.” At launch it had 12 signatories, and in 2022 it had 24 MNCs as signatories all of considerable size and including well-known brand names ⁴.

Although this remains a relatively small grouping, it raises intriguing questions about our current understanding of corporate tax practices and the relationship between organizations and their environment. The thesis offers an empirical investigation into the phenomenon of *responsible corporate tax practices*, examining both its implications for individual multinational corporations (MNCs) and its broader collective significance - an area that remains largely uncharted.

The relevance of this thesis goes beyond its contribution to literature on tax as a social and institutional practice plotting a narrow gap identified in this field or investigating a phenomenon simply because it is novel. Instead, the motivation for the research is founded on an appreciation of the centrality of tax in modern society (Martin et al., 2009) and the importance of understanding organizational behavior in relation to it. Examining the organizational practice and the dynamics of a responsible approach holds value for law- and policy makers confronting the challenge of corporate tax avoidance. Moreover, the phenomenon of responsible corporate tax sparked interest from both practical and theoretical perspectives.

In terms of practical relevance, the thesis examines a phenomenon of contemporary importance as the regulatory boundaries for corporate tax practices continue to evolve. Meanwhile, it allows for studying the very frontier of CSR and responsible management practices, as well as the adaptability of MNCs to growing demands and increasingly complex issue areas that connect to and intersect with core state competences. Insight into the collective processes shaping and framing the normative boundaries concerning responsible management and corporate tax practice are of significant societal relevance both now and in the future, as these processes feed back into the regulatory and political realms, as this thesis will demonstrate.

Spanning disciplines and analytical levels, this thesis highlights how tax research is well-suited to interdisciplinary work (Boden et al., 2010; Oats, 2012). It recognizes this by exploring how adjacent theoretical perspectives contribute to elucidating the contemporary relevance of institutional theory as a framework for studying organizations and organizing in today's context

Tax is at the heart of the intersection between markets and society (Rixen & Dietsch, 2015) and ultimately government (Campbell, 1993), but so is CSR (Matten and Moon, 2008; Campbell, 2007). Developments of organizations combining corporate tax and CSR offer an opportunity for exploring how these governing relationships of contemporary organizations overlap and interact, and are changing. This situates the thesis in the tradition of fiscal sociology, the focus of which is on understanding tax in relation to social change (Martin et al., 2009). This thesis considers the potential that organizations are as much a source of collective good as they are of societal ills (King, 2017) and that much is to be learned from a detailed study of a group of organizations

⁴ Endorsing companies in 2022; Allianz, Anglo American, BHP, bp, Danone, E.Sun bank, Enel, Engie, Fortum, Group Rocher, GSMA, Ingka group, KCB, Maersk, Nature & Co, Novozymes, Ørsted, Pearson, Relx, Repsol, Rio Tinto, Safaricom, SBM offshore, Shell, Total Energies, Unilever, Vodafone – see <https://www.bteam.org/our-thinking/news/responsible-tax>

engaged in the “bright side of global business” (Scherer et al., 2009, p. 333) including whether CSR can play a more critical role in relation to the institutional boundaries of the law (Buhmann, 2016; Ruggie, 2018; Sheehy, 2016). Next section will detail how this thesis aims to study this.

1.2 Research question, scope, and framing

The over-arching research question is:

How and why do some MNCs consider tax as part of CSR and with what implications?

The thesis will investigate this question through analysis of qualitative data from interviews, desk research of documents, and observations at public events and conferences. It draws on empirical material collected from those organizations at the forefront of integrating corporate tax and CSR thereby acting as pioneers of what can be termed a *responsible corporate tax practice*. A part of the findings of this thesis will elaborate on what this is and means.

The nature of the topic is transnational in scope, however, the geographical scope of the collected material centers on Denmark and UK where the author had a pre-existing network, and there have been significant developments relating to the topic of interest. With the majority of the data from these two countries it extends beyond, but remains primarily in Northern Europe, and overall, within OECD countries.

The overarching theoretical framework is institutional theory, which this thesis engages in a multilevel analysis drawing on sociology of compliance and private governance literature. Institutional theory has been applied to CSR (Brammer et al., 2012; Campbell, 2007; Matten & Moon, 2008) and this thesis argues this is strengthened by leveraging insights from a multi-level analysis. The thesis draws on the core concept of the organizational field (Powell & DiMaggio, 1991; Wooten & Hoffman, 2017) which allows for a meta-level analysis of how organizations interact in fields and extends this into the realm of inter-field dynamics (Furnari, 2016; Liu, 2021; Zietsma et al., 2017). The thesis explores how organizational practice is changing in the intersection between CSR and tax compliance assisted by sociology of compliance which argues that *how* businesses comply is a constructed process (Edelman & Tatesh, 2011; Parker & Nielsen, 2009). Finally, it raises the analytical level to the macro-level to explore the role of CSR as a form of private governance (Brammer et al., 2012; Sheehy, 2016) where changing legitimacy sources provide insight to public and private governance inter-action (Cashore et al., 2021; Eberlein et al., 2014).

The following defines the central theoretical concepts applied in this thesis.

1.3 Key concepts

The key concepts are introduced here (and highlighted here in *italics*) as this thesis sets out to explore how and why some contemporary MNCs consider tax as part of *CSR*. This happens in a context of a changing *legitimacy* pertaining to the *governance* of corporate tax and the *law* as an *institution* for corporate tax practice.

CSR is a central construct in this thesis and has been defined in various ways over the years with larger or more narrow scope (Dahlsrud, 2008; Sheehy, 2015). This thesis defines *CSR* as: “the

responsibility of enterprises for their impacts on society” (European Commission, 2011). This short and broad definition is chosen because it allows for CSR to pertain to all aspects of business and not be isolated to certain policies or practices that affect identified or generalized stakeholders (Dahlsrud, 2008). This enables an analysis of a topic which stretches conceptual boundaries of CSR towards the relationship with the law and with corporate purpose (Dowling, 2014) and into broader sustainability concerns (Bird & Davis-Nozemack, 2018).

CSR has been conceptualized as a form of *governance* (Brammer et al., 2012; Sheehy, 2015) driven by the central pursuit of *legitimacy* (Meyer & Rowan, 1977; Suchman, 1995). *Governance* is defined here as the broad system of rules and regulations that constrain or aim to change behavior of organizations (Eberlein et al., 2014). The more specific notion of *private governance* is the rules or regulations and decision-making mechanisms that include and are dominated by private actors forming collective attempt to shape private practices in a given area. *Governance* is not defined as a zero-sum, but rather this perspective considers how governance initiatives by different actors can relate to each other, affirming that the way in which they do that is relevant (Cashore et al, 2021; Eberlein, 2019; Ruggie, 2004).

Organizations, in this case MNCs, strive for *legitimacy* and stability as they are embedded in an environment of institutions conveying various types of pressures on corporate behavior which they respond to (DiMaggio & Powell, 1983; Meyer & Rowan, 1977; Oliver, 1991). This thesis relies on a well-known definition of *legitimacy* as: “a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions” (Suchman, 1995, p. 574). This definition allows for the understanding that there is a relationship between those who seek legitimacy and those who allocate or give legitimacy which takes place within a socially constructed space (Suddaby et al, 2016).

The *organizational field* is central to institutional theory (Wooten & Hoffman, 2008) and it assists our understanding of how organizations relate to each other in their institutional environment. The field construct is at a level which is higher than the individual organization (Zietsma et al., 2017) and can be defined as: “a meso-level social order where actors (who can be individual or collective) interact with knowledge of one another under a set of common understandings about the purposes of the field, the relationships in the field (including who has power and why), and the field’s rules” (Fligstein & McAdam, 2011, p. 3).

In the organizational environment for corporate tax practice *the law* is a central *institution* (Edelman & Suchman, 1997, Scott & Davis, 2015). *Institutions* can be defined as “composed of cultural-cognitive, normative, and regulative elements that, together with associated activities and resources, provide stability and meaning to social life.” (Scott, 2001a: 48) – in Scott and Davis, 2008, p. 258).

While the aim of the thesis is not to enquire into *the law* itself and its construction, clarity about what is meant when the law is mentioned is desirable. While theoretically, the thesis draws on the law and society tradition, which conceives of the law as ambiguous, political and constitutive (Edelman & Suchman, 1997, p. 905), the law is for the analytical purposes here defined as “hard

law” meaning the legal texts, administrative regulations, and judicial decisions which in a national setting constitutes the written law. This is chosen because it facilitates a separation between public regulation and normative pressures from society. However, as the thesis will demonstrate these are intertwined in various ways (Selznick, 2003).

With these central concepts clarified, the following specifies the contribution of each paper (that together comprise this thesis) and the structure of the thesis.

1.4 The three papers

The thesis consists of three papers exploring different angles and different levels of analysis to the question *how and why do organizations consider tax as part of CSR and with what implications?* All three papers are based on qualitative material collected in the years 2017–2022.

All together the papers 1, 2, and 3 answer the overall research question by looking at organizational behavior from three different levels of analysis – the macro interplay between public and private governance (paper 3), the meso level of the organizational field (paper 1), and the individual organizational level of change processes (paper 2). The three papers provide a multilevel analysis of how multinational corporations (MNCs) consider corporate tax as part of CSR, which this thesis terms *responsible corporate tax practice*. Paper 1 explores the emergence of this practice through an issue-based field, drawing on institutional work and theorizing inter-field dynamics at the meso-level. Paper 2 examines the micro-level, studying how tax professionals engage in the responsabilization of legal tax compliance to integrate CSR and legal compliance as responsible corporate tax practice. Paper 3 analyzes the sources of legitimacy for private governance in responsible corporate tax and discusses its implications for the public governance of corporate tax practices.

Box 1: Papers and key components and analytical levels

LEVELS (papers)	WHAT	HOW	IMPLICATIONS
Macro (3) inter-actions	Private governance	Shifting legitimacy	Governance
Meso (1) dynamics	Issue-based field emergence	Institutional work	Inter-field
Micro (2) compliance	Responsible tax practice	Responsibilization	CSR & legal

Source: author

The study of corporate tax practice is only beginning to feature in our analysis of business-society relations with sporadic mentions and references (see for example [Amis et al., 2018](#); [Knudsen & Moon, 2022](#); [Ruggie, 2018](#); [Scherer et al., 2009](#)) and some broader coverage in specialized neighboring disciplines of accounting (for example [Anesa et al., 2018](#); [Boden et al., 2010](#); [Mayer & Gendron, 2022](#); [Radcliffe et al., 2018](#)) and governance (See [Rixen & Unger, 2022](#)). This thesis argues that the topic of corporate tax gives opportunity to study some of the major challenges of our time concerning organizations and insight to contemporary management issues in business and society relations. For one because it is intimately linked to the resources available to tackle societal challenges such as inequality ([Amis et al., 2018](#); [Bird & Davis-Nozemack, 2018](#)) and secondly, the governance challenge specifically related to MNCs ([Ruggie, 2018](#)) where scholars continue to discuss the role and relevance of CSR ([Brown et al., 2022](#); [Buhmann, 2016](#); [Matten & Moon, 2020](#); [Scherer & Palazzo, 2011](#); [Sheehy, 2016](#)).

1.5 Structure of the thesis

The next section of this introduction presents the relevant literature within which this thesis situates itself. This also includes a presentation of the theoretical perspectives that the thesis draws on and contributes to, which is primarily institutional theory with insights drawn from CSR scholarship, sociology of compliance, and private authority in global governance.

In section 3, the methodology for the undertaking of the research is detailed, including philosophy of science, the analytical approach, and the selection and treatment of data.

Following the methodology is a fourth part of the general introduction, which is the presentation of the empirical findings of the three papers. This will be presented as summary of each paper and in table format.

Then the discussion is presented in the fifth part, where the general introduction will reflect on the findings as a whole and present the original contributions of the thesis leveraging the theoretical frames provided. This will conclude with reflections on the limitations of the research in this thesis and suggestions for further research.

Finally, the general introduction concludes on the key findings and insights provided in this multi-level empirical study of how and why some corporations consider tax as part of CSR and with what implications, and it will synthesize the empirical and theoretical contributions.

2. STUDYING CORPORATE TAX

This section situates the research of this thesis in the relevant literature. The section has three purposes. The first is to introduce the topic of corporate tax and how it has been studied through time, where the focus is today, and why this thesis adds a timely and relevant perspective. Secondly, it will present in more detail the literature streams to which this thesis will contribute. These are 1) tax as a social and institutional practice, 2) CSR, the law, and tax, and finally 3) private governance of corporate tax. Finally, it will introduce the theoretical frame of institutional theory and the neighboring sub-disciplines this thesis works with in order to leverage the findings from the empirical material and make a theoretical contribution.

2.1 Setting the scene: the study of corporate tax in a historical perspective

Tax is a complex topic that has been described as “easy prey for positivism” (Boden et al., 2010, p. 541). A relevant example is the econometric study of the scale of MNCs’ allocation of profits to tax havens (Tørsløv et al., 2018). With roots in public finance such studies add important context to the scale of challenges related to corporate tax avoidance. However, they provide little insight into experiences of those people who are tax professionals and work in, or advise, MNCs to shape and execute tax practices. Studying tax purely as a question of final outcome at the end of the business year neglects the complexity of the political, legal, and management aspects of the decisions leading to this outcome (McKerchar, 2008; Oats, 2012).

In terms of the political aspects of MNCs’ tax practices this takes us into global governance where global tax governance has developed into a major research field of its own (Christensen & Hearson, 2019; Rixen & Dietsch, 2015). In these political economy and regulatory governance perspectives on corporate tax there is a primary focus on role of the nation state, both at the national and international levels. Whether in the debate about the role and relevance of tax havens in the global economy (Palan, 2002; Sharman, 2012), or about impacts of globalization on domestic resource mobilization (Swank, 2016), the emphasis is on the nation state and the policies it sets or the sovereignty it yields (Christensen & Hearson, 2019; Strange, 1996). While some scholarship concerning corporate tax draw on the work of Strange (1996) to argue for the role and relevance of tax professionals in global tax governance (Christensen, 2021; Picciotto, 2022), few have looked in detail at private authority in international business taxation (Porter & Ronit, 2018; Webb, 2006). A recent review of regulatory changes concerning corporate tax neglect the emergence of CSR as a form of in corporate tax governance (Rixen & Unger, 2022).

At the national level, research on tax and governance has a lengthy tradition in social legal studies, where there has been a debate about the legal tradition (formalistic versus more principled) and its encouragement of certain organizational practices such as corporate tax avoidance (Freedman, 2006; McBarnet, 2003; McBarnet & Whelan, 1991). This draws on the discussion of regulatory

capitalism and the role of the state in encouraging certain behaviors (Braithwaite, 2008). The potential role of CSR in relation to the law (Freedman, 2006; Knudsen and Moon, 2022; McBarnet et al., 2009, Chapter 1) and the implications for public regulation of the emergence of private governance (CSR) (Bartley, 2007, 2014; Cashore et al., 2021; Eberlein et al., 2014) in the broader setting of how to effectively regulate MNCs and the role of CSR in face of the territorial boundaries national law (Buhmann, 2006; Ruggie, 2018; Sheehy, 2016) is something this thesis will explore in more detail below.

Reflecting on the organizational responses to laws and regulation takes us into the sociological dimensions of corporate tax studies. In fiscal sociology there is a longer tradition of looking at tax in the societal perspective (Martin et al., 2009). The idea that tax marks a social contract among a broader set of actors in society has a long tradition (Coffman, 2018), and this idea has also been studied in relation to developing countries and state-building (Bräutigam et al., 2008). The focus on taxation and social change comes with the discipline known as fiscal sociology which is largely attributed to Rudolph Goldscheid, Fritz Karl Mann, and Joseph Schumpeter at the start of the 20th century (Rona-Tas, 2020). Notably, Schumpeter enquired into the social origins and consequences of taxation and called for historical and contextual approaches to understanding taxes (Martin et al., 2009). Scholars, through what they call “the new fiscal sociology” (hereafter “fiscal sociology”), try to honor this call and testify to the interdisciplinary nature of studying tax (Ibid). One of the more comprehensive works in this genre explores the relation between taxation and nation building in Europe (Tilly, 1992). Fiscal sociology can be described as a sociological focus on public finance, and has traditionally had a focus on the nation state (Christensen, 2020). Yet, fiscal sociology is heralded for bringing a greater focus on “the complex social interactions and institutional and historical contexts that link state and society in ways that shape fiscal policies and their effects” (Campbell, 1993, p. 164). More recently, this connects it, with the focus on corporate tax in particular, to more critical work in accounting studies (Boden et al., 2010). This includes literature that describes the technical and detailed facets of corporate tax avoidance (Hashimzade & Epifantseva, 2017; Miller & Oats, 2016; Picciotto, 1992). It also includes the growing scholarship with the perspective of “tax as a social and institutional practice” (Boden et al., 2010; Oats, 2012) which pertains not only to corporate tax through tax professionals and the corporate tax field but also to the experiences of tax authorities (Boll, 2014) and individuals (McKerchar, 2008).

This thesis builds on this tradition and in particular the ideas of those who have advanced the institutional perspectives on tax practices by MNCs and the role and influence of tax professionals. The thesis argues that MNCs are highly relevant to study and brings a important and contemporary perspective to fiscal sociology. Organizations, in this case MNCs, have direct impact on society and their importance for the workings of our modern world (Hinings & Greenwood, 2002; Perrow, 1991) and organization studies hold great potential to offer insight into the mechanisms and dynamics of power relations in modern society (Adler et al., 2014; Fuchs, 2007).

With this, the thesis engages the complex question of how organizations can be both the source of many societal challenges as well as a potential power for much collective good (King, 2017). With tax central to the business-society-government triangle, the empirical case of the emergence

of some MNCs' *responsible* corporate tax practices is a particularly relevant case for exploring this in more detail. The thesis picks up on central elements of existing tax research presented above which it explores in more detail. These are 1) tax as a social and institutional practice, 2) CSR, the law, and tax, and finally 3) private governance of corporate tax.

2.2 Situating the empirical exploration of CSR and corporate tax practice

2.2.1 Tax as a social and institutional practice – the role of tax professionals and the pursuit of corporate tax avoidance

There is a growing literature pertaining to how tax professionals have dominated governance and discourse as a means of control in international business taxation (Christensen, 2021; May, 2006; Mikler & Elbra, 2018; Mulligan & Oats, 2016; Picciotto, 2007, 2015). It rests on the view of the rational and instrumental role of corporations to place a downward pressure on taxes (Bapuji et al., 2018; Christensen & Murphy, 2004; Gelepithis & Hearson, 2021; Mikler & Elbra, 2018; Ruggie, 2018) driven by legal and shareholder principles which are incongruent with CSR (Avi-Yonah, 2004, 2014; Christensen & Murphy, 2004; Sikka, 2010; Ylönen & Laine, 2015).

Tax professionals maintain this power through the technical and legal complexity of international business taxation which excludes many non-tax professionals from participation in the discussions (Picciotto, 2015). Continuing conversations among the same existing interpretive community creates a situation of both “impoverishing the policy debate” and “[cutting] away the political and moral considerations that should underpin the practices of those specialists involved in tax compliance” (Picciotto, 2007, p. 23). In this view, the motivation for tax avoidance is not as such questioned; however, the strategies and practices that exclude a broader conversation about this exclusive power hold are criticized.

A small, but growing, number of studies explore the changes happening in the corporate tax field of tax professionals. These studies add to the portrayal of tax professionals as powerful actors (Mulligan & Oats, 2016). They explore how moral frames are introduced by activists (Anesa et al., 2018) and how tax professionals adapt to reposition themselves (Christensen, 2020; Radcliffe et al., 2018), engaging in new practices (Christensen & Seabrooke, 2022). However, despite these changes in the corporate tax field, the findings do not challenge the dominant notion in literature of tax professionals pursuing corporate tax avoidance as a business logic. Corporate tax avoidance is described as the normal and expected practice of multinational corporations (and tax professionals) or as Radcliffe and colleagues write, “In spite of recent disruptions to tax practice in the form of heightened public and regulatory concern over the tax strategies of corporations, many professionals continue to see their role as pure tax minimization while remaining within the letter of the tax law” (Radcliffe et al., 2018, p. 50). This is irrespective of the presence of moral frames and the fact that tax is “imbued” with morality (Radcliffe et al., 2018, p. 53). These studies demonstrate how tax professionals are rather resilient and apt at incorporating changes into the maintenance of their existing positions of power (Anesa et al., 2018; Radcliffe et al., 2018). This cements the picture of the corporate tax professionals as an insulated field who are very powerful and influential also in relation to the politics of the global tax governance (Picciotto, 2022; Rixen and Unger, 2022)

This thesis advances this scholarship in three ways. Firstly, it provides insight into the practices of tax professionals who are driven not only by legal and shareholder values, but by a societal concern (paper 2). This challenges the understanding that all tax professionals engage in tax minimization. Secondly, while existing studies advance our understanding of the dynamics in the corporate tax field, this thesis suggests looking beyond the corporate tax field to inter-field dynamics. In the space between the corporate tax field and that of CSR, this thesis explores the emergence of an issue-based field (Hoffman, 1999) for *responsible corporate tax* (paper 1). Thirdly, the control and dominance of the “pro-business logic” in global tax governance as exercised by tax professionals (Picciotto, 2022) is challenged by the emergent private governance for corporate tax with implications for further public regulation (paper 3).

2.2.2 *The law, corporate tax, and CSR?*

The role of the law, and how it is practiced in pursuit of business logic through corporate tax avoidance, dates to the 1990s. In an article more than 30 years ago McBarnet and Whelan approached the central debate concerning how tax professionals exploit the law and formalistic notions of compliance as a way of “gaming the law” (McBarnet & Whelan, 1991) and Picciotto explained the technicalities of corporate tax avoidance by transnational groups (Picciotto, 1992). Much of the legal and governance literature concerns how to construct the most effective legal and regulatory framework to regulate business behavior. For example, McBarnet and Whelan (1991) discuss how, traditionally, tax laws are formalistic in nature. Such formalism thereby encourages the idea of adherence to the letter of the law, rather than the spirit of the law. Corporate tax avoidance is often defined as focusing exclusively on the letter of the law and neglecting the spirit of the law (see for example Ostas, 2020; Picciotto, 1992). However, if the central problem for corporate tax avoidance is the complexity of the legal texts and the incoherence between different countries’ legal framework, then some argue that it is relevant to consider that the spirit of the law is not either easily identified, or can be subject to interpretation (Freedman, 2012; Picciotto, 2015; Schmidt & Buhmann, 2020). Nonetheless, these discussions paint a very clear picture of significant scope for corporate discretion even within legal compliance.

As in the above section 2.2.1, and implicit in this work on the role of the law in regulating behavior, there is an assumption that corporate taxpayers will always strive to pay the minimum amount of tax possible within the limits of the law (Freedman, 2006; Picciotto, 2007, 2015). However, the starting point of this thesis is the observation that this is no longer so simple, and that societal pressures nuance the understanding of what is legitimate behavior (Campbell, 2007; Matten & Moon, 2008, 2020). When relating CSR to corporate tax it moves the focus to be exclusively about how much tax is paid (or saved) and on to how corporate tax is managed responsibly. The thesis shifts the focus from the articulation of the law and its ability to mandate (the letter) or encourage (the spirit) tax payments (McBarnet & Whelan, 1991), to the responsibility that MNCs have to enact law responsibly where there is corporate discretion (Knudsen & Moon, 2022; McBarnet et al., 2009) and how organizational behavior is shaped by their institutional environments (DiMaggio & Powell, 1983; Selznick, 1948) including through CSR.

A growing stream of literature explores the conceptual challenge that corporate tax poses to the concept of CSR. As argued by Dowling (2014), tax raises some uncomfortable questions for CSR and pushes some of its boundaries. For one, the issue appears closer to the traditional view of the shareholder maximizing approach to business as it directly affects the economic bottom line. Secondly, the question of the “spirit” versus the letter of law is brought forth bringing to the fore the relationship between CSR and the law, which is underexplored. Furthermore, whether companies should blindly agree to government policy or are legitimate in challenging some of the governments’ social agendas brings forward the question of CSR and the political role of corporations (Dowling, 2014). Others argue that CSR can be seen both as part of the problem of tax avoidance and as part of the solution (Moon & Vallentin, 2019). Much of this literature suggests one way forward to overcome corporate tax avoidance is to consider corporate tax as CSR with a focus on following the spirit of the law, although most stress this must be in conjunction with government efforts (Freedman, 2006; Moon & Vallentin, 2019), which also stresses the mutual dependence between corporations and the functioning state (Avi-Yonah, 2004; Bird & Davis-Nozemack, 2018; Moon & Vallentin, 2019). This appears particularly relevant, as we see the transformation of corporate responsibility into the sustainability sphere that takes on this distinct, more global-oriented nature of the governing of the “commons” and global public goods (Bansal & Song, 2017; Bird & Davis-Nozemack, 2018).

This stream of literature, which argues for the incongruence between CSR and corporate tax avoidance, comments on the law explicitly. Hans Gribnau argues that there should not be drawn a line of separation between morals and law as they are inherently intertwined in theory and should also be in practice, especially for companies that adhere to CSR (Gribnau, 2015). This suggests that compatibility between corporate tax practice and CSR also lies in interpretation of the law. It is suggested how corporate tax directors should apply a professionally honest interpretation of tax legislation underlining the centrality of the spirit of the law (Hilling & Ostay, 2017; McBarnet et al., 2009; Moon & Vallentin, 2019). This stands in contrast to the more functional analysis of the role of the spirit of the law and acting “morally” concerning the law. For one, the argument above that the “spirit of the law” can be equally subject to interpretation (Freedman, 2012; Picciotto, 2015), the political influence of MNCs on tax legislation puts the morality of “spirit of the law” into question (Van de Vijver, 2022), and when it comes to legal liability “morality” will not assist a tax payer in a court of law (Freedman, 2012). There is thus a split in this literature concerning how relevant “the spirit of the law” is, and there is no empirical exploration of how tax professionals consider this in practice.

Turning to empirically founded literature on the relationship between CSR and corporate tax, there has been a recent surge in quantitative studies. In particular, there has been a relative rise in the number of studies on CSR and tax that apply quantitative methodologies. However, the studies struggle to provide a unified picture of whether CSR and corporate tax avoidance are supplementary or complementary practices in organizations (Jemiole & Farnsel, 2023; Whait et al., 2018). There are studies that find that the higher CSR disclosure, the lower the level of tax avoidance (Lanis & Richardson, 2012, 2015; Jones, Baker & Lay, 2017). Another study finds that corporations with *irresponsible* CSR also tend to be more tax aggressive (Hoi et al., 2013), and

another finds that CSR is not necessarily aligned with a particular tax behavior (Landry et al., 2013). Furthermore, the studies are difficult to compare as definitions of CSR and definitions and measures of tax avoidance differ (Whait et al., 2018, Jemiolo & Farnsel, 2023). These quantitative studies offer little insight into how this relationship between CSR and corporate tax is managed in practice and what issues tax professionals consider salient.

Another interesting conversation in literature is testing the degree of ethical reasoning of tax professionals. Doyle et al. (2013) explored how tax professionals approached ethical dilemmas and found that private tax practitioners have a lower level of moral reasoning and that the socializing effect in tax practice was a factor for this. Doyle et al. (2022) builds on this and tests if private tax practitioners have a greater degree of law-and-order reasoning than government employed tax officials or a control group. They find that law-and-order reasoning in a tax context is more prevalent especially for private tax practitioners but also control groups. While these findings advance our knowledge of the general level of ethical reasoning among tax practitioners, and the prevalent role of the law, Doyle et al. (2013, 2022) draws data from random sampling and does not provide insight into the difference in approaches beginning to emerge among private tax practitioners. Moreover, as the authors note themselves, the data dates from 2009 since when many relevant developments have occurred (Doyle et al., 2022, p. 11). This thesis complements this line of enquiry with a qualitative study into a group of tax practitioners who self-profess to align CSR and corporate tax practice to advance our understanding of how CSR interacts with the law or whether the idea of adhering to the spirit of the law has any empirical grounding among corporations.

2.2.3 Public-private interactions in governance of corporate tax

In literature on global governance of corporate taxation, most scholars are concerned with the changes observed since the financial crisis of 2008–2009: for example, the new modes of governance involved in the regulation of tax havens and corporate tax avoidance (Rixen & Unger, 2022), new norms for tax legislation (Gelepithis & Hearson, 2021), and the state reentering governance more actively (Christensen & Hearson, 2019). This is mainly attributed to financial challenges for nation states following the financial crisis (Rixen & Dietsch, 2015) and partly to the role of media and NGOs entering the debate on global tax governance in unprecedented ways (Eccleston & Elbra, 2018; Seabrooke & Wigan, 2016). This is a significant change from when Webb (2006) described private authority in international corporate taxation (referring to corporations) as “integral parts of governance processes” and NGOs as “strikingly absent” (p. 125). The stable regime of international business taxation, with high structural power of corporations (Bapuji et al., 2018; Fuchs, 2007), is also being challenged through notions of “fairness” paving the way for new norms in international business taxation (Gelepithis & Hearson, 2021), alongside a politicization of the issue of global corporate tax (Roland & Römgens, 2022). This, arguably, reduces the autonomy of the tax professionals (also referred to as technical authority) (Christensen & Hearson, 2019, table 1 p. 1070; Picciotto, 2022). This delivers a more complex regulatory governance system, moving from public direct governance to private indirect governance (Rixen & Unger, 2022). However, the depiction in corporate tax governance literature of the corporate tax behavior remains one of a pursuit of rational business interest – in other words,

corporate tax minimization or corporate tax avoidance (Bapuji et al., 2018; Christensen & Murphy, 2004; Gelepithis & Hearson, 2021; Mikler & Elbra, 2018) and the global governance of corporate tax as one dominated by a pro-business logic (Picciotto, 2022). The legitimacy of this, at the expense of societal impacts, is not questioned.

Through its investigation of the research question of how and why some MNCs consider corporate tax a part of their CSR, this thesis presents nuances to this depiction of corporate actors in global tax governance. Paper 3 explores in more depth the relationship between public and private governance of corporate tax through the focus on legitimacy sources. It argues that the collective expression of CSR as private governance interacts with the political dynamics in global tax governance, which is still unaccounted for in the literature, and contributes to the theorizing of private governance through institutional theory.

As this section has suggested, there are relevant insights to be gained from the study of the interrelation between CSR and corporate tax practice. The following section will present the theoretical apparatus leveraged for this analytical task.

2.3 Theoretical frame of the thesis

This subsection introduces the theoretical frames that this thesis draws on in addition to the key constructs presented in section 1.3. Overarching is institutional theory and concepts of values and norms (Selznick, 2020), the field (Fligstein & McAdam, 2011; Hoffman, 1999; Wooten & Hoffman, 2008), institutional work (Lawrence et al., 2009), and legitimacy (Suchman, 1995). These are presented here and additionally the more specific insights from neighboring perspectives of CSR “theory,” private governance, and sociology of compliance applied along the thesis as it explores the central research question at different analytical levels.

2.3.1 *Institutional theory: the field, legitimacy, and institutional work*

Institutional theory is the tradition to appreciate organizations in their institutional environment. This departs from the previous dominant perspectives in organization studies of organizations as bureaucracies, as rational actors, or the focus on organizational populations with a more sociological focus (Scott & Davis, 2015). Notably the social constructivist inspiration is central to institutional theory (DiMaggio & Powell, 1983; Meyer & Rowan, 1977; Selznick, 1996) and to this thesis.

The organizational field is a core concept in new institutionalism (Powell & DiMaggio, 1991; Wooten & Hoffman, 2008). The original understanding of the organizational field, sometimes understood narrowly as an industry, has a focus on exchange and stability as the outcome of fields and the core actors as professionals and the state (DiMaggio & Powell, 1983). A more sociological tradition drawing from Bourdieu has less focus on exchange, and more on the shared meanings and the field as a relational space of action and conflict (Kluttz & Fligstein, 2016), suggesting also that inter-field dynamics are important to explore (Zietsma et al., 2017). Bourdieu’s field concept is the approach which is most commonly used in the literature on the corporate tax field (Anesa et al., 2018; Christensen & Seabrooke, 2022; Gracia & Oats, 2012; Picciotto, 2007, 2022). A closely related perspective on the “organizational field” is the “strategic action field” (Fligstein & McAdam, 2011). While sharing many of the central concerns of power and struggle for stability

with Bourdieu (Kluttz & Fligstein, 2016) it aligns more closely with the insight from the literature on the role of activists and social movements in fields (Schneiberg & Lounsbury, 2017). However, it goes beyond this to offer that “the theory proposed here emphasizes the critical interplay, not only of the actors within a field, but also between the field and the broader field environment in which it is embedded” (Fligstein & McAdam, 2011, p. 22). It also conceives more clearly of the dynamics with other fields and proposes “a view of social life as dominated by a *complex web* of strategic action fields” (Fligstein & McAdam, 2011, p. 2, author highlight).

This thesis leverages field level analysis for its paper 1, which presents the emergence and settlement of an interstitial issue-based field (Hoffman, 1999; Zietsma et al., 2017) through the institutional work of a range of diverse actors. Institutional work is defined as ‘the purposive action of individuals and organizations aimed at creating, maintaining and disrupting institutions’ (Lawrence & Suddaby, 2006: 215) and the stress that is placed on the importance of understanding also the fields which surround the field in question (Ibid, p. 248). This enables a study of the interaction in this “web” of fields which is under-explored in the literature (Zietsma et al., 2017, Liu, 2021) and proposes an extension of field theory into the movement of fields.

Moving from the meso-level characteristic of new institutional theory (Powell & DiMaggio, 1991), paper 2 has its analytical focus at the organizational level. This paper draws more on the “old” institutional theory in exploring the sense-making by tax professionals of how to engage with CSR in a practical context of heavy legal regulation and high legal compliance requirements. The findings stress the role of value and culture (Selznick, 1996) and sense-making by professionals of practicing legal compliance in a context where normative pressures emanate from more than legal sources (Selznick, 2003). With this the thesis engages in the question of how collective constructions of rationality in fields are connected to origins in organizations and enables an enquiry into how institutionalization of a corporate practice is connected to a strong institution such as the law. This highlights the social constructions of strong institutions such as the rationality of an organization (Dobbin quoted in Scott & Davis, 2015, p. 263) and the law (Suchman & Edelman, 1996).

Legitimacy is central to institutional theory and to paper 3 all the while it elevates the analytical level to the societal level beyond “the web of fields”. Legitimacy has already been defined as “a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions” (Suchman, 1995, p. 574). This definition allows for the understanding that there is a relationship between those who seek legitimacy and those who allocate or give legitimacy which takes place within a socially constructed space (p. 573). From the perspective of legitimacy as process legitimacy is constructed through complex social interactions (Suddaby et al., 2016)

To advance the multilevel analysis in this thesis, these core concepts from institutional theory are combined with, and complemented by, more specialized focus developed in perspectives on CSR, on sociology of compliance, and on private governance.

2.3.2 CSR “theory” – the law and politics

CSR is central to this thesis and warrants a more in-depth presentation, as it also engages with other key concepts discussed in the research. Scholars of CSR have explored its dynamics and meaning over time (Matten & Moon, 2020; Moon et al., 2017), bringing an institutional theory perspective to CSR with a central role for legitimacy (Brammer et al., 2012; Campbell, 2007; Matten & Moon, 2008). However, corporate tax as issue-area demonstrates how there is much insight to be gained from exploring new facets of CSR through institutional theory in relation to the law.

The term “CSR theory” is placed in quotation marks because there is no single, overarching theory of CSR. Instead, there are various streams of CSR scholarship, each with different focus points (Garriga & Melé, 2004). Overall, the scholarship on CSR is fragmented, and some strands struggle to communicate across dividing lines (Knudsen & Moon, 2022). This section does not provide a comprehensive overview of CSR scholarship over time. Instead, it briefly sketches the CSR scholarship within the institutionalist tradition that informs this thesis's analysis, while also discussing its shortcomings and how this thesis will address them by drawing on adjacent perspectives.

The law

In relation to the law, there is a long tradition of placing CSR in addition to or even to juxtapose CSR to the law. Archie Carroll included legal compliance in his pyramid as a base layer alongside economics (Carroll, 1979, 2016) and also Milton Friedman argued, “That responsibility is to conduct the business in accordance with their desires, which generally will be to make as much money as possible while conforming to their basic rules of the society, both *those embodied in law* and those embodied in ethical custom” (Friedman, 1970, author emphasis) to give two examples. However, as these views underline the importance of the law also for CSR, they offer little insight into how CSR can engage or inter-act with the law. The corporate discretion in relation to the law (Parker & Nielsen, 2009; Wu & van Rooij, 2021) in most CSR literature is not tackled, and much literature completely omits “the law”. This latter “extreme” approach has been labelled the “dichotomous perspective” on CSR and the government (or the law) (Knudsen & Moon, 2017, 2022).

An alternative, more recent, branch of CSR scholarship considers the relationship between CSR and public policy as “related” (Knudsen & Moon, 2017). This perspective includes studies on how governments encourage CSR (e.g., Buhmann, 2006; Gond et al., 2011; Midttun et al., 2015), how CSR has become legalized (Khaled & Gond, 2019), and the historical institutional view on CSR, where the government is one stakeholder or source of coercive legitimacy, shaping CSR in a more indirect manner (Matten & Moon, 2008, 2020). The emphasis is on the role of the government and the strength with which they encourage, endorse, or mandate CSR (Gond et al., 2011; Knudsen & Moon, 2017), and only more recently has the role of corporate discretion in relation to government policy been carved out more clearly (Knudsen & Moon, 2022).

The work specifically in relation to the law and corporate discretion appears quite nascent and draws on sociology of compliance to present the idea of CSR “to enhance the law” (Knudsen &

Moon, 2022) drawing on an earlier idea of “CSR for the law” (McBarnet et al., 2009). This thesis builds on this but brings in more explicitly sociology of compliance to stress how this allows studying how CSR integrates with legal compliance. Paper 2 offers empirical evidence and reflections on this relationship between CSR and legal compliance in practice (Wu & van Rooij, 2021). Elevating to the societal level, and conceiving of CSR in the collective as private governance (Brammer et al., 2012; Sheehy, 2015), scholars have suggested that CSR can constitute a type of informal or pre-formal law (Buhmann, 2006) and something that regulators encourage in various ways because it can assist in overcoming the territorial limits to national law (Buhmann, 2016; Ruggie, 2018; Sheehy, 2016).

Politics

Concerning politics, which is conceived as the question of who gets what and when (Laswell, 1936), this is, in this thesis, considered as something more explicit than the relationship to existing law, yet is still firmly placed within the “related” perspective on CSR. There is a political role for the corporation in relation to who gets what from engaging with the law as corporate discretion allows for tax avoidance or more responsible behavior (Dowling, 2014) and a political responsibility for corporations in relation to corporate tax practice (Moon & Vallentin, 2019); however, the political agenda moving forward from existing legal frameworks is not encompassed in this frame.

There are two dominant ways in which to look at the political role of the corporation: either the focus on corporate political activity (CPA), or the idea of political CSR which manifests as (often multi-stakeholder) private governance (Rasche, 2015). Through private governance corporations provide elements of life that usually pertain to the state (Scherer & Palazzo, 2011) and therefore corporations can be viewed as a political battleground (Garriga & Melé, 2004; Moon et al., 2005). CPA is the more “traditional sense” of how corporations seek to influence politics to their advantage (den Hond et al., 2014) through non-market strategies.

Recently, studies have emerged coupling in more detail how CPA can be enhanced through CSR (Broek, 2021; Favotto & Kollman, 2021), including the mis-use of CSR (Lock & Seele, 2018) and why this connection between CSR and CPA should be appreciated (den Hond et al., 2014; Lyon et al., 2018). This brings forth an important discussion about the political influence of corporations, and the ways in which legislation cater to business, which is highlighted by the literature on corporate tax (Christensen, 2021; Picciotto, 2015; Webb, 2006). This is beyond the scope of this thesis; however, it makes for an interesting future line of enquiry into the relationship between CSR and corporate tax.

The focus of paper 3 seizes this intersection of CSR and politics, and the perspective above on CSR and the limits of the law, by considering CSR in the collective as an expression of private governance (Brammer et al., 2012). It explains its role in a global space where national law has limitations and international law is “soft” (Buhmann, 2016; Ruggie, 2018). Theoretical work in this tradition is largely concerned with how private governance governs and is governed (Cashore, 2002; Cashore et al., 2021; Detomasi, 2007; Eberlein et al., 2014; Fransen, 2012). This thesis

seeks to offer a relevant expansion on the view of private governance on the interrelation with public governance through an analysis of its legitimacy base.

This connects to a different strand of the more critical CSR scholarship which looks at the political implications of CSR. This line of scholarship argues for strong interconnectedness between the political agenda of governments and CSR to further their pursuit of policies which prioritize the private sector. CSR is a justification for this political choice, and corporate agendas are aligned with policy makers and furthering a political agenda pertaining to a particular balance between business and society (Banerjee, 2010; Shamir, 2008; Vallentin & Murillo, 2022)⁵. To this, this thesis raises the question of whether CSR is only a feature of furthering a pro-business agenda or if in this case we see otherwise and a more critical role for CSR.

To sum up on the law and politics in CSR “theory”, this thesis acknowledges the advances made in literature pertaining to these issues. However, to further the analysis of the role of law and politics in relation to CSR and corporate tax, it will bring in perspectives from sociology of compliance and from private governance and lean more heavily into core concepts of institutional theory which are aligned with the CSR perspective applied in this thesis. This thesis demonstrates, connecting tax and CSR from the organizational to the societal level, that some critical, yet underexplored aspects of CSR are brought forth by exploring the original empirical data of this thesis – notably, how CSR can be understood to interact with the law in compliance practice (Paper 2) and the question of how CSR interacts with political dynamics in global governance (Paper 3). Coming together this offers scope for expanding the conceptual reach of CSR into politics and into law through institutional theory.

2.3.3 Sociology of Compliance

To explore the relationship between CSR and the law in detail this thesis draws on the sociology of compliance (Edelman & Talesh, 2011; Nielsen & Parker, 2012). Business compliance can be difficult to research (Wu & van Rooij, 2021), but it does allow for going to the very heart of organizations’ “enactment” of compliance (Burdon & Sorour, 2020; Pérezts & Picard, 2015). The qualitative nature of the material for this thesis allows access to perceptions and interpretive approaches to understandings of compliance (Parker & Nielsen, 2009). As these perspectives from organizational actors are combined with further qualitative material it does allow for an analysis of how CSR interacts with the law and how organizational practices are changing in face of the politicization and institutionalization of moral frames in corporate tax (Radcliffe et al., 2018).

Sociology of compliance, which also draws on institutional theory, is the idea that compliance is essentially the subtle exercise of corporate power with political implications. Notably Edelman and Dobbin have demonstrated the political and social effects of compliance practices as the law is enacted and compliance is constructed (Dobbin & Kelly, 2007; Edelman, 2016). This is the idea of the endogeneity of the law, which relies on the spillover from the organizational field to the legal field (Edelman et al., 1999). As organizations construct compliance, and this in alignment with business logics through a process of managerialization, these compliance practices become the source of legitimacy for judicial decisions and institutionalize a managerialized compliance

⁵ Note that Shamir (2008) also uses the term “responsibilization” but in a different manner than in this thesis

practice (Edelman, 2016). This thesis will demonstrate how compliance is shaped by more than legal and “traditional” managerial ideals, with which the contribution of this thesis is to connect a more explicit external dimension to compliance practice (Paper 2). CSR scholarship enables this because of its focus on a societal dimension which reflect the broader institutional embeddedness of organizations also in relation to their compliance practice.

2.3.4 Private governance

Concerning private governance this thesis connects the central concept of legitimacy to private governance as a collective expression of CSR (Brammer et al., 2012; Sheehy, 2016). It leverages the analysis of legitimacy to explore how a new form of private governance of corporate tax practice interacts with public tax governance.

Private governance literature has concerned itself with legitimacy in various ways. For example, it examines how a particular form of private governance gains legitimacy (Bernstein & Cashore, 2007; Bowen, 2019; Cashore, 2002), legitimacy in polycentric regimes (Black, 2008), and competition between private governance modes for legitimacy (Fransen, 2012). While legitimacy is also critical for interactions between private and public governance, it has not been explored in detail in relation to the interaction between these governance forms (Cashore et al., 2021; Eberlein et al., 2014; Ruggie, 2018).

An important premise in this paper is that governance is not a zero-sum game where one form cancels out or retracts from another (Cashore et al., 2021; Eberlein, 2019; Ruggie, 2004). Instead, governance forms are entangled and interact in more or less visible ways (Cashore et al., 2021). This is recognized in private governance scholarship, where scholars have theorized the responses of states to private governance (Marques & Eberlein, 2021) and how private governance in areas of legality regimes becomes "grounded" in public regulation (Bartley, 2022). Studies have also explored how the state can influence or encourage private governance (Guldbrandsen, 2014) and CSR (Gond et al., 2011; Knudsen & Moon, 2017).

Eberlein and colleagues (2014) outline that private governance can interact in various ways with other regulatory actors, leading to situations of competition, coordination, cooptation, and chaos, and resulting in different effects. While their main concern is the impact on social and environmental conditions, the authors also suggest examining "the effects of interactions on the regulatory capacity and performance of actors in a regulatory space" (p. 13). Cashore and colleagues (2021) focus on the two-way interaction between private governance and public policy. They broaden the analysis to look at this in the "governance sphere," which they argue acts as sites of contestation and problem-solving, through which legitimacy, authority, and problem-solving are produced. These interactions affect, both positively and negatively, the ability of governance in general to address enduring environmental and social challenges (p. 1179).

This thesis combines central elements from this existing literature on private-public interactions with a focus on the role and implications of legitimacy relations and dynamics (Suddaby et al., 2016). This allows for a discussion of regulatory capacity and competition through the central concept of legitimacy of governance modes and conceiving private governance as political (Bartley, 2014; Graz, 2022) to discuss the balance between private and public governance

(Haufler, 2006) of corporate tax. With this the thesis offers a novel perspective of what is happening in the political governance dynamics for corporate tax, and insight to how CSR acts politically to enable public policy and expose corporate power. This takes the analysis of the political dimension of CSR beyond that of filling governance gaps (Scherer & Palazzo, 2007, 2011) or corporations' impact on citizenship (and rights) through various CSR activities (Matten & Crane, 2005). It takes us into the discussion of the corporation as a political actor in political and governance processes of shaping public policy. This relates CSR to corporate political activity which is only beginning to be more explored in the literature (Anastasiadis, 2014; Bernhagen et al., 2022; Broek, 2021; Favotto & Kollman, 2021).

In summary, the thesis leverages various facets of new institutional theory including the concepts of the organizational field, and legitimacy informing this with insights from CSR scholarship, sociology of compliance and private governance to enable a multi-level analysis to answer the question of how and why some MNCs consider corporate tax a part of CSR and to with what implications.

3. METHODOLOGY

This section outlines the research philosophy, research design and analytical strategy. Considerations concerning the methodology for this thesis center around three key themes: a social constructivist ontology; an interpretivist, qualitative research project based on a theoretical sample; and reflexivity. These considerations are presented in the first part. The second part presents the data collection and the data treatment. This includes how the methodological considerations are operationalized in the research design, data collection, and analytical strategy. This is followed by considerations of research ethics and finally reflections on the boundary conditions and validity of the sample of empirical material.

This thesis is phenomenon driven. The idea for this research project derives from personal observations in a prior capacity (more on the role of the researcher in section 3.1.3) of organizational behavior and communication, and not from “gap-spotting” in the literature (Sandberg & Alvesson, 2011).

The opportunity for access to data given the researcher’s background (Fischer et al., 2021) and the potential significance from understanding this phenomenon given its connection to tax - which is central to the modern state - makes this research highly relevant. The theoretical sampling allows to explore the phenomenon in the degree of detail necessary that this warrants (Eisenhardt and Graebner, 2007). This thesis thus relies on a theoretical sampling selected from the ambition to understand a phenomenon in detail (Geddes, 1990). Although the study involves several actors and draws data from different countries (see below), it can be categorized as a type of “single case study” because it centers on one defined phenomenon. Single case studies allow for unique in-depth exploration (Eisenhardt & Graebner, 2007) and theorizing about a phenomenon and its mechanisms can be very valuable (Fisher et al., 2021). While theoretical samples bring challenges for wider generalizations about organizational behavior, selecting data based on the dependent variable allows for theorizing about what is happening in the sample and unique opportunity to study the details of a phenomenon (Geddes, 1990; Whetten, 1989).

The focus of the thesis is the development in tax behavior among some organizations and its implications. Similar to accounting, tax has been recognized as a social and institutional practice (Boden et al., 2010; Hopwood & Miller, 1994; Oats, 2012) and tax has been demonstrated to effectively be researched through a variety of approaches such as ethnography (Boll, 2014), and social network analysis (Christensen, 2020). This thesis continues these advances as it applies an interpretivist approach.

3.1 Research philosophy

Given the intense media attention, and the focus on the lack of tax payments by well-known global brands, the research on MNCs being responsible in their tax practices has often been met with the question, “well, how do you know, that they do, what they say that they do”? Which resonates with a more fundamental question of academic pursuit: how can we know what we know? What do we believe it is possible to know? This brings me to my first point of framing the methodology for this thesis.

3.1.1 Social constructivism

The thesis is social constructivist in nature trying to understand the reality which is perceived by the main actors in the debate concerning the relationship between CSR and corporate tax. The basis of social constructivism is that reality is constructed, and the meanings attached to reality are of utmost importance (Berger & Luckmann, 1967). A central point of interest is then how meaning is created, and value is attached to it (Dobbin & Vican, 2015). This thesis looks at this from three levels of analysis. Paper 1 explores the meso-level when a collective rationality is developed among diverse constituents of a strategic action field which is forming. The paper explores the actors' viewpoints and motivations as these play a role in shaping the meaning that is being agreed over time attached to the notion of responsible corporate tax practice. Paper 2 studies the complex construction process of compliance in MNCs from the perspective of tax professionals as they seek to balance this with new legitimacy requirements from CSR. Finally, paper 3 elevates the analytical level to the macro-level where it analyzes the emergence of a private governance type for responsible corporate tax and how this alters the political dynamics. The thesis thus demonstrates how social constructivism can be useful to explore multiple analytical levels of a phenomenon. The overarching research question of "how and why do organizations consider tax a part of CSR – and with what implications?" seeks to be descriptive as it explores a phenomenon in depth and explanatory by drawing on theoretical concepts and theorizing in answering the question. It primarily aims to uncover the subjective understandings of the world and the meaning behind organizational developments and change. The choice of methods for this purpose is qualitative and interpretive methodology is applied.

Social constructivism gain ground with the book by Berger and Luckmann (Berger & Luckmann, 1967; Dobbin & Vican, 2015) and its uptake in organization studies is varied (Burrell & Morgan, 1979). Management and organization studies have come to appreciate qualitative research and social constructivist approaches to knowledge creation (Gephart Jr, 2004; Jonsen et al., 2018). In particular the foundational work of new institutional theory brings in the social constructivist approach (DiMaggio & Powell, 1983; Klutts & Fligstein, 2016; Meyer & Rowan, 1977; Powell & DiMaggio, 1991). This work challenges traditional ideas of rationality, and the central role of functionalism, and introduces myth and ceremony as equally important socially constructed ideas (Meyer & Rowan, 1977). As demonstrated in this thesis, it remains a relevant frame for studies of organizations embedded in their institutional environments.

3.1.2 Qualitative material and interpretive methodology

Tax is an area of study enshrined in data and large numbers, accounting codes, and techniques. It has drawn media headlines related to the exposure of corporate tax avoidance and its astronomical figures reported by whistleblowers or NGOs. This thesis takes a different approach. The point of interest is social change in organizations driven by human relations. It is understanding the phenomenon in itself, how it is constructed, what meaning actors attribute to their daily practices with this construct, and how it is enacted in MNCs. The goal is also to understand *responsible corporate tax practice* in its societal context. For this purpose, a data collection strategy based on qualitative material is applied (Gabriel, 2018). It moves from the conviction that "qualitative methods are well poised to understand and explain complex and messy ethical phenomena"

(Reinecke et al., 2016, p. xiii). Qualitative materials, notably interviews, are key to accessing people's perceptions and thoughts on social processes and their practices as they describe it as experienced. These are central points of interest from hermeneutics and phenomenology, which are the sources of interpretivist methodology (Yanow & Ybema, 2009)

When approaching new empirical settings and exploring phenomena that are not well known or subject to prior research the choice of qualitative material is particularly relevant (Flyvbjerg, 2006). It can assist in mapping of the salient issues involved by the actors and organizations directly implicated in the phenomenon as it unfolds over time (Gerring, 2012). However, such mapping and determining events over time does not neglect the interpretive approach to the material. Rather, the interpretive search for meaning requires that focus on contextual meaning, as it engages in abductive logic, and assist in the continuous moving of the baseline in the search for meaning of the material at hand (Schwartz-Shea & Yanow, 2011). Inspired by hermeneutical traditions, the knowledge creation is evolving, as the researcher becomes more knowledgeable in the process (Yanow & Ybema, 2009). While perceived as complex to apply to management studies, the hermeneutic tradition has great value for research design and reflection points for conducting interviews (Robinson & Kerr, 2015). A further detailed description of the qualitative data sources collected follows below. However, before this, the role of prior knowledge in the collection of this data is relevant to reflect upon (Schwartz-Shea & Yanow, 2011, Chapter 2), as the reflexive approach applied in this thesis.

3.1.3 Reflexivity

This thesis defines reflexivity as “the development of an understanding of the effect the researcher has on the research process and the possible outcomes of the research” (Robinson & Kerr, 2015, p. 778). This aligns closely with the distinction drawn between reflective practice and reflexivity, where the latter appreciates the co-creation of research between the subject and object of research (Gabriel, 2018). The role of reflexivity is deemed important for qualitative research (Alvesson & Sköldberg, 2009; Cassell et al., 2009), and by some it is suggested as a key component in the validity and reliability debate concerning qualitative research (see below on validity and reliability) (Gosovic, 2019; Klag & Langley, 2013).

For this thesis and topic and the role of the researcher it seemed particularly evident due to the researcher's prior knowledge of the issue and former involvement with the NGO sector. Moving from the practice of influencing work to researching a phenomenon, the adoption of which I was previously employed to push for, necessitates some reflection and reflexivity. As a quote from one of my first interviews illustrates:

“The dialogue in itself, and I think I have written this in an article, the dialogue in itself, in which you have played a part yourself, ‘the tax dialogue’ (name of a dialogue project 2014–2017) in Denmark.” (Interview Tax Advisor A2, 2019)

This quote comments on the role this dialogue played for him. It is evident that the researcher had a key role in this and that he is aware of that. For almost ten years I worked with international development NGOs to influence decision makers in public and private sectors to take into account the impact on the poorest people in the world. Among this work, one goal was the adoption of

responsible corporate tax policies by MNCs. After this experience I moved into academia and pursued this PhD project to explore this phenomenon as it began to be more commonly adopted by MNCs. Undoubtedly, my past experience and motivation for the study has influenced the analytical lens I originally applied to the process, the data collection, the design of the research question, and the research design.

However, through the research process, as knowledge accumulated, this changed. Setting out, somewhat naively, to document what had happened over time, the focus of the thesis took on the interpretive and social constructivist orientation towards how meanings had been shaped and created (paper 1) and how narratives and practices assumes symbolic meaning and interact with political dynamics (paper 3). Both the starting point of the research and the evolution of the study over time underscore an appreciation of the researcher's role in interacting with the social world and how meanings are created. A process which starts at the co-creation of 'text' when interviewing (Robinson & Kerr, 2015) or when interview subjects are selected. The demonstration of this, how to make readers understand how this "interpretation of interpretation" (Alvesson & Sköldbberg, 2009) happens in practice, and what it means for the validity and reliability of qualitative research is a work in progress (Klag & Langley, 2013). With this section on methodology, this thesis aims to make the research process as transparent as possible, so that the analytical conclusions gain validity in the eyes of the reader. There are two focus points for reflexivity for this thesis. The first is the insistence on being able to be surprised – keeping an open mind, and not looking for conclusions to fit pre-existing presumptions. You must allow the material to speak for itself, which also places requirements on your data collection strategy and the design of this, while being aware of the role of the researcher in co-creating that material (Robinson & Kerr, 2015). This concerns both which data was collected, and how that data is interpreted and analyzed (Schwartz-Shea & Yanow, 2011). In practice the two are hard to separate, as is also apparent in the section on analytical strategy below.

The initial contacts into the network of tax professionals were established prior to the research role, when I was involved in one of the NGOs partaking in the "field". This particular knowledge offered opportunities for the research itself (Fisher et al., 2021) and can give particular access to "elite interviews" (Mikecz, 2012). However, it also gives way for considerations of reflexivity and the role of prior knowledge (Robinson & Kerr, 2015; Schwartz-Shea & Yanow, 2011) and the "independence" of the researcher (Gosovic, 2019). The approach in this thesis to data collection appreciates the connectedness between the researcher and the data (incl. its collection) and the requirement for reflexivity this brings (Gosovic, 2019; Robinson & Kerr, 2015).

An illustrative point of the role of the researcher in the very design of the empirical material collection is in this thesis the case of the interview guide. While all interviews were carefully prepared with a focus on a natural flow of conversation to create an atmosphere of trust and intuitive answers, in this preparation an interview guide was made (Mikecz, 2012). It served as an instrument for the researcher to make sure to cover all the aspects considered relevant of the topic at hand and have specific phrasing for cases of where the conversation was not flowing naturally or naturally covering certain aspects of interest. The interview guide is included as appendix 8.1 appears in retrospective as biased towards a pre-assumed position on corporate tax as part of CSR.

While this thesis is a theoretical sample of exploring the viewpoints of those who have been actively engaged with corporate tax as CSR, this still merits consideration. However, given the forthcoming nature of the interviews and the triangulation (see below) of interview materials with other empirical material, this discrepancy does not undermine the findings or conclusions of the thesis overall, but is an example of how there will be indiscretions and mistakes made during empirical material collection shaped by the researcher, and the importance of reflecting upon these once they are discovered (some time, as here, late on in the project).

Another example concerning the role of the researcher pertains to existing knowledge. While the pre-existing knowledge of the researcher gives advantages (Ahrens & Chapman, 2006; Fisher et al., 2021; Mikecz, 2012), it also presents as challenges. It also gives way to considerations of impression management by interview subjects, given pre-established connections with the researcher, and the conscious decision to inform interview subjects of the researcher's prior role in the NGO sector. This might well have given reason for interview subjects to reflect on their engagement with the researcher and possibly incentivize them to angle responses to what they believe would be favorable given the connection to the NGO environment. While particularly visible in this case with this example, questions of impression management should always be a concern of researchers (Grodal et al., 2021). There are considerations of to what extent we can be sure of "the truth" from qualitative and quantitative data sources, and questions if research can be replicated for other qualitative management researchers with experience from practice (Cassell et al., 2009). The empirical material is always subject to interpretation by the researcher (Ahrens & Chapman, 2006).

One way in which to overcome these challenges and imperfections in the preparation of material and the past of the researcher was to focus on creating a natural flow of conversation among the researcher and the interviewee, and to grant the interviewee complete anonymity (Mikecz, 2012). Tax is a sensitive subject, and allowing anonymity presents a way in which for interview subjects to speak more freely. Another strategy to mitigate impression management can be to include several data sources (Eisenhardt & Graebner, 2007) and perform a type of triangulation, which is also applied in this case (see below).

3.2 Research design

3.2.1 Data selection strategy

The focus of this thesis is the phenomenon of *responsible corporate tax practice*. Given the purpose of the thesis is to explore the phenomenon in question in depth, its origin, meaning, and interactions, the focus was on a strategic selection of material that would facilitate this insight.

The data selection strategy was oriented around gaining access to those people who had played key roles in the advancement of the coupling of CSR and corporate tax practices and collecting relevant contextual information from publications and observations. Given my own previous experience in the NGO sector, I had an initial list of contacts both from the for-profit organizations who were of particular interest as the research scope concerns MNCs, and also from the non-tax stakeholders in the field. The aim was to get perspectives from tax professionals and from non-tax professionals to gain perspectives on the development of the agenda over time, key reference

points, key actors, and interpretation of meanings and developments. This would be coupled with empirical material from desk research and observations.

While strategic and deliberate, the data collection also had to take into account the reality of pursuing research on this particular topic, which led to the following reflections: 1) this is a highly politicized topic, which had implications for how to design and conduct interviews, 2) key actors are senior elite professionals, which had implications for access, and 3) this is a topic highly technical in nature, which in particular impacted reflexivity in relation to the role of the researcher to interview subject Mikecz, 2012).

Given the material of interest for the project was those organizations involved in communication in more and different modes than traditional ways of reporting and communicating on tax, the hope was that the effort the organizations had put into producing the communication material would also allow for the relevant employees to further elaborate on this. Furthermore, the tax directors known to interact with NGOs and participate in dialogue meetings and at public events to speak to their “tax approach” might also be mandated by their corporations to participate in interviews. This also proved to be the case.

The desk research had two functions. Firstly, to give insight into who could be potential interview subjects by mapping the prominent publications. Secondly, to be a source of information in its own right. Similarly for observations. These proved essential for access to people for interviews. However, they also served as their own source of information as they gave unprompted perspectives and viewpoints, allowed observations of interactions between actors, and enabled ultimately a type of triangulation with the other data sources. Observations and appreciation of data gathered at events can purposefully be better utilized and theorized (Gross & Zilber, 2020; Hoffman, 1999; Lampel & Meyer, 2008).

Both the prior role as practically involved in the environment, as well as the nature of the topic where more communication was developed, and the change in tax culture to become more outward oriented and appreciative of the range of stakeholders in tax beyond merely the tax authorities, all proved to support the aim of the data collection strategy.

3.2.2 Unit of analysis

All together the papers 1, 2, and 3 answer the overall research question of how and why organizations consider tax a part of CSR – and with what implications by looking at organizational behavior from three different levels of analysis – the macro interplay between public and private governance (paper 3), the meso level of the organizational field (paper 1), and the individual organizational level of change processes (paper 2).

3.2.3 Analytical strategy – abduction

As outlined above the reflexivity, qualitative data, and interpretive approach in a frame of social constructivism sets out a certain perspective on knowledge creation, that sets the parameters for the analytical strategy and what is intended to be achieved by this. The focus on inter-subjectivity and the primacy of the interviews in all three papers and the thesis overall underlines this. Qualitative research can appear unsystematic and raise uncomfortable questions in terms of

whether it is rigorous, but these claims have been fundamentally challenged by the demonstration of the systematics that qualitative, interpretive, studies entail (Gioia, 2021; Shenton, 2004).

For this thesis, the analysis benefits from the abductive approach to qualitative research in combination with interpretive traditions. In many ways the abductive approach draws on a simplified version of the elements of grounded theory open coding and second order themes from these open codes (Timmermans & Tavory, 2012). However, an abductive approach recognizes that as a myriad of first and second order codes emerge, the application of knowledge of theory is applied during the coding process to make sense of whether the findings emerging challenge or demonstrate particular theoretical viewpoints. The back and forth between coding and theoretical knowledge acquisition characteristic of what has been labelled the abductive approach (Alvesson & Skoldberg, 2009). This approach is neither inductive nor deductive – terms that are usually applied to the positivist research approach. The overriding concern was to allow for respect for the data meanwhile ensuring the analysis was theoretically informed. However, when studying meaning we have to allow for the theory to be grounded in the informants' understanding of their world(s) (Gioia, 2021).

Grounded theory and abductive reasoning have similarities (Timmermans & Tavory, 2012), however, interpretive research devote itself more explicitly to the phenomenological inspired hermeneutic tradition (Yanow & Ybema, 2009), that places emphasis on the researcher, reflexivity and the role of prior knowledge (Robinson & Kerr, 2015; Schwartz-Shea & Yanow, 2011). Abduction, and its dynamic relationship with both theory and data captures well the part of the analytical process, which is also finding a relevant theoretical frame. While philosophy of science and research methodology sets some limits as to where your overall home is (Burrell & Morgan, 1979), there can still be choice of theory which relates to what emanates from the data as particularly relevant.

An example of how abduction (Timmermans & Tavory, 2012) and the non-linear process of the “conceptual leap” from data analysis to theory (Klag & Langley, 2013) happened is present in paper 2. This paper details the way in which the integration of CSR with corporate tax is a part of a “responsibilization process” and is intertwined with compliance practice. The central concern of compliance and the impact on compliance practice of the changing views on tax in organizations was a surprising element that became clear through the coding process. Coding the interview data from tax professionals with open coding clearly placed “compliance” at the top of the content of the interviews, despite not having been a central part of the interview guidelines (see appendix 8.1). This spurred further enquiry into this central role of compliance, a revisit of the theories and literature on compliance practice and tax, and ultimately led to paper 2 through an abductive analytical process.

3.3 Data Collection

Table 1 Data collection overview

Data source	Quantity	Pages
Interviews	44 interviews (42 hours)	500 pages single spaced
Observations	71.5 hours	65 field notes pages (single spaced)
Public documents/reports	54 documents	1198 pages

Source: author – please see appendix 8.2, 8.3 and table 4 below for more detailed information

3.3.1 Geographical scope

It was not a priori decided to limit the research to specific locations or to ensure a specific geographical coverage as the study has an exploratory nature and is transnational in nature. For the thesis overall, the starting point was Denmark and UK due to existing network in these countries. While there was no ambition to limit the data collection to these locations, as the snowball method was used only few data sources came from other locations and these were also OECD countries. Overall, the data is drawn from relatively similar systems in terms of coordinated democratic market economies albeit their legal systems differ.

That the data collection centers on Denmark and the UK reflects the ability of the researcher to draw on existing network, and a probable center for the developments concerning the phenomenon in these countries. Further studies into the geographical spread of the phenomenon could be of interest but have not been the focus of this study. It is relevant to note that it coincides with countries known for their strong traditions of CSR (Brown & Knudsen, 2015; Knudsen et al., 2015; Midttun et al., 2006, 2015). These boundary conditions are further reflected in the limitation section 5.4 below.

3.3.2 Interviews

The group of interviewees are a purposefully selected group identified from a combination of research, personal relations, and snowball sampling. This method for sampling is described as particularly relevant when no list or source for identifying the members of interest, but rather that information is held among the members themselves (Given, 2008; Mikecz, 2012). The topic in question – CSR and corporate tax – and the wish to understand this phenomenon in depth through those advocating for it and practicing it, and the pool of these people being rather small, made a strategic and targeted approach relevant. The strategy was to reach the leaders of the field for responsible corporate tax practice as identified from their public engagement on the topic or through reference from their peers in the sector. In particular, since the focus was to understand the development of the phenomenon, the current cutting edge, and the initial driving factors behind it, it seemed important to reach the pioneers and those considered as “best practice” among their peers.

Interviews were all semi-structured and followed the same interview guide (see appendix 8.1). The interviews were either conducted in English or in Danish language. For analytical purposes the translation was made from Danish to English.

Table 1 List of interviews (anonymized)

Interview	Position	Years exp.	Industry	m/f	Headquarter /location
A1	Partner	20+	Tax advisory	m	UK
A2	Partner	20	Tax advisory	m	Denmark
A3	Tax director	35+	MNC - Pharmaceutical	m	Denmark
A4	Senior tax advisor	20+	Tax advisory	m	Denmark
A5a	Partner	20+	Tax advisory	m	Netherlands
A5b	Advisor	<5	Tax advisory	f	Netherlands
A6	CEO	20+	Tax advisory	m	Denmark
A7	Lawyer/advisor	15	Industry Representation	m	Denmark
A8	Accountant/advisor	15	Industry Representation	m	Belgium
C1	Tax director	20	MNC - Engineering	m	Denmark
C2	Tax director	10+	MNC - Energy	m	Denmark
C3	Tax director	20	MNC - Engineering	m	Denmark
C4	Tax director	10+	MNC - Pharmaceutical	f	Denmark
C5	Tax director	20+	MNC - Extractives	m	Denmark
C6	Tax director	20+	MNC - Shipping	f	Denmark
C7	Tax director	20+	MNC - Publishing	m	UK
C8	Tax director	15+	MNC - Construction products	f	Denmark
C9	Tax Director	20+	MNC - Foodstuffs	f	UK
C10	Tax director	20	MNC - Energy	m	Sweden
C11	Tax director	25+	MNC - Energy	m	Spain
C13	Head of tax policy and sustainability	<10	MNC - Extractives	m	UK
C14	Tax Director	20+	MNC - Energy	m	Finland
CC1a	Advisor (CSR) and VP	20+	MNC	f	Denmark
CC1b	Advisor (CSR)	20+	MNC	f	Denmark
CC2	Head of sustainability	10+	MNC	f	Denmark
CC3	Head of sustainability	10+	MNC	m	UK
I1	Advisor	20+	Investment organization	f	UK
I2	Head of ESG	15+	Pension fund	f	Denmark
I3	Head of ESG	20+	Investor	m	Denmark
I4	Head of tax	15+	Pension fund	m	Denmark
I5	CEO	20+	Investor relations/ESG	m	Denmark

I6	Head of ESG	15+	Pension fund	m	Denmark
N1	Advisor	10+	Anti-poverty NGO	m	UK
N2	Advisor	10+	Anti-poverty NGO	m	USA
N3	Advisor	10+	NGO MSI	m	UK
N4	Director of policy	20+	Anti-poverty NGO	m	Denmark
N5	Advisor	10+	Anti-poverty NGO	m	Denmark
N6	Director	20+	NGO - tax focus	m	UK
O1	Advisor	10+	Political party secretariat	f	Belgium
O2	Advisor	10+	Industry rep	m	Belgium
O3	Advisor	10+	CSR industry rep	f	Belgium
O4	Project manager	10+	NGO MSI	f	Netherlands
O6	Advisor	10+	IO	f	France
O7	Advisor	10+	NGO CSR	m	UK
O8	Head of Chapter	15+	IO national chapter	f	Denmark

Source: author

It is worth reflecting on the characteristics of the MNCs who have contributed to this study, as much of the theorizing and conclusion concern them, and it adds strength to the theorizing to consider the “when, where and whom” the study concerns (Whetten, 1989). This is followed up on in the discussion section. There are two groupings of characteristics: the organizational characteristics and the relational characteristics. Concerning the organizational characteristics, the MNCs are very large organizations. This has several implications. Firstly, it means they have significant resources and are well equipped to be at the forefront of legislative and regulatory requirements as well as developing their own internal procedures and processes where they seem fit. Their size will also mean they are among those first targeted for new legislation. For example, the new corporate legislation often has a marginal cut off point at 250 employees, of which all of the MNCs in this study supersede.

Relationally, these are well established MNCs who have been firmly present in European markets and beyond for decades. They have strong reputations and ambitions within the CSR field and most have a strong history or established policy of engaging stakeholders. They can have reasons to consider themselves at risk for tax media stories such as public contracts or government shareholders, significant tax breaks reducing the tax payment, a recognizable brand which would make a catchy campaign, etc.

These MNCs are thus not your average enterprises, but significant in size, reputation and resources. This gives context to the sample size, the findings, and reflections for the durability of the phenomenon observed.

3.3.3 Observations

The selection of the events for this study has been that the focus of these events includes a specific business responsibility/CSR angle. The events took the shape of larger conferences where CSR was but one theme among other more traditional tax themes (new regulation, political developments, report launches) to smaller events purposely kept small to ensure an open and

honest dialogue (personal conversations with NGOs). Given the geographical scope of the participants and the research taking place while the global COVID-19 pandemic restricted physical travel, much of the participation was “online” and not in person. This impacted the access to the networking and “small talk” that would usually be facilitated at the coffee or lunch accompanying the event. On the other hand, it allowed more flexibility for attendance as it eliminated travel costs. Some of the events were clearly for and attended by tax professionals and other events were organized to bring together tax professionals with non-tax professionals such as NGOs or politicians. The events took place primarily in Denmark, but also in the UK and in Belgium. This was due to the existing contacts that facilitated access, and also reflected the places where the phenomenon is more in focus, and finally a consideration that the events had to be in English or Danish language to have relevance for the researcher.

In total 71.5 hours of events were attended (see appendix 8.2).

For each event notes were taken during the event. The notes cover observations and impressions. They focus on the tone and atmosphere, the audience and audience reactions, noteworthy elements of the agenda, and in some cases direct quotes from speakers.

3.3.4 Desk research

Thirdly, the thesis relies on desk research of publicly available material. This collection has been built from knowledge of the field of research, recommendations from the interviewees, cross-referencing material and following the debate in media and specialist outlets over time, and internet search.

The material dates back to 2000, where it appears the first linkage of CSR and corporate tax emerges (Oxfam, 2000). The publications also gave an indication of a timeline and which years there were peaks of activity, that in particular informed the longitudinal study in paper 1. Again, publications were limited to Danish or English language.

The collection is primarily so-called “grey” material published by private organizations; however, it also includes some material by state actors or international organizations (see Adams et al., 2017). The criteria for selection have been, as for the events, the explicit coverage of business ethics or CSR in relation to corporate tax. It should be noted that the research takes place during a time when there has been extraordinary activity related to corporate tax, notably from the EU and the OECD, who have published reports, conducted consultations, and prepared and passed legislation at a previously unprecedented level. Here below table 3 with brief overview of the material. Please see appendix 8.3 for a full list of materials.

Table 3 Desk research overview

Category of publications	Description	Number of publications	Pages	Examples (see appendix 8.3)
Policy documents by governments or international organizations	Policy documents released from administrators to guide and give direction or information on policy areas	7	100	OECD (2011) European Commission (2011)
Private corporations, tax advisors & industry organizations – tax specialists	This ranges from surveys by large accounting and tax advisors on CEOs to specific policies on tax by individual corporations	15	226	Maersk (2016) Vodafone (2017) ICC (2017)
Investors, consultancies, NGOs, media – non-tax specialists	This material is usually targeted at media and public as audiences and are more overtly attempting to set an agenda for policy makers	32	850	Sustainability (2006) PRI (2015) Oxfam (2000)
Total		54	1198	

Source: author

3.4 Data treatment

As already mentioned, the approach to the data treatment is an interpretive approach (Schwartz-Shea & Yanow, 2011) and abductive in nature (Alvesson & Sköldberg, 2009). This section provides an overview of how the data treatment and the steps of the analytical process took place over time. The overriding concern is to understand the research subjects' understandings and perceptions of the world. The final part reflects on the analytical process and its various steps and saturation of material.

3.4.1 Interviews

Interviews were conducted face to face or over online video. If in person, they usually took place at the place of work of the interviewee. With video interviews, interviewees would also be at their workspace whether a home office or in office. For face-to-face interviews and online interviews, I recorded the interview either on my phone (audio) or in the online meeting function (Microsoft teams).

While interviewing I would follow the interview guide (see appendix 8.1). At times it would not be followed in the order as outlined, but towards the end of the interview I would ensure that all questions had been covered. For the most part the interviews flowed as quite natural conversations. Given the previous experience with the topic of concern, and a familiarity with

some of the interviewees prior to the interviews, this allowed for a natural conversation. Most interviewees seemed quite comfortable speaking about the topic, and the atmosphere was always friendly, involving what appeared to be a genuine interest in contributing to my research.

During the interviews, I would take handwritten notes. These offered a way to supplement the audio recording in case of lack of clarity or served as notes for myself to look into issues as further aspects related to the transcription. Already in the process of gathering this material does the analytical process begins its initial steps, as experience from interviews build and information can be brought into the interview process to ensure the conversation flows.

The majority of the interviews were transcribed by me from audio to word program. This included a second analytical step where impressions of the material, its richness (or not), and major themes would begin to settle. Some of the latter interviews were transcribed by an automated service, and then checked by me running through the audio alongside the suggested transcription. This would, similarly to my own transcription, offer a first chance to gain impressions of the interviews and the major themes and emphasis of the interviewees.

Preparing for coding, the interviews were divided up into tax professionals and non-tax professionals. This was done to enable order of the content and greater comparison among the groups as a technique to not get lost in the vast amount of material. The people who comprise the sample of interviews are from a variety of backgrounds. The most relevant dividing line is their profession as either tax professionals or non-tax professionals. However, the category of non-tax professionals is quite diverse and ranges from investors to NGO activists to CSR professionals (in house with MNCs or with other organizations).

Table 4 Division of interviewees

	Tax professionals	Non-tax professionals
Roles	In-house tax directors (MNCs), tax advisors, business association representation	NGOs, investor ESG professionals, CSR professionals in-house (MNCs), CSR professionals (advisory or business representations)

Source: author

Each of the two groups was coded in Nvivo which allowed for a simple overview of the codes, comparison between files of the codes, and a simple way to restructure and create second order codes. The first round of coding was so-called “open codes” simply drawn from the material as it was read across the screen. See appendix 8.4 for the full list of first order codes and second order themes. Some examples of the first order open codes are found in the following table.

Table 5 Examples of coding

Nb.	First order code	Sample supporting quote
1	Expectations on corporations	“I was saying that our work is really broad based and our corporate facing work is just a piece of it. It includes a lot of policy work in US and internationally, in dozens of countries worldwide. So there’s this whole policy strand of our work, then there is also the corporate facing strand of our work. Even as we are pushing for policy change for all countries we also think that individual companies also have responsibility to act more responsibly on tax.” N2, 2019
2	Technical vs political	“Maybe it would be negative for them if they became known as tax dodgers, but otherwise I do not think it is ‘hot’ enough politically. It is for tax havens, but not on corporate responsibility, this is the agenda of the corporations and the investors, it is just too complicated to communicate politically.” N4, 2020
3	“Tax is different”	“I could tell this was an area that was really sensitive. It was difficult for me as a CSR person to enter that space. Because there were so many interests at stake in tax. It was kind of another level.” O8, 2020
4	Reputation	“Depending on the company the public, media, is a big issue. So in particular the ones who are very brand and consumer oriented who are vulnerable to a backlash they are thinking very much about what they say.” A2

Source: author

The first order codes became stable over time and no further codes were added after coding the first 12 interviews (six of each of the two groups). Subsequent interviews’ codes were all contained within the existing codes drawn from the initial interviews, with the odd refinement as more material became known and analyzed. Please see appendix 8.5 for examples of how open codes were compiled.

Second order coding was done at a late stage of the analytical process, once all material had been coded and decisions had been made on what would compose the three independent papers that comprise this thesis. It was during the process of the analysis for each paper that second order codes would be made in consultation with the theoretical framework applied. This would also enable a process of collapsing some codes, as it became apparent that they were really comprising similar material. For example, an open code “new regulation,” describing the role that this plays for tax professionals in the process of changing their culture for tax practices, was collapsed with the code “inherent uncertainty (of legislation),” which detailed the nature of tax legislation for MNCs and how it is so difficult to create legislative certainty.

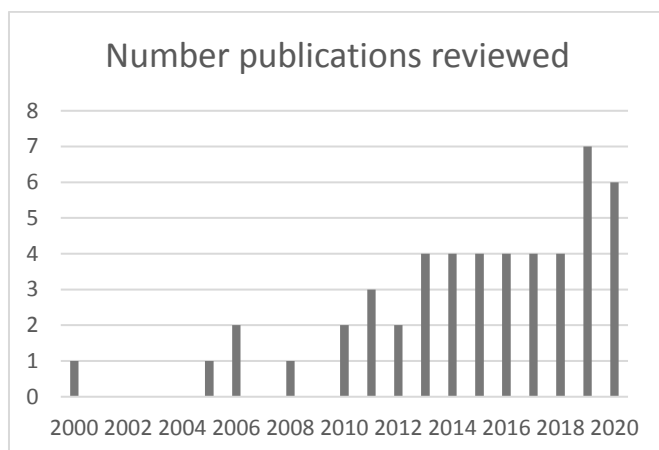
The interview data was the richest data for this project. The archival and observation data was useful to complement and support the findings drawn from interview data, but it is the interview data on which this thesis relies the most.

3.4.2 Secondary material

The treatment of the archival data to prepare for analysis was to systematize by year of publication and source/actor who produced the material. It was continuously filed as new items came to my attention either through mentions in interviews or through media reports. The process of collecting further data from publications and “grey material” ended by the exit of 2022.

While the material was read as it emerged in different segments, it was revisited once it became clearer how it would be put to purpose. The archival data served three main purposes. Firstly, from the material was gained a sense of the years in which most material emerged, and by which actors. This assisted paper 1 in the outlining of the different phases of the field structuration (Langley, 1999). It also supported the notion that it is a concept growing in strength over time and becoming more mainstream.

Figure 1 Publications analyzed (by year of publication)



Source: author

Secondly, the insights from the material provided an overview of what content each actor group was pursuing and allowed for a comparative approach to the meaning actors gave to responsible corporate tax which supported the findings and analysis in paper 3.

Thirdly, the data gave relevant insight into what actors were relevant to speak to, and for some of the actors it contextualized their involvement in the developments over time. For example, it showed how one of the founders of Tax Justice Network, an influential NGO campaigning on tax justice in corporate tax affairs, was also an author on one of the early publications outlining the content of “responsible corporate tax.”

3.4.3 Observations

The notes from observations were written down by hand during the events and transferred to electronic word processing immediately after. This gave opportunity to add to the notes the immediate reflective points from the events.

Box 2: Example of field notes

30-40 people. Mostly men. Beautiful rooms. Everyone appeared to know each-other. Colloquial but business type atmosphere. It's a small world and some are former colleagues and competitors... Some quite top of the sector and very successful in what they do.

My impression: noteworthy that ALL presentations made strong points about the role of moral and ethics and how that has taken a bigger role. Many specifically referred to tax as previously having been a technical skill, now it is a need to be aware of the societal expectations and have a moral and ethical grounding in what you do as well as the technical expertise. (Field notes, Copenhagen, September 2019)

Analytical treatment of the notes from observations serves mostly to complement findings from the interview data. It confirms the conclusions drawn from the coding process of the interview data and the analytical conclusions in the papers, and in some cases can highlight or underline specific points that have been reiterated in public spaces or at the events.

An example of this for this thesis was the interview code of “communication and dialogue” by tax professionals, which highlights how engaging with stakeholders and communicating tax data and tax policy to external stakeholders is now part of their process. This insight gained from the code was complemented by the observation of events of the dialogue going on between tax professionals and non-tax professionals, which confirmed the friendly and constructive atmosphere that interview subjects also described. In particular, for field analysis, events have been found to be critical for field formation, and under-utilized and under-theorized (Gross & Zilber, 2020; Hoffman, 1999; Lampel & Meyer, 2008). See example box 3 for how this manifest in field notes.

Box 3: Example from field notes

It takes place at the offices of one of the participating companies. The companies have had a meeting without stakeholders, just them, prior to the external stakeholders joining. It is Chatham house rules. The atmosphere is a bit strained. People do not know the NGOs. Only one or two aside from the B-team members know the NGOs. The ones that do know each other have a friendly banter and exchange. There does seem to be a cooperative spirit for the most. Companies and stakeholder share a willingness to understand each other and a sort of shared mission. These are the “good guys” companies that have embraced the criticism by NGOs of some corporate practices, that this group of corporations feel they are not the subject of because they pay “a responsible tax.” (Field Notes, London, 2019)

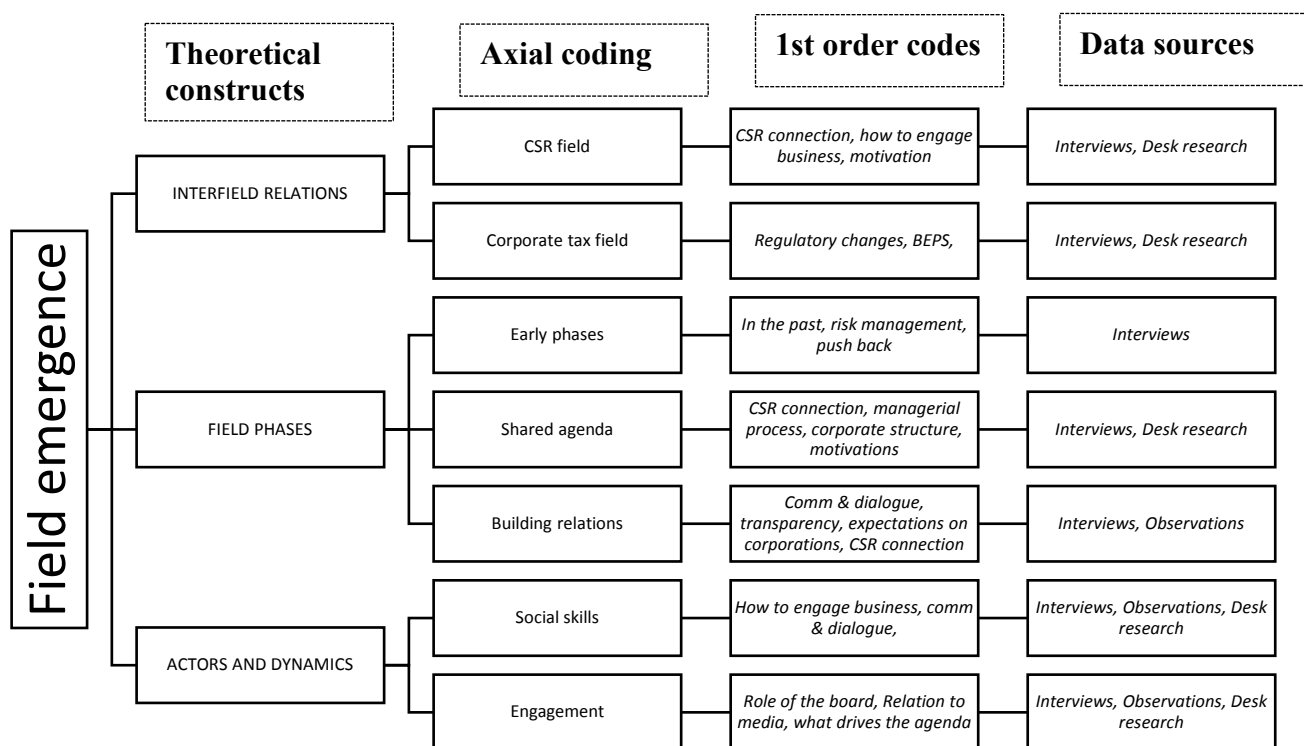
Observations also gave way for further reflection on the reflexive nature of the project, as I was asked to give reflections at one of the meetings given my historic involvement from before entering academia (Tax Dialogue, February 2020). This underlines how the engagement of the researcher with the subject of research co-constructs meanings during the research project (see above section 3.1.3 *Reflexivity*).

3.4.4 Triangulation

Triangulation is the comparing of findings across different data sources. It is a commonly used strategy in qualitative studies to ensure convergence in findings and address issues of “validity” of findings (Rouse and Harrison, 2016). In this thesis triangulation between different data sources assisted in supporting the quality of the findings between what is expressed in interviews with observations made by the researcher. Observations were made in spaces not designed for the research. Interviews were specifically held to gather data.

An example is the way in which different data sources support the overarching analytical structure of paper 1 in this following figure. This figure 2 visualizes how the data materials were used to complement each other and assist a type of triangulation of the findings.

Figure 2 Coding structure for paper 1



Source: Author

Figure 2 is the final presentation of the input for the constructs. The paper (1) in itself, which this figure is an example from, has been taking shape over a process of a few years. Throughout, this paper, and this example, has benefited from the developments of the other papers that complement, and supplement each other to amount together to the answer to the research question for the overall thesis. The analysis, and accumulation of knowledge of the topic, and of the theoretical constructs and framing applied, all co-developed alongside each other over time.

Another example of the usefulness of triangulation of different data sources is the references by tax professional interviewees to the collaborative nature of the dialogue meetings and events on the topic of corporate tax and CSR. Given the information of the background of the researcher in the tax justice movement it could be expected that portraying of tax professionals as open minded and collaborative, rather than skeptical and dismissive, is a favorable impression they would be interested to portray. Firstly, this was corroborated by the interviews conducted with other stakeholders in the debate – in particular NGOs have no reason to support this view, if they did not perceive it. Secondly, observations at events that brought together multi-stakeholders confirmed this impression by the researcher – see example of field notes box 2 above. Moreover, for written material it is difficult to gain an impression of the character of the collaborative work gone into their production, although it was noted that key publications were endorsed by other actors (for example private sector tax professionals providing constructive forwards to NGO publication, ActionAid, 2015) or expressed appreciation of input (for example B-team, 2018). Interviews could support the collaboration and communication among diverse actors in the production of these publications.

Triangulation can both question convergence and allow for divergence in viewpoints and different angles to the material (Rouse and Harrison, 2016). In this thesis, there is a consistency among these three types of data. This gives witness to a story that is very strongly understood by the organizations involved. This also assists in overcoming the risk of impression management (see above), and gives more credibility to the findings from interviews, as they were corroborated in public events and written material (Eisenhardt, 1989).

3.4.5 Validity and reliability

The concepts of validity, reliability, and generalizations as applied to social science are often discarded as oppressive reminiscences from a modernistic approach to truth and science (Kvale, 1995). In the US, the debate has even been connected to a political wish to discredit qualitative research (Cho & Trent, 2006). As terms that are closely associated with positivist science, and social constructivism as a critique and dismissal of this ontology, these terms have struggled to find their relevance for interpretivist, and qualitative, research projects. However, as Kvale (1995) discusses, it greatly depends on how you interpret the concepts. As qualitative research is a “broad church,” the considerations we use to discuss and judge its validity and reliability should be equally broad ranging (Welch & Piekkari, 2017).

Qualitative research can appear unsystematic and raise uncomfortable questions in terms of whether it is rigorous, but these claims have been challenged by the demonstration of the systematics that qualitative, interpretive studies entail (Gioia, 2021). Rigor can be seen as a process of establishing and conveying credibility (Rheinhardt et al., 2018) and one of the ways to do this is to allow for transparency into the way in which the data has been collected and treated. This has been proposed to be understood as a transactional approach to validity (Cho & Trent, 2006). Others have taken a more radical approach directly challenging the notion of validity for qualitative research. This speaks to the idea that there is an element of a “conceptual leap” connected to abductive and reflexive research; that it is hard to define and even to methodologically map when and how this leap takes place; and that the research will be primarily

personal and individual (Klag & Langley, 2013). To move forward from this recognition and appreciate the difficulties of methodologically capturing the inference from description (Gerring, 2012), we have to place greater stress on the methodology of qualitative studies, and transparency in the “honest and frank narratives of the paths toward theory” (Klag & Langley, 2013, p. 163). A reflexive approach can thus play a role in enhancing the validity of a qualitative research project.

This research project attempts to bring forth the reflexive nature of the project in the account above, which presents an extensive account of the considerations of the research design, the data collection, and the data treatment, to give insight to the analytical process throughout the process, and the role of the researcher. It does not pretend to be a linear process, or a straight line from idea through research design to analytical conclusions and write up.

3.5 Research ethics

Corporate tax can be conceived as a particularly sensitive topic especially given the media focus in recent years (Mayer & Gendron, 2022). The ethical focus in this project has been concerning the conduct of organizations and the role of ethics and morals in practice as expressed by tax and CSR professionals. Ethics has therefore been very central to this thesis, as it has for other scholars researching tax practices (Alm & Torgler, 2011; Doyle et al., 2009, 2014, 2022; Frecknall-Hughes et al., 2017).

Moreover, when engaging in treatment of data and representing interviewees’ viewpoints and perceptions there is always an obligation to be ethical and transparent in the research conduct. Being clear and concise in communication with the people for interview is not only a matter of ensuring you can continue to access such data, but also an ethical issue relating to how you treat their data and respect their time and input. Throughout the project, I have been conscious of the time I am asking people to contribute to answering my questions, and I hope everyone feels they have been treated with respect and transparency in purpose of the project and the use of the data.

There has been considerable media attention to the issue of tax affairs of multinationals, which has shrouded the topic in a great degree of sensitivity, and professionals show reluctance to publicly engage on the topic. Fortunately for me, the behavior that was of greatest interest to me was subjects’ participation in the movement to change this attitude; therefore, most interviewee subjects expressed a willingness to communicate, even if they did show significant cautiousness concerning what they said.

Personally, I come from a background outside academia as an activist, and activists at times have had challenging relationships with private organizations. So, when campaigning for organizational change, I was conscious to be transparent about my past, my present role, and the exact use of the material I was collecting. I also attended the CBS research ethics course for PhD students, which was helpful to further increase my awareness of the issues outlined here concerning data management, compliance with general data protection regulation (GDPR), the ethics council of Copenhagen Business School and transparency and ethics in research conduct in general.

4. SUMMARY OF PAPERS

4.1 Paper 1: Where fields meet: the structuration of an interstitial field for responsible corporate tax practice

This paper studies how responsible corporate tax went from an idea to an accepted practice among selected actors in order to explore the growing relationships between corporate tax and CSR. The paper finds the structuration of an issue-based field for responsible corporate tax lodged between the existing fields of corporate tax and of CSR. This allows for the paper to explore what role inter-field dynamics played in the structuration of an emerging interstitial field for responsible corporate tax.

This paper finds the issue-based field structured over four phases starting from an isolated idea launched in 2000 to a collective rationale and emergent field infrastructure in the phase from 2018 onwards. The institutional work of heterogeneous actors (NGOs, investors, MNCs) built over time, starting with an *idea* which lay latent until the seizing of exogenous *opportunities* in adjacent fields by *catalysts*. Through creating spaces for *inter-actions* and *open mindedness* by a variety of actors there was an influx of *resources* from both the CSR field and the corporate tax field. Combining these components of *ideas*, *opportunities*, *catalysts*, *interactions*, *resources* and *open mindedness* builds a collective rationality of *responsible corporate tax practice* drawing on both the CSR field and the corporate tax field. This new interstitial field pulls closer together the CSR field and the corporate tax field in social space, as professionals (CSR and corporate tax) take the established ideas back into their “home” fields. The fields of CSR and corporate tax were previously thinly related and socially distant but are now linked through this shared interstitial field.

The paper models these inter-field relations in a unique combination of a study of institutional work and field structuration. This paper thus draws on central concepts of institutional theory of fields (Wooten & Hoffman, 2017; Zietsma et al., 2017) and institutional work (Lawrence et al., 2009) to illuminate an under-researched area of inter-field relations (Kluttz & Fligstein, 2016; Liu, 2021; Zietsma et al., 2017) and empirical developments concerning the linkage between CSR and corporate tax.

As a theoretical contribution the paper extends institutional theory by refining the dynamics of the “interstitial field” concept (Zietsma et al., 2017), showing how new fields emerge at the intersection of existing ones. It identifies five core components (ideas, opportunities, catalysts, resources, and open-mindedness), some coming from CSR and corporate tax, others unique to the new field itself. This mapping highlights the critical role of inter-field dynamics and collaborative spaces that facilitate shared learning and emergence of collective rationality.

Empirically, the study reveals how responsible corporate tax practices develop within the broader social web of fields. It demonstrates how actors incorporate moral considerations into corporate tax, transcending traditional legal and shareholder norms. This insight reframes corporate tax as a social and institutional practice, co-created and institutionalized through collective rationalization.

The paper's contribution to the thesis lies in modeling inter-field dynamics and institutionalization, explaining both the emergence of responsible corporate tax and its implications for CSR and corporate tax fields. This study deepens understanding of moral considerations in corporate tax and broadens institutional theory by examining how collaborative, cross-field efforts facilitate new field formation encouraging further studies of inter-field relations.

4.2 Paper 2: Responsibilization of corporate tax compliance – how tax professionals integrate CSR and the law

This paper studies the relationship between CSR and legal compliance in corporate tax practice among selected tax professionals who commit themselves to being “responsible” in corporate tax practice. It explores the sense-making of elite tax professionals from major multinational corporations and top advisors from tax service firms regarding how CSR and corporate tax practice are related and the role of critical elements for responsible corporate tax in practice.

Through exploring tax professionals' sense-making of *responsible* compliance, the findings show how tax practitioners integrate CSR into legal compliance. These professionals identify a *responsible corporate tax practice* as a shift away from the past pursuit of corporate tax avoidance. They articulate external dynamics of regulatory and non-regulatory character and internal organizational values as critical shapers of this change in practice. Organizationally, tax professionals underline the centrality of the tax director in a role for pursuing responsible corporate tax practice but dependent on a supportive top management as well as a roll-out through a tax policy to operational practice. Together these elements are theorized as *responsibilization* of legal compliance.

The paper presents corporate tax compliance on a spectrum where *responsible* compliance stands in contrast to the mechanistic compliance with the letter of the law. *Responsible* compliance also goes beyond risk-adverse compliance. Existing literature on corporate tax practice portrays corporate tax practice as a pursuit of tax avoidance and risk considerations. This paper advances our understanding of differences in compliance culture and how business ethics and compliance traditions can interact in practice. Such insight can improve the performance of existing regulation and improve the articulation of future legislation.

Theoretically, the paper advances our understanding of how sociology of compliance and CSR can be combined to leverage a relevant analysis about co-construction of organizational practices. It also challenges institutional theory to engage with the socio-legal tradition to appreciate the nuances of “law in action” and the socially constructed nature of the law as an institution. The overall contribution to the thesis is that this paper answers *how*, at the organizational level, corporate tax is considered part of CSR, through the construct of *responsibilization of legal compliance*.

4.3 Paper 3: Legitimacy of private governance for corporate tax

This paper studies the growing number of private governance initiatives for responsible corporate tax which connect CSR and corporate tax, and the perspectives from those professionals who are engaged in supporting these initiatives. The paper analyzes the sources of legitimacy for this emergent private governance and discusses what this means for the interaction with public governance in the context of corporate tax.

This paper demonstrates a new private governance for responsible corporate tax practice supported by diverse actors. There are multiple initiatives where MNCs are echoing other private actors' views on what constitutes *responsible corporate tax practice* which in the aggregate constitutes an emergent private governance form. This is compared with and contrasted to traditional corporate tax practice by elaboration of its content and the legitimation processes involved. Legitimacy for the new private governance is of moral and pragmatic character which are intertwined. The cognitive legitimacy of the traditional corporate tax practice is challenged, and the exclusive prerogative of the state as governance actor in tax is questioned. Conflicting legitimacy relations can indicate pathways towards social change and underlines the political nature of private governance. In this case, the private governance mode is theorized to *crowd in* public governance in such that the symbolic expression of private governance enables more political space for public governance.

This paper contributes to answering why and with what implications corporate tax is considered part of CSR. The paper shows how legitimacy changes in the global governance context enable some MNCs to accept corporate tax as part of CSR and how private governance for responsible corporate tax practice has emerged as an alternative to existing, increasing delegitimized, practices. This has governance implications as the new private governance is theorized to crowd in public regulation.

The paper argues that this constitutes a relevant and timely contribution to scholarship on global tax governance. It provides relevant insight to public-private governance interactions which have been focused on existing public policy or how private governance impacts on the social or environmental issue at hand, but not discussed the broader questions of legitimacy concerning governance and authority of public and private actors. The case of corporate tax gives relevant insights due to the nature of the topic and to the cognitive legitimacy perceptions of the state as the legitimate tax authority and of corporate tax as a cost to be minimized.

The paper contributes to corporate tax governance literature through its analysis of a new private governance and its interaction with public governance. This dynamic is so far unexplored in tax governance literature. With its focus on legitimacy, it combines central concepts from organizational theory with private governance. This paper brings to institutional theory a perspective at the macro-level of how institutionalization processes and their symbolic value can take a political role in the institutional environment and engage and inter-act with macro-level institutions such as the state (public governance).

4.4 Table summarizing papers

Table 6 Summaries of papers

Research question	How and why do some MNCs consider corporate tax as part of CSR and with what implications?		
Title	Paper 1: Where fields meet: the structuration of an interstitial field for responsible corporate tax practice	Paper 2: Responsibilization of corporate tax compliance – how tax professionals integrate CSR and the law	Paper 3: Legitimacy of private governance for corporate tax
Empirical focus	Issue field emergence	Organizational practices	Private governance
Level of analysis	MESO (Organizational field)	MICRO (individual organization)	MACRO (societal)
Research question	How did responsible corporate tax emerge and what role did inter-field dynamics play?	How do tax professionals integrate CSR and legal compliance in corporate tax practice?	From what sources do private governance initiatives on corporate tax practices derive their legitimacy, and with what implications for the public governance of corporate tax?
Theoretical focus	Field emergence (Hoffman, 1999), inter-field relations (Liu, 2021, Fligstein and McAdam, 2011), and institutional work (Lawrence and Suddaby, 2006).	Sociology of compliance (Edelman & Talesh, 2011; Parker, 2011), CSR and corporate discretion (Knudsen and Moon, 2022), CSR for the law (McBarnet et al., 2009)	Private governance and its interaction with public governance (Cashore et al., 2021; Eberlein et al., 2014), Legitimacy as a process (Suchman, 1995, Suddaby et al., 2016).
Data	Longitudinal study of desk research, interviews with multiple actors, observations	Interviews with tax professionals, observations,	Desk research, interviews with multiple actors, observations
Paper findings and main argument (s)	This paper finds emergence of an interstitial field for <i>responsible corporate tax practice</i> through four phases from 2000-today. The paper argues that this emergence depends on institutional work drawing from the adjacent fields for CSR and for corporate tax. The paper models how the field emergence relate to adjacent fields.	This paper finds the social construction of corporate tax compliance shaped by legal and non-legal factors. It details the central role of the tax director, a supportive top management, and an engaged tax policy to enact responsible corporate tax practice. <i>Responsible corporate tax practice</i> stands in contrast to corporate tax avoidance but also goes beyond a risk-adverse focus.	This paper finds an emergent private governance for responsible corporate tax practice supported by diverse actors and manifest in different initiatives. It finds the supporting moral and pragmatic legitimacy sources intertwined while it challenges the cognitive legitimacy of the traditional corporate tax practice.

Paper contribution (s)	<p>The paper contributes to the literature on tax as a social and institutional practice with a perspective from outside the corporate tax field.</p> <p>The model of the inter-field relations and field movements brings insight to <i>inter-field dynamics</i> in field theory and institutional work.</p>	<p>The paper explores <i>responsible corporate tax</i> in practice not previously explored empirically and not recognized in tax practice literature.</p> <p>The paper conceptualizes this as the <i>responsibilization</i> of legal tax compliance. This contributes to literature on business ethics and CSR by explicating the practical relation to compliance practice.</p>	<p>The paper contributes to corporate tax governance literature with the analysis of the emergent private governance for corporate tax so far unexplored.</p> <p>It contributes to scholarship on private governance and the growing literature on interactions between public and private governance with its focus on legitimacy.</p>
Contribution to thesis RQ	<p>This paper adds to answering the <i>how and the why</i> some MNCs consider corporate tax as part of CSR through institutional work with components of <i>ideas, catalysts, resources, interactions</i> and <i>open mindedness</i>, and field formation manifest as collective rationalization among those involved in the field formation.</p>	<p>This paper answers <i>how</i> organizations consider tax as CSR by developing a <i>responsible corporate tax compliance</i> and specify key components of this.</p>	<p>This paper contributes to answering <i>why</i> and <i>with what implications</i> corporate tax is considered part of CSR. Some organizations consider tax as part of CSR due to legitimacy processes shifting, and the implications are theorized to bring more, not less, public governance.</p>
Institutional theory	<p>This paper engages the agency-structure question and argues that these are mutually supportive through institutional work (agentic, but collective) and the institutional structures of fields that form and shape the wider web of fields.</p>	<p>This paper draws on elements from “old” institutional theory by looking at how organizational values play a role for actors in organizations to shape (legal) practices. The paper underlines the social constructivist foundation of institutions such as “the law” and “CSR”.</p>	<p>This paper brings to institutional theory a perspective at the macro-level of how institutionalization processes and their symbolic value can take a political role in the institutional environment and engage and inter-act with macro-level institutions such as the state (public governance).</p>

Source: author

5. DISCUSSION

The central question of this thesis is *how and why some MNCs consider tax a part of CSR and with what implications?* This section outlines the empirical, conceptual and theoretical contributions derived from addressing this question. Additionally, it presents the limitations of the study and offers suggestions for further research, considering the findings, contributions, and constraints identified in the thesis.

5.1 Empirical contribution

The empirical contribution of this thesis is insight into the phenomenon of “responsible corporate tax practice” through a purposely selected sample of material. As described previously, this is so far unexplored in literature. Therefore, this is a unique contribution to existing literature on the tax practice of MNCs, where literature generally portrays a uniform picture, or assumption, that all tax professionals are in pursuit of tax minimization (Anesa et al., 2018; Radcliffe et al., 2018) or consider tax as a profit center (Frecknall-Hughes et al., 2017). While extant literature acknowledges a socio-legal perspective on the law as malleable (Gracia & Oats, 2012; Mayer & Gendron, 2022) and recognizing the multiple facets of the role of tax practitioners, which “require greater ethical complexity” (Frecknall-Hughes et al., 2017, p. 731), it portrays a consistent picture of tax practitioners as primarily concerned with tax minimization. Literature is silent on alternative practices. This thesis demonstrates that, albeit still a small fraction of MNCs, there are some MNC’s who quite purposefully, and well reflected about it, engage in a different practice than corporate tax avoidance.

From the findings of this thesis responsible corporate tax practice can be described as a practice which goes beyond regarding tax as a cost, and which is sensitive to the institutional environment, and with organizational, relational, and political implications. This advances our view on (corporate) tax as a social and institutional practice (Oats, 2012) and supports the inclusion of corporate tax and its institutional changes and implications in the canon of fiscal sociology (Christensen, 2020; Gribnau, 2015).

This thesis does not seek to establish that the MNCs examined are not rational or profit seeking. As will be discussed below, the thesis engages institutional theory to understand how these organizations as embedded in their environments balance considerations of organizational purpose with institutional pressures for changing their corporate tax practice.

The empirical material has been carefully selected for the purpose of examining how and why some organizations consider corporate tax as CSR in a theoretical sample of those who have been the front runners in this development. This in-depth pursuit of knowledge has not allowed for an appreciation of how far and wide this spreads among organizations generally, but has focused on the concept of *responsible corporate tax* and its development among selected MNCs and tax professionals advising those MNCs in the context of other private actors who also support this

agenda. These MNCs and tax advisors in question, while anonymized, are well-established, large, and conventional organizations.

In addition to this empirical contribution, the thesis adds insight to existing literature through conceptual and theoretical contributions, which are outlined in the following sections.

5.2 Conceptual contributions

The three papers each present conceptual contributions that are connected and come together to advance a multilevel analysis and understanding of the phenomenon of *responsible corporate tax practice*. This section presents these three conceptual contributions, what they mean, and how they connect to literature on corporate tax practice.

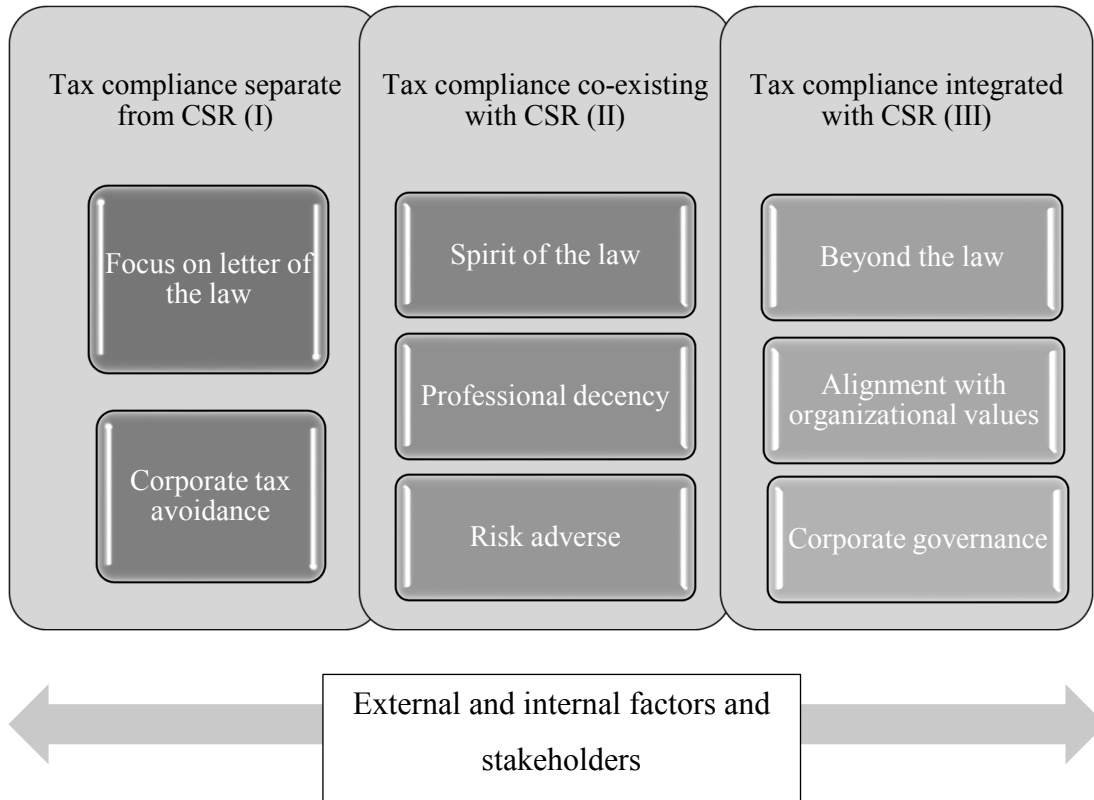
5.2.1 *Responsibilization of corporate tax compliance*

The conceptualization of *responsibilization* is as an organizational process of change responding to a changing organizational environment and drawing on internal organizational resources and values. In this process CSR considerations integrate with legal compliance practice. The process reaches across the organizational levels as it involves support from top management, through a central role for the tax director, to an operational tax policy as a tool for use in the everyday guidance of tax practices. CSR as culture and organizational value influences the way in which tax is practiced, and this is evident in how tax compliance is about more than “the spirit of the law” but takes on corporate governance elements. The process for reaching a “responsible corporate tax practice” is described as inclusive across the organization and informed by external stakeholders. This demonstrates a complexity in tax compliance considerations (Ostas, 2020), and the moral agency of humans as central in compliance practices (Pérezts & Picard, 2015) as a contrast to the view on tax professionals as conflating ethics with risk (Doyle et al., 2009) or separation compliance from tax practice (Frecknall-Hughes et al., 2017).

Responsibilization is the rethinking of legal compliance aligned with the spirit of the law and the interpretation of corporate social responsibilities. It reflects how organizations take responsibility for their engagement with the law in their compliance practices. *Responsibilization* stands in contrast to its twin concept of *managerialization* by Edelman (2016) which is the succumbing of legal compliance to business values and stripping compliance of the spirit of the law. The latter better represents corporate tax avoidance, and the representation in literature of corporate tax compliance practice.

The spectrum from *managerialization* to *responsibilization* is described in detail in paper 2 and can be summarized in the figure below. This spectrum allows for contrasting corporate tax avoidance from responsible corporate tax practice, and responsible corporate tax practice from a risk-adverse alignment with “spirit of the law”. Freedman (2012) have also suggested there to be a spectrum; however, she suggests a spectrum of tax avoidance from more to less aggressive.

Figure 3 Spectrum of compliance in relation to CSR



Source: author

The findings of paper 2 of how tax professionals perceive their practice in an organizational context moreover contrast with the findings of Doyle et al. (2013) of low level of ethics in tax situations of tax professionals. Given the difference in sampling and methodological approach, this is not surprising. As a theoretical sample and a focus on sense-making and social constructions by professionals of compliance (Parker and Nielsen, 2009), the insight to the concept of *responsibilization* is difficult to compare to previous studies, however, it underlines the difference in compliance practice that exists among tax professionals. This has been under-appreciated in tax compliance practice literature, which traditionally focuses on tradeoffs between the focus on the letter or the spirit of the law (McBarnet, 2003; McBarnet & Whelan, 1991; Ostas, 2004; Picciotto, 2007).

This insight into how some organizations consider tax as part of CSR provides a relevant and timely contribution to a growing stream of literature which has been exploring the relationship between corporate tax and CSR conceptually (e.g., Avi-Yonah, 2014; Bird & Davis-Nozemack, 2018; Dowling, 2014; Hilling & Ostas, 2017; Moon & Vallentin, 2019). This literature has not so far engaged empirical material to supports its conceptual advancements. *Responsibilization* is a process of matching the possibilities of the law not only to the spirit of the law, but also to the legitimacy demands of society (Knuutinen, 2014; Matten & Moon, 2020) which echoes the demands for responsible tax as good governance (Gribnau & Jallai, 2017; Hillenbrand et al., 2017). These insights enrich a long tradition of scholarship on the compliance challenges related

to tax law (McBarnet, 2003; McBarnet & Whelan, 1991; Picciotto, 2007) and broader compliance practices (Dobbin & Kelly, 2007; Edelman et al., 1999).

The responsabilization of tax compliance presents how CSR interacts with legal, operational, and technical requirements of the business organization and represents an “entire business” approach to CSR (Matten & Moon, 2020). This underlines the point that CSR is also dynamic, and changes alongside societal dynamics and the influence of these dynamics are reflected in the social constructions of compliance (Burdon & Sorour, 2020; Matten & Moon, 2020; Parker & Nielsen, 2009).

This thesis demonstrates that CSR is relevant in issue areas already governed by complex legislation (Schmidt & Buhmann, 2020). Past theorization of CSR through institutional theory have also tended to overlook the complexity of the law as socially constructed and “law in practice” with more classical presentations of “the law” as coercive institutional pressures (Brammer et al., 2012; Campbell, 2007; Matten & Moon, 2008) drawing more on political science inspiration than sociology of compliance. *Responsibilization* suggests that more research should explore this inter-action between CSR and legal compliance (Knudsen & Moon, 2022; McBarnet et al., 2009). Even the more developed literature on CSR as related to “government” (as representing the law) has emphasized the role for government in mandating CSR practices (Gond et al., 2011; Knudsen & Moon, 2017) and does not do justice to the complexity of the law in some topic areas (Wu & van Rooij, 2021), or abroach the shortcomings of the territorial limitations of national law in face of MNCs (Buhmann, 2016; Ruggie, 2018; Sheehy, 2016).

5.2.2 Meso-level analysis and modelling inter-field dynamics

Meso-level analysis and modelling of the inter-field relations in the structuration of the interstitial field for *responsible corporate tax practice* brings several relevant insights to the concept itself and to relevant literature. It can appear normatively intuitive to connect corporate tax to CSR due to its sustainability impacts (Bird & Davis-Nozemack, 2018) and multiple stakeholder expectations (Hillenbrand et al., 2017), yet it presents significant implications for MNCs in terms of core practices such as legal compliance and cost reduction (Dowling, 2014) as demonstrated in the *responsibilization* process in paper 2. The motivation and perceived necessity for these is explored in paper 3. The meso-level analysis gives insight to the dynamics of how the idea itself of *responsible corporate tax* grows to become a collective rationale among diverse actors. This happens by capitalizing on exogenous *opportunities* in adjacent fields. The instability in the corporate tax field, which is well described in tax literature (Christensen & Seabrooke, 2022; Picciotto, 2022) also given the role of the media (Mayer & Gendron, 2022; Scarpa et al., 2024) is combined with the strength of the CSR field (Bondy et al., 2012; Gond & Nyberg, 2017). *Catalysts* leverage these factors to create spaces for interaction attended by professionals from both fields. This enables *ideas* to grow into co-creation of alternative collective rationalities for corporate tax practices through *open mindedness*. This provides insight into the individual practices of institutional work (Lawrence and Suddaby, 2006), and how it relates to field structuration (Hoffman, 1999; Zietsma et al., 2017), and to inter-field dynamics (Furnari, 2014; 2016).

The central notion of the *catalysts* further brings insight to the relational aspects of *responsible corporate tax practice* through the role of activists in inducing change (Jenkins & Newell, 2013; McBarnet et al., 2009). It is known that activists have played a role in the global tax governance context (Eccleston & Elbra, 2018) despite the challenges of the technical nature of the debate (Seabrooke & Wigan, 2016, 2018) yet extant literature on global tax governance and diverse actors refer more often to the conflictual relations between NGOs and tax professionals broadly in the transnational field (Christensen, 2020; Seabrooke & Wigan, 2016). The field structuration presented here gives on the contrary, a sense of collaboration and shared agenda (Buchanan et al., 2022; Van Wijk et al., 2013) expressed through the analysis of the inputs that all the actors bring as *resources*, *open mindedness*, and the overlapping and shared roles such as *catalysts*.

In addition, the model in paper 1 brings insights from individual field level to inter-field dynamics. This meso-level analysis brings the perspective of inter-field relations attributes importance to interstitial field structuration beyond the issue in question and discusses implications for adjacent fields as they are shifted in social space. As the interstitial field for *responsible corporate tax* emerges it pulls in *opportunities*, and *resources* from adjacent fields. As the *ideas* take hold, the professionals travel back into their “home fields” with them and thereby shift these home fields towards each other and amplify field dynamics in those fields. Paper 1 demonstrates the relevance of inter-field dynamics to understand developments in each field, as well as nuances our understanding of the implications for adjacent fields of the structuration of interstitial fields (Furnari, 2016). The normative push for the entry of “morals” in corporate tax practice (Radcliffe et al., 2017) might well have links to this interstitial field, which could be explored further as nascent deinstitutionalization (Oliver, 1992) of corporate tax avoidance. The instability and “scanning practices” by professionals for new developments (Christensen and Seabrooke, 2022) also appear relevant to explore further in connection to the emergence of *responsible corporate tax*.

This brings a nuance of the role and influence of tax professionals (Christensen, 2021; Picciotto, 2015; Porter & Ronit, 2018; Rixen & Dietsch, 2015; Rixen & Unger, 2021). Combined with findings from paper 3 on the implications of the emergent private governance, it questions the stronghold of tax professionals which is described in literature (Picciotto, 2015) and it also questions the limited impact of tax activists (Kellow, 2018; Picciotto, 2015) when reflecting on their key role in the emergence of the interstitial field.

5.2.3 Private governance of *responsible corporate tax*

Raising the analytical level to the societal level, paper 3 investigates the emergence of *responsible corporate tax* as private governance. The focus of the analysis is the changing legitimacy of corporate tax practice and the implications for existing tax governance as a new private governance enters the complex governance context.

Legitimacy is a central concept for institutional theory (Meyer & Rowan, 1977) and it brings attention to the symbolic value of *responsible corporate tax* as an attempt to regain legitimacy for corporate tax practice. The moral and pragmatic legitimacy of the private governance for

responsible corporate tax presents it as an alternative to existing increasingly de-legitimized practices. This emergent private governance challenges the cognitive legitimacy of corporate tax avoidance as cost minimization. It also plays a complex role towards the state (and by extension the law) challenging the state as the only legitimate governance actor, but at the same highlighting the primacy of the state as the legitimate actor. Private governance of corporate tax underlines the discretion available for corporations, but also their willingness to limit the use of this discretion.

This new private governance form is theorized to *crowd in* further public regulation. Paper 2 focused on the organizational changes and adaptations, here it is apparent that there is also a symbolic value to *responsible corporate tax* as it plays a role in shaping the organizational environment by *crowding in* further public governance. This form of private governance is supported by a broader coalition of private actors and in its symbolism, it feeds into a highly politicized context (Christensen, 2021; Roland & Römgens, 2022) and underline how private governance is fundamentally political (Bartley, 2007; Graz, 2022).

The conceptualization of private governance as *crowding in* public governance has relevance beyond the issue area of corporate tax. Several of the major issues of modern governance of corporations transcend national borders and raise the question of the role of CSR (Cutler et al., 1999; Ruggie, 2018; Scherer & Palazzo, 2011). This is of continued relevance as MNCs increase in size and number over time and by their organizational structure transcend national borders (UNCTAD, 2016). As governments continue to pursue a balance of regulation of businesses' role in society including the role and relevance of CSR (Kinderman, 2012; Kourula et al., 2019; Shamir, 2008), these questions of the political nature and role of CSR, and what role and responsibility MNCs themselves take in this, remain relevant (Gond & Nyberg, 2017; Kinderman, 2016; Rhodes & Fleming, 2020; Ruggie, 2018; Scherer & Palazzo, 2011). Here CSR takes on a more critical role in the analysis of business and society relations and enables reflection on, rather than necessarily the advancement of, corporate power (Banerjee, 2010; Shamir, 2008). It maintains the relevance of a simple definition of CSR as "the responsibilities of enterprises of their impact on society" but highlights that this definition does not specify who sets determines what those responsibilities include. This enables also breaking away from the primary focus on the managerial aspects of CSR, and into a discussion of how CSR enables organizations to shape society through their role in society as vehicles of privileges and power (Hinings & Greenwood, 2002).

The way in which a collective expression of CSR in this thesis is conceptualized as a private governance which *crowds in* public regulation underlines the discretion in interpreting the rules as tax professionals see fit. This echoes the literature that takes issue with the idea of CSR as the solution to the challenge of corporate tax avoidance (Christians, 2014; Freedman, 2006, 2018; Oats & Tuck, 2019) and many of the concerns of the political perspectives on CSR of corporate accountability (e.g., Matten & Crane, 2005; Scherer, 2018). Questions pertaining to corporate accountability are not explored in depth in this thesis, but there are influential strands of political aspects of CSR which could usefully be applied to explore this in more detail (Matten & Crane, 2005; Scherer, 2018).

The thesis illustrates that corporate discretion in tax matters remains widespread and leaves the question of who should have authority to govern (Haufler, 2006) in matters of corporate tax practice outstanding. This is illuminated by looking at legitimacy dynamics of private governance and advance the discussion of CSR as a type of pre-formal law (Buhmann, 2006; Gjølborg, 2011) and to a role of a political dynamic in its interaction with public authority (Bartley, 2007; Bernstein & Cashore, 2007; Cashore et al., 2021; Eberlein et al., 2014) and thereby a critical role for CSR in business-society analysis.

For the literature on tax governance which recognizes that there are structural changes underway for corporate tax (Christensen, 2020; Eccleston & Elbra, 2018; Rixen & Unger, 2021) this conceptual insight adds a relevant perspective to the debate of ongoing political dynamics. Challenges for tax governance remain (Picciotto, 2022) especially given the role of tax professionals in maintaining the technical complexity and possibility of corporate tax avoidance (Christensen, 2021; Mulligan & Oats, 2016; Picciotto, 2015). This thesis argues that a significant political dynamic is underexplored in this literature on tax governance as it fails to take account for the empirical developments concerning CSR and corporate tax as a form of private governance, and an alternative way in which professionals are engaging their competences and power.

In summary, this thesis delivers relevant empirical and conceptual contributions to literature on corporate tax as a social and institutional practice through CSR as private governance, the implications for the corporate tax field from the emergence of an interstitial field, and how legal tax compliance and business ethics integrate in practice. While these conclusions are based on an exploratory study of a small theoretical sample and not representative of generalized developments, it is relevant to acknowledge these developments as part of the overall picture of what is happening in the governance and practice of corporate tax. Through theorizing in sample, it gives explanatory basis for the developments we observe and their potential implications. With this, the thesis argues that the relationship between CSR, corporate tax and MNCs merits a place in the canon on fiscal sociology (Christensen, 2020; Gribnau, 2015; Martin et al., 2009) alongside the power of organizations as shapers of legislation and powerful lobbyists (Christensen, 2020; Van de Vijver et al., 2020, Picciotto, 2022) and that this is a topic to follow in its future development.

5.3 Theoretical contributions

This thesis investigates the institutional embeddedness and dynamics of organizations as their behavior evolves in response to society's changing priorities. The thesis explores how core concepts of institutional theory assist in making sense of the socially constructed reality among a group of organizations. Overall, the contribution is to appreciate the relevance of institutional theory as a framework for explaining contemporary challenges and empirical developments concerning the governance and behavior of some of the most powerful organizations of our time – the MNC – in a multilevel analysis.

5.3.1 A multi-level analysis: aspects of agency and structure

An overarching theme of the thesis is the relationship between agency and structure which is present in all three papers. Moreover, as these three papers come together, they demonstrate the way in which actions and institutions are closely linked in the co-construction of organizations and their environment (Suddaby et al., 2010). Such multi-level analysis has been called for as a relevant development for institutional theory (Powell & DiMaggio, 2023) and for contemporary analysis of business and society (Brown et al., 2022).

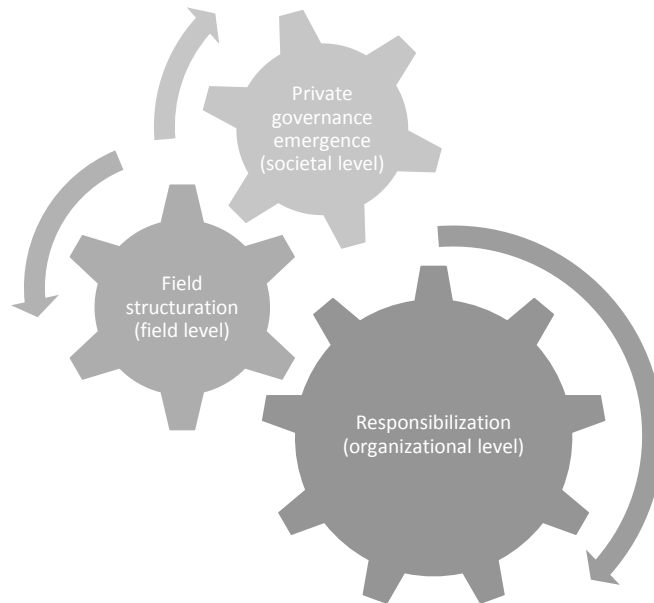
Institutional work aims to bridge the agency-structure divide with focus on the inter-action among actors, and the co-construction of the institutional environment (Lawrence & Suddaby, 2006; Suddaby et al., 2010). The thesis extends institutional work and field theory into the space of inter-field relations (Furnari, 2016; Kluttz & Fligstein, 2016; Liu, 2021) with its modelling of inter-field dynamics from the emergence of an interstitial field. While institutional work and seminal work on “field theory” recognize the centrality of the notion of there being multiple fields and a “web of fields” (Fligstein & McAdam, 2011; Lawrence et al., 2009), institutional theory has limited vocabulary and insight to the inter-field dynamics (Liu, 2021). This “web of fields” constitutes the institutional environment for organizations, and the emergence of an interstitial field, through institutional work, affects as it shifts field in social space, revealing the dynamics of the agency and structure relation. The thesis further advances insight to our understanding of fields as relational spaces and how fields emerge and interact with each other (Furnari, 2016, 2018; Liu, 2021; Wooten & Hoffman, 2017) in the wider “web of fields” (Fligstein & McAdam, 2011). The model presented in paper 1 detailing the components of *ideas*, *catalysts*, *opportunities*, *resources* and *open mindedness* is the visualization of this contribution.

Moreover, the way the three papers interrelate illuminates various aspects of the inter-dependence between agency and structure. In paper 2, at the organizational level, the thesis illustrates that organizations have engaged in a *responsibilization* of tax compliance. This organizational process enables professionals to engage with open-mindedness and bring resources to the field emergence process which is detailed in paper 1. The inter-action between these organizational level developments and the meso-level emergence of a field appear to be developing alongside each other and in inter- or co-dependence. The *responsibilization* of legal compliance is dependent on the field emergence and the field emergence is dependent on organizations who develop their internal practices which generate resources and a mindset that facilitates interaction.

In the macro-level analysis of how organizational level dynamics engage with the state this connection is further apparent. In field level analysis the state (alongside professions) is seen as key actor (Fligstein & McAdam, 2015; Powell & DiMaggio, 1991) but often conceived as the source of “coercive pressures” (Scott, 2001). This thesis explores the inverse relationship of field level dynamics influencing the state and organizations as vehicles of power and influence (Hinings & Greenwood, 2002). The concept of private governance *crowding in* public governance underlines how field dynamics are intricately connected to the shaping of the organizational

environment, which in return is the source of institutional pressures that will condition future organizational behavior.

Figure 4 *Interrelation of concepts*



Source: author

The dynamics and conclusions from different analytical levels are thus closely intertwined and act together in inter-dependence as illustrated here in this figure 4 as cogs in a wheel. This brings forth the value of multi-level analysis. It is through the field formation and building of a collective rationalization that ideas for *responsibilization* take shape and become normalized and internalized among field participants. Meanwhile it is also the MNCs who have *responsibilized* their tax practices who are willing to engage in interactions, and to commit to private governance, which is generated at the field level. The symbolic (and substantial) outcomes of the field in shape of emergent private governance have implications for the organizational environment, which in turn is the source of the pressures which has led to *responsibilization* among the organizations in question.

The most novel contribution of this multi-level analysis is the inter-field dynamics and the societal level analysis of interaction between public and private governance. Institutional theory has been criticized for being absent of power analysis and not willing or able to critically discuss the role of organizations in society (Munir, 2015, 2020). As this thesis opens for insight to new aspects of what role organizations play in co-constructing their environment for corporate tax governance and practice, it also demonstrates how institutional theory (and CSR) can form basis for a critical conversation of whether this is an appropriate role to play for organizations.

5.3.2 Stability and change: Institutionalization and institutions

Central to institutional theory are the concepts of institutions, institutionalization, and institutional pressures. This section presents insights into how these core concepts are interrelated and enlightens dynamics of stability and change from this study of the phenomenon of *responsible corporate tax*.

This thesis submits the beginning of the institutionalization of the idea of “responsible corporate tax practice” following the definition that “institutionalization involves the processes by which social processes, obligations, or actualities come to take on a rule-like status in social thought and action.” (Meyer and Rowan, 1977, p. 341). This thesis explores the changes in legitimacy leading to emergent private governance initiatives, and the alternative sense-making of tax professionals as they embark on the *responsibilization* of legal tax compliance breaking from a past practice of corporate tax avoidance. In the interstitial field we observe the components and interactions for *responsible corporate tax practice* institutionalizing among a group of organizations who engage regularly and share viewpoints. However, this institutionalization of responsible corporate tax practice among a small group of organizations (albeit of significant size and possibly influence) arises in the midst of a different, dominant, tax practice of corporate tax avoidance, which the literature is overridingly concerned with understanding and observing (Anesa et al., 2018; Christensen & Seabrooke, 2022; Frecknall-Hughes & Moizer, 2015; Mulligan & Oats, 2016; Picciotto, 2015; Radcliffe et al., 2018).

As already discussed, with its exploratory nature this thesis does seek to establish whether there is a general institutionalization of *responsible corporate tax practice* across MNCs. It establishes its presence among some organizations and theorizes future implications. This co-existence of different organizational behaviors (*responsible tax practice* and corporate tax avoidance) indicates normative fragmentation (Oliver, 1992) and implies greater instability in the corporate tax field as indicated by the movement of fields. As Suchman (1995) notes, and as explored as present in paper 3, it is when legitimacy pressures are in conflict that there is ground for social change. The idea of *responsible corporate tax practice* is offering an alternative, and a challenge to the cognitive legitimacy (and institution) of corporate tax avoidance, which previously enjoyed a rule-like status also for the professionals now committed to a *responsible* practice. Such alternatives have been shown as relevant for inducing change in institutional theory (Greenwood et al., 2002) although institutionalization is more often conceived as a stabilizing force (Wooten & Hoffman, 2017), we see here the dual role.

Central to the context of this thesis and a strong example of an institution is “the law” (Scott & Davis, 2015). To reiterate, *institutions* can be defined as “composed of cultural-cognitive, normative, and regulative elements that, together with associated activities and resources, provide stability and meaning to social life” (Scott, 2001a: 48) – in Scott and Davis, 2015, p. 258). However, what this thesis demonstrates is the instability, rather than stability, and heterogeneity when it comes to meaning within the law as it governs corporate tax practice. Ambiguity of the law is particularly strong for corporate tax law as it aims to regulate organizations that operate in

multiple jurisdictions (Picciotto, 2022), and this thesis demonstrates how some organizations are responding to this challenge finding alternative ways to organize (Lawrence & Suddaby, 2006; Oliver, 1992). Private governance for responsible corporate tax exemplifies the duality of stability and change related to the institution of the law as it both challenges the law as efficient (by going beyond), yet also encourages more law (by *crowding in* public regulation).

The content of the law itself has not been the subject of analysis in this thesis, however, nor has it been argued that the law has been “a constant”. The thesis argues that we observe changes among the different regulatory, normative and cognitive-cultural institutional pressures (Hoffman, 1999; foreword by Edelman in Selznick, 2020) that sustain the institution of the law. These pressures are interdependent (Hoffman, 1999) and this thesis opens ways in which notably coercive pressures are sustained by the other ones in the challenging of the cognitive-cultural and normative pressures to engage in corporate tax avoidance in response to corporate tax law. This supports the relevance of conceiving the law not exclusively as “hard law” as defined earlier in this thesis, but as “law in context” or a “legal order” which encompasses more than the law as written word (Selznick, 2003).

Such an understanding of the law also facilitates the room for more nuance in organizational responses to the law, which this thesis has as one of its key findings. While the theoretical possibility of heterogenous organizational responses has long been recognized in literature on tax law (McBarnet & Whelan, 1991), this thesis demonstrates that this alternative practice is unfolding and how it relates to institutionalization, institutions, and institutional pressures. “(I)nstitutional pressures exist only to the degree that internal and external participants believe in them and engage in the institutional work necessary to perpetuate them” (Suddaby et al., 2010, p. 1235) which also means that if the work to maintain institutions is not performed then they can demise (Oliver, 1992). This underscores again the dichotomy between stability and change in relation to institutionalization and institutions, and the importance of exploring the normative fragmentation that is unfolding.

Insights into dynamics among institutional pressures are relevant for understanding the limitations, and potential, of the law for effective regulation of MNCs and cross-border issue areas. This thesis has explored corporate tax practice; however, the institutional nature and limitations of the law is an issue beyond corporate tax (Buhmann, 2016; Ruggie, 2018; Sheehy, 2016). MNCs are continuously challenging the territorial boundaries of the law with their structural power and organizational form (Ruggie, 2018). Moreover, some issues, in their nature, reach beyond national boundaries such as human trafficking, climate change, and more.

With its incursion into the core concepts of institutions and institutionalization, the thesis thus presents how they remain relevant concepts to discuss and explain how stability and change are intimately linked for contemporary organizations. Institutions and institutionalization are indications of stability, but institutions, as subject to the pressures that sustain them, are also in continuous maintenance or challenge through intertwined sources of institutional pressures.

5.3.3 Social construction of institutions and bridging old and new institutional theory

The thesis studies aspects of the relationship between organizations and the law – and the socially constructed nature of both institutions - which still leaves much to be explored from contemporary institutional theory perspective. The continuous work to bridge “old” and “new” institutional theory is key to such exploration (Hirsch & Lounsbury, 1997; Selznick, 1996; Suchman & Edelman, 1996).

MNCs are immersed in legality from when they are born (incorporation) until they no longer exist (e.g., when a corporation dissolves) (Edelman & Suchman, 1997) and scholarly interest in how businesses comply with the law has been a longstanding area of interest (Parker, 2011). However, new institutional theory has struggled with appreciating the complexity of “the law” from a socio-legal perspective (Suchman & Edelman, 1996). For example, this shines through in Hoffman’s seminal piece on the issue-based field where he outlines regulatory pressure with reference to DiMaggio and Powell’s original reference to tax laws:

“Regulative (or legal) aspects of institutions most commonly take the form of regulations. They guide organizational action and perspectives by coercion or threat of legal sanctions. Organizations accede to them for reasons of expedience, preferring not to suffer the penalty for noncompliance. For example, corporations adopt new pollution control technologies to conform to environmental regulations, and nonprofits maintain accounts and hire accountants to meet tax law requirements” (DiMaggio & Powell, 1983 in Hofmann, 1999, p. 1999).

The reference to “noncompliance” in the quote here rather gives the sense of a simplistic view on the law and legal compliance, which this thesis has explored to be more complex. This thesis demonstrates how legal compliance is shaped by more than “hard law” that organizations in a binary fashion either comply with or are in noncompliance of (Edelman & Talesh, 2011). The way in which organizations comply with the law is of critical relevance for the institutionalization of the law in question in practice. This draws on “old” institutional theory which has a stronger grasp on the norms and values inherent in the “legal order” (Selznick, 2003).

Past theorization of CSR through institutional theory have also tended to overlook the complexity a socially constructed “law in practice” with more classical presentations of the law as coercive institutional pressures (Brammer et al., 2012; Campbell, 2007; Matten & Moon, 2008). In the above, the thesis argues that these institutional pressures are inter-acting, and that the institution of the law is more complex than a generator of coercive pressures for compliance or non-compliance. Through its findings and conclusions this thesis thereby nuances our understanding of the mutually constitutive relationship between CSR and the law (McBarnet et al., 2009, Knudsen & Moon, 2022) as well as it probes into the relationship between the state and the law.

The incursion into the law as a 'legal order,' based on the appreciation of the social construction of strong and historic institutions such as the law, challenges the reliance on legal formalism in (in particular “new”) institutional theory (Suchman & Edelman, 1996). This suggests that studying the prevalence of legal formalism is a relevant topic for future research and can give insight into

the aim to bridge old and new institutional theory. One place to start could be a literature review looking at how the law is conceptualized. The brunt of new institutional theory field studies has looked at regulatory pressures (Zietsma et al., 2017) which often portray the law as something that comes from outside in (Gurses & Ozcan, 2015; Zietsma et al., 2017).

This social construction of organizations, the law, and CSR is complete through this thesis, and its conclusions support that more should be done of the social constructivist foundations of institutional theory (Meyer & Rowan, 1977) and the complexities that the dynamics of agency-structure and stability-change generate (Powell & DiMaggio, 2023). This will enable institutional theory to have continued relevance in face of contemporary challenges in business-society relations, and the complexities of modern organizations and “law in practice” bridging the “old” with the “new” (Edelman & Suchman, 1997; Selznick, 2003; Suchman & Edelman, 1996).

This thesis has argued for institutional theory as a relevant frame for understanding the institutional embeddedness of organizations and its dynamics. However, to explore this in depth it has confined itself to a select area of inquiry and the following discusses the limitations that this incurs, as well as giving suggestions for future research to strengthen the insights from this study.

5.4 Boundary conditions, limitations and future research

Reflecting upon the exploratory nature of this thesis on *responsible corporate tax practice* and how it has prioritized to gain insight, some issues have been given insufficient attention and would merit further dedicated studies and research strategies of their own.

Boundary conditions and broadening the scope

The how and why of MNCs considering corporate tax as part of CSR merits a discussion of the boundary conditions for why these MNCs and why not more or others. Reflecting on this question can enhance theorizing (Whetten, 1989) despite being an often-neglected aspect of organizational research (Busse et al., 2017). However, it should be noted that this is not a study of the size or scale of the phenomenon of responsible corporate tax or aiming to give predictions on the generalizability of the phenomenon beyond the actors in this study. Rather it is an exploratory case study about the phenomenon itself and its dynamics (Fisher et al., 2021). Nevertheless, it is relevant to be aware of the boundary conditions of the empirical material of the study.

There are contextual boundary conditions for the sample. The MNCs are large organizations with strong and well-established CSR traditions, and most of them are headquartered, and shaped by the culture and traditions, in northern European countries which are known for their strong traditions of stakeholder engagement and CSR (Midttun et al., 2015; Strand & Freeman, 2015). These are powerful organizations who also hold large public affairs departments, which includes roles such as “strategy and governance” or “shaping global agendas”. These are MNCs invited to agenda shaping events such as the World Economic Forum or at the United Nations Global Compact. The MNCs are also experienced in engaging stakeholders. Either they are shaped by a national culture where this is an intrinsic part of the ways of working (Scandinavia) or they have

taken an approach to stakeholders to involve them many years ago due to the nature of their business (extractives) or the size and scale of their brand has made this a sensible strategy as a type of “scanning work” (Christensen & Seabrooke, 2022) for issues that might arise on the agenda pushed by stakeholders.

In addition, there are temporal boundary conditions for the theorizing in this thesis. This is in essence detailed in paper 1 in terms of the *catalysts* and the *opportunities*, and the contextual factors are represented by the *resources*. These boundary conditions, in this sense also overlap with being engaged in the emergence of *responsible* corporate tax practice, because this is ultimately what narrows the group of organizations to which the theorizing of this thesis applies.

These considerations open relevant questions for future research. For example, what constitutes critical mass for a social issue to become a shared societal concern? When does an issue graduate from “institutionalizing” to becoming an “institution”. Can an institution be only for some and not for others?

To explore these relevant questions, we need much more empirical research and from more, and more diverse, contexts. The GRI and the B-team – sources of the emergent private governance for responsible corporate tax - are global initiatives with members from also emerging and developing economies, which opens for such diversity to be explored. This would add further insight into who are the organizations who submit themselves to these normative pressures.

Deepening the analysis of additional aspects of the law and legal environments

A deepening of the analysis of the legislative environment would also be of interest. One strategy could be exploring how certain legal and non-legal initiatives have been particularly influential in shaping the sense-making concerning tax practices (McBarnet & Whelan, 1991). For example, the emergence of “general anti-avoidance rules” (GAAR) which present a way in which regulators attempt to alter taxpayers’ compliance with the spirit of the law rather than the letter of the law (Freedman, 2006; Schmidt & Buhmann, 2020). Similarly, there are developments in legislation concerning corporate reporting on sustainability issues which would have been interesting to explore for overlap or relation to the discussion about responsible corporate tax practice. Finally, the initiative across several OECD countries of “cooperative compliance” is a relevant development (Goslinga et al., 2021; Larsen, 2019) which could be explored in more depth in connection to the emergence of *responsible corporate tax practice*.

Connected to this, the thesis has had a particular focus on diverse private actors, which leaves a particular blind spot concerning the role and influence of tax authorities and tax legislation. This omission presents as relevant opportunities for further exploration of the interaction between legal regulation and tax practices, and another relevant interdisciplinary approach between public administration and management studies.

Another aspect of interest related to corporate management and compliance practices, which this thesis has not covered, is the influence of different national characteristics on the law and their

implications for CSR. For example, the differences between common law and civil law (Amor-Esteban et al., 2018), the contrast between coordinated market economies and liberal market economies and their impact on CSR traditions (Jackson & Apostolakou, 2010; Matten & Moon, 2008), and the role of stakeholder engagement versus government enforcement traditions (Gond et al., 2011; Matten & Moon, 2008). Such difference between markets and how they are governed and their influence on corporate behavior as it pertains to the adoption of “responsible corporate tax practice” would be a relevant future research angle to further illuminate the boundary conditions for business willing to change their tax practices from potentially a comparative approach (Van de Vijver et al., 2020).

Connected to this, the paper relies on a simple definition of the law as hard law meaning the legal texts, judicial decisions, and administrative regulations which are available at national level. This definition was chosen to be able to analyze in a demarcate fashion compliance with hard law from “soft law” (Buhman, 2016). For MNCs and corporate tax practice, it could be argued that there is a pertinence in looking at the wider “legal order” (Selznick, 2003) because much national legislation is transpositions of agreement made as “soft law”. Future studies could explore in more detail the legal *nature* of corporate tax law and how this relates to CSR (and not just to legal compliance) and to hard law and its challenges such as the territorial limits. There could be insights to be gained from looking at increased coordination of law between countries, and from EU initiatives such as the common consolidated corporate tax base, which presents some ideas for reform from taxing MNCs as separate entities to taxing them as unitary actors on their aggregate activity (Picciotto, 2022).

One final limitation which will be mentioned, although there are more not exhausted here, is the deliberate lack of consideration of MNCs’ tax payments. The growing literature on the quantitative efforts related to studies on CSR and corporate tax avoidance have been mentioned in the thesis, but also that they fail to deliver a uniform picture (Jemiole & Farnsel, 2023). Given the nature of the issue of corporate tax avoidance there are multiple ways in which one would assess the indication of its exercise, but no certain way of knowing. Corporate tax avoidance is not a legal term (Knuutinen, 2014) and it is a moving target (Freedman, 2012). Moreover, the particularities of each MNCs corporate structure, asset pricing, and intra-firm trading, make uniform comparisons or assessment of end of the year tax payments practically impossible. Macro modeling and aggregate understanding of the phenomenon of corporate tax avoidance (Tørsløv et al., 2018) is relevant for political purposes, and detailed individual investigations of MNCs tax practices and payments (see for example Ylönen & Laine, 2015 or Christensen & Murphy, 2014) provide valuable insight to what might be happening. However, the simple application of “indicators” of tax avoidance, such as low effective tax payments, presence in “tax havens”, does not deliver this type of insight, nor do they give a reliable indication of corporate tax avoidance. It must be recognized that an MNC with very low effective tax payment might not be engaged in corporate tax avoidance. Although the likelihood of an MNC with a very high effective tax payment is not likely involved in corporate tax avoidance. Therefore, the uncertainty associated with judgements on whether tax avoidance is being practiced across many MNCs who are not subject to individual detailed analysis must be deemed as high.

Given its limitations, but also given its insights, this thesis opens many opportunities for future research. The theoretical sampling raises pertinent questions to the conclusions' generalizability beyond this sample in question. However, findings and theorizing might be transferable to other topics. Tax is a topic that raises central issues of concern for society, but it also has common traits to some of the other major issues of concern in the business-society relations of our modern society. Corporate tax is not the only policy area where nation states are challenged by the territorial boundaries of hard law (Buhmann, 2016; Ruggie, 2018). Climate change, human rights, environmental issues, modern slavery, are all issues of major concern relating to MNCs' practices and complex organizational structures which transcend nation state boundaries. Future studies in these issue areas could add interesting insights to the exploration of the relationship between CSR and legal compliance and the law. This could draw on the role of social movements, which is also an undercurrent in this present thesis in paper 1 and paper 3. There are already exciting strands of overlap between organization studies and social movements (de Bakker et al., 2013; den Hond & de Bakker, 2007; Lounsbury et al., 2003; Schneiberg & Lounsbury, 2017) including field theory (Clune & O'Dwyer, 2020; Fligstein, 2001; Hensmans, 2003; O'Sullivan & O'Dwyer, 2015) that this topic of corporate tax practice can certainly contribute towards.

6. CONCLUSION

The thesis delivers an analysis of an emerging contemporary organizational phenomenon of the connection of corporate tax to CSR which is labelled *responsible corporate tax practice*. It studies this phenomenon in detail with a purposefully collected sample of interviews with those actors who have been involved in its emergence and advocate for its relevance, observations of meetings and events where these actors engage and advance the phenomenon, and extensive desk research of documents published related to the relations between CSR and corporate tax. This is a study of how organizations are embedded in an institutional environment, and how those organizations co-construct this environment through their relational, organizational and political practices and actions.

This thesis was motivated by a desire to understand why some MNCs are linking corporate tax practice and CSR. In theory CSR stands in contrast to the dominant description of corporate tax as driven by legal and shareholder value. Why would these two different worlds meet and how does such a meeting look in practice? What implications would it have? The thesis has answered these questions through an empirical analysis of qualitative original data carefully selected based on their first-mover role in advancing *responsible corporate tax practice* through an interpretive methodology and an institutional theoretical frame.

Through three individual papers and an introduction this thesis demonstrates that some MNCs consider corporate tax a part of CSR because of a combination of shifts in institutional environment, opportunities to engage in co-construction of an alternative legitimate tax practice, and the willingness to adapt organizationally to this alternative practice. There are several implications of these changes of symbolic and material nature. These MNCs are demonstrating a *responsible corporate tax compliance* that goes beyond the law and integrates CSR

considerations. Moreover, CSR in the collective emerges as a type of private governance for *responsible corporate tax practice* which shifts the political dynamics in (global) tax governance. At the meso-level, a dynamic for these developments is the creation of an interstitial issue-based field for responsible corporate tax, which brings together the established fields of CSR and corporate tax.

This thesis delivers new facets of tax as a social and institutional practice complementing extant literature on the powerful role of tax professionals, as it zooms in on one a pioneering group of “responsible” tax professionals. This exploration of a different practice is a valuable empirical contribution to a growing literature on how tax professionals respond to their institutional environments and dynamics of tax governance, which is so far unexplored.

Through its multi-level analysis of responsible corporate tax practice, it demonstrates that *responsible corporate tax practice* has organizational, relational, and political implications and should be understood in its contemporary context of complex societal and regulatory pressures of law and politics. With this the thesis brings new understandings of the intersection between CSR and the law, private governance and legitimacy, and inter-field relations, which enables reflections on effective law making, and corporate power and accountability, and on the concept of CSR.

Theoretically, the thesis brings insight and nuance to three aspects of institutional theory. Firstly, it engages the tension between agency and structure when combining the three papers and how their findings are intertwined to deliver a picture of how organizations are co-constructing their institutional environment as they change, adapt, and become part of societal dynamics. Secondly, the thesis discusses the dichotomy between stability and change. *Responsible corporate tax* is beginning to institutionalize with implications for existing connected institutions. It also underlines the inseparable relationship between an alternative practice gaining legitimacy in the context of an existing practice becoming delegitimized. Thirdly, and finally, the thesis underscores the social constructivist foundation of institutional theory as it pertains to also highly institutionalized institutions such as the law, CSR, and corporations’ pursuit of cost minimization considering shifting legitimacy dynamics.

While the thesis answers how and why some MNCs consider corporate tax as CSR and with what implications, it also opens new questions. These include to what extent have the social construction of the law been appreciated in field level studies, what is critical mass for institutionalization, and will tax governance shift as the private governance for *responsible corporate tax* grows in strength across additional regions beyond the scope of this study? Ultimately, it raises the question of whether these developments explored in this thesis will lead to a more effective solution to the challenge of corporate tax avoidance by MNCs and leverage greater tax income?

7. REFERENCES

- Adams, R. J., Smart, P., & Huff, A. S. (2017). Shades of Grey: Guidelines for Working with the Grey Literature in Systematic Reviews for Management and Organizational Studies. *International Journal of Management Reviews*, 19(4), 432–454. <https://doi.org/10.1111/ijmr.12102>
- Adler, P., Gay, P. du, Morgan, G., & Reed, M. (2014, October 1). *Introduction*. The Oxford Handbook of Sociology, Social Theory, and Organization Studies. <https://doi.org/10.1093/oxfordhb/9780199671083.013.0001>
- Ahrens, T., & Chapman, C. S. (2006). Doing qualitative field research in management accounting: Positioning data to contribute to theory. *Accounting, Organizations and Society*, 31(8), 819–841. <https://doi.org/10.1016/j.aos.2006.03.007>
- Alvesson, M., & Sköldbberg, K. (2009). *Reflexive methodology: New vistas for qualitative research* (2. ed.). SAGE.
- Amis, J. M., Munir, K. A., Lawrence, T. B., Hirsch, P., & McGahan, A. (2018). Inequality, Institutions and Organizations. *Organization Studies*, 39(9), 1131–1152. <https://doi.org/10.1177/0170840618792596>
- Anastasiadis, S. (2014). Toward a View of Citizenship and Lobbying: Corporate Engagement in the Political Process. *Business & Society*, 53(2), 260–299. <https://doi.org/10.1177/0007650313483495>
- Alm, J., & Torgler, B. (2011). Do Ethics Matter? Tax Compliance and Morality. *Journal of Business Ethics*, 101(4), 635–651. <https://doi.org/10.1007/s10551-011-0761-9>
- Amor-Esteban, V., García-Sánchez, I.-M., & Galindo-Villardón, M.-P. (2018). Analysing the Effect of Legal System on Corporate Social Responsibility (CSR) at the Country Level, from a Multivariate Perspective. *Social Indicators Research*, 140(1), 435–452. <https://doi.org/10.1007/s11205-017-1782-2>
- Anesa, M., Gillespie, N., Spee, A. P., & Sadiq, K. (2018). The legitimization of corporate tax minimization. *Accounting, Organizations and Society*, 75, 17–39. <https://doi.org/10.1016/j.aos.2018.10.004>
- Avi-Yonah, R. S. (2004). Corporations, Society, and the State: A Defense of the Corporate Tax. *Virginia Law Review*, 90, 1193.
- Avi-Yonah, R. S. (2014, April 13). Just Say No: Corporate Taxation and Corporate Social Responsibility. *Public Law and Legal Theory Research Paper Series*. <https://doi.org/10.2139/ssrn.2423045>

Banerjee, S. B. (2010). Governing the Global Corporation: A Critical Perspective. *Business Ethics Quarterly*, 20(2), 265–274. <https://doi.org/10.5840/beq201020219>

Bansal, P., & Song, H.-C. (2017). Similar But Not the Same: Differentiating Corporate Sustainability from Corporate Responsibility. *Academy of Management Annals*, 11(1), 105–149. <https://doi.org/10.5465/annals.2015.0095>

Bapuji, H., Husted, B. W., Lu, J., & Mir, R. (2018). Value Creation, Appropriation, and Distribution: How Firms Contribute to Societal Economic Inequality. *Business & Society*, 57(6), 983–1009. <https://doi.org/10.1177/0007650318758390>

Bartley, T. (2007). Institutional Emergence in an Era of Globalization: The Rise of Transnational Private Regulation of Labor and Environmental Conditions: *American Journal of Sociology*. *American Journal of Sociology*, 113(2), 297–351. <https://doi.org/10.1086/518871>

Bartley, T. (2014). Transnational governance and the re-centered state: Sustainability or legality? *Regulation & Governance*, 8(1), 93–109. <https://doi.org/10.1111/rego.12051>

Bartley, T. (2022). Power and the Practice of Transnational Private Regulation. *New Political Economy*, 27(2), 188–202. <https://doi.org/10.1080/13563467.2021.1881471>

Ben Khaled, W., & Gond, J.-P. (2019). How do external regulations shape the design of ethical tools in organisations? An open polity and sociology of compliance perspective. *Human Relations*, 0018726719828437. <https://doi.org/10.1177/0018726719828437>

Berger, P. L., & Luckmann, T. (1967). *The social construction of reality: A treatise in the sociology of knowledge*. Anchor.

Bernhagen, P., Kollman, K., & Patsiurko, N. (2022). Beyond lobbying: The political determinants of adopting corporate social responsibility frameworks in the European Union and the USA. *Interest Groups & Advocacy*. <https://doi.org/10.1057/s41309-022-00155-2>

Bernstein, S., & Cashore, B. (2007). Can non-state global governance be legitimate? An analytical framework. *Regulation & Governance*, 1(4), 347–371. <https://doi.org/10.1111/j.1748-5991.2007.00021.x>

Bird, R., & Davis-Nozemack, K. (2018). Tax Avoidance as a Sustainability Problem. *Journal of Business Ethics*, 151(4), 1009–1025. <https://doi.org/10.1007/s10551-016-3162-2>

Black, J. (2008). Constructing and contesting legitimacy and accountability in polycentric regulatory regimes. *Regulation & Governance*, 2(2), 137–164. <https://doi.org/10.1111/j.1748-5991.2008.00034.x>

Boden, R., Killian, S., Mulligan, E., & Oats, L. (2010). Critical perspectives on taxation. *Critical Perspectives on Accounting*, 21(7), 541–544. <https://doi.org/10.1016/j.cpa.2010.05.003>

- Boll, K. (2014). Shady car dealings and taxing work practices: An ethnography of a tax audit process. *Accounting, Organizations and Society*, 39(1), 1–19. <https://doi.org/10.1016/j.aos.2013.12.004>
- Bondy, K., Moon, J., & Matten, D. (2012). An Institution of Corporate Social Responsibility (CSR) in Multi-National Corporations (MNCs): Form and Implications. *Journal of Business Ethics*, 111(2), 281–299. <https://doi.org/10.1007/s10551-012-1208-7>
- Bowen, F. (2019). Marking Their Own Homework: The Pragmatic and Moral Legitimacy of Industry Self-Regulation. *Journal of Business Ethics*, 156(1), 257–272. <https://doi.org/10.1007/s10551-017-3635-y>
- Braithwaite, J. (2008). *Regulatory capitalism: How it works, ideas for making it work better*. Edward Elgar.
- Brammer, S., Jackson, G., & Matten, D. (2012). Corporate Social Responsibility and institutional theory: New perspectives on private governance. *Socio-Economic Review*, 10(1), 3–28. <https://doi.org/10.1093/ser/mwr030>
- Bräutigam, D. A., Fjeldstad, O.-H., & Moore, M. (2008). *Taxation and state-building in developing countries: Capacity and consent*.
- Broek, O. van den. (2021). Soft Law Engagements and Hard Law Preferences: Comparing EU Lobbying Positions between UN Global Compact Signatory Firms and Other Interest Group Types. *Business and Politics*, 23(3), 383–405. <https://doi.org/10.1017/bap.2021.2>
- Brown, J. A., de Bakker, F. G. A., Bapuji, H., Higgins, C., Rehbein, K., & Spicer, A. (2022). Building on Its Past: The Future of Business and Society Scholarship. *Business & Society*, 61(5), 967–979. <https://doi.org/10.1177/00076503221097298>
- Brown, D., & Knudsen, J. S. (2015). Domestic Institutions and Market Pressures as Drivers of Corporate Social Responsibility: Company Initiatives in Denmark and the UK. *Political Studies*, 63(1), 181–201. <https://doi.org/10.1111/1467-9248.12092>
- Buchanan, S., Zietsma, C., & Matten, D. (2022). Settlement Constellations and the Dynamics of Fields Formed Around Social and Environmental Issues. *Organization Science*, orsc.2022.1593. <https://doi.org/10.1287/orsc.2022.1593>
- Buhmann, K. (2006). Corporate social responsibility: What role for law? Some aspects of law and CSR. *Corporate Governance: The International Journal of Business in Society*, 6(2), 188–202. <https://doi.org/10.1108/14720700610655187>
- Buhmann, K. (2016). Public Regulators and CSR: The ‘Social Licence to Operate’ in Recent United Nations Instruments on Business and Human Rights and the Juridification of CSR. *Journal of Business Ethics*, 136(4), 699–714. <https://doi.org/10.1007/s10551-015-2869-9>

Burdon, W. M., & Sorour, M. K. (2020). Institutional Theory and Evolution of ‘A Legitimate’ Compliance Culture: The Case of the UK Financial Service Sector. *Journal of Business Ethics*, 162(1), 47–80. <https://doi.org/10.1007/s10551-018-3981-4>

Burrell, G., & Morgan, G. (1979). *Sociological paradigms and organisational analysis: Elements of the sociology of corporate life*. (repr.).

Busse, C., Kach, A. P., & Wagne, S. M. (2017). Boundary Conditions: What They Are, How to Explore Them, Why We Need Them, and When to Consider Them. *Organizational Research Methods*, 20(4), 574–609. <https://doi.org/10.1177/1094428116641191>

Campbell, J. L. (1993). The State and Fiscal Sociology. *Annual Review of Sociology*, 19, 163–185. JSTOR.

Campbell, J. L. (2007). Why Would Corporations Behave in Socially Responsible Ways? An Institutional Theory of Corporate Social Responsibility. *Academy of Management Review*, 32(3), 946–967. <https://doi.org/10.5465/AMR.2007.25275684>

Carroll, A. B. (1979). A Three-Dimensional Conceptual Model of Corporate Performance. *The Academy of Management Review*, 4(4), 497. <https://doi.org/10.2307/257850>

Carroll, A. B. (2016). Carroll’s pyramid of CSR: Taking another look. *International Journal of Corporate Social Responsibility*, 1(1), 3. <https://doi.org/10.1186/s40991-016-0004-6>

Cashore, B. (2002). Legitimacy and the Privatization of Environmental Governance: How Non–State Market–Driven (NSMD) Governance Systems Gain Rule–Making Authority. *Governance*, 15(4), 503–529. <https://doi.org/10.1111/1468-0491.00199>

Cashore, B., Knudsen, J. S., Moon, J., & van der Ven, H. (2021). Private authority and public policy interactions in global context: Governance spheres for problem solving. *Regulation & Governance*, 15(4), 1166–1182. <https://doi.org/10.1111/regi.12395>

Cassell, C., Bishop, V., Symon, G., Johnson, P., & Buehring, A. (2009). Learning to be a Qualitative Management Researcher. *Management Learning*, 40(5), 513–533. <https://doi.org/10.1177/1350507609340811>

Cho, J., & Trent, A. (2006). Validity in qualitative research revisited. *Qualitative Research*, 6(3), 319–340. <https://doi.org/10.1177/1468794106065006>

Christensen, J., & Murphy, R. (2004). The Social Irresponsibility of Corporate Tax Avoidance: Taking CSR to the bottom line. *Development*, 47(3), 37–44.

Christensen, R. C. (2020). *Politics and Professionals: Transnational Struggles to Change International Taxation*. Copenhagen Business School [Phd].

- Christensen, R. C. (2021). Elite professionals in transnational tax governance. *Global Networks*, 21(2), 265–293. <https://doi.org/10.1111/glob.12269>
- Christensen, R. C., & Hearson, M. (2019). The new politics of global tax governance: Taking stock a decade after the financial crisis. *Review of International Political Economy*, 26(5), 1068–1088. <https://doi.org/10.1080/09692290.2019.1625802>
- Christensen, R. C., & Seabrooke, L. (2022). The Big 4 under pressure: Scanning work in transnational fields. *Contemporary Accounting Research*, 39(4), 2941–2969.
- Christians, A. (2014). Avoidance, Evasion and Morality. *Journal of Law and Policy*, 44.
- Clune, C., & O'Dwyer, B. (2020). Organizing dissonance through institutional work: The embedding of social and environmental accountability in an investment field. *Accounting, Organizations and Society*, 85, 101130. <https://doi.org/10.1016/j.aos.2020.101130>
- Coffman, D. (2018). Modern Fiscal Sociology. In I. Cardinale & R. Scazzieri (Eds.), *The Palgrave Handbook of Political Economy* (pp. 529–541). Palgrave Macmillan UK. https://doi.org/10.1057/978-1-137-44254-3_15
- Cutler, A. C., Haufler, V., & Porter, T. (1999). *Private authority and international affairs*. State University of New York Press.
- Dahlsrud, A. (2008). How corporate social responsibility is defined: An analysis of 37 definitions. *Corporate Social Responsibility & Environmental Management*, 15(1), 1–13. <https://doi.org/10.1002/csr.132>
- de Bakker, F. G. A., den Hond, F., King, B., & Weber, K. (2013). Social Movements, Civil Society and Corporations: Taking Stock and Looking Ahead. *Organization Studies*, 34(5–6), 573–593. <https://doi.org/10.1177/0170840613479222>
- den Hond, F., Rehbein, K. A., de Bakker, F. G. A., & Lankveld, H. K. (2014). Playing on Two Chessboards: Reputation Effects between Corporate Social Responsibility (CSR) and Corporate Political Activity (CPA). *Journal of Management Studies*, 51(5), 790–813. <https://doi.org/10.1111/joms.12063>
- Detomasi, D. A. (2007). The Multinational Corporation and Global Governance: Modelling Global Public Policy Networks. *Journal of Business Ethics*, 71(3), 321–334. <https://doi.org/10.1007/s10551-006-9141-2>
- DiMaggio, P. J., & Powell, W. W. (1983). The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *American Sociological Review*, 48(2), 147–160. JSTOR. <https://doi.org/10.2307/2095101>

Dobbin, F., & Kelly, E. L. (2007). How to Stop Harassment: Professional Construction of Legal Compliance in Organizations. *American Journal of Sociology*, 112(4), 1203–1243. JSTOR. <https://doi.org/10.1086/508788>

Dobbin, F., & Vican, S. (2015). Organizations and Culture. In J. D. Wright (Ed.), *International Encyclopedia of the Social & Behavioral Sciences (Second Edition)* (pp. 390–396). Elsevier. <https://doi.org/10.1016/B978-0-08-097086-8.10453-2>

Dowling, G. R. (2014). The Curious Case of Corporate Tax Avoidance: Is it Socially Irresponsible? *Journal of Business Ethics*, 124(1), 173–184. <https://doi.org/10.1007/s10551-013-1862-4>

Doyle, E., Frecknall-Hughes, J., & Summers, B. (2014). Ethics in Tax Practice: A Study of the Effect of Practitioner Firm Size. *Journal of Business Ethics*, 122(4), 623–641.

Doyle, E., Frecknall-Hughes, J., & Summers, B. (2022). Ethical reasoning in tax practice: Law or is there more? *Journal of International Accounting, Auditing and Taxation*, 48, 100483. <https://doi.org/10.1016/j.intaccaudtax.2022.100483>

Doyle, E., Hughes, J. F., & Summers, B. (2013). An Empirical Analysis of the Ethical Reasoning of Tax Practitioners. *Journal of Business Ethics*, 114(2), 325–339.

Doyle, E., Hughes, J., & Glaister, K. (2009). Linking Ethics and Risk Management in Taxation: Evidence from an Exploratory Study in Ireland and the UK. *Journal of Business Ethics*, 86(2), 177–198.

Eberlein, B. (2019). Who Fills the Global Governance Gap? Rethinking the Roles of Business and Government in Global Governance. *Organization Studies*, 017084061984772. <https://doi.org/10.1177/0170840619847720>

Eberlein, B., Abbott, K. W., Black, J., Meidinger, E., & Wood, S. (2014). Transnational business governance interactions: Conceptualization and framework for analysis. *Regulation & Governance*, 8(1), 1–21. <https://doi.org/10.1111/rego.12030>

Eccleston, R., & Elbra, A. (2018). *Business, civil society and the “new” politics of corporate tax justice: Paying a fair share?* Edward Elgar Publ.

Edelman, L. B. (2016). Working Law. In *Working Law*. University of Chicago Press.

Edelman, L. B., & Suchman, M. C. (1997). The Legal Environments of Organizations. *Annual Review of Sociology*, 23, 479–515. JSTOR.

Edelman, L. B., & Talesh, S. A. (2011). To comply or not to comply—That isn’t the question: How organizations construct the meaning of compliance. *Explaining Compliance: Business Responses to Regulation*, 103–122.

- Edelman, L. B., Uggen, C., & Erlanger, H. S. (1999). The Endogeneity of Legal Regulation: Grievance Procedures as Rational Myth. *American Journal of Sociology*, 105(2), 406–454. <https://doi.org/10.1086/210316>
- Eisenhardt, K. M. (1989). Building Theories from Case Study Research. *Academy of Management Review*, 14(4), 532–550. <https://doi.org/10.5465/AMR.1989.4308385>
- Eisenhardt, K. M., & Graebner, M. E. (2007). Theory Building from Cases: Opportunities and Challenges. *Academy of Management Journal*, 50(1), 25–32. <https://doi.org/10.5465/AMJ.2007.24160888>
- European Commission. (2011). *A renewed EU strategy 2011-14 for Corporate Social Responsibility*. <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52011DC0681&from=EN>
- Favotto, A., & Kollman, K. (2021). Mixing business with politics: Does corporate social responsibility end where lobbying transparency begins? *Regulation & Governance*, 15(2), 262–279. <https://doi.org/10.1111/rego.12275>
- Fisher, G., Mayer, K., & Morris, S. (2021). From the Editors—Phenomenon-Based Theorizing. *Academy of Management Review*, 46(4), 631–639. <https://doi.org/10.5465/amr.2021.0320>
- Fligstein, N. (2001). Social Skill and the Theory of Fields. *Sociological Theory*, 19(2), 105–125. <https://doi.org/10.1111/0735-2751.00132>
- Fligstein, N., & McAdam, D. (2011). Toward a General Theory of Strategic Action Fields. *Sociological Theory*, 29(1), 1–26. <https://doi.org/10.1111/j.1467-9558.2010.01385.x>
- Fligstein, N., & McAdam, D. (2015). *A theory of fields*. Oxford University Press.
- Flyvbjerg, B. (2006). Five Misunderstandings About Case-Study Research. *Qualitative Inquiry*, 12(2), 219–245. <https://doi.org/10.1177/1077800405284363>
- Fransen, L. (2012). Multi-stakeholder governance and voluntary programme interactions: Legitimation politics in the institutional design of Corporate Social Responsibility. *Socio-Economic Review*, 10(1), 163–192. <https://doi.org/10.1093/ser/mwr029>
- Freedman, J. (2006). The Tax Avoidance Culture: Who is Responsible? Governmental Influences and Corporate Social Responsibility. *Current Legal Problems*, 59(1), 359–390. <https://doi.org/10.1093/clp/59.1.359>
- Freedman, J. (2018). *Restoring Trust in the 'Fairness' of Corporate Taxation: Increased Transparency and the Need for Institutional Reform* (SSRN Scholarly Paper ID 3396775). Social Science Research Network. <https://doi.org/10.2139/ssrn.3396775>

- Friedman, M. (1970). A Friedman doctrine: The social responsibility of business is to increase its profits. *The New York Times Magazine*, 32–33.
- Frecknall-Hughes, J., & Moizer, P. (2015). Assessing the Quality of Services Provided by UK Tax Practitioners. *eJournal of Tax Research*, 13, 51.
- Frecknall-Hughes, J., Moizer, P., Doyle, E., & Summers, B. (2017). An Examination of Ethical Influences on the Work of Tax Practitioners. *Journal of Business Ethics*, 146(4), 729–745.
- Freedman, J. (2012). Responsive Regulation, Risk, and Rules: Applying the Theory to Tax Practice. *UBC Law Review*, 44(3), 627–662. <https://papers.ssrn.com/abstract=2027406>
- Fuchs, D. (2007). *Business Power in Global Governance*. Lynne Rienner Publishers. <https://doi.org/10.1515/9781685853716>
- Furnari, S. (2014). Interstitial Spaces: Microinteraction Settings and the Genesis of New Practices Between Institutional Fields. *Academy of Management Review*, 39(4), 439–462. <https://doi.org/10.5465/amr.2012.0045>
- Furnari, S. (2016). Institutional fields as linked arenas: Inter-field resource dependence, institutional work and institutional change. *Human Relations*, 69(3), 551–580. <https://doi.org/10.1177/0018726715605555>
- Gabriel, Y. (2018). Interpretation, Reflexivity and Imagination in Qualitative Research. In M. Ciesielska & D. Jemielniak (Eds.), *Qualitative Methodologies in Organization Studies: Volume I: Theories and New Approaches* (pp. 137–157). Springer International Publishing. https://doi.org/10.1007/978-3-319-65217-7_8
- Garriga, E., & Melé, D. (2004). Corporate Social Responsibility Theories: Mapping the Territory. *Journal of Business Ethics*, 53(1/2), 51–71. bth.
- Geddes, B. (1990). How the Cases You Choose Affect the Answers You Get: Selection Bias in Comparative Politics. *Political Analysis*, 2, 131–150. <https://doi.org/10.1093/pan/2.1.131>
- Gelepithis, M., & Hearson, M. (2021). The politics of taxing multinational firms in a digital age. *Journal of European Public Policy*, 0(0), 1–20. <https://doi.org/10.1080/13501763.2021.1992488>
- Gephart Jr., R. P. (2004). Qualitative Research and the Academy of Management Journal: Academy of Management Journal. *Academy of Management Journal*, 47(4), 454–462. <https://doi.org/10.5465/AMJ.2004.14438580>
- Gerring, J. (2012). Mere Description. *British Journal of Political Science*, 42(04), 721–746. <https://doi.org/10.1017/S0007123412000130>

- Gioia, D. (2021). A Systematic Methodology for Doing Qualitative Research. *The Journal of Applied Behavioral Science*, 57(1), 20–29. <https://doi.org/10.1177/0021886320982715>
- Given, L. (2008). *The SAGE Encyclopedia of Qualitative Research Methods*. <https://doi.org/10.4135/9781412963909>
- Gjølberg, M. (2011). Explaining Regulatory Preferences: CSR, Soft Law, or Hard Law? Insights from a Survey of Nordic Pioneers in CSR. *Business & Politics*, 13(2), 1–31. <https://doi.org/10.2202/1469-3569.1351>
- Gond, J.-P., Kang, N., & Moon, J. (2011). The government of self-regulation: On the comparative dynamics of corporate social responsibility. *Economy and Society*, 40(4), 640–671. <https://doi.org/10.1080/03085147.2011.607364>
- Gond, J.-P., & Nyberg, D. (2017). Materializing Power to Recover Corporate Social Responsibility. *Organization Studies*, 38(8), 1127–1148. <https://doi.org/10.1177/0170840616677630>
- Goslinga, S., Jonge, J. de, Siglé, M., & Dijk, L. van der H.-V. (2021). Cooperative Compliance Programmes: Who Participates and Why? *Journal of Tax Administration*, 6(2), Article 2.
- Gosovic, A. K. J. (2019). Gifts, reciprocity and ethically sound ethnographic research: A reflexive framework. *Journal of Organizational Ethnography*, 9(1), 66–79. <https://doi.org/10.1108/JOE-02-2019-0011>
- Gracia, L., & Oats, L. (2012). Boundary work and tax regulation: A Bourdieusian view. *Accounting, Organizations and Society*, 37(5), 304–321. <https://doi.org/10.1016/j.aos.2012.03.004>
- Graz, J.-C. (2022). Grounding the Politics of Transnational Private Governance: Introduction to the Special Section. *New Political Economy*, 27(2), 177–187. <https://doi.org/10.1080/13563467.2021.1881472>
- Greenwood, R., Hinings, C. R., & Suddaby, R. (2002). Theorizing Change: The Role of Professional Associations in the Transformation of Institutionalized Fields. *Academy of Management Journal*, 45(1), 58–80. <https://doi.org/10.5465/3069285>
- Gribnau, H. J. L. M., & Jallai, A.-G. (2017). Good Tax Governance: A Matter of Moral Responsibility and Transparency. *Nordic Tax Journal*, 2017(1), 70–88. <https://doi.org/10.1515/ntaxj-2017-0005>
- Gribnau, H. (2015). Corporate Social Responsibility and Tax Planning: Not by Rules Alone. *Social & Legal Studies*, 24(2), 225–250.

- Grodal, S., Anteby, M., & Holm, A. L. (2021). Achieving Rigor in Qualitative Analysis: The Role of Active Categorization in Theory Building. *Academy of Management Review*, 46(3), 591–612. <https://doi.org/10.5465/amr.2018.0482>
- Gross, T., & Zilber, T. B. (2020). Power Dynamics in Field-Level Events: A Narrative Approach. *Organization Studies*. <https://doi.org/10.1177/0170840620907197>
- Gulbrandsen, L. H. (2014). Dynamic governance interactions: Evolutionary effects of state responses to non-state certification programs: Regulation & Governance. *Regulation & Governance*, 8(1), 74–92. <https://doi.org/10.1111/rego.12005>
- Gurses, K., & Ozcan, P. (2015). Entrepreneurship in Regulated Markets: Framing Contests and Collective Action to Introduce Pay Tv in the U.S. *The Academy of Management Journal*, 58(6), 1709–1739.
- Hashimzade, N., & Epifantseva, Y. (2017). *The Routledge companion to tax avoidance research*. Routledge.
- Haufler, V. (2006). Global Governance and the Private Sector. In C. May (Ed.), *Global Corporate Power* (pp. 85–104). Lynne Rienner Publishers.
- Hearson, M. (2018). The Challenges for Developing Countries in International Tax Justice. *The Journal of Development Studies*, 54(10), 1932–1938. <https://doi.org/10.1080/00220388.2017.1309040>
- Hensmans, M. (2003). Social Movement Organizations: A Metaphor for Strategic Actors in Institutional Fields. *Organization Studies*, 24(3), 355–381. <https://doi.org/10.1177/0170840603024003908>
- Hillenbrand, C., Money, K. G., Brooks, C., & Tovstiga, N. (2017). Corporate Tax: What Do Stakeholders Expect? *Journal of Business Ethics*. <https://doi.org/10.1007/s10551-017-3700-6>
- Hilling, A., & Ostas, D. T. (2017). *Corporate taxation and social responsibility* (Vol. 1). Wolters Kluwer.
- Hinings, C. R., & Greenwood, R. (2002). ASQ Forum: Disconnects and Consequences in Organization Theory?•. *Administrative Science Quarterly*, 47(3), 411–421. <https://doi.org/10.2307/3094844>
- Hirsch, P. M., & Lounsbury, M. (1997). Ending the Family Quarrel: Toward a Reconciliation of “Old” and “New” Institutionalisms. *American Behavioral Scientist*, 40(4), 406–418. <https://doi.org/10.1177/0002764297040004004>

- Hoffman, A. J. (1999). Institutional Evolution and Change: Environmentalism and the U.S. Chemical Industry. *Academy of Management Journal*, 42(4), 351–371. <https://doi.org/10.2307/257008>
- Hoi, C. K., Wu, Q., & Zhang, H. (2013). Is Corporate Social Responsibility (CSR) Associated with Tax Avoidance? Evidence from Irresponsible CSR Activities. *The Accounting Review*, 88(6), 2025–2059. <https://doi.org/10.2308/accr-50544>
- Hopwood, A. G., & Miller, P. (1994). *Accounting as social and institutional practice*. Cambridge university press.
- Jackson, G., & Apostolakou, A. (2010). Corporate Social Responsibility in Western Europe: An Institutional Mirror or Substitute? *Journal of Business Ethics*, 94(3), 371–394. <https://doi.org/10.1007/s10551-009-0269-8>
- Jemiolo, S., & Farnsel, C. (2023). Complements, substitutes or neither? A review of the relation between corporate social responsibility and corporate tax avoidance. *Journal of Accounting Literature, ahead-of-print*(ahead-of-print). <https://doi.org/10.1108/JAL-12-2021-0018>
- Jenkins, R., & Newell, P. (2013). Csr , Tax and Development. *Third World Quarterly*, 34(3), 378–396. <https://doi.org/10.1080/01436597.2013.784596>
- Jones, S., Baker, M., & Lay, B. F. (2017). The relationship between CSR and tax avoidance: An international perspective. *Australian Tax Forum*, 32(1), 95–127.
- Kellow, A. (2018). Private regulatory approaches and international tax policy. In *Business, Civil Society and the 'New' Politics of Corporate Tax Justice*. Edward Elgar Publishing. <https://doi.org/10.4337/9781788114974.00014>
- Kinderman, D. (2012). ‘Free us up so we can be responsible!’ The co-evolution of Corporate Social Responsibility and neo-liberalism in the UK, 1977–2010. *Socio-Economic Review*, 10(1), 29–57. <https://doi.org/10.1093/ser/mwr028>
- Kinderman, D. (2016). Time for a reality check: Is business willing to support a smart mix of complementary regulation in private governance? *Policy and Society*, 35(1), 29–42. <https://doi.org/10.1016/j.polsoc.2016.01.001>
- King, B. G. (2017). The Relevance of Organizational Sociology. *Contemporary Sociology*, 46(2), 131–137. <https://doi.org/10.1177/0094306117692563>
- Klag, M., & Langley, A. (2013). Approaching the Conceptual Leap in Qualitative Research. *International Journal of Management Reviews*, 15(2), 149–166. <https://doi.org/10.1111/j.1468-2370.2012.00349.x>

- Kluttz, D. N., & Fligstein, N. (2016). Varieties of Sociological Field Theory. In S. Abrutyn (Ed.), *Handbook of Contemporary Sociological Theory* (pp. 185–204). Springer International Publishing. https://doi.org/10.1007/978-3-319-32250-6_10
- Knudsen, J. S., & Moon, J. (2017). *Visible Hands: Government Regulation and International Business Responsibility*. Cambridge University Press; Cambridge Core. <https://doi.org/10.1017/9781316224908>
- Knudsen, J. S., & Moon, J. (2022). Corporate Social Responsibility and Government: The Role of Discretion for Engagement with Public Policy. *Business Ethics Quarterly*, 32(2), 243–271. <https://doi.org/10.1017/beq.2021.17>
- Knudsen, J. S., Moon, J., & Slager, R. (2015). Government policies for corporate social responsibility in Europe: A comparative analysis of institutionalisation. *Policy & Politics*, 43(1), 81–99. <https://doi.org/10.1332/030557312X656016>
- Knuutinen, R. (2014). Corporate Social Responsibility, Taxation and Aggressive Tax Planning. *Nordic Tax Journal*, 1(1), 36–75. <https://doi.org/10.1515/ntaxj-2014-0003>
- Kourula, A., Moon, J., Salles-Djelic, M.-L., & Wickert, C. (2019). New Roles of Government in the Governance of Business Conduct: Implications for Management and Organizational Research. *Organization Studies*, 40(8), 1101–1123. <https://doi.org/10.1177/0170840619852142>
- Kvale, S. (1995). The Social Construction of Validity. *Qualitative Inquiry*, 1(1), 19–40. <https://doi.org/10.1177/107780049500100103>
- Lampel, J., & Meyer, A. D. (2008). Guest Editors' Introduction. *Journal of Management Studies*, 45(6), 1025–1035.
- Landry, S., Deslandes, M., & Fortin, A. (2013). *Tax Aggressiveness, Corporate Social Responsibility, and Ownership Structure* (SSRN Scholarly Paper 2304653). <https://doi.org/10.2139/ssrn.2304653>
- Langley, A. (1999). Strategies for Theorizing from Process Data. *Academy of Management Review*, 24(4), 691–710. <https://doi.org/10.5465/AMR.1999.2553248>
- Lanis, R., & Richardson, G. (2012). Corporate social responsibility and tax aggressiveness: An empirical analysis. *Journal of Accounting and Public Policy*, 31(1), 86–108. <https://doi.org/10.1016/j.jaccpubpol.2011.10.006>
- Lanis, R., & Richardson, G. (2015). Is Corporate Social Responsibility Performance Associated with Tax Avoidance? *Journal of Business Ethics*, 127(2), 439–457. <https://doi.org/10.1007/s10551-014-2052-8>

- Larsen, L. B. (2019). What Tax Morale? A Moral Anthropological Stance on a Failed Cooperative Compliance Initiative. *Journal of Tax Administration*, 5(1), Article 1.
- Laswell, H. (1936). Politics: Who gets what, when, how. *New York: McGraw Hall*.
- Lawrence, T. B., & Suddaby, R. (2006). Chapter 6 institutions and institutional work. In *The Sage handbook of organization studies* (Vol. 2, pp. 215–254). SAGE.
- Lawrence, T. B., Suddaby, R., & Leca, B. (2009). Institutional work: Actors and agency in institutional studies of organizations. In *Institutional work: Actors and agency in institutional studies of organizations*. Cambridge University Press.
- Liu, S. (2021). Between social spaces. *European Journal of Social Theory*, 24(1), 123–139. <https://doi.org/10.1177/1368431020905258>
- Lock, I., & Seele, P. (2018). Politicized CSR: How corporate political activity (mis-)uses political CSR. *Journal of Public Affairs*, 18(3), e1667. <https://doi.org/10.1002/pa.1667>
- Lounsbury, M., Ventresca, M., & Hirsch, P. M. (2003). Social movements, field frames and industry emergence: A cultural–political perspective on US recycling. *Socio-Economic Review*, 1(1), 71–104. <https://doi.org/10.1093/soceco/1.1.71>
- Lyon, T. P., Delmas, M. A., Maxwell, J. W., Bansal, P. (Tima), Chiroleu-Assouline, M., Crifo, P., Durand, R., Gond, J.-P., King, A., Lenox, M., Toffel, M., Vogel, D., & Wijen, F. (2018). CSR Needs CPR: Corporate Sustainability and Politics. *California Management Review*, 60(4), 5–24. <https://doi.org/10.1177/0008125618778854>
- Martin, I. W., Mehrotra, A. K., & Prasad, M. (2009). *The new fiscal sociology: Taxation in comparative and historical perspective*. Cambridge University Press.
- Matten, D., & Crane, A. (2005). Corporate Citizenship: Toward an Extended Theoretical Conceptualization. *Academy of Management Review*, 30(1), 166–179. <https://doi.org/10.5465/amr.2005.15281448>
- Matten, D., & Moon, J. (2008). “Implicit” and “Explicit” CSR: A Conceptual Framework for a Comparative Understanding of Corporate Social Responsibility. *Academy of Management Review*, 33(2), 404–424. <https://doi.org/10.5465/amr.2008.31193458>
- Matten, D., & Moon, J. (2020). Reflections on the 2018 Decade Award: The Meaning and Dynamics of Corporate Social Responsibility. *Academy of Management Review*, 45(1), 7–28. <https://doi.org/10.5465/amr.2019.0348>
- Marques, J. C., & Eberlein, B. (2021). Grounding transnational business governance: A political-strategic perspective on government responses in the Global South. *Regulation & Governance*, 15(4), 1209–1229. <https://doi.org/10.1111/rego.12356>

May, C. (2006). *Global corporate power*. Lynne Rienner.

Mayer, M., & Gendron, Y. (2022). The media representation of LuxLeaks: A window onto the normative dynamics of tax avoidance from a socio-legal perspective. *Critical Perspectives on Accounting*, 102480. <https://doi.org/10.1016/j.cpa.2022.102480>

McBarnet, D. (2003). When compliance is not the solution but the problem: From changes in law to changes in attitude. In V. Braithwaite, *Taxing Democracy*. Taylor & Francis Group. <https://doi.org/10.4135/9781452276175.n120>

McBarnet, D. J., Voiculescu, A., & Campbell, T. (2009). The new corporate accountability: Corporate social responsibility and the law. *Cambridge University Press*. <https://doi.org/September 14, 2009>

McBarnet, D., & Whelan, C. (1991). The Elusive Spirit of the Law: Formalism and the Struggle for Legal Control. *Modern Law Review*, 54, 848.

McKerchar, M. (2008). Philosophical Paradigms, Inquiry Strategies and Knowledge Claims: Applying the Principles of Research Design and Conduct to Taxation. *eJournal of Tax Research*, 6, 5.

Meyer, J. W., & Rowan, B. (1977). Institutionalized Organizations: Formal Structure as Myth and Ceremony. *American Journal of Sociology*, 83(2), 340–363.

Midttun, A., Gautesen, K., & Gjørberg, M. (2006). The political economy of CSR in Western Europe. *Corporate Governance: The International Journal of Business in Society*, 6(4), 369–385. <https://doi.org/10.1108/14720700610689496>

Midttun, A., Gjørberg, M., Kourula, A., Sweet, S., & Vallentin, S. (2015). Public Policies for Corporate Social Responsibility in Four Nordic Countries: Harmony of Goals and Conflict of Means. *Business & Society*, 54(4), 464–500. <https://doi.org/10.1177/0007650312450848>

Mikecz, R. (2012). Interviewing Elites: Addressing Methodological Issues. *Qualitative Inquiry*, 18(6), 482–493. <https://doi.org/10.1177/1077800412442818>

Mikler, J., & Elbra, A. (2018). Paying a ‘fair share’: Multinational corporations’ perspectives on taxation. *Business, Civil Society and the ‘New’ Politics of Corporate Tax Justice*, 155–176.

Moon, J., Crane, A., & Matten, D. (2005). Can Corporations Be Citizens? *Business Ethics Quarterly*, 15(3), 429–453. <https://doi.org/10.5840/beq200515329>

Moon, J., Murphy, L., & Gond, J.-P. (2017). Historical perspectives on corporate social responsibility. In *Corporate social responsibility: Strategy, communication, governance* (pp. 31–62). Cambridge University Press.

- Moon, J., & Vallentin, S. (2019). Tax Avoidance and Corporate Irresponsibility: CSR as Problem or Solution? In *Fair Taxation and Corporate Social Responsibility* (pp. 19–51). Ex Tuto Publishing.
- Mulligan, E., & Oats, L. (2016). Tax professionals at work in Silicon Valley. *Accounting, Organizations and Society*, 52, 63–76. <https://doi.org/10.1016/j.aos.2015.09.005>
- Munir, K. A. (2015). A Loss of Power in Institutional Theory. *Journal of Management Inquiry*, 24(1), 90–92. <https://doi.org/10.1177/1056492614545302>
- Munir, K. A. (2020). Challenging Institutional Theory's Critical Credentials. *Organization Theory*, 1(1), 2631787719887975. <https://doi.org/10.1177/2631787719887975>
- Nielsen, V. L., & Parker, C. (2012). Mixed Motives: Economic, Social, and Normative Motivations in Business Compliance. *Law & Policy*, 34(4), 428–462. <https://doi.org/10.1111/j.1467-9930.2012.00369.x>
- Oats, L. (2012). *Taxation: A fieldwork research handbook*. Routledge.
- Oats, L., & Tuck, P. (2019). Corporate tax avoidance: Is tax transparency the solution? *Accounting and Business Research*, 49(5), 565–583. <https://doi.org/10.1080/00014788.2019.1611726>
- Oliver, C. (1991). Strategic Responses to Institutional Processes. *Academy of Management Review*, 16(1), 145–179. <https://doi.org/10.5465/AMR.1991.4279002>
- Oliver, C. (1992). The Antecedents of Deinstitutionalization. *Organization Studies*, 13(4), 563–588. <https://doi.org/10.1177/017084069201300403>
- Ostas, D. T. (2004). Cooperate, Comply, or Evade? A Corporate Executive's Social Responsibilities with Regard to Law. *American Business Law Journal*, 41(4), 559–594. <https://doi.org/10.1111/j.1744-1714.2004.04104004.x>
- Ostas, D. T. (2020). Ethics of Tax Interpretation. *Journal of Business Ethics*, 165(1), 83–94. <https://doi.org/10.1007/s10551-018-4088-7>
- Palan, R. (2002). Tax Havens and the Commercialization of State Sovereignty. *International Organization*, 56(1), 151–176. <https://doi.org/10.1162/002081802753485160>
- Parker, C. (2011). *Explaining Compliance: Business Responses to Regulation*. Cheltenham, Gloucestershire: Edward Elgar Publishing Limited.
- Parker, C., & Nielsen, V. (2009). The Challenge of Empirical Research on Business Compliance in Regulatory Capitalism. *Annual Review of Law and Social Science*, 5(1), 45–70. <https://doi.org/10.1146/annurev.lawsocsci.093008.131555>

Pérezts, M., & Picard, S. (2015). Compliance or Comfort Zone? The Work of Embedded Ethics in Performing Regulation. *Journal of Business Ethics*, 131(4), 833–852. <https://doi.org/10.1007/s10551-014-2154-3>

Perrow, C. (1991). A Society of Organizations. *Theory and Society*, 20(6), 725–762.

Picciotto, S. (1992). International taxation and intrafirm pricing in transnational corporate groups. *Accounting, Organizations and Society*, 17(8), 759–792. [https://doi.org/10.1016/0361-3682\(92\)90003-B](https://doi.org/10.1016/0361-3682(92)90003-B)

Picciotto, S. (2007). Constructing Compliance: Game Playing, Tax Law, and the Regulatory State. *Law & Policy*, 29(1), 11–30. <https://doi.org/10.1111/j.1467-9930.2007.00243.x>

Picciotto, S. (2015). Indeterminacy, Complexity, Technocracy and the Reform of International Corporate Taxation. *Social & Legal Studies*, 24(2), 165–184. <https://doi.org/10.1177/0964663915572942>

Picciotto, S. (2022). Technocracy in the Era of Twitter: Between intergovernmentalism and supranational technocratic politics in global tax governance. *Regulation & Governance*, 16(3), 634–652.

Porter, T., & Ronit, K. (2018). The role of private actors in the international tax policy process: Towards a conceptual framework. In R. Eccleston & A. Elbra (Eds.), *Business, Civil Society and the “New” Politics of Corporate Tax Justice* (p. 22). Edward Elgar Publ.

Powell, W. W., & DiMaggio, P. J. (1991). *The new institutionalism in organizational analysis*. University of Chicago.

Powell, W. W., & DiMaggio, P. J. (2023). The Iron Cage Redux: Looking Back and Forward. *Organization Theory*, 4(4).

Radcliffe, V. S., Spence, C., Stein, M., & Wilkinson, B. (2018). Professional repositioning during times of institutional change: The case of tax practitioners and changing moral boundaries. *Accounting, Organizations and Society*, 66, 45–59. <https://doi.org/10.1016/j.aos.2017.12.001>

Rasche, A. (2015). The corporation as a political actor – European and North American perspectives. *European Management Journal*, 33(1), 4–8. <https://doi.org/10.1016/j.emj.2014.08.001>

Reinecke, J., Arnold, D. G., & Palazzo, G. (2016). Qualitative Methods in Business Ethics, Corporate Responsibility, and Sustainability Research. *Business Ethics Quarterly*, 26(4), xiii–xxii. <https://doi.org/10.1017/beq.2016.67>

Rheinhardt, A., Kreiner, G. E., Gioia, D. A., & Corley, K. G. (2018). Conducting and Publishing Rigorous Qualitative Research. In C. Cassell, A. Cunliffe, & G. Grandy, *The SAGE Handbook of*

Qualitative Business and Management Research *Methods:*
History and Traditions (pp. 515–531). SAGE Publications Ltd.
<https://doi.org/10.4135/9781526430212.n30>

Rhodes, C., & Fleming, P. (2020). Forget political corporate social responsibility. *Organization*, 27(6), 943–951. <https://doi.org/10.1177/1350508420928526>

Rixen, T. (2011). From double tax avoidance to tax competition: Explaining the institutional trajectory of international tax governance. *Review of International Political Economy*, 18(2), 197–227. <https://doi.org/10.1080/09692290.2010.481921>

Rixen, T., & Dietsch, P. (Eds.). (2015). *Global Tax Governance. What's Wrong with it and How to Fix it*. ECPR Press

Rixen, T., & Unger, B. (2022). Taxation: A Regulatory Multilevel Governance Perspective. *Regulation & Governance*, 16(3), 621–633. <https://doi.org/10.1111/rego.12425>

Robinson, S., & Kerr, R. (2015). Reflexive conversations: Constructing hermeneutic designs for qualitative management research. *British Journal of Management*, 26(4), 777–790.

Roland, A., & Römgens, I. (2022). Policy Change in Times of Politicization: The Case of Corporate Taxation in the European Union*. *JCMS: Journal of Common Market Studies*, 60(2), 355–373. <https://doi.org/10.1111/jcms.13229>

Rona-Tas, A. (2020). Taxing inequality and fiscal sociology. *Economic Sociology*, 21(2), 42.

Rouse, E. D., & Harrison, S. H. (2016). Triangulate and Expand Using Multiple Sources of Data for Convergence and Expansion to Enrich Inductive Theorizing. In *Handbook of Qualitative Organizational Research: Innovative Pathways and Methods*. Routledge.
https://web.p.ebscohost.com/ehost/ebookviewer/ebook/bmxlYmtfXzExMDA4MzFfX0FO0?sid=da769f4a-a17a-48ca-8f96-c44145f40ce9@redis&vid=0&format=EB&lpid=lp_477&rid=0

Ruggie, J. G. (2004). Reconstituting the Global Public Domain—Issues, Actors, and Practices. *European Journal of International Relations*, 10(4), 499–531. <https://doi.org/10.1177/1354066104047847>

Ruggie, J. G. (2018). Multinationals as global institution: Power, authority and relative autonomy. *Regulation & Governance*, 12(3), 317–333. <https://doi.org/10.1111/rego.12154>

Sandberg, J., & Alvesson, M. (2011). Ways of constructing research questions: Gap-spotting or problematization? *Organization*, 18(1), 23–44.

Scarpa, F., Signori, S., & Crane, A. (2024). Corporate Tax Responsibility: Expectations of Implicit and Explicit CSR in the U.K. Media. *Business & Society*, 0(0). <https://doi.org/10.1177/00076503241254826>

- Scherer, A. G. (2018). Theory Assessment and Agenda Setting in Political CSR: A Critical Theory Perspective: Theory Assessment and Agenda Setting. *International Journal of Management Reviews*, 20(2), 387–410. <https://doi.org/10.1111/ijmr.12137>
- Scherer, A. G., & Palazzo, G. (2007). Toward a Political Conception of Corporate Responsibility: Business and Society Seen from a Habermasian Perspective. *The Academy of Management Review*, 32(4), 1096–1120. <https://doi.org/10.2307/20159358>
- Scherer, A. G., & Palazzo, G. (2011). The New Political Role of Business in a Globalized World: A Review of a New Perspective on CSR and its Implications for the Firm, Governance, and Democracy: Political Role of Business in a Globalized World. *Journal of Management Studies*, 48(4), 899–931. <https://doi.org/10.1111/j.1467-6486.2010.00950.x>
- Scherer, A. G., Palazzo, G., & Matten, D. (2009). Introduction to the Special Issue: Globalization as a Challenge for Business Responsibilities. *Business Ethics Quarterly*, 19(3), 327–347.
- Schmidt, P. K., & Buhmann, K. (2020). Taxation, General Anti-Avoidance Rules and Corporate Social Responsibility. *FIRE Journal: UCPH Fiscal Relations Law Journal*, 2. <https://research.cbs.dk/en/publications/taxation-general-anti-avoidance-rules-and-corporate-social-respon-2>
- Schneiberg, M., & Lounsbury, M. (2017). Social Movements and the Dynamics of Institutions and Organizations. In *The SAGE Handbook of Organizational Institutionalism* (pp. 281–310). SAGE Publications Ltd. <https://doi.org/10.4135/9781526415066>
- Schwartz-Shea, P., & Yanow, D. (2011). *Interpretive Research Design: Concepts and Processes*. Taylor & Francis Group. <http://ebookcentral.proquest.com/lib/kbhnhh-ebooks/detail.action?docID=957663>
- Scott, W. R., & Davis, G. (2015). *Organizations and organizing: Rational, natural and open systems perspectives*. Routledge.
- Seabrooke, L., & Wigan, D. (2016). Powering ideas through expertise: Professionals in global tax battles. *Journal of European Public Policy*, 23(3), 357–374. <https://doi.org/10.1080/13501763.2015.1115536>
- Seabrooke, L., & Wigan, D. (2018). Tax justice activists in global wealth chains. *Business, Civil Society and the 'New' Politics of Corporate Tax Justice*, 90–108.
- Selznick, P. (1948). Foundations of the Theory of Organization. *American Sociological Review*, 13(1), 25–35. <https://doi.org/10.2307/2086752>
- Selznick, P. (1996). Institutionalism “Old” and “New.” *Administrative Science Quarterly*, 41(2), 270–277. <https://doi.org/10.2307/2393719>

- Selznick, P. (2003). 'Law in Context' Revisited. *Journal of Law and Society*, 30(2), 177–186. <https://doi.org/10.1111/1467-6478.00252>
- Selznick, P. (2020). *Law, society, and industrial justice* (Vol. 30). Quid Pro Books.
- Shamir, R. (2008). The age of responsabilization: On market-embedded morality. *Economy and Society*, 37(1), 1–19. <https://doi.org/10.1080/03085140701760833>
- Sharman, J. C. (2012). Canaries in the Coal Mine: Tax Havens, the Decline of the West and the Rise of the Rest. *New Political Economy*, 17(4), 493–513. <https://doi.org/10.1080/13563467.2011.616583>
- Sheehy, B. (2015). Defining CSR: Problems and Solutions. *Journal of Business Ethics*, 131(3), 625–648. <https://doi.org/10.1007/s10551-014-2281-x>
- Sheehy, B. (2016). Private and public corporate regulatory systems: Does CSR provide a systemic alternative to public law. *UC Davis Bus. LJ*, 17, 1.
- Sikka, P. (2010). Smoke and mirrors: Corporate social responsibility and tax avoidance. *Accounting Forum*, 34(3–4), 153–168. <https://doi.org/10.1016/j.accfor.2010.05.002>
- Strand, R., & Freeman, R. E. (2015). Scandinavian Cooperative Advantage: The Theory and Practice of Stakeholder Engagement in Scandinavia. *Journal of Business Ethics*, 127(1), 65–85. <https://doi.org/10.1007/s10551-013-1792-1>
- Strange, S. (1996). *The retreat of the state: The diffusion of power in the world economy*. Cambridge university press.
- Suchman, M. C. (1995). Managing Legitimacy: Strategic and Institutional Approaches. *The Academy of Management Review*, 20(3), 571. <https://doi.org/10.2307/258788>
- Suchman, M. C., & Edelman, L. B. (1996). Legal Rational Myths: The New Institutionalism and the Law and Society Tradition. *Law & Social Inquiry*, 21(4), 903–941. JSTOR.
- Suddaby, R., Bitektine, A., & Haack, P. (2016). Legitimacy. *Academy of Management Annals*, 11(1), 451–478. <https://doi.org/10.5465/annals.2015.0101>
- Suddaby, R., Elsbach, K. D., Greenwood, R., Meyer, J. W., & Zilber, T. B. (2010). Organizations and Their Institutional Environments—Bringing Meaning, Values, and Culture Back in: Introduction to the Special Research Forum. *The Academy of Management Journal*, 53(6), 1234–1240.
- Swank, D. (2016). The new political economy of taxation in the developing world. *Review of International Political Economy*, 23(2), 185–207. <https://doi.org/10.1080/09692290.2016.1155472>

- Tilly, C. (1992). *Coercion, capital, and European states, AD 990-1992*. Blackwell Oxford.
- Timmermans, S., & Tavory, I. (2012). Theory Construction in Qualitative Research: From Grounded Theory to Abductive Analysis. *Sociological Theory*, 30(3), 167–186. <https://doi.org/10.1177/0735275112457914>
- Tørsløv, T. R., Wier, L. S., & Zucman, G. (2018). *The missing profits of nations*. National Bureau of Economic Research.
- UNCTAD (Ed.). (2016). *Structural transformation for inclusive and sustained growth*. United Nations.
- United Nations. (2022). *General Assembly Resolution on “Promotion of Inclusive and Effective Tax Cooperation at the United Nations” (A/RES/77/244)* |. United Nations General Assembly. <https://financing.desa.un.org/document/general-assembly-resolution-promotion-inclusive-and-effective-tax-cooperation-united-0>
- Vallentin, S., & Murillo, D. (2022). Ideologies of Corporate Responsibility: From Neoliberalism to “Varieties of Liberalism.” *Business Ethics Quarterly*, 32(4), 635–670. <https://doi.org/10.1017/beq.2021.43>
- Van Wijk, J., Stam, W., Elfring, T., Zietsma, C., & Den Hond, F. (2013). Activists and Incumbents Structuring Change: The Interplay of Agency, Culture, and Networks in Field Evolution. *The Academy of Management Journal*, 56(2), 358–386.
- Van de Vijver, A. (2022). Morality of Lobbying for Tax Benefits: A Kantian Perspective. *Journal of Business Ethics*, 181(1), 57–68. <https://doi.org/10.1007/s10551-021-04911-3>
- Van de Vijver, A., Cassimon, D., & Engelen, P.-J. (2020). A Real Option Approach to Sustainable Corporate Tax Behavior. *Sustainability*, 12(13), Article 13. <https://doi.org/10.3390/su12135406>
- Webb, M. C. (2006). Shaping International Corporate Taxation. In C. May (Ed.), *Global Corporate Power* (pp. 105–126). Lynne Rienner Publishers.
- Welch, C., & Piekkari, R. (2017). How should we (not) judge the ‘quality’ of qualitative research? A re-assessment of current evaluative criteria in International Business. *Journal of World Business*, 52(5), 714–725. <https://doi.org/10.1016/j.jwb.2017.05.007>
- Whait, R. B., Christ, K. L., Ortas, E., & Burritt, R. L. (2018). What do we know about tax aggressiveness and corporate social responsibility? An integrative review. *Journal of Cleaner Production*, 204, 542–552. <https://doi.org/10.1016/j.jclepro.2018.08.334>
- Whetten, D. A. (1989). What Constitutes a Theoretical Contribution? *Academy of Management Review*, 14(4), 490–495. <https://doi.org/10.5465/AMR.1989.4308371>

Woodward, R. (2018). The evolution of the international corporate tax regime, 1920–2008. In *Business, Civil Society and the 'New' Politics of Corporate Tax Justice* (pp. 22–39). Edward Elgar Publishing.

<https://www.elgaronline.com/display/edcoll/9781788114967/9781788114967.00009.xml>

Wooten, M., & Hoffman, A. J. (2008). Organizational fields: Past, present and future. In *The Sage handbook of organizational institutionalism* (Vol. 1, pp. 131–147). SAGE.

Wooten, M., & Hoffman, A. J. (2017). Organizational Fields: Past, Present and Future. In R. Greenwood, C. Oliver, T. Lawrence, & R. Meyer, *The SAGE Handbook of Organizational Institutionalism* (pp. 55–72). SAGE Publications Ltd. <https://doi.org/10.4135/9781446280669.n3>

Wu, Y., & van Rooij, B. (2021). Compliance Dynamism: Capturing the Polynormative and Situational Nature of Business Responses to Law. *Journal of Business Ethics*, 168(3), 579–591. <https://doi.org/10.1007/s10551-019-04234-4>

Ylönen, M., & Laine, M. (2015). For logistical reasons only? A case study of tax planning and corporate social responsibility reporting. *Critical Perspectives on Accounting*, 33, 5–23. <https://doi.org/10.1016/j.cpa.2014.12.001>

Yanow, D., & Ybema, S. (2009). Interpretivism in organizational research: On elephants and blind researchers. *The Sage Handbook of Organizational Research Methods*, Sage, Thousand Oaks, CA, 39–60.

Zietsma, C., Groenewegen, P., Logue, D. M., & (Bob) Hinings, C. R. (2017). Field or Fields? Building the Scaffolding for Cumulation of Research on Institutional Fields. *Academy of Management Annals*, 11(1), 391–450. <https://doi.org/10.5465/annals.2014.0052>

8. APPENDICES

8.1 Interview guide

Intro by me:

- Information; recording, anonymity, GDPR
- Introduce myself

Questions:

Basic:

- State your name and current position in the company and maybe a little on your professional journey – how long in this position, where were you before? What education?
- You are responsible for operations in how many countries?
- Where is your company headquartered?

When and what?

- As a tax director, how do you see the developments internationally around corporate taxation of MNCs? What is happening and why is it significant from your perspective?
- Reflecting back over the years you have been working professionally with tax, can you describe what you think has changed?
- Which actors?
- How does it relate to compliance?

On your experience as organization (corporations):

- Can you describe your tax approach?
 - Would you consider your policy/approach as “responsible? What do you mean by that?
- Who are the relevant people involved internally (or externally)?
- Any relevant material that comes to mind in relation to this topic that you have used or found useful/inspirational? (GRI, UNGC, UNGP, DI, Government, others?)
- What has been activities/actions directed externally?
- Who do you see as the relevant actors on this agenda in the broader field? Who participates in the debate?
- Why is not just regulated by law?
- How do you think being “responsible” beyond compliance impacts your relationship with tax authorities?

Finally

- How is tax different from other “CSR” issues?
- How do you think/expect this agenda to interact with development of policy/hard law?
- Any points, concluding remarks you want to raise?

- Who else should I speak to in your view?

Thanks very much

ENDS

8.2 List of observations

2017	What event	Hours
25-okt	Meeting with Danish Standard for scoping meeting on developing a fair tax mark in Denmark	1
2018		
10-jan	Public debate about tax avoidance in Danish Parliament with presence of Spotify	1.5
28-feb	NGO/Business meeting in the setting “The Tax Dialogue” in Denmark	3
12-jun	NGO/Business meeting in the setting “The Tax Dialogue” in Denmark	3
29-okt	NGO/Business meeting in the setting “The Tax Dialogue” in Denmark	3
05-nov	Academic conference on “Tax and CSR,” University of Copenhagen, Denmark	7
2019		
08-maj	Academic conference on corporate income tax, CBS, Denmark	3.5
14-jun	Presentation by Academic G. Zucman on “the hidden wealth of nations”	1
26-jun	NGO/Business meeting in the setting “The Tax Dialogue” in Denmark	3
10-sep	Annual meeting of Danish Accountants Association with the theme “trust in Danish business”	3
16-sep	Meeting CSR Sweden steering group on corporate tax, Lund Sweden	5
23-sep	NGO/Business meeting in UK	3
26-sep	Danish Accountants association seminar: future of tax advisors	3
08-okt	Academic conference “project tax havens,” Aalborg University, Denmark	7
29-okt	Academic seminar on tax and CSR, CBS, Denmark	2
28-nov	Inauguration speech by Tax professor at CBS Peter Koerver Schmith	1
2020		
29-jan	GRI launch tax standard (online, UK)	1
19-feb	Tax Day Accountancy Europe, Brussels, Belgium	6
27-feb	NGO/Business meeting in the setting “The Tax Dialogue” in Denmark	2.5
27-maj	Network Meeting on tax and CSR (online, Denmark)	2
2021		
08-jan	Conference responsible tax by law firm (Denmark)	3
02-feb	ESG and tax event by PWC Netherlands	1.5
09-feb	ESG and tax event NASDAQ KPMG Denmark	1

10-jun	PRI event	1
10-nov	CBS event tax and morality (academic)	1.5
12-nov	DANSIF responsible tax event	1
2022		
10-feb	Shareholder activism event on tax	1
Total		71.5

8.3 List of desk research

Oxfam, 2000, <i>Tax Havens – releasing the hidden billions</i> , retrieved from https://policy-practice.oxfam.org/resources/tax-havens-releasing-the-hidden-billions-for-poverty-eradication-114611/
Henderson Global Investors, 2005, <i>Responsible tax</i> , retrieved from https://www.taxjustice.net/cms/upload/pdf/Global_Henderson_-_ResponsibleTax_-_OCT_2005.pdf
Sustainability, 2006, <i>Taxing issues – responsible business and tax</i> , retrieved from https://www.taxjustice.net/cms/upload/pdf/Sustainability_taxing_issues.pdf
Tax Justice Network, 2006, <i>Mind the tax gap</i> , retrieved from https://www.taxjustice.net/cms/upload/pdf/Mind_the_Tax_Gap_-_final_-_15_Jan_2006.pdf
Christian Aid, 2008, <i>Death and taxes</i> , retrieved from, https://www.christianaid.org.uk/images/deathandtaxes.pdf
ActionAid, 2010, <i>Calling time</i> , retrieved from https://www.actionaid.org.uk/sites/default/files/doc_lib/calling_time_on_tax_avoidance.pdf
PWC, 2010, <i>Corporate responsibility and paying tax</i> - OECD Observer. OECD Observer, 2009(5–6), retrieved from https://doi.org/10.1787/observer-v2009-5-en .
European Commission, 2011, <i>A renewed EU strategy 2011-14 for Corporate Social Responsibility</i> , retrieved from https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52011DC0681&from=EN
OECD, 2011, <i>OECD Guidelines for Multinational Enterprises</i> , 2011 Edition, retrieved from https://doi.org/10.1787/9789264115415-en
UN, 2011, <i>Guiding Principles on Business and Human Rights</i> , retrieved from https://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf
IBIS (written by Global CSR), 2012, <i>A Brief on Tax and Corporate Responsibility</i> , retrieved from https://oxfamibis.dk/sites/default/files/PDF%20global/Analysis%20pdf/a_brief_on_tax_and_corporate_responsibility_-_ibis_analyse_2012.pdf
ActionAid, 2012, <i>Sweet Nothings</i> , retrieved from https://www.actionaid.org.uk/sites/default/files/doc_lib/sweet_nothings.pdf
ActionAid, 2013, <i>Tax Guide for Investors</i> , retrieved from https://www.actionaid.org.uk/sites/default/files/publications/tax_guide_for_investors_final.pdf

IBA, 2013, <i>Tax Abuses, Poverty and Human Rights</i> , retrieved from https://www.ibanet.org/Article/NewDetail.aspx?ArticleUid=4A0CF930-A0D1-4784-8D09-F588DCDDFEA4
BIAC, 2013, <i>BIAC statement of Tax Principles for International Business</i> , retrieved from http://biac.org/wp-content/uploads/2014/05/07-Final_5_September_BIAC_Statement_of_Tax_Principles_for_International_Business.pdf
PWC, 2013, <i>16th annual global CEO survey, dealing with uncertainty – focus on tax</i> , retrieved from https://www.pwc.com/gx/en/tax/publications/assets/pwc-tax-strategy-and-corporate-reputation.pdf
IBIS, 2014, <i>Tax – a corporate social responsibility priority?</i> , retrieved from https://eurodad.org/files/pdf/1546280tax-a-corporate-responsibility-priority.pdf
Fair Tax Mark, 2014, <i>Fair Tax Mark Criteria Notes – UK-based Multinationals 2014-2015</i> , retrieved from https://fairtaxmark.net/wp-content/uploads/2014/10/MNC-Criteria-Notes-2014-15.pdf
UN, 2014, <i>Report of the Special Rapporteur on extreme poverty and human rights, Ms. Maria Magdalena Sepúlveda Carmona, on taxation and human rights</i> , retrieved from https://www.ohchr.org/EN/HRBodies/HRC/RegularSessions/Session26/Documents/A_HRC_26_28_ENG.doc
Nordea Asset Management, 2014, <i>Responsible Corporate Tax Practices</i> , retrieved from https://www.nordea.com/Images/36-70003/responsible_corporate_tax_practices_mar_2014.pdf
PRI, 2015, <i>Engagement guidance on tax responsibility</i> , retrieved from https://www.unpri.org/Uploads/w/c/g/pri_taxguidance2015_550023.pdf
ActionAid, Oxfam, Christian Aid, 2015, <i>Getting to Good: Towards responsible corporate tax behavior</i> , retrieved from https://oi-files-d8-prod.s3.eu-west-2.amazonaws.com/s3fs-public/file_attachments/dp-getting-to-good-corporate-tax-171115-en.pdf
VBDO, 2015, <i>tax transparency benchmark</i> , retrieved from https://www.vbdo.nl/wp-content/uploads/2018/10/VBDO_TaxTransparencyBenchmark2015.pdf
European Commission, 2016a, <i>20160315_agenda_annotated</i> , retrieved from EU platform tax good governance Agenda March 2016 website: https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/gen_info/good_governance_matters/platform/meeting_2016/20160315_agenda_annotated.pdf
European Commission, 2016b, <i>Speech: Working together for fairer taxation</i> , retrieved from https://ec.europa.eu/commission/commissioners/2014-2019/vestager/announcements/working-together-fairer-taxation_en
OECD, 2016, <i>Responsible Business Conduct forum summary</i> , author notes
Maersk, 2016, <i>Sustainability report</i> , retrieved from https://www.maersk.com/~/_media_sc9/maersk/corporate/sustainability/files/resources/2016/apmm-sustainability-report-a4_2016.pdf
Vodafone, 2017, <i>Taxation and our total economic contribution to public finances 2016-2017</i> , retrieved January 24th 2020 from https://www.vodafone.com/content/dam/vodcom/sustainability/pdfs/vodafone_2017_tax.pdf

Oxfam, 2017, <i>An economy for the 99%</i> , retrieved from https://oi-files-d8-prod.s3.eu-west-2.amazonaws.com/s3fs-public/file_attachments/bp-economy-for-99-percent-160117-en.pdf
ICC, 2017, <i>ICC Guidelines on tax principles for multinational business</i> , retrieved from https://cdn.iccwbo.org/content/uploads/sites/3/2017/03/ICC-Tax-Principles-For-MNEs-Mar2017.pdf
NBIM, 2017, <i>Expectations document: tax and transparency</i> , retrieved from https://www.nbim.no/contentassets/48b3ea4218e44caab5f2a1f56992f67e/expectations-document---tax-and-transparency---norges-bank-investment-management.pdf
B-team, 2018, <i>A new bar for responsible tax</i> , retrieved from https://bteam.org/assets/reports/A-New-Bar-for-Responsible-Tax.pdf
PRI, 2018, <i>Evaluating and engaging on corporate tax transparency: an investor guide</i> , retrieved from https://www.unpri.org/download?ac=4668
VBDO & PWC, 2018, <i>Tax Transparency Benchmark 2018</i> , retrieved from https://www.vbdo.nl/wp-content/uploads/2018/11/TTB18-1.pdf
European Commission, 2019, <i>A fair share – taxation in the EU for the 21st century</i> , retrieved from https://taxation-customs.ec.europa.eu/system/files/2018-04/a_fair_share_brochure_taxud_en_0.pdf
CSR Europe, 2019, <i>A Blueprint for Responsible and Transparent Tax Behaviour</i> , retrieved from https://www.csreurope.org/sites/default/files/uploads/A%20Blueprint%20for%20Responsible%20and%20Transparent%20Tax%20Behaviour.pdf
Pension Denmark et al., 2019, <i>Tax Codex</i> , retrieved from https://www.pensiondanmark.com/globalassets/dokumenter/investering/new-tax-code-of-conduct.pdf?AspxAutoDetectCookieSupport=1
OECD, 2019, <i>Tax moral – what drives people and businesses to pay trace</i> , retrieved from https://www.oecd.org/ctp/tax-morale-f3d8ea10-en.htm
Tax Justice Network, 2019, <i>"Brass and boilerplate" – report on UK tax strategy requirement</i> , retrieved from https://taxjustice.net/wp-content/uploads/2020/11/Brassneck-and-boilerplate-Tax-Justice-Network-2019.pdf 21/4/23
GRI, 2019, <i>GRI 207 Tax</i> , retrieved from https://www.globalreporting.org/standards/gri-standards-download-center/gri-207-tax-2019/
Fair Tax Mark, 2019, <i>The Silicon Six</i> , retrieved from https://fairtaxmark.net/wp-content/uploads/2019/12/Silicon-Six-Report-5-12-19.pdf
KPMG. (n.d.-a), <i>KPMG Global tax principles</i> , retrieved from The Global Responsible Tax Project website: https://responsibletax.kpmg.com
Økonomisk Ugebrev, (n.d), <i>Tax governance archive (2019–2023)</i> , access at https://ugebrev.dk/serier/tax-governance/
Tax Justice Network, 2020, <i>Investors demand OECD tax transparency</i> , retrieved from https://www.taxjustice.net/2020/03/19/investors-demand-oecd-tax-transparency/
World Economic Forum, 2020, <i>white paper "measuring stakeholder capitalism"</i> , retrieved from https://www3.weforum.org/docs/WEF_IBC_Measuring_Stakeholder_Capitalism_Report_2020.pdf 20/4/23

Fair Tax Mark, 2020, <i>public consultation draft</i> , retrieved from http://fairtaxmark.net/wp-content/uploads/2020/10/Essential-elements-of-Global-Corp-Standards-for-Resp-Tax-Conduct-FINAL.pdf 4/10/23
PWC Netherlands, 2020, <i>Corporate tax governance presentation</i> , “author access”
Future fit, 2020, <i>Business benchmark, Action Guide BE21 (tax)</i> , retrieved from https://benchmark.futurefitbusiness.org/be21.html?_gl=1*117mnwr*_ga*MjIxMjg3NzEwLjE2OTU0Njc3MTA.*_ga_YS71WG0G6Y*MTY5NTQ2NzcwMC4xLjAuMTY5NTQ2NzcwMC4wLjAuMA..
Anglo American, 2021, <i>Tax and economic contribution report</i> , retrieved from https://www.angloamerican.com/~media/Files/A/Anglo-American-Group/PLC/investors/annual-reporting/2022/tax-and-economic-contribution-report-2021.pdf
Facebook, 2020, <i>Facebook’s approach to tax policy</i> , retrieved from https://s21.q4cdn.com/399680738/files/doc_downloads/governance_documents/2020/02/Facebook's-Approach-to-Tax-Policy.pdf
PRI, 2021, <i>What is tax fairness and what does it mean for investors, discussion document</i> , retrieved from https://www.unpri.org/download?ac=15325
PricewaterhouseCoopers, (n.d), <i>The Total Tax Contribution Framework: Over a decade of development</i> , retrieved from PwC website: https://www.pwc.com/gx/en/services/tax/publications/total-tax-contribution-framework.html
Total Energies, 2022, <i>Tax transparency report 2019–2020</i> , retrieved from https://totalenergies.com/sites/g/files/nytnzq121/files/documents/2022-03/Tax_transparency_report_2019_2020.pdf
Ørsted, 2022a, <i>Annual report</i> , retrieved from https://orstedcdn.azureedge.net/-/media/2022-annual-report/orsted-annual-report-2022.pdf?rev=dbb7b462b5d64e53989413e99130cdcb&hash=C99358C5178E8149AFA302CF4D5E98C0
Ørsted, 2022b, <i>Sustainability report</i> , retrieved from https://orstedcdn.azureedge.net/-/media/2022-annual-report/orsted-sustainability-report-2022.pdf?rev=eda5465ba5784866b6cea99e58088f94&hash=3BFD5F72E676043FA33114647E7C8C4D

8.4 Full list of open code and themes

	Tax professionals	Non-tax professionals
<i>Themes</i>	<i>1st order codes</i>	<i>1st order codes</i>
Dynamics	Comm & dialogue	How to engage business in this
	Corporate tax governance	Motivations
	As individual	Reform of system
	Corporate structure	BEPS

	Managerial process	Digitalization of economy
	Risk management	Why important or why work on tax as CSR
	Role of the board	Opposition to this
	Frontrunners	Stakeholders
	Link to international tendencies	Who drives the agenda
	Corruption	
	Link to other glob gov	
	Power	
	Push back	
	Relation to authorities	
	Courts	
	What's next	
Meaning	Compliance meaning	Company examples
	CSR connection	Change in practice
	Ethics	Relation to compliance
	Cultural differences	Resp tax components
	Normal practice	Outstanding issues
	Responsible tax meaning	Tax is different
	Transparency	Sensitive topic
	What's new	Technical vs political
	Political role of corporations	Transparency
Origin	Challenge for legislators	Expectations on corporations
	Inherent uncertainty	Business and law making
	In the past	Power
	New regulation	Change in context
	Rel to media	National differences
	Reputation	CSR

	What drives the agenda	Tax regulation and BEPS
	Who are relevant	
	Advisors' role	

8.5 Examples of coding and quotes

1 st order code	Quote examples
<p>“As individual”</p> <p>Description: How the individual tax professional describes their approach and how it relates to them as a person. Includes descriptions of how they have played a role in particular change processes.</p>	<p>“Purpose is important for me, otherwise I do not feel I can be personally invested.” A3</p> <p>“being committed to some kind of a healthy business environment is, I think, crucial. And that perhaps comes from that I've been growing up with the idea that I got from my parents, and I respect still, is that honesty is the sort of ground stone that you should always build on. That if you can't be honest, then then you will fail at some point of time anyway.” C14</p> <p>“Previously, the tax director, and you will see this among some of the former generation of tax directors who are still around, he/she was the brightest one of the lot who got promoted, the one who could take anyone on the technical aspects. Today you do not have to be the brightest technically, you have to be a people manager. There has been a tremendous shift in what type of tax director you see, and I am one example.” C8</p> <p>“...because I had a very good relation to our former CFO. We could go for a run together during lunch break. He was very extrovert. It is a question of people.” C1</p> <p>“(I) think it is more of a personal reflection, why do you enjoy working with tax law? Because it is challenging, it is complicated, there is high public attention, but I also think that maybe you become more picky in terms of your employer, who you want to work for. And who you might not be so comfortable working for. You think about the tax dimension of this question.” C2</p> <p>“I think we have to realize it is a different time, and we all benefit from openly saying this might be what they do, but we did it this way, and this is why we would never do what they do, because it's inconceivable for us. I thought we could take part in shaping the debate, so we are not caught in bad light as others are, but also it might make the politicians think ‘alright, this legislation we now have to pass to put a stop to this behavior, how can we ensure it does not impact acceptable behavior, which most people...’.” C2</p> <p>“Now this becomes very subjective, at least for me. I am the one running this and pretty much on my own. My views, as a ‘grumpy old guy,’ this is what becomes XX’s viewpoint. XX does not have a point of view you can say. It is always the people who are in charge.” C1</p>
<p>“In the past”</p> <p>Describe how it was in the past. To make a</p>	<p>“...if you go back to the 1990s you had this mantra of shareholder value, growth and earnings per share. If you can reduce the effective tax rate you push up the earnings per share and you are less vulnerable to take over or you can use your share price to acquire other businesses and expand. And you</p>

<p>contrast to how they see it today.</p>	<p>really got this mindset of what can we do then to reduce the ETR (effective tax rate). And it got out of hand.” A1</p> <p>“As these ‘dark men’ who lure the companies to implement these corporate structures. And this has happened for sure. It is not taken out of thin air.” A2</p> <p>“In 2000 when I started, it was an indicator of competitiveness to be competitive on the tax rate compared to your peers alongside other key indicators. I don’t think today, you would see the tax rate in investor presentations any more, but this was done at the time.” A3</p> <p>“It is true the tax area was 15 years ago like a black box only for tax people. We were not interested in making ourselves understood by others and the rest of the world was not very interested in understanding us. It was a black box but everyone was more or less comfortable there. It was a discussion between the tax people and the tax administrations and, well, it’s up to you. I think that changed dramatically from the last ten fifteen years.” C11</p> <p>“So when I started in tax, which I think was 2007, 2008, so just before the financial crisis happened and even through the first few years of that, actually, I think the tax industry and the tax advisory industry and the tax professionals industry was dominated by what we would now call very aggressive, aggressive tax planning, and that was very common place.” C13</p> <p>“I think if looking at what has happened sort of a lot, really a lot, if I compare time back to 1987, for example. So. I thought that things were complex then, but actually, I mean, they were really simple. I mean, national rules where national rules were what they were then then sort of a lot of less international transactions. I mean, and it was perhaps more like an add on maybe the US companies had a lot of kind of a far reaching tax planning and I'm sure of that. But I mean in Finland and in the Nordics it was more of the sort of thought when I started, the management thought that, well, we take care of taxes by the fact that we have a name or this is looking at that one. And I think there was a perhaps a kind of a disconnection, but also that it was all of us very strongly that business comes first and then we will clean up whatever it is and try to be as compliant as we can.” C14</p> <p>“When I started 12 years working with tax, tax was a small corner of the accounting department in a dusty corner. Nobody took any interest in what we did or why... (i)t was probably to least cool thing you could do. But then it became clear that some corporations have not been very responsible and made a lot of money on this, and this tainted the view on all corporations.” C2</p> <p>“I believe that ten years ago, it was perfectly okay, if you were investing in one country, you would look at what countries had the best DTA (double tax agreements) and you would make a steppingstone structure. France for example, there was no DTA, so you would create a holding structure in the</p>
---	---

	<p>UK, to benefit from UK's DTA. Many would refrain from this today, because if you don't have substance." C2</p> <p>"Yes, I will put it this way, tax has reached the agenda of the top management, and also the board. Where in the past, you would have these tax people in a closed back room to calculate the taxes when the accounting numbers were ready." C3</p> <p>"Which is why these fancy tax structures were really difficult to design for the Danish tax system. Not thereby said that there were none. In my old days as tax advisor, I had colleagues and partners who were very good at finding these tax structures who were in no way illegal, they were very well done, but they created some tax benefits you would not have had otherwise." C4</p> <p>"When I started there were two things. There was tax evasion which was illegal, and then there was tax planning, and there were no limits for what was possible. If you could find some way to save on taxes which was not illegal, you would. Nobody really gave more thought to it." C5</p>
<p>"What drives the agenda"</p> <p>Covers when there are descriptions of motivation and also of events or external factors which are experienced as influential for pushing the relationship between CSR and corporate tax.</p>	<p>"...now I think that is a good example of where a kind of CSR approach links to a better way of doing business. ...when we looked at it from tax, we didn't start from that angle at all. It was clear that our business is selling tax advice, and we need to do it properly. I think I have said this before, but when you are involved in the debate there is two angles to it, one is that is it our license to operate that society expects more, and there is more misunderstanding or the debate gets very public or very heated if we are not seen to do the right thing, we are losing our license to operate, so it's kind of mission critical.</p> <p>The second thing, is our ability to lead, and what we want to do, cause we don't want to go to work and undermine society, we want to be there to do something that is worthwhile and therefore thinking about how does tax fit in and what is our role in helping to bring together business, citizens and government is the way we lead as a profession. So that goes to the heart of how you do business, what is your purpose of business rather than the CSR approach. So, I think the whole tax debate links more to how you do business than the CSR." A1</p> <p>"...And this have spread to the, as you have seen, pension funds bringing forward their guidelines to fund managers. They want to drive a development. With the size of pension funds in Denmark it seems natural, that they are part of front running in this behavior. Their words count." A2</p> <p>"YY wants to be part of creating a room for dialogue. ... We have 150 offices around the world, you wouldn't get these on board if there was no commercial interest at stake also to be honest. Maybe not directly, it is more indirectly, but it is about being a part of a global trend. If it matters to the surrounding society then it matters to business." A2</p> <p>"The big lense light was of course the publication of the lux leaks papers. That was what changed everything. If people say that before they were looking into</p>

their tax comply, oeh, tax policies and strategy they are just lying, they were not. There was not one multinational seriously taking tax as a corporate governance issue before the publication of the lux leaks. And it was a side show. With lux leaks and the bail out of the banks, people started getting more interesting in who was paying up for that bill. So tax became more of an issue. But even then tax professionals at multinationals and at the large tax advice firms and the tax administrations and governments themselves, tried everything they could do to marginalize the importance of tax to society.” A5

“Then more and more, and I think this is positive, there are more who have chosen the proactive approach. When it is not mandatory, and it only is in the UK as far as I am aware, to publish policies or strategies. Many still feel obligated to do so, because of their reputation, some want to look good to the media, or if they are state owned or the likes, then they have to be at the forefront of this.” A6

“I will say that after starbucks, google, BEPS, CBCR, the scandals, Vodaphone, riot into began voluntary to produce tax transparency I got interested in that area. Now it is high on the agenda but the focus for a MNC that has B2B business not to consumers they are focused on reducing the tax rate. So a bit of a mixed picture I would say. A bit short of what I perceive as developments. I think it was high pressure a few years ago, lots of discussion with NGOs, ActionAid, what is good tax governance structure etc. and I participated in networks and tried to push for more that tax policy should be at board level, that it should be public, I don’t see any problem in reviewing our CBCR, it is not business secrets, it is just information, but colleagues said ‘no no no,’ but Vodaphone have proved that it can be public. But it is not the general, not a lot of a companies that pick that journey.” C10

“Again, not very well balanced, between what was supposed to, what you are obliged to, and what you would be receiving from the tax authorities. But at the end we are one of the big tax payers of the country, how can I explain that I don’t want to be there. How can I explain that to my shareholders, to my clients, to my providers, to others, that I am not interested in being transparent, on being collaborative with the tax authorities. So what we did was, that we have no option, we need to join that process. And not only in Spain, but in the same way and with the same obligations that we are assuming here in [country] according to that code, we will extend that commitment to the rest of the countries where we operate. It doesn’t matter if there is a tax authority that wants us to be in that way. We will apply the same concepts worldwide.” C11

“I think the financial crisis was probably what drove not just the BEPS project that was that was related to it, but the greater the need for revenues and the displeasure with corporates and the banks in particular, but also corporates drove this debate with some good work by NGOs and some politicians in terms of getting it up the agenda about fair tax. I don’t think people cared that much when they had money in their pockets and everlasting, eternal economic

	<p>growth, how much tax corporates were paying. But I think suddenly people started to care a lot more after the financial crisis. I think that's what gave us the BEPS project. I think the BEPS project was something that made relatively minor changes to the tax system.” C13</p> <p>“I believe we all benefit from the most informed debate about tax. You asked who I see as natural stakeholders in tax matters; this is, of course, tax authorities, politicians, Industry associations, NGOs, the general public. Because you can have an opinion about who does or does not have a legitimate interest, but if people are discussing corporate tax payments, then I believe the corporations have an interest in that debate. We can do this by publishing information about what we pay and what we don’t pay and why this is so. ... I think it is better to be open to begin with instead of people asking why we are not paying taxes in country X and Y. I think when we publish our position on different policies, this improves the debate.” C2</p> <p>“We are a corporation who care a lot about how we impact the world around us. It is ingrained in our DNA. Of course we are also partly here for the shareholders, but mostly for the consumers and the consumers live in a world. If you look at it from a business perspective, it does not make sense if we with one hand look to get approval for a new product locally, and on the other try to pull out tax revenue. That does not leave a good basis for business.” C4</p> <p>“And also I think a contributory factor at the time was that it seemed a bit faceless the global financial crisis. Nobody was really sure who was responsible for it. So it never really felt that anyone, I think was held to account. In that type of environment it made it very easy to start to look at who can we blame. And by this I don’t mean to say that large businesses are blameless. What I mean to say is that I think they were an easy target in many respects because generally large businesses don’t like to talk about taxation. It’s sort of a no win situation from a PR point of view. Even if you are doing everything perfectly right, it’s not a topic that in general, people want to talk about. So I think you have that kind of a general reluctance to put the other point of view in an environment where scapegoats were being targeted.” C9</p> <p>“It is a mix of different elements. Some new rules, new norms, some guidelines, some best practice examples among legislators on new rules they want to introduce, But at the same time a shift in attitude in public opinion across Europe at least.” A6</p>
<p>“Tax is different”</p> <p>Covers descriptions of how tax is different or</p>	<p>“Tax as a topic is so dynamic you sort of expect changes happening all the time. We have seen this over the past 2-3 years that regulation has been introduced without much notice, new systems and processes are required to comply, so if, even just from a compliance perspective they need to be on top</p>

<p>compared to other CSR topics</p>	<p>of this issue. But I would say they need to go beyond compliance they need to look at the spirit of the legal instruments and see why a certain legislation have been put in place, they need to look at what their stakeholders are demanding from them without which they might not be able to pass by in the longer term.” I1</p> <p>“Well, for one it is incredibly complex, so there are a lot of people who cannot really, there is a big part of the ESG sector who couldn’t be able to work with it because they don’t have sufficient economic skillset. I mean, you have to be able to read the annual accounts and be able to tell the difference between deferred tax and current tax and paid in case otherwise you are a bit lost. This keeps a good deal of people away from the topic.” I5</p> <p>“I cannot remember any other topic which has been discussed as intensively, whether or not it is of CSR at all. Including, I mean you can say for the supply chain in second and third degree, how far does the responsibility go, this you can discuss at length, even if it has been established by UN high commissioner for business and human rights and the OECD guidelines for MNCs in 2011.” I6</p> <p>“Yeah, some people make the comparison that tax is where environment was ten years ago. I think every topic is different. In terms of corporate tax, you have to in a way believe in a certain social model to understand why CIT is important to be paid in the first place. There are some countries where no corporate taxes are levied at all. I guess in those countries, either tax havens or very oil rich countries, to have a debate about corporate tax is either outside that country’s social model. But if you assumed that a social model requires free universal health, education, social protection, certain involvement by the state, which is think is legitimated by the SDGs, they cannot be the achievement of the SDG by private investments alone in those social sectors. So, if that argument is accepted by corporates they cannot deny the fact that CIT has to be paid or at least that taxes has to be paid in that context. For corporates not to pay taxes would be very unusual if you are trying to levy enough taxes for those objectives. In a way it is similar to the environment, as corporates have to understand that the existence of a clean environment is essential for preserving life, or corporates have to understand that the existence of certain labor standards is important for social cohesion. Although in the past slave labor has existed and indeed modern slavery still exists. So, I think it first takes an assumption for what society should look like before corporates can even engage. And there have been some companies who don’t want to engage because they don’t believe in that particular social model.” N1</p> <p>“I thought, and I have said this all along about CSR and corporate tax, that in many other CSR areas you can draw the business case. You can make a business case for fair trade, for being climate responsible. Competitive advantages beyond reputational risk which you can reduce, then there is</p>
-------------------------------------	--

hardly, being responsible in corporate tax is potentially quite expensive, and few competitive advantages, I mean you can try to articulate the economic benefits, but it's tough, and I don't believe it myself (laughs)." N4

"I would say that tax is an incredibly complex area. And as we all know, as soon as a case like this lands, you almost need a tax professional to translate it for you. Right? It might be easier to get a handle on an environment case. Not necessarily, but tax always lends itself to complexity and a need for professional translation. So that is one thing that is important, so reaching out to colleagues in the ministry of finance for a case like this for example. Then the second thing is in international policy terms it is quite a fast-moving area. I have mentioned the BEPS work before, and that is not something I work with directly, but you know we all know that it has moved pretty quickly and the gaps that have been filled is quite impressive. So, one thing is to make sure you stay on top of that at the global policy level then you have to add to that what is happening at the country level too. So, I think there is those kind of three layers of complexity that would land w any tax case. Plus the fact that most likely in the business you are likely dealing with the head of tax, and how likely they are to be integrated with the work of the head of sustainability or VP or whoever it is, who would hold the responsible business conduct agenda in the company, that is questionable. How much would those individuals be talking to one another, you know because they are such different disciplines, right?" O6

9. PAPERS

Paper 1: Where fields meet: the structuration of an interstitial field for responsible corporate tax practice

ABSTRACT

To understand the increasing connections between corporate tax practices and corporate social responsibility (CSR) among a group of Western European multinational corporations (MNCs), this paper studies the emergence of “responsible corporate tax practice” 2000–2020. The paper finds a field structuration in the interstitial space between the two mature fields of corporate tax and of CSR. The structuration happens through four field phases, where in the latter two phases institutional work by diverse actors brings to life the latent ideas which gain relevance through exogenous opportunity and catalytic activities. This process is characterized by inter-actions, open mindedness and influx of resources from all actors from different “home” fields. The paper theorizes that the issue-based field for responsible corporate tax shifts the adjacent fields of CSR and of corporate tax closer to each other. It presents a model for this shift and details the core components and dynamics. This enables advancing field theory on how emerging fields are related in a larger web of fields through institutional work.

KEY WORDS: Issue-based field, corporate tax, CSR, inter-field relations, institutional work

Journal submission note: This paper is currently under review by the journal *Accounting, Organizations and Society*

INTRODUCTION

In 2000 Oxfam, a social justice NGO, suggested that a part of the trajectory to overcome the global injustice of corporate tax avoidance is for multinational corporations (MNCs) to accept corporate tax as part of their corporate social responsibility (CSR) (Oxfam, 2000). This came alongside a strong criticism of corporate tax avoidance by MNCs. Corporate tax avoidance is understood as the way in which MNCs organize their corporate tax practices to technically be compliant with the law but arranged so that MNCs pay minimum corporate taxes (Picciotto, 1992)⁶. Fast forward to 2018, where a growing number of examples indicate that corporate tax now belongs on the corporate social responsibility (CSR) agenda which two decades earlier had been unimaginable among tax professionals.

Extant literature has explored the technicalities of tax avoidance (Christensen & Murphy, 2004; Freedman, 2006; Picciotto, 1992; Sikka, 2010) and how tax professionals continue to practice tax minimization (Anesa et al., 2018; Latulippe, 2018; Radcliffe et al., 2018). This paper, on the contrary, explores how an alternative narrative has emerged that accepts corporate tax as part of CSR. This raises questions of how value frames from two different fields, the CSR field and the corporate tax field, are combined and with what implications for originating fields (Furnari, 2014, 2016). Studying this through the lens of institutional work (Lawrence & Suddaby, 2006) enables insight to a little explored area of field theory; inter-field relations (Furnari, 2016; Liu, 2021; Zietsma et al., 2017). The paper articulates the research question: How did responsible corporate tax emerge and what role did inter-field dynamics play?

The paper adds insights into the power and role of the tax profession in society (Anesa et al., 2018; Gracia & Oats, 2012; Mulligan & Oats, 2016; Radcliffe et al., 2018) and of the institutional work they engage in (Christensen & Seabrooke, 2022; Gracia & Oats, 2012). The tax profession and tax field are closely related to the accounting field (Doyle et al., 2009; Sikka, 2009) and plays an important role in society (Boden et al., 2010; Lamb et al., 2004). Tax revenue, and its surrounding governance mechanisms and dynamics of institutional change is a key element sustaining the modern western state (Tilly, 1992) and works as an impetus for critical points of social change (Martin et al., 2009). Compared to tax, CSR is a relative new phenomenon which has grown in strength and organizational relevance (Heli Wang et al., 2016; Matten & Moon, 2020; Waddock, 2008). Studying a phenomenon that brings together CSR and corporate tax bears relevance, as both dimensions are critical points of interaction between organizations and society.

The paper is structured as follows. The first section presents the relevant literature on tax professionals, corporate tax practice, and morals and CSR to demonstrate how this paper can contribute new insights. The second section accounts for the theoretical apparatus which will be applied to analyze the empirical material. This empirical material and its collection and treatment is covered in the third section. Fourthly is the presentation of findings and analysis, which is

⁶ Given this definition, this paper will use tax avoidance and tax minimization interchangeably to express the same meaning

followed by a discussion as the fifth section. Finally, the conclusion sums up the findings and contributions of the paper.

PROFESSIONALS IN THE CORPORATE TAX FIELD AND CSR

The tax profession has been singled out as a specialization separating it from the broader field of accounting (Doyle et al., 2009). Many studies refer to a field for tax professionals, only a few go to lengths to describe the field itself (Anesa et al., 2018; Christensen & Seabrooke, 2022). Some perceive the field as transnational (Gracia & Oats, 2012; Radcliffe et al., 2018) and only a few take an explicit national approach (Anesa et al., 2018). Extant studies demonstrate how powerful tax professionals are (Mulligan & Oats, 2016; Radcliffe et al., 2018), and how they adapt to new pressures from their environment (Christensen & Seabrooke, 2022; Mayer & Gendron, 2022). Tax professionals engage in “scanning work” to navigate challenges to their existing powerful positions in the field (Christensen & Seabrooke, 2022; Greenwood et al., 2002) or boundary work in relation to the regulatory power in the field (Gracia & Oats, 2012). The high level of technocracy dominating the tax field insulates it from more radical change (Anesa et al., 2018; Picciotto, 2022) and inter-action between actors are described as conflictual, between NGOs and tax professionals (Christensen & Seabrooke, 2022, p. 4; Picciotto, 2022). Despite the entry of NGOs and the intense media attention to the topic of corporate tax practice (Mayer & Gendron, 2022), the tax field continues to be depicted as an insulated community of powerful tax professionals dominated by technical complexity (Picciotto, 2015), professional networks (Christensen, 2021), and insistence on tax minimization and resistance to change (Anesa et al., 2018; Radcliffe et al., 2018). This stands in contrast to the observations of connections between corporate tax and CSR, which this paper explores.

Given the attention to the corporate tax practices of MNCs and role of tax professionals in face of public and media resentment to corporate tax avoidance (Mayer & Gendron, 2022; Picciotto, 2022) there has been a growing interest in understanding how tax professionals respond to ethical or moral issues in their professional remit. Anesa et al (2018) finds in the Australian tax field, that there is no uptake of a more moral practice because professionals struggle to see what this would mean in practice. Radcliffe et al. (2018) find morals entering the (transnational) corporate tax field, but not altering the ultimate purpose of tax practice to be in pursuit of cost minimization. A study by Doyle et al (2009) finds that ethics in tax practice are operationalized as risk management and question the genuine commitment to ethical principles over reputational gains. Another study on moral reasoning among tax practitioners finds very low levels due to their socialization as tax professionals (Doyle et al., 2013). To date there has been no exploration of those tax professionals building connections between corporate tax and CSR.

In contrast to the corporate tax field, the CSR field, more than most fields, relies on relations to other fields across the business community (Higgins et al., 2018). In literature CSR is studied as a vehicle for activists to push for change in fields (King & Pearce, 2010). Empirical studies discuss what degree of changes, radical to incremental, can be achieved by activists as they leverage CSR to influence mature fields (Evans & Kay, 2008; O’Sullivan & O’Dwyer, 2015; Van Wijk et al.,

2013). While some are more optimistic in relation to the outcomes which can be achieved (O'Sullivan & O'Dwyer, 2015) others are more skeptical of the transformative power of CSR (Archel et al., 2011; Banerjee, 2010; Buchanan et al., 2022). This paper adds to these perspectives a view on how the CSR field is influenced by the emergence of a new field.

This paper studies a sample of actors and empirical material about the connections growing between CSR and corporate tax. While the focus is not on the corporate tax field nor the CSR field it questions what role inter-field relations play in the emergence of an issue-based field for CSR and corporate tax. Thus, it fills a gap in our knowledge on the empirical development of the relationship between CSR and corporate tax from a field theoretical perspective.

The following section details the central theoretical concepts that will leverage the analysis from the empirical material, and what contribution this paper brings to field theory and institutional work.

INTER-FIELD RELATIONS AND INSTITUTIONAL WORK

The section outlines core concepts from institutional theory and how they are leveraged in the empirical analysis. The focus is on field structuration, inter-field relations, and institutional work. Based on these, a model of the concepts' interrelation that can assist in lifting the analytical task pertaining to the empirical material is presented.

3.1 The field and its structuration

The field concept is central to institutional theory (Wooten & Hoffman, 2008) and it assists our understanding of how organizations relate to each other in their institutional environment. Field theory sets out to explain “change and stability rooted in a view of social life as dominated by a complex web of (...) fields” (Fligstein & McAdam, 2011, p. 2) yet has tended to focus more on outcomes and stability than change (Wooten & Hoffman, 2017). The field construct is at a level which is higher than the individual organization (Zietsma et al., 2017) and can be defined as: “a meso-level social order where actors (who can be individual or collective) interact with knowledge of one another under a set of common understandings about the purposes of the field, the relationships in the field (including who has power and why), and the field's rules” (Fligstein & McAdam, 2011, p. 3).

Fligstein and McAdam (2011) present four aspects that underlie the settlement (or structuration) of a field. Firstly, at a settled stage there is a consensus about what is going on in the field and what ties actors together. This consensus might be more diffuse at less settled stages. Secondly, there are recognized field actors. Thirdly, there are shared rules that govern the field which denote what are the actions and interactions that are legitimate in the social space they share. Fourthly, there is an interpretive frame, or a collective rationale (Wooten & Hoffman, 2008), which signals the field, but which might be seen from different perspectives by the different actors.

Fields are relational spaces and can, as is particularly apparent in the “issue-based field” (Hoffman, 1999) be characterized by diverse actors and viewpoints as arenas for conflicts. This

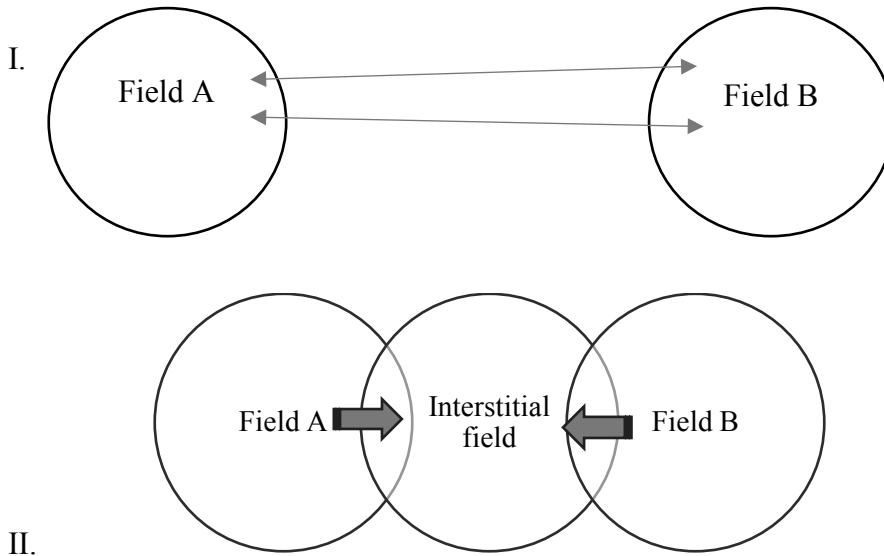
focus on power dynamics within the field is echoed in the research on the corporate tax field (Christensen & Seabrooke, 2022; Mayer & Gendron, 2022), which is still dominated by tax professionals (Anesa et al., 2018; Picciotto, 2022; Radcliffe et al., 2018). The interstitial field, a subcategory of the issue-based field, is characterized as occupying that space in between fields where fields meet or overlap and coalesce over a joint interest in an issue or challenge (Zietsma et al., 2017, p. 401-402). It thereby allows for an explicit focus on actors who are lodged in other “mature” fields and to advance our understanding of inter-field relations (Furnari, 2014).

3.2 Actors, institutional work and inter-field relations

Actors in fields are social and they rely in their inter-action with others on “social skill” (Fligstein, 2001). This resonates with the notion of institutional work defined as: ‘the purposive action of individuals and organizations aimed at creating, maintaining and disrupting institutions’ (Lawrence & Suddaby, 2006: 215). These field actors can take roles as incumbents, challengers or governors of a field (Fligstein & McAdam, 2011) or they can have a catalytic role in field formation (Villani & Phillips, 2021) or a particular “elite” role in field structuration (Zietsma et al., 2017). Inter-actions among and practice of societal actors and how actors individually or in the collective enable institutions to develop, persist, or perish are central “to unpack the relational and interactive moments of institutional production” (Lawrence and Suddaby, 2006, p. 249). In the corporate tax field, the focus is on maintaining the institution of corporate tax avoidance by tax professionals (Christensen & Seabrooke, 2022; Gracia & Oats, 2012) and the marginal role of non-tax actors (Christensen, 2021; Picciotto, 2015; Seabrooke & Wigan, 2016).

Institutional work recognizes that the “web of fields” (Fligstein & McAdam, 2011, p. 2) is central to understanding change and institutions themselves; “if we are to know anything about the institutional logic of a particular organizational field, we cannot understand that logic without exploring and gaining insight into the logics of the social fields that surround it.” (Lawrence & Suddaby, 2006, p. 248). However, inter-field relations are not much studied in literature (Kluttz & Fligstein, 2016; Liu, 2021; Zietsma et al., 2017) and language to understand distance and proximity between fields and their relations is only beginning to emerge (Liu, 2021). Fields are described as nested within each other like a Russian doll, linked or adjacent to each other, and can be distant or proximate in social space (Fligstein & McAdam, 2011; Kluttz & Fligstein, 2016; Liu, 2021). Existing scholarship approaching the topic of inter-field relations presents studies of how activists manage to leverage elements from one field into another (Evans & Kay, 2008; O’Sullivan & O’Dwyer, 2015; Van Wijk et al., 2013), how one field partitions (Faulconbridge & Muzio, 2019), or how sub-fields are contained within one field (Quirke, 2013), or when boundaries of a field are shifting (Suddaby et al., 2007). These examples are focused on impacts on existing fields, where this paper presents a new field emerging and theorizes the impact on existing adjacent fields.

Model 1: Inter-field relations as an interstitial field emerges



Source: author

- I. Two thinly linked but distant fields where the lines represent the thin lines of linking the two fields, but a space in between the fields denotes that they are not overlapping.
- II. Linked fields through a shared space – through an interstitial field emergence and structuration that overlap with both adjacent fields and indicate the fields being proximate in social space. The thick arrows indicate the institutional work and field structuration which pulls the existing fields A and B closer in social space.

This model depicts a situation (I) where two fields are only thinly related and distant in social space. At this stage there is no shared space where these fields interact or share a space. The second (II) presents how the emergence of an interstitial field (Zietsma et al., 2017) creates a social space where there is scope for interaction, and where frames and logics from both field A and field B are transposed into the new interstitial space and thereby more proximate. This requires institutional work by actors from both fields A and B (Furnari, 2014).

The model is explored and refined through analysis of empirical material in this paper and allows for extending institutional work and field theory into the realm of inter-field relations and deepen our knowledge of the “web of fields”. To study this, data has been collected from the actors active in this interstitial space, as the following section outlines.

METHODOLOGY – DATA COLLECTION AND TREATMENT

The particular interest of this paper is the relations between two mature fields and how actors engage in this space. For this purpose, empirical material on the perspectives and actions of relevant actors has been collected as a theoretical sample (Eisenhardt, 1989, p. 537). The focus is on the actors engaged in establishing connections between CSR and corporate tax. Qualitative

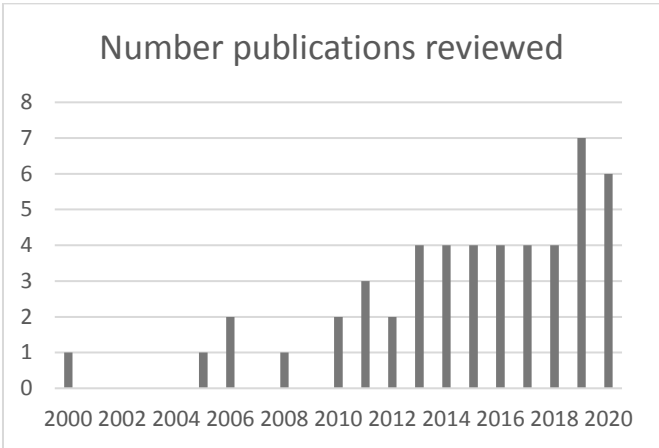
methods have been chosen for their ability to explore in depth a new phenomenon of which little is known (Flyvbjerg, 2006) and that “qualitative methods are well poised to understand and explain complex and messy ethical phenomena” (Reinecke et al., 2016, p. xiii). This builds on a growing body of literature drawing on qualitative data to study tax as a social and institutional practice (Anesa et al., 2018; Boden et al., 2010; Christensen, 2020; Gracia & Oats, 2012; Mulligan & Oats, 2016; Radcliffe et al., 2018). The following details the empirical material collected, its treatment, and reflects upon challenges and limitations, and the role of the researcher.

4.1 Data collection

Three different qualitative data sources have been collected; archival material, interview data, and observations. The archival material from 2000 to 2020 constitutes a type of process data (Langley, 1999) that is publicly available; this is combined with data collected from interviews and through observations during the years 2019–2021. Each source of data brings specific qualities and limitations.

Desk research: The desk research of publicly available written materials published in the years 2000 to 2020 focused on identifying material with a clear corporate responsibility dimension connected to corporate tax practice. Three main entry points to the research were used: author’s knowledge from prior work with the topic, references provided by the interviewees, and internet search. Publications were in English and Danish (see appendix A for full list of desk research). The sources of the publications were NGOs, investors, International Organizations, Multistakeholder initiatives (MSIs), and media outlets. It does not include academic papers. This desk research found that the number of publications increased over the years 2000-2020. The total page numbers of publications exceed one thousand pages.

Figure 1: Number of publications on CSR and corporate tax published 2000-2020



Source: author

Observational data: The observation of events took place in Denmark, Belgium, Sweden, and the UK in the years 2019–2021 and totaled more than 71 hours focused on events concerned with CSR and corporate tax. Access to observation had two primary origins: author’s prior network and knowledge of events, and information seeking from specialized networks and communication

channels (such as CSR forum, Accountancy Europe Tax email updates). For field analysis, events have been found to be critical for field formation, and under-utilized and under-theorized (Gross & Zilber, 2020; Hoffman, 1999; Lampel & Meyer, 2008). See appendix B for full list of observations which included multistakeholder events and specialized events for professional peers. The multi-stakeholder events gave opportunity to observe the actors' acknowledgement of and engagement with each other (Fligstein & McAdam, 2011; Hoffman, 1999) where the tax specialized events gave opportunity to observe how the issue of CSR was presented among tax professional peers.

Interviews: 41 semi-structured interviews (43 interviewees) were conducted with tax and non-tax professionals from Europe actively involved in the development and promotion of combining CSR and corporate tax practice of multinational corporations. The interviewees were selected for their active role, interest, or knowledge in this combination of professional worlds of CSR and corporate tax. Interviewees were collected through three access points; the prior network of the researcher, through LinkedIn or other public profiles, including their participation at public events where they broached the topic of corporate tax and CSR, or through the snow-ball method. The latter is for professional circles, and elite interviews, a very advantageous way to obtain contacts and commitments to interviews. Interviewees are European based (except for one based in North America). Interviews were conducted in English or in Danish following an interview guide. See appendix C for a full list of interviewees.

4.2 Data treatment

Archival data: Material was prepared for analysis by organizing by year of publication and by which source/actor produced the material. Material was continuously filed as new items came to the attention, for example by reference in interviews. The archival data served three main purposes. From the material a timeline was built to gain a sense of the years in which most material emerged, and by which actors (see appendix E for timeline). This assisted in the identification of the different phases of the field structuration (Langley, 1999). It also supported that it is a concept growing in strength over time. Secondly, the insights from the material provided an overview of what position each actor group took on the issue and track the development of a collective rationale (Hoffman, 1999). Thirdly, the data gave relevant insight into which actors were relevant to speak to combined with observations and interviews.

Observation: The notes from observations were written down during events. This gave the opportunity to add to the notes the immediate reflective points from the events. Analytical treatment of the notes from observations served to complement findings from the interview data. It confirmed the conclusions drawn from the coding process of the interview data and the analytical conclusions from desk research and would highlight or support analytical conclusions drawn from other empirical material. An excerpt from field notes is provided here, which illustrates how observations allow for unique insight into the informal exchange between actors and characteristic of the inter-action.

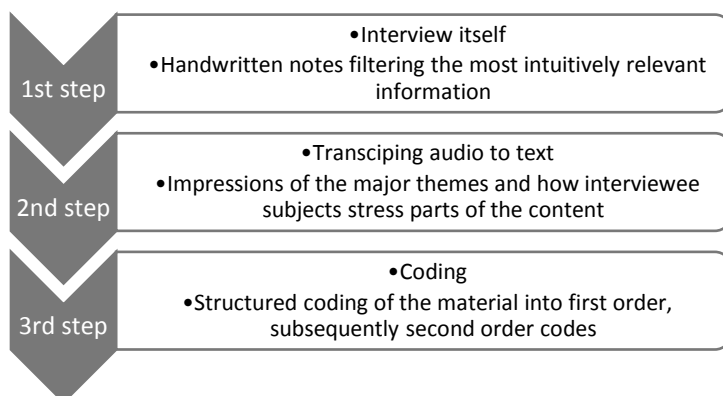
It takes place at the offices of one of the participating companies. The companies have had a meeting without stakeholders, just them, prior to the

external stakeholders joining. It is Chatham house rules. The atmosphere is a bit strained. People do not know the NGOs. Only one or two aside from the B-team members know the NGOs. The ones that do know each other have a friendly banter and exchange. There does seem to be a cooperative spirit for the most. Companies and stakeholders share a willingness to understand each other and a sort of shared mission. These are the “good guys” companies that have embraced the criticism by NGOs of some corporate practices, that this group of corporations feel they are not the subject of because they pay “a responsible tax.” (Field Notes, multi-stakeholder meeting, London, 2019)

In particular, the observational data analytical process provides the reflection and abstraction level needed to engage in the “conceptual leap” (Klag & Langley, 2013) going from open-source coding, bringing those to the second order thematic coding and finally to more overarching conclusions.

Interviews: Interviews were conducted face to face or through online videoconference. Meetings in person usually took place at the place of work of the interviewee. Interviews were recorded. The data treatment of the interviews included three discrete analytical steps as expressed in figure 2.

Figure 2: Analytical steps concerning the interviews



Source: author

Notetaking during the interviews offered a way to supplement the audio recording in case of lack of clarity or marking issues of particular importance. The transcription from audio to text delivered a second analytical step where impressions of the material, its richness (or not), and major themes began to settle. To prepare interview material for coding, the third analytical step, the interviews were divided up into tax professionals, CSR professionals, and “non-corporates”. This was done to enable order of the content and greater comparison between the actors from different home fields.

Table 1: Categorization of interviewees

	Tax professionals	CSR professionals	“Non-corporates”
Roles	In-house tax directors (MNCs), tax advisors	In-house (MNCs), advisory, or business representations	NGOs, Investors, Multistakeholder Initiatives, International Organizations, business associations

Source: author

Interviews were coded in Nvivo which allowed for a simple overview of the codes and a way to create order and structure the codes. The first round of coding was so-called “open codes” simply drawn from the material as it was read across the screen (see appendix D for list of codes). The first order codes became stable over time and no further codes were added after coding of the first five to six interviews (of each of the two groups). Subsequent interviews’ coding was all contained within the existing codes drawn from the initial interviews, with the occasional refinement as more data was analyzed. Overarching thematic labeling was done once all interviews had been analyzed and were informed by theoretical framing. This produced the second order themes: dynamics, meaning and origin. For this paper “dynamics” has been particular central given its focus. In this process of revisiting codes with a theoretical framing some first order codes collapsed, as it became apparent that they were really comprising similar material. For example, an open code “new regulation,” describing the role that this plays for tax professionals in the process of changing their culture for tax practices, was collapsed with a code “inherent uncertainty (of legislation),” which detailed the nature of tax legislation for MNCs and how it is so difficult to create legislative certainty.

4.3 Reflections on methodology and role of the researcher

This paper performs a qualitative analysis with an abductive approach (Alvesson & Skjöldberg, 2009). This allows for a reiteration between theory and analytical findings and recognizes the qualitative study as profoundly theoretical (Ahrens & Chapman, 2006). The coding process for the interviews resembled the first stages of grounded theory (Gioia, 2021); however, the abductive approach allowed for a theoretically informed reflection on these first stages of coding. Furthermore, as outlined above the messiness and the vast amount of data does not detail a completely structured or replicable process of analysis (Timmermans & Tavory, 2012). This process of iteration between theory and data analysis was performed over several rounds in the reflexive process of abduction (Alvesson & Sköldberg, 2009) and final analysis includes a significant “conceptual leap” which is hard to describe (Klag & Langley, 2013).

The approach in this paper to data collection appreciates the connectedness between the researcher and the data (incl. its collection) and the requirement for reflexivity this brings (Gosovic, 2019; Robinson & Kerr, 2015). There are considerations of to what extent we can be sure of “the truth” from qualitative and quantitative data sources. The data sources are always subject to interpretation by the researcher (Ahrens & Chapman, 2006) as described above. This gives way

for central reflections on reflexivity and the role of prior knowledge (Robinson & Kerr, 2015; Schwartz-Shea & Yanow, 2011) and the “independence” of the researcher (Gosovic, 2019).

While the pre-existing knowledge of the researcher gives advantages (Ahrens & Chapman, 2006; Mikecz, 2012), it also gives way to considerations of impression management by interview subjects, given pre-established connections with the researcher, and the conscious decision to inform interview subjects of the researcher’s prior role in the NGO sector. While particularly visible in this case, questions of impression management should always be a concern of researchers (Grodal et al., 2021). A strategy to mitigate impression management can be to include several data sources (Eisenhardt & Graebner, 2007), which this paper does.

4.4 Limitations of the empirical material

This type of theoretical sampling is helpful for exploring a phenomenon in detail (Fisher et al., 2021) and assists in extracting the characteristics and theoretical importance of a phenomenon (Eisenhardt & Graebner, 2007; Geddes, 1990; Hoffman, 1999). However, it presents limitations for generalizations beyond the sample in question (Whetten, 1989).

The organizations in the sample present certain characteristics that become boundary conditions for the theorizing of the paper. Relevant for this is the size and “maturity” of the MNCs participating. These are large organizations with significant CSR resources and traditions as reflected in the empirical material supporting the analysis. This is not the average corporation with operations in a few countries (which is the definition of an MNC). These are large corporations, with associated relations and brand recognition that makes them vulnerable to risks from for example NGOs campaigns concerning tax practices.

Related to this, the geographical spread of the sample reflects the researcher having an existing network in Denmark and being based in Denmark at the time of undertaking the research. The Western European scope gives way to consideration of the different national characteristics, e.g. the coordinated market economy versus the liberal market economies and the impact on CSR traditions (Gjølberg, 2009; Jackson & Apostolakou, 2010; Matten & Moon, 2008) or the role of stakeholder engagement (Strand & Freeman, 2015) which is not sufficiently explored in this paper. The relevance of such national characteristics of organizations would be a relevant future research angle especially given the different findings from studies of the tax field in other geographical locations (Anesa et al., 2018, Radcliffe et al., 2018).

FINDINGS AND ANALYSIS

This section presents the findings and their analysis in two segments. Part I details the four phases of an interstitial field for *CSR and corporate tax* structuring. Part II explores the actors, interactions, and manifestations of the ideas encompassed in this and, finally, models how this relates to adjacent fields.

5.2 Part I: Four field phases of an interstitial field structuration

1. Pre-2010 – Islands of information

The year 2000 marks the start of social justice NGOs articulating the role of offshore tax havens and offshore financial centers in maintaining global poverty (Oxfam, 2000). In this publication, the first mention of the connection between CSR and corporate tax from NGOs is articulated.

Standards on payment of taxation in host countries should join environmental and labour standards as part of the corporate responsibility agenda. Standards requiring TNCs⁷ to refrain from harmful tax avoidance and evasion should be factored into official and voluntary codes of conduct for TNCs and for the tax planning industry. (Oxfam, 2000, p. 2)

This is the beginning of the framing of corporate tax as part of CSR even if it includes it as a minor part of a wider concern with corporate tax avoidance. Only very few links of CSR and tax exist currently such as the OECD guidelines for multinational enterprises which has a limited section on tax which is not explicit on the CSR dimension (OECD, 2000). Over the following decade, only a few more publications emerged on the topic. However, these detail closely what incorporating corporate tax as CSR could look like for private sector actors (Henderson, 2006; Sustainability, 2006). The ideas are well developed, but support for them is non-existent.

Tax directors, thinking back, describe this time as one for tax minimization, where if it was legal, it was okay. There is no consideration of moderation or a responsibility to apply principles of ethics or decency.

So, when I started in tax, which I think was 2007, 2008, so just before the financial crisis happened and even through the first few years of that, actually, I think the tax industry and the tax advisory industry and the tax professional industry was dominated by what we would now call very aggressive tax planning, and that was very commonplace. (Interview C13, Tax Director MNC, 2021)

This quote by a tax director from an MNCs, who is now an integral part of thinking about tax as part of CSR, expresses how this was a different time for tax practices. Being “aggressive” in tax practices means minimization where at all possible, which indicates no consideration of responsibility towards the wider society, or any moral considerations associated with corporate tax practice.

Prior to 2010 there are no consistent interactions focused on the issue of corporate responsibility related to corporate tax among NGOs and corporations. The publications (Henderson, 2006; Sustainability, 2006) indicate some inter-action in the form of information gathering, but there does not appear to be more consistent inter-action or follow up of the publications or buy in from MNCs.

⁷ TNC – Transnational Corporations

2. 2010–2015 Interstitial space becomes apparent

This phase marks a turning point in the minds of the actors who come to support the relation between CSR and corporate tax practice. Almost all interviewees refer to the financial crisis of 2008–2009 as a turning point in terms of public attitude that shapes MNCs' willingness to change their ways, and they also reference the relevance of the media leaks (known as “lux leaks”, “paradise papers” and more – see appendix E).

I think a contributory factor at the time was that it seemed a bit faceless the global financial crisis. Nobody was really sure who was responsible for it. So, it never really felt that anyone, I think, was held to account. In that type of environment, it made it very easy to start to look at who can we blame. And by this I don't mean to say that large businesses are blameless. What I mean to say is that I think they were an easy target in many respects because generally large businesses don't like to talk about taxation. (Interview C9, Tax Director MNC, 2020)

The interviewees recall the earliest accounts of purposefully coupling the tax planning agenda with notions of corporate responsibility, which they date to 2010 (Interviews). They describe meetings where it is on the agenda, often hosted by tax advisors with presentations or input from NGOs. One MNC makes explicit reference to beginning their work on reflecting on tax practices as pressured by NGOs.

The tax reporting, the tax compliance, in 2008, 9, 10, I think, was not on the radar at all. But we started the journey in 2009 when we had a lot of media, NGOs attention in multinational companies not paying any tax, and the counter reply was; yeah, we don't pay corporate income tax, but we pay other taxes. (Interview Tax director C10, 2020)

This illustrates how corporate tax entered on the radar towards an external audience by media and NGOs, however, the initial response was to try to shift focus on to other taxes than corporate income tax.

Emergence of publications point to a more systematic attention to the issue by NGOs (IBIS, 2012; Christian Aid, 2011; ActionAid, 2013; IBIS, 2014). In 2010 the first public protests Vodafone's tax behavior take place and are reported in the media, and further case studies of corporate behavior by NGOs (ActionAid, 2010; ActionAid, 2012) also made the media. In addition, the first major media leak pertaining to corporate tax matters make worldwide media coverage in 2014 with the so-called “Lux leaks.” These documents revealed favorable tax agreements for several large MNCs in Luxembourg that guaranteed them to pay very little corporate tax (Galego, 2014).

In this phase, corporate tax avoidance was more broadly becoming politicized (Roland & Römgens, 2022). In 2012 the OECD launched a major project for the G20 and OECD countries to curb corporate tax avoidance through political negotiation over improvements to the soft laws governing international business taxation (OECD, 2012). It ran through to 2015 when its 13

actions to fight corporate tax avoidance were adopted by the G20 (and several developing countries) known as BEPS. However, it was met with skepticism from NGOs.

The publications demonstrate an emerging consensus around how CSR and corporate tax should be linked and largely echo earlier ideas. The main actors pushing the narrative on the link between CSR and corporate tax forward are activist NGOs and investors. Socially responsible investors begin convening explorative roundtables with MNCs to form their positioning on the topic (PRI, 2015). Towards the end of this phase in 2014 the Fair Tax mark is launched in the UK. This is developed by an NGO who offer an opportunity for corporations to engage in a process to be “certified” as paying their taxes in a fair manner (Fair Tax Mark, 2014). There are few MNCs involved, and they do not appear to be coordinated and are not seen publicly supporting the agenda. There are no best practice examples from industry itself at this stage (Latulippe, 2018; Mikler & Elbra, 2018).

This phase is characterized by more information-sharing, ideas consolidating, and a recognition of a shared interest among heterogeneous actors (NGOs, investors, MNCs) in the issue. The interactions are not systematic or regular, and more of an exploratory nature.

3. 2015–2018: A fragmented issue-based field begins to align

Starting in 2015 further publications specifically linking corporate tax and CSR emerge. This now includes investors (Nordea Asset Management, 2014; PRI, 2015) and three major NGOs join to deliver a publication (ActionAid, 2015) which is consistently referred to as the “go to” publication framing the issue (Interviews). The intensification of inter-action begins in these years and investors and NGOs are the key catalysts as they convene the meetings and spaces for tax and CSR professionals to come together.

In Denmark over the years 2015–2017 three to four half-day meetings a year take place that bring together diverse organizations with tax and non-tax professionals with around 20 people. Participants include tax directors of MNCs, NGOs, investors, lobby organizations, CSR professionals, and tax advisory services. The initiative is called “the tax dialogue” and meetings were initially hosted at neutral meeting venues and led by an NGO. Later on, meetings were also hosted by various participants. Medium-sized conferences (approx. 100 people) with international speakers also took place. This added support to the link between corporate tax and CSR from international organizations such as the OECD and the EU who feature as keynote speakers (European Commission, 2016b). Similar events, dialogue meetings and conferences, took place in other European cities (London, Madrid, the Haag). Investor networks run events on the topic although with a less varied constituency as they did not always include NGOs or tax advisory services.

Information-sharing among constituents is now shifting from being primarily a one-way process from NGO’s targeting MNCs, to becoming a conversation, facilitated by catalytic actors creating spaces for dialogue. Often initiated by NGOs and investors, MNCs participate and respond with corporate reporting to meet some of the requirements from non-tax stakeholders. For example, one major Danish MNC included in its sustainability report in 2015 a section on corporate tax

(Maersk, 2016). Similarly French Total took a stance against so-called “tax havens” as it disinvested from certain jurisdictions. In 2017 Vodafone released its groundbreaking report with 82 pages related to tax affairs and sets a best practice example for reporting (Vodafone, 2017). Corporations bring in their resources through their experiences sharing information of processes and reflections from within corporations. MNCs have thus publicly entered the information-sharing process demonstrating mutual awareness of the issue of linking corporate responsibility to corporate tax. MNCs bring additional material resources as they host meetings and conferences.

In 2016, the European Commission also put the topic of corporate tax and CSR on the agenda for their platform for good governance in tax matters (European Commission, 2016a). The Fair Tax Mark now has a dimension explicitly for MNCs, and the numbers of MNCs being certified is growing in numbers. In the Netherlands, a tax transparency award has been developed and initiated as a yearly process (VBDO, 2015). Investors have also increased their work on the issue (NBIM, 2017; PRI, 2018).

Hence, there are now more structured relations among actors through the habitual dialogue meetings and the established network of actors active in supporting the idea of corporate tax as part of CSR (Observations). The conflict and contestation of viewpoints is minimal, and publications continue to align with the original ideas dating from prior phases. Actors are taking an interest, and there is a buildup of a core constituency that interacts through dialogue (publications directed at each other) and interactions (meetings, information sharing, co-hosting of events).

4. 2018 onwards: An issue-field consolidating with institutional infrastructure

After 2017 in Denmark the meetings were continued systematically. The initial funding raised by NGOs to support the dialogue initiative ran out, but voluntary in-kind contributions in terms of meeting rooms, time, and catering by the private organizations (investors, MNCs) allowed the meetings to continue a regular basis (observations, interviews).

In 2018 the B-team⁸ released their “principles for responsible tax – a new bar” with 12 signature MNCs. The signatories doubled over the next three years (B-team website, 2022). The principles largely echoed NGO- and investor material on “responsible corporate tax” (see ActionAid et al., 2015, PRI, 2015). In 2019, the GRI released the “Tax Standard 207” with an expectation that all GRI compliant corporations that identify tax as material will adhere to it from 2021 onwards (GRI, Launch Event, 2020). The standard received a warm welcome from NGOs and investors, who saw their ideas largely replicated. Several MNCs committed to an early adoption (Observations, Interviews).

Among tax professionals who are engaged in advancing the idea of “responsible corporate tax” and the connection between CSR and corporate tax, a notion of this being the only right way to see corporate tax is developing.

⁸ The B-team is a coalition of NGO and industry leaders which include high profile CEOs of large MNCs – see www.bteam.org

(If I think about where we are now, I think most large business would be happy to say we comply with the spirit as well as the letter of the law. But I can remember that being a big debate back in 2010 where, you know, people had a different perspective on it. (Interview C9, Tax Director MNC, 2020)

The “spirit of the law” becomes a euphemism for thinking about corporate tax practice responsibly, which is also echoed in publications (ActionAid, 2015, PRI, 2018, B-Team, 2018). This quote expresses how this is perceived as the normal practice, whereas in the past this was not a given.

At a meeting in 2020 in Denmark, participating actors took stock of the inter-actions and dialogue that had been ongoing for 6 years. An excerpt from field notes gives a sense of the atmosphere and outcome.

The room was full to its capacity. The venue was pretty neutral being at [name of venue]. The meeting host is [NGO], but it is held in a very friendly and dialogue-oriented atmosphere where they do not try to impose their views. They were interested in a frank debate about how to continue the dialogue and were honest and open about their internal debates about whether to continue to organize it. They have had a consultant do surveys and interviews with participants to take stock and this workshop she presented the findings. ...

The consultant presentation and input from participants confirms that this remains a relevant space. There is some desire to go back to a smaller size group to allow for more in-depth conversations about what is referred to several times as a “technical” topic. An investors comments “it is born out of technicalities”. Although others also point out that it is also political. (Observation; The Tax Dialogue, 2020; Denmark).

This note illustrates the mutual awareness among actors of each other’s relevance in a common debate and the ways in which actors engage each other through dialogue and meetings to exchange viewpoints.

The topic of combining CSR and corporate tax introduced in 2000 now, almost 20 years later, appears among this group of actors as a recognized area of institutional life (DiMaggio & Powell, 1983). As the next section will explore, this still entail different perspectives on what exactly that means (Fligstein & McAdam, 2011), but there has been formed a community which engages each other and shares a constructed cultural frame that assigns importance to the idea of corporate tax and CSR as linked.

5.2 Part II: Actors, inter-actions, and ideas consolidating – modelling the dynamics of inter-field relations

This section details the actors, interactions, and ideas that are part of the field structuration described above. These elements are combined in a model that will illustrate the connection to the adjacent fields of corporate tax and of CSR.

Actors

In the field for responsible corporate tax practice there are two central actor groups. There are the NGOs and investors who in the initial phases play a central convening and a catalytic role as they are the instigators of spaces bringing together previously unrelated actors. These are the actors that see the opportunity as the interstitial space become more visible considering the tax field experiencing external shocks (financial crisis, Luxembourg leaks, OECD BEPS project). These actors are central actors and critical for the establishment of a new field.

The other central group is composed of the corporate professionals who come from tax and from CSR professions. These professionals can be either in-house at an MNC or in the advisory industry and be either specialized in CSR (or ESG – environment, society, governance - as investors refer to it) or in corporate tax. The professionals from in-house MNCs bring validity to the idea of responsible corporate tax practice as they are the only ones with the capacity to enact it, as well as they bring resources in terms of their technical expertise. It is not until tax professionals and CSR professionals from MNCs visibly enter the spaces for dialogue created by NGOs and investors that the field begins to consolidate (phase 3 above). This group can be termed central and elite actors in the field for responsible corporate tax practice.

Within the MNCs this is the first time for in-house CSR people to meet their corporate tax colleagues and there is a dynamic between the two professions which indicates a power imbalance. They see this space as equally relevant and a boundary space for both.

There is this tendency for the tax people to say to CSR people, if I can be a bit stereotypical, "don't you bother your pretty little head with this, because it is simply too complicated, tax is hard, and it should be left for experts like us". I mean, there have been some cultural differences here, and the ability to work progressively with the topic has been due to some progressive people being able to bridge these differences. (Interview CCI, CSR professional, 2020).

This quote speaks to the challenge of CSR and tax people to work together, but also the personalities, the open mindedness and willingness, that have made the collaboration work. Others describe similar trajectories of learning to work together over time.

The CSR team always use them to contact other stakeholders like NGOs, Oxfam and others, they come to us, they send questionnaires, and we answer the questionnaires, and we discuss with them some of our policies and rules. Sometimes they don't understand us, and we don't agree with their conclusions, but I think there are more and more fluid conversations. (Interview C11, Tax director MNC, 2020)

This quote express recognition of the expertise that the CSR team possesses, which is needed for this space where tax professionals now engage NGOs and other external stakeholders. The quote also expresses that collaboration between tax and CSR colleagues is improving even if there can be differences of opinion or misunderstandings.

The entry of the “elite actors” (Zietsma et al., 2017) have been determining for the field to structurate, yet there is broad agreement that the initial space carved out for building relations between corporate tax to CSR has been brought on by NGOs and supported by investors’ involvement.

There is no doubt that NGOs over a broad stroke have played a part in this agenda. There is no corporation who would like more than to say that it had no influence at all (laughs), but they have, they have. (Interview tax director C6, 2020)

And then there is something new at the table that is happening, which is investors. Large investors want to see comparable tax data. And most of them want to see it public. (Interview tax Advisor A5, 2020)

These two quotes testify to the importance that MNCs and advisors attribute to the role played by NGOs and investors. The latter quote reflects the natural attention which is given to financial stakeholders. The former quote presents the reluctance, yet the acknowledgement, of the relevance of NGOs concerning corporate tax.

Further on the periphery of the field are government or regulatory (such as the EU) actors. They do not play a prominent role, however, there are examples of government initiative tangential to the field for example the UK legislative requirement for large businesses to publish a tax strategy (Quentin, 2018). Another example is the European Commission convening a platform for good governance in tax matters, or as a keynote speaker at a conference devoted to the topic of linking CSR and corporate tax. These governmental or regulatory actors do not take an active role in interacting continuously on the topic nor are they present at the meetings and structured relations on the topic. Where the regulatory actors (here included the European Commission) play a minor role related to linking corporate tax and CSR, they play a major role in shifting the regulatory environment for the corporate tax field (Picciotto, 2022; Rixen & Unger, 2022; Roland & Römgens, 2022), which provides an exogenous push for becoming engaged with the agenda.

The engagement between the elite actors - MNC or advisory professionals - and the catalytic actors - investors and NGOs - are critical to the emergence of the field. The next section turns to these interactions and their characteristics and dynamics.

Characteristics of inter-actions

It is the regular practice of meeting, building trust, dialoguing, engaging each other in a shared space that feels comfortable and safe which advances the possibility of a ‘collective rationality’ (DiMaggio and Powell, 1991). These interactions are characterized by a sense of relevance and this space for engagement among diverse actors has been welcomed by those involved. The space has become characterized by openness towards different viewpoints and learning, and by a willingness to engage and explain.

I think it is better to be open to begin with instead of people coming with questions... This includes when we publish our position on various new

(regulatory) efforts, I think this improves the level of the debate. (Interview C2, Tax director MNC, 2020)

... I think it goes if you want to be a trusted corporate leader than anyone, everyone in [company X], if we have the opportunity to help stakeholders understand our business, understand the issues that businesses are facing, understand our sustainability journey, we should take those opportunities. That's what that's what a leader does in this space. (Interview C13, Tax director MNC, 2021)

Both quotes speak to the benefits for corporations of being in this conversation about their behavior, but also their willingness and open mindedness. The first quote gives more a sense of a pull into the conversation, a necessity to partake as the conversation is ongoing whether one engages or not. The second quote gives a more initiative-taking position as it articulates a sense of duty to be involved and to provide a business perspective. Both quotes underline that communication and dialogue are key parts of the “rules of the game” for this field (Fligstein & McAdam, 2011). These are “rules” drawn in from the CSR field, which is characterized by dialogue and engagement, which on the other hand are traits uncharacteristic for the corporate tax field (Picciotto, 2015).

Tax professionals all recognize that in the past, there was a closed space around corporate tax practices, described as a “black box.” Now, as the quote above illustrates, and the following quote expresses, there is a “normal practice” developing around the dialogue with, for example, NGOs as stakeholders in corporate tax practice.

I actually think there has always been an interest in hearing the perspectives of the NGOs in order to understand their point of view. It was very clear that we had very different views of the (tax) world for a while. (Interview C6, Tax Director MNC, 2020)

This quote also references the movement in positions and viewpoints between tax professionals and NGOs by saying that there were “very different views of the (tax) world for a while” as if perspectives have now aligned. The moving “towards” each other and mutual learning is widely recognized among the interstitial field members. Moreover, the quote expresses that the willingness has been there longer than the opportunity to engage the NGOs in practice.

Viewpoints are not without their friction but remain framed in a willingness to engage and acknowledge each other’s relevance in the space.

I think on the overall basis we are trying to have a good discussion in relation with the NGOs. (Which) may understand that we might disagree but so that's the life. That's at least with the family. Sometimes you agree or sometimes you disagree. (Interview C14, Tax director MNC, 2021)

This quote compares the engagement with NGOs to that of family and thereby attributing relevance to the engagement. This quote also illustrates the willingness to see beyond differences

and disagreement and an open mindedness that something can still be learned and gained from such differences.

Resources from adjacent fields

The most visible expression of the field existence is the publications and expressions of the collective rationality (Powell & DiMaggio, 1991) as a type of field infrastructure (Zietsma et al., 2017). However, it is through the interactions and the devoted resources of elite and catalytic actors that this comes to life. This includes the specialized technical knowledge of corporate tax specialists drawing on the corporate tax field to translate into a conversation with non-tax actors.

But we're put under pressure because this is the only public data available to NGOs and the media and politicians and the public. They see accounting profit and they think tax should be paid on accounting profit. I can understand why they would think that. (Interview C13, Tax director MNC, 2021)

This expresses the concern that tax data will be misinterpreted by non-specialists and that this is not an unreasonable misunderstanding. It also expresses the intrinsic knowledge that is held in the corporate tax field, and which translates into resources necessary for an interstitial field to be applicable to the tax practices and not disconnected from the lack of technical knowledge.

The way in which this translation is enabled is by drawing on resources from the CSR field. The following quote illustrates a perception that corporate tax is an example of the way the profession of CSR has become equipped to enter core areas of business practice.

... this (tax) could be one of the issues, which demonstrate that it (CSR) is not something separate, but it is the way in which you run your business, which is not about one issue or another, but about the way in which you do business (interview CC2, CSR director, 2020)

This presents a view on CSR as something that perforates the entire business and is not isolated to one department. Another tax advisor speaks to how CSR has moved from the periphery to be about *how* you run your business, exemplified through the engagement with corporate tax as an area.

I realized that this was an area (tax) that was very sensitive, and it made it difficult for me as a CSR person to enter this space. Because there were so many interests at stake in tax. It was kind of on another level. I see this was the case for many corporations. Those corporations where CSR professionals began to look into this, this meant beginning to fiddle with some structural challenges, competitiveness and other departments like legal, economic affairs, in a different manner. CSR is in movement, and it is getting closer and closer to the core of the business, but when I started [in XX], it (CSR) was in the periphery (of the business). (Interview O8, Advisor International Organization, 2020)

This speaks not only to how corporate tax has entered the CSR agenda, but to how CSR has taken up more space and matured internally in MNCs as well as the power dynamic internal in MNCs between, in this case, tax and CSR, as presented above, which persist.

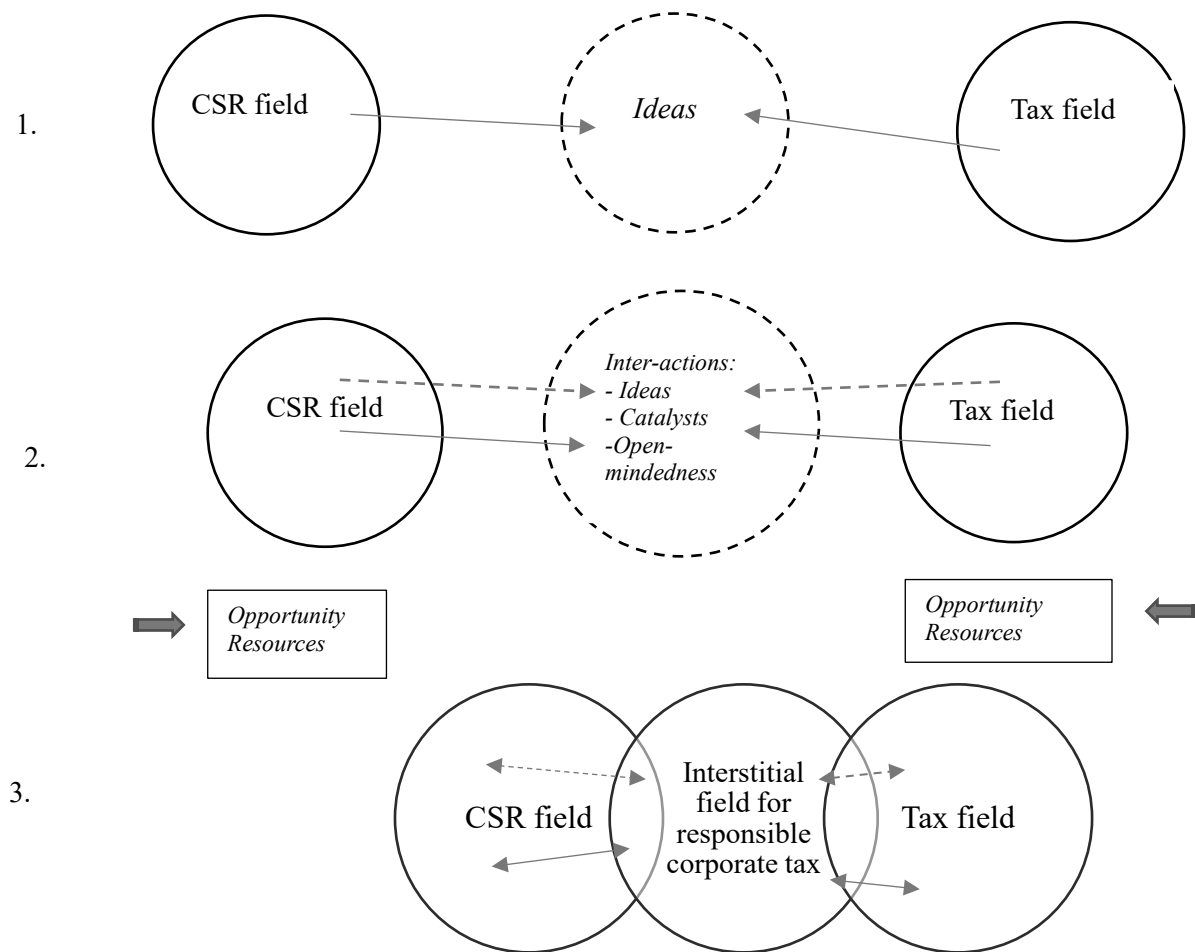
Corporations are a part of the world, so when a change happens in how you perceive things, then they make note of this too. CSR has taken a lot of space for many years now. (Interview A6, Tax advisor, 2020)

This demonstrates how MNC's take note of CSR and its growing relevance for their business. This justifies taking on board elements from the CSR field into their professional practice related to corporate tax. Both preceding quotes presents CSR as an opportunity emerging in the CSR field that transmits outside the CSR field boundaries.

The interstitial field which has emerged draws on the adjacent fields in terms of resources and actors, but also presents the changing ways in which these two adjacent fields are increasingly able to contain viewpoints from different perspectives by stretching their ways of working. The corporate tax field stretching to translate its specialist knowledge to non-specialists, and the CSR field to engage in business areas previously untouched by CSR.

From the analysis above we can visualize how the adjacent fields play a role in the structuration of an interstitial field for responsible corporate tax and update the hypothetical model 1. Model 2 depicts the different stages of how the mature fields relate to the interstitial space and what key components (*indicated in italics*) of the field structuration are in play at each stage.

Model 2: Stages for relations between mature fields in an interstitial field structuration



Source: author

Arrows represent:

Perforated from circle to circle: actors moving direction of arrow.

Complete from circle to circle: ideas moving direction of arrow.

Thick arrows outside of the circles: exogenous developments which push in the direction of the arrow.

Circles represent:

Perforated: a space which is not consolidated as a field.

Complete: established field.

Initial stage (1): There are limited relations between the fields. The *ideas* that exist, linking two fields, are isolated and not accompanied by interactions. They do not exist in a particular space or supported by actors who recognize each other. This is phase one and two in the structuration of the interstitial field for responsible corporate tax.

Formative stage (2): Exogenous issues in the “web of fields” that the interstitial field sits in, here represented by the mature fields of CSR field and corporate tax field constitute *opportunity*. At this time, interstitial spaces (Furnari, 2014) are set up where *inter-actions* can intensify, and

catalysts (Villani & Phillips, 2021) engage in work to get more “elite” actors (Zietsma et al., 2017) involved. The perforated arrows represent professionals migrating into the space to interact coming from their “home fields”. All actors involved deploy *resources* (time, technical knowledge, materials) and exercise *open-mindedness* treading outside their “home field” to discuss issues of relevance to that field. The complete arrows represent *ideas* and framing (Suddaby and Viale, 2011) that come from both fields into this new space.

Settled stage (3): A field emerges occupied by NGOs and investors and professionals who share *ideas* and acknowledge each other’s relevance in the issue and engage each other systematically (Hoffman, 1999, Fligstein and McAdam, 2011). Efforts to maintain the space and build and strengthen structured interactions initially by *catalysts* become a shared responsibility where *resources* are pooled from multiple sources. Field infrastructure (Zietsma et al., 2017) consolidates. Through the interactions of professionals and the consolidation of ideas the adjacent fields of CSR and of corporate tax receive new ideas emanating from this shared interstitial field. This is represented by the depiction of the mature adjacent fields as closer in proximity to each other. This model visualizes how the idea of responsible corporate tax emerged and settled through a field structuration and the central role of inter-field dynamics in this process.

The model components are ideas, opportunity, catalyst, open mindedness, inter-actions, and resources. The *opportunity* is exogenous and associated with the broader environment of fields. This is described in literature as external jolts or triggers (Hoffman, 1999). An example from the corporate tax field is the BEPS project (Radcliffe et al, 2018) and the financial crisis as described in phase III above. MNCs’ tax practices were vilified and made the question of corporate tax practice a material concern for many MNCs (Mayer & Gendron, 2022). The *opportunity* from the corporate tax field is the instability or a beginning deinstitutionalization (Oliver, 1992). From the CSR field the *opportunity* presents itself as its growing strength as described above in phase III and as becomes apparent as the field infrastructure is modelled on established CSR tools (good governance, dialogue) or reporting standards (GRI). CSR has risen in visibility and relevance for organizations (Heli Wang et al., 2016; Waddock, 2008), which made the framing of the compatibility between corporate tax and CSR in practice difficult to dismiss (Bondy et al., 2012). This notion of *opportunity* is one component which is exogenous to the field formation and exemplifies how the web of fields and inter-field dynamics are critical for this interstitial field formation.

A *catalyst(s)* (Villani & Phillips, 2021) seizes the *opportunity*. In this case the catalyst enables the creation of spaces for actors to meet and convene. It is initially the NGOs and investors who play the role as catalyst where they must balance the role of enticing other actors to action and providing a sense of agency within a defined space for action. NGOs treaded this balance carefully in relation to promoting “responsible corporate tax practice” primarily placing themselves as convenors of dialogue spaces, rather than critical watchdogs. The *opportunities* and *catalysts* pave the way for professionals from adjacent fields to come together and discuss the *ideas* and co-create shared rationales through *interactions*. The *interactions* are the physical meetings and conversations, the process to produce reports, standards, and discussion papers, and the coordinating and co-organizing conferences. These are spaces, physical or virtual (online, phone

calls) where relations are built and trust and shared viewpoints are established, critical for shaping a community and a shared sense of belonging.

Both groups of professionals, CSR and tax, bring relevant *resources* and exercise *open-mindedness* to take part in spaces where cognitive and cultural frames are challenged (Suddaby et al., 2007). *Resources* are the availability of time and people, but also technical skills (Viale et al., 2017), material resources to operationalize the meetings, and networks and ideational influence into home fields. As members of the interstitial issue-based field, professionals do not abandon their homefields but move back and forth between the fields.

DISCUSSION

This section will discuss the findings of the structuration of the interstitial field for responsible corporate tax and the role for inter-field dynamics. First it presents a discussion of how an issue-based field emerges in a web of fields, then it moves to discuss the characteristics of the actors and dynamics of the process, before finally a discussion of the contribution to the understanding of the dynamics in the corporate tax field and the limitations of this paper.

6.1 Field structuration and inter-field dynamics

Existing literature has not visualized how field shifts in social space towards each other or explored inter-field relations in detail (Furnari, 2014, 2016; Kluttz & Fligstein, 2016), but mostly been concerned with change from within fields (Clune & O'Dwyer, 2020; Hoffman, 1999) or by leveraging frames from outside into a field (Evans & Kay, 2008; O'Sullivan & O'Dwyer, 2015; Van Wijk et al., 2013). This paper has deepened our knowledge of how frames and resources are drawn from adjacent fields into the creation of a new field combining frames from multiple (two) fields. The model (2) contributes to visualizing how the emergence of a new field with its own characteristics of *open mindedness* and *inter-actions*, yet, which has impacts on adjacent mature fields. When professionals engage in expanding the jurisdiction they operate in, or colonize new territories, this has repercussions for social change (Suddaby & Viale, 2011) and the maintenance, creation, or disruption of institutions (Lawrence and Suddaby, 2006).

The paper demonstrates the central role of the web of fields (Fligstein and McAdam, 2011) in institutional work as actors bring their resources from adjacent fields into new field structures. The inter-field dynamics are evident in the exogenous *opportunities* that flow from adjacent fields. In the corporate tax field, there are instabilities and institutional changes (Anesa et al., 2018, Radcliffe et al., 2018), which presents an *opportunity* in this context for “de-institutionalizing” (Oliver, 1992) corporate tax avoidance as it encourages actors to exercise an *open mindedness* to engage in new spaces and discuss new collective cognitive frames for corporate tax practices. The inter-field relevance is also apparent in the *resources* drawn from both adjacent fields into the new field emerging.

The institutional work that goes into the structuration of the interstitial field for responsible corporate tax thus both acts to maintaining the institution of CSR, disrupting the institution of

“corporate tax avoidance”, and beginning the institutionalization of “responsible corporate tax practice” through actors purposeful and reflexive actions and inter-actions. This opens field theory for thinking about inter-field relations more systematically and with its focus on the structuration of a field and the role of inter-field dynamics, the relevance of process rather than outcomes (Suddaby et al., 2010).

This paper rests on a theoretical sample of those who have been actively engaged in the structuration of the interstitial field. While we can theorize the dynamics we observe in this sample (Whetten, 1989), it is not an indication of a generalization of what is happening in all fields. However, we can theorize that adjacent fields can be impacted by field emergence when it happens in a close interrelatedness where resources are pooled and there are actors who transfer from home fields into the new field and back again. A field emergence where the regular inter-actions, and the new relationships across organizations and are formed to exercise influence on institutionalized practice (Suddaby et al., 2010) and lays the foundation for normative fragmentation (Oliver, 1992) or maintenance of institutions (Lawrence and Suddaby, 2006) in adjacent fields.

Through the relevance and interconnectedness as the web of fields is visualized, we get a stronger sense of the reciprocal co-construction of organizations and their environment (Suddaby et al., 2010) through the focus on inter-field relations (Furnari, 2016). The process dynamics of the model bring nuance to our understanding of the dynamics of issue-based field formations (Buchanan et al., 2022; Hoffman, 1999). It extends the theorizing of interstitial spaces and their impact on existing fields (Furnari, 2014). It would be for future studies to understand the diffusion of these field-specific value frames in the corporate tax field or the CSR field.

6.2 Rethinking “us and them”: Actor characteristics and process dynamics

The actor characteristics in this case of field structuration bring new facets to the descriptions of actors and their interaction in issue-based fields. It illustrates how it is not only the roles they occupy (Liu, 2021; Villani & Phillips, 2021; Zietsma et al., 2017), but the qualitative characteristics they bring, and the way in which they interact.

The issue-based field here is not here a space characterized by conflict (Hoffman, 1999), but an example of the varieties in ways, including more collaborative, actors interact (Van Wijk et al., 2013). While the analysis did reveal tensions and dividing lines that were not immediately observed in the field structuration phases, there are no clear “challengers” and “incumbents” (Fligstein & McAdam, 2011) nor a tense relationship as organizations respond to institutional pressures (Oliver, 1991). The emphasis is rather on the central role of catalysts, which also act as brokers, yet they are not neutral actors (Liu, 2021), and their ability to bring in “elite” actors by the creation of neutral spaces. The institutional complexity present in the interstitial field (Villani & Phillips, 2021) is managed not through resistance and animosity, but collaboration and shared purpose (O’Mahony & Bechky, 2008; Van Wijk et al., 2013).

The “social skills” (Fligstein & McAdam, 2011) and the element of “brokerage” (Liu, 2021) are present among the CSR and tax professionals expressed as an *open mindedness* to new practices

different from their “home” fields and established cognitive frames. While there has been calls for more research on the roles of different actors in fields and in field formation processes (Wooten and Hoffman, 2017), this study underlines how these roles can be overlapping or “shared” and thereby responds to that call, and how the roles of actors are intrinsically linked to their actor characteristics and the resources – material and ideational – that are enabling the interactions. The actors in this interstitial field examined in this paper is small in numbers and limited geographically compared to the transnational fields for CSR (Gond & Nyberg, 2017) and for corporate tax (Christensen & Seabrooke, 2022) yet engage in activities which holds repercussions for social change (Suddaby & Viale, 2011).

6.3 The changing relations between the tax and the CSR professional fields

This paper deepens our knowledge about tax professionals, power, and morality (Anesa et al., 2018, Radcliffe et al., 2018) in its insights from those who have played a key role in advancing the relationship between corporate tax and CSR practice – a grouping that have not previously been singled out and studied with qualitative methods. It also adds insight to CSR professionals and aspects of the CSR field, which is not covered in depth in literature, but rather often leveraged to analyze adjacent fields or issues (Buchanan et al., 2022; Clune & O’Dwyer, 2020; Gond & Nyberg, 2017).

The structuration of the interstitial field for responsible corporate tax represents a normative fragmentation (Oliver, 1992) of the collective rationality and cognitive frames of the tax field, which are in literature mainly described as shaped by legal and shareholder logics (Christensen & Murphy, 2004; Kellow, 2018; Picciotto, 2022). While it underscores a strengthening and consolidation of the diversity and reach of the CSR field into new aspects of established business practices with potential for further expansion of the practice of CSR (Heli Wang et al., 2016; Waddock, 2008). This challenges the powerful tax professionals (Mulligan & Oats, 2016) resting on technical expertise and elite networks (Christensen, 2021; Picciotto, 2015) and presents antecedents to changes to a field, which has been resistant to change. Further studies of responsible corporate tax practice could bring value to management practices. Where the examination of its diffusion into the corporate tax field and the CSR field could likely further enrich field theories and broaden the geographical scope of this paper.

Moreover, further studies into the regulatory institutional pressures (Scott & Davis, 2015) is warranted as the “web of fields” also relate to a “state field” (Fligstein & McAdam, 2015) or a “legal field” (Edelman & Suchman, 1997) where many developments are happening both for CSR (Gond et al., 2011; Knudsen & Moon, 2017) and for corporate tax (Gelepithis & Hearson, 2021; Radcliffe et al., 2018).

The paper adds to a growing tradition of considering tax as a social practice (Boll, 2014; Christensen, 2020; Mulligan & Oats, 2016; Radcliffe et al., 2018), tax professionals as reflexive agents (Radcliffe et al., 2018), and the inclusion of corporate tax practice in the canon of fiscal sociology (Boden et al., 2010; Christensen, 2020; Oats, 2012). In this paper, looking outside of the mature field of corporate tax presents the case of why inter-field relations are relevant, and we should broaden our view from looking at fields in isolation (Furnari, 2016).

CONCLUSION

This paper advances our understanding of the role of organizations in overcoming the complex challenges of corporate tax avoidance, and the role and relevance of CSR in this endeavor. It underlines how accounting and its sub-disciplines are connected intimately to organizations and their role in society.

It presents a study of the emergence of responsible corporate tax practice and found that this has happened through the field structuration of an interstitial field with a central role for inter-field dynamics. The paper presents a model of the field structuration process including the role of adjacent fields. The core components of ideas, opportunity, catalyst, inter-actions, resources, and open mindedness are working together for institutional maintenance (CSR field), - disruption (corporate tax field) and - creation of new practices (interstitial field) and provide insight to the way in which institutional work operate in practice and in the web of fields. This presents a deepening of our knowledge of institutional work and inter-field dynamics in field structuration as well as it provides insights into the actor dynamics and characteristics of field structuration processes.

The paper places itself in the growing literature on (corporate) tax as a social and institutional practice and it highlights the powerful role of tax professionals. The paper provides perspectives on how tax professionals are influenced by - and engage with - a wider web of fields. It does so by analyzing CSR and corporate tax in the emergent institutionalizing of “responsible corporate tax practice”. The paper adds to literature on the ways tax professionals engage in institutional work (Christensen & Seabrooke, 2022; Gracia & Oats, 2012) with a distinct inter-field perspective. The data is exclusive to a small group of actors, but the theorizing of inter-field dynamics allows for a connection to developments in the corporate tax field – in particular on the emergence of moral frames and institutional instability (Anesa et al., 2018, Radcliffe et al., 2018) and the relevance and impact of looking beyond the immediate professional field (Furnari, 2016).

REFERENCES

- Ahrens, T., & Chapman, C. S. (2006). Doing qualitative field research in management accounting: Positioning data to contribute to theory. *Accounting, Organizations and Society*, 31(8), 819–841. <https://doi.org/10.1016/j.aos.2006.03.007>
- Alvesson, M., & Sköldbberg, K. (2009). *Reflexive methodology: New vistas for qualitative research* (2. ed.). SAGE.
- Anesa, M., Gillespie, N., Spee, A. P., & Sadiq, K. (2018). The legitimization of corporate tax minimization. *Accounting, Organizations and Society*, 75, 17–39. <https://doi.org/10.1016/j.aos.2018.10.004>
- Archel, P., Husillos, J., & Spence, C. (2011). The institutionalisation of unaccountability: Loading the dice of Corporate Social Responsibility discourse. *Accounting, Organizations and Society*, 36(6), 327–343. <https://doi.org/10.1016/j.aos.2011.06.003>
- Banerjee, S. B. (2010). Governing the Global Corporation: A Critical Perspective. *Business Ethics Quarterly*, 20(2), 265–274. <https://doi.org/10.5840/beq201020219>
- Boden, R., Killian, S., Mulligan, E., & Oats, L. (2010). Critical perspectives on taxation. *Critical Perspectives on Accounting*, 21(7), 541–544. <https://doi.org/10.1016/j.cpa.2010.05.003>
- Boll, K. (2014). Shady car dealings and taxing work practices: An ethnography of a tax audit process. *Accounting, Organizations and Society*, 39(1), 1–19. <https://doi.org/10.1016/j.aos.2013.12.004>
- Bondy, K., Moon, J., & Matten, D. (2012). An Institution of Corporate Social Responsibility (CSR) in Multi-National Corporations (MNCs): Form and Implications. *Journal of Business Ethics*, 111(2), 281–299. <https://doi.org/10.1007/s10551-012-1208-7>
- Buchanan, S., Zietsma, C., & Matten, D. (2022). Settlement Constellations and the Dynamics of Fields Formed Around Social and Environmental Issues. *Organization Science*, orsc.2022.1593. <https://doi.org/10.1287/orsc.2022.1593>
- Christensen, J., & Murphy, R. (2004). The Social Irresponsibility of Corporate Tax Avoidance: Taking CSR to the bottom line. *Development*, 47(3), 37–44.
- Christensen, R. (2020). *Politics and Professionals: Transnational Struggles to Change International Taxation*. Copenhagen Business School [Phd].
- Christensen, R. (2021). Elite professionals in transnational tax governance. *Global Networks*, 21(2), 265–293. <https://doi.org/10.1111/glob.12269>

- Christensen, R., & Seabrooke, L. (2022). The Big 4 under pressure: Scanning work in transnational fields. *Contemporary Accounting Research*, 39(4), 2941–2969.
- Clune, C., & O'Dwyer, B. (2020). Organizing dissonance through institutional work: The embedding of social and environmental accountability in an investment field. *Accounting, Organizations and Society*, 85, 101130. <https://doi.org/10.1016/j.aos.2020.101130>
- DiMaggio, P. J., & Powell, W. W. (1983). The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *American Sociological Review*, 48(2), 147–160. JSTOR. <https://doi.org/10.2307/2095101>
- Doyle, E., Hughes, J. F., & Summers, B. (2013). An Empirical Analysis of the Ethical Reasoning of Tax Practitioners. *Journal of Business Ethics*, 114(2), 325–339.
- Doyle, E., Hughes, J., & Glaister, K. (2009). Linking Ethics and Risk Management in Taxation: Evidence from an Exploratory Study in Ireland and the UK. *Journal of Business Ethics*, 86(2), 177–198.
- Edelman, L. B., & Suchman, M. C. (1997). The Legal Environments of Organizations. *Annual Review of Sociology*, 23, 479–515. JSTOR.
- Eisenhardt, K. M. (1989). Building Theories from Case Study Research. *Academy of Management Review*, 14(4), 532–550. <https://doi.org/10.5465/AMR.1989.4308385>
- Eisenhardt, K. M., & Graebner, M. E. (2007). Theory Building from Cases: Opportunities and Challenges. *Academy of Management Journal*, 50(1), 25–32. <https://doi.org/10.5465/AMJ.2007.24160888>
- Evans, R., & Kay, T. (2008). How Environmentalists “Greened” Trade Policy: Strategic Action and the Architecture of Field Overlap. *American Sociological Review*, 73(6), 970–991. <https://doi.org/10.1177/000312240807300605>
- Faulconbridge, J., & Muzio, D. (2019). Field Partitioning: The Emergence, Development and Consolidation of Subfields. *Organization Studies*. <https://doi.org/10.1177/0170840619855745>
- Fisher, G., Mayer, K., & Morris, S. (2021). From the Editors—Phenomenon-Based Theorizing. *Academy of Management Review*, 46(4), 631–639. <https://doi.org/10.5465/amr.2021.0320>
- Fligstein, N. (2001). Social Skill and the Theory of Fields. *Sociological Theory*, 19(2), 105–125. <https://doi.org/10.1111/0735-2751.00132>
- Fligstein, N., & McAdam, D. (2011). Toward a General Theory of Strategic Action Fields. *Sociological Theory*, 29(1), 1–26. <https://doi.org/10.1111/j.1467-9558.2010.01385.x>

- Fligstein, N., & McAdam, D. (2015). *A theory of fields*. Oxford University Press.
- Flyvbjerg, B. (2006). Five Misunderstandings About Case-Study Research. *Qualitative Inquiry*, 12(2), 219–245. <https://doi.org/10.1177/1077800405284363>
- Freedman, J. (2006). The tax avoidance culture: Who is responsible? Governmental influences and corporate social responsibility. *Current Legal Problems*, 59(1), 359.
- Furnari, S. (2014). Interstitial Spaces: Microinteraction Settings and the Genesis of New Practices Between Institutional Fields. *Academy of Management Review*, 39(4), 439–462. <https://doi.org/10.5465/amr.2012.0045>
- Furnari, S. (2016). Institutional fields as linked arenas: Inter-field resource dependence, institutional work and institutional change. *Human Relations*, 69(3), 551–580. <https://doi.org/10.1177/0018726715605555>
- Galego, C. (2014, November 7). *Luxembourg Leaks Stories Around the World—ICIJ*. <https://www.icij.org/investigations/luxembourg-leaks/luxembourg-leaks-stories-around-world/>
- Geddes, B. (1990). How the Cases You Choose Affect the Answers You Get: Selection Bias in Comparative Politics. *Political Analysis*, 2, 131–150. <https://doi.org/10.1093/pan/2.1.131>
- Gelepithis, M., & Hearson, M. (2021). The politics of taxing multinational firms in a digital age. *Journal of European Public Policy*, 0(0), 1–20. <https://doi.org/10.1080/13501763.2021.1992488>
- Gioia, D. (2021). A Systematic Methodology for Doing Qualitative Research. *The Journal of Applied Behavioral Science*, 57(1), 20–29. <https://doi.org/10.1177/0021886320982715>
- Gjølberg, M. (2009). The origin of corporate social responsibility: Global forces or national legacies? *Socio-Economic Review*, 7(4), 605–637. <https://doi.org/10.1093/ser/mwp017>
- Gond, J.-P., Kang, N., & Moon, J. (2011). The government of self-regulation: On the comparative dynamics of corporate social responsibility. *Economy and Society*, 40(4), 640–671. <https://doi.org/10.1080/03085147.2011.607364>
- Gond, J.-P., & Nyberg, D. (2017). Materializing Power to Recover Corporate Social Responsibility. *Organization Studies*, 38(8), 1127–1148. <https://doi.org/10.1177/0170840616677630>
- Gosovic, A. K. J. (2019). Gifts, reciprocity and ethically sound ethnographic research: A reflexive framework. *Journal of Organizational Ethnography*, 9(1), 66–79. <https://doi.org/10.1108/JOE-02-2019-0011>

- Gracia, L., & Oats, L. (2012). Boundary work and tax regulation: A Bourdieusian view. *Accounting, Organizations and Society*, 37(5), 304–321. <https://doi.org/10.1016/j.aos.2012.03.004>
- Greenwood, R., Hinings, C. R., & Suddaby, R. (2002). Theorizing Change: The Role of Professional Associations in the Transformation of Institutionalized Fields. *Academy of Management Journal*, 45(1), 58–80. <https://doi.org/10.5465/3069285>
- Grodal, S., Anteby, M., & Holm, A. L. (2021). Achieving Rigor in Qualitative Analysis: The Role of Active Categorization in Theory Building. *Academy of Management Review*, 46(3), 591–612. <https://doi.org/10.5465/amr.2018.0482>
- Gross, T., & Zilber, T. B. (2020). Power Dynamics in Field-Level Events: A Narrative Approach. *Organization Studies*. <https://doi.org/10.1177/0170840620907197>
- Heli Wang, Li Tong, Takeuchi, R., & George, G. (2016). Corporate Social Responsibility: An Overview and New Research Directions. *Academy of Management Journal*, 59(2), 534–544. <https://doi.org/10.5465/amj.2016.5001>
- Higgins, C., Stubbs, W., & Milne, M. (2018). Is Sustainability Reporting Becoming Institutionalised? The Role of an Issues-Based Field. *Journal of Business Ethics*, 147(2), 309–326. <https://doi.org/10.1007/s10551-015-2931-7>
- Hoffman, A. J. (1999). Institutional Evolution and Change: Environmentalism and the U.S. Chemical Industry. *Academy of Management Journal*, 42(4), 351–371. <https://doi.org/10.2307/257008>
- Jackson, G., & Apostolakou, A. (2010). Corporate Social Responsibility in Western Europe: An Institutional Mirror or Substitute? *Journal of Business Ethics*, 94(3), 371–394. <https://doi.org/10.1007/s10551-009-0269-8>
- Kellow, A. (2018). Private regulatory approaches and international tax policy. In *Business, Civil Society and the 'New' Politics of Corporate Tax Justice*. Edward Elgar Publishing. <https://doi.org/10.4337/9781788114974.00014>
- King, B. G., & Pearce, N. A. (2010). The Contentiousness of Markets: Politics, Social Movements, and Institutional Change in Markets. *Annual Review of Sociology*, 36, 249–267.
- Klag, M., & Langley, A. (2013). Approaching the Conceptual Leap in Qualitative Research. *International Journal of Management Reviews*, 15(2), 149–166. <https://doi.org/10.1111/j.1468-2370.2012.00349.x>

- Kluttz, D. N., & Fligstein, N. (2016). Varieties of Sociological Field Theory. In S. Abrutyn (Ed.), *Handbook of Contemporary Sociological Theory* (pp. 185–204). Springer International Publishing. https://doi.org/10.1007/978-3-319-32250-6_10
- Knudsen, J. S., & Moon, J. (2017). *Visible Hands: Government Regulation and International Business Responsibility*. Cambridge University Press; Cambridge Core. <https://doi.org/10.1017/9781316224908>
- Lamb, M., Lymer, A., Freedman, J., James, S., & James, S. (2004). *Taxation: An Interdisciplinary Approach to Research*. Oxford University Press. <http://ebookcentral.proquest.com/lib/kbhnhh-ebooks/detail.action?docID=422371>
- Lampel, J., & Meyer, A. D. (2008). Guest Editors' Introduction. *Journal of Management Studies*, 45(6), 1025–1035.
- Langley, A. (1999). Strategies for Theorizing from Process Data. *Academy of Management Review*, 24(4), 691–710. <https://doi.org/10.5465/AMR.1999.2553248>
- Latulippe, L. (2018). Large accounting firms and tax planning in a 'fair tax' era. In *Business, Civil Society and the 'New' Politics of Corporate Tax Justice* (pp. 128–154). Edward Elgar Publishing. <https://www.elgaronline.com/display/edcoll/9781788114967/9781788114967.00015.xml>
- Lawrence, T. B., & Suddaby, R. (2006). Chapter 6 institutions and institutional work. In *The Sage handbook of organization studies* (Vol. 2, pp. 215–254). SAGE.
- Liu, S. (2021). Between social spaces. *European Journal of Social Theory*, 24(1), 123–139. <https://doi.org/10.1177/1368431020905258>
- Martin, Isaac William, Mehrotra, A. K., & Prasad, M. (2009). *The new fiscal sociology: Taxation in comparative and historical perspective*. Cambridge University Press.
- Matten, D., & Moon, J. (2008). “Implicit” and “Explicit” CSR: A Conceptual Framework for a Comparative Understanding of Corporate Social Responsibility. *Academy of Management Review*, 33(2), 404–424. <https://doi.org/10.5465/amr.2008.31193458>
- Matten, D., & Moon, J. (2020). Reflections on the 2018 Decade Award: The Meaning and Dynamics of Corporate Social Responsibility. *Academy of Management Review*, 45(1), 7–28. <https://doi.org/10.5465/amr.2019.0348>
- Mayer, M., & Gendron, Y. (2022). The media representation of LuxLeaks: A window onto the normative dynamics of tax avoidance from a socio-legal perspective. *Critical Perspectives on Accounting*, 102480. <https://doi.org/10.1016/j.cpa.2022.102480>

- Mikecz, R. (2012). Interviewing Elites: Addressing Methodological Issues. *Qualitative Inquiry*, 18(6), 482–493. <https://doi.org/10.1177/1077800412442818>
- Mikler, J., & Elbra, A. (2018). Paying a ‘fair share’: Multinational corporations’ perspectives on taxation. *Business, Civil Society and the ‘New’ Politics of Corporate Tax Justice*, 155–176.
- Mulligan, E., & Oats, L. (2016). Tax professionals at work in Silicon Valley. *Accounting, Organizations and Society*, 52, 63–76. <https://doi.org/10.1016/j.aos.2015.09.005>
- Oats, L. (2012). *Taxation: A fieldwork research handbook*. Routledge.
- Oliver, C. (1991). Strategic Responses to Institutional Processes. *Academy of Management Review*, 16(1), 145–179. <https://doi.org/10.5465/AMR.1991.4279002>
- Oliver, C. (1992). The Antecedents of Deinstitutionalization. *Organization Studies*, 13(4), 563–588. <https://doi.org/10.1177/017084069201300403>
- O’Mahony, S., & Bechky, B. A. (2008). Boundary Organizations: Enabling Collaboration among Unexpected Allies. *Administrative Science Quarterly*, 53(3), 422–459. <https://doi.org/10.2189/asqu.53.3.422>
- O’Sullivan, N., & O’Dwyer, B. (2015). The structuration of issue-based fields: Social accountability, social movements and the Equator Principles issue-based field. *Accounting, Organizations and Society*, 43, 33–55. <https://doi.org/10.1016/j.aos.2015.03.008>
- Picciotto, S. (1992). International taxation and intrafirm pricing in transnational corporate groups. *Accounting, Organizations and Society*, 17(8), 759–792. [https://doi.org/10.1016/0361-3682\(92\)90003-B](https://doi.org/10.1016/0361-3682(92)90003-B)
- Picciotto, S. (2015). Indeterminacy, Complexity, Technocracy and the Reform of International Corporate Taxation. *Social & Legal Studies*, 24(2), 165–184. <https://doi.org/10.1177/0964663915572942>
- Picciotto, S. (2022). Technocracy in the Era of Twitter: Between intergovernmentalism and supranational technocratic politics in global tax governance. *Regulation & Governance*, 16(3), 634–652.
- Powell, W. W., & DiMaggio, P. J. (1991). *The new institutionalism in organizational analysis*. University of Chicago.
- Quentin, C. (2018). Acceptable levels of tax risk as a metric of corporate tax responsibility: Theory, and a survey of practice. *Nordic Tax Journal*, 2019(1), 1–15. <https://doi.org/10.1515/ntaxj-2019-0001>

- Quirke, L. (2013). Rogue Resistance: Sidestepping Isomorphic Pressures in a Patchy Institutional Field. *Organization Studies*, 34(11), 1675–1699. <https://doi.org/10.1177/0170840613483815>
- Radcliffe, V. S., Spence, C., Stein, M., & Wilkinson, B. (2018). Professional repositioning during times of institutional change: The case of tax practitioners and changing moral boundaries. *Accounting, Organizations and Society*, 66, 45–59. <https://doi.org/10.1016/j.aos.2017.12.001>
- Reinecke, J., Arnold, D. G., & Palazzo, G. (2016). Qualitative Methods in Business Ethics, Corporate Responsibility, and Sustainability Research. *Business Ethics Quarterly*, 26(4), xiii–xxii. <https://doi.org/10.1017/beq.2016.67>
- Rixen, T., & Unger, B. (2022). Taxation: A Regulatory Multilevel Governance Perspective. *Regulation & Governance*, 16(3), 621–633. <https://doi.org/10.1111/rego.12425>
- Robinson, S., & Kerr, R. (2015). Reflexive conversations: Constructing hermeneutic designs for qualitative management research. *British Journal of Management*, 26(4), 777–790.
- Roland, A., & Römgens, I. (2022). Policy Change in Times of Politicization: The Case of Corporate Taxation in the European Union*. *JCMS: Journal of Common Market Studies*, 60(2), 355–373. <https://doi.org/10.1111/jcms.13229>
- Schwartz-Shea, P., & Yanow, D. (2011). *Interpretive Research Design: Concepts and Processes*. Taylor & Francis Group. <http://ebookcentral.proquest.com/lib/kbhnhh-ebooks/detail.action?docID=957663>
- Scott, W. R., & Davis, G. (2015). *Organizations and organizing: Rational, natural and open systems perspectives*. Routledge. <https://www.taylorfrancis.com/books/mono/10.4324/9781315663371/organizations-organizing-richard-scott-gerald-davis>
- Seabrooke, L., & Wigan, D. (2016). Powering ideas through expertise: Professionals in global tax battles. *Journal of European Public Policy*, 23(3), 357–374. <https://doi.org/10.1080/13501763.2015.1115536>
- Sikka, P. (2009). Commentary on Roy Suddaby, Yves Gendron and Helen Lam “the organizational context of professionalism in accounting.” *Accounting, Organizations and Society*, 34(3), 428–432. <https://doi.org/10.1016/j.aos.2008.10.001>
- Sikka, P. (2010). Smoke and mirrors: Corporate social responsibility and tax avoidance. *Accounting Forum*, 34(3–4), 153–168. <https://doi.org/10.1016/j.accfor.2010.05.002>

- Strand, R., & Freeman, R. E. (2015). Scandinavian Cooperative Advantage: The Theory and Practice of Stakeholder Engagement in Scandinavia. *Journal of Business Ethics*, 127(1), 65–85. <https://doi.org/10.1007/s10551-013-1792-1>
- Suddaby, R., Cooper, D. J., & Greenwood, R. (2007). Transnational regulation of professional services: Governance dynamics of field level organizational change. *Accounting, Organizations and Society*, 32(4), 333–362. <https://doi.org/10.1016/j.aos.2006.08.002>
- Suddaby, R., Elsbach, K. D., Greenwood, R., Meyer, J. W., & Zilber, T. B. (2010). Organizations and Their Institutional Environments—Bringing Meaning, Values, and Culture Back in: Introduction to the Special Research Forum. *The Academy of Management Journal*, 53(6), 1234–1240.
- Suddaby, R., & Viale, T. (2011). Professionals and field-level change: Institutional work and the professional project. *Current Sociology*, 59(4), 423–442. <https://doi.org/10.1177/0011392111402586>
- Tilly, C. (1992). *Coercion, capital, and European states, AD 990-1992*. Blackwell Oxford.
- Timmermans, S., & Tavory, I. (2012). Theory Construction in Qualitative Research: From Grounded Theory to Abductive Analysis. *Sociological Theory*, 30(3), 167–186. <https://doi.org/10.1177/0735275112457914>
- Van Wijk, J., Stam, W., Elfring, T., Zietsma, C., & Den Hond, F. (2013). Activists and Incumbents Structuring Change: The Interplay of Agency, Culture, and Networks in Field Evolution. *The Academy of Management Journal*, 56(2), 358–386.
- Viale, T., Gendron, Y., & Suddaby, R. (2017). From “mad men” to “math men” The rise of expertise in digital measurement and the shaping of online consumer freedom. *Accounting, Auditing & Accountability Journal*, 30(2), 270–305.
- Villani, E., & Phillips, N. (2021). Formal organizations and interstitial spaces: Catalysts, complexity, and the initiation of cross-field collaboration. *Strategic Organization*, 19(1), 5–36. <https://doi.org/10.1177/1476127019897235>
- Waddock, S. (2008). The development of corporate responsibility/corporate citizenship. *Organization Management Journal*, 5(1), 29–39.
- Whetten, D. A. (1989). What Constitutes a Theoretical Contribution? *Academy of Management Review*, 14(4), 490–495. <https://doi.org/10.5465/AMR.1989.4308371>
- Wooten, M., & Hoffman, A. J. (2008). Organizational fields: Past, present and future. In *The Sage handbook of organizational institutionalism* (Vol. 1, pp. 131–147). SAGE.

- Wooten, M., & Hoffman, A. J. (2017). Organizational Fields: Past, Present and Future. In R. Greenwood, C. Oliver, T. Lawrence, & R. Meyer, *The SAGE Handbook of Organizational Institutionalism* (pp. 55–72). SAGE Publications Ltd. <https://doi.org/10.4135/9781446280669.n3>
- Zietsma, C., Groenewegen, P., Logue, D. M., & (Bob) Hinings, C. R. (2017). Field or Fields? Building the Scaffolding for Cumulation of Research on Institutional Fields. *Academy of Management Annals*, 11(1), 391–450. <https://doi.org/10.5465/annals.2014.0052>

APPENDICES

Appendix A: Desk research archival data by year

Oxfam, 2000, <i>Tax Havens – releasing the hidden billions</i> , retrieved from https://policy-practice.oxfam.org/resources/tax-havens-releasing-the-hidden-billions-for-poverty-eradication-114611/
OECD, 2000, <i>OECD guidelines for multinational enterprises</i> , revision 2000, retrieved from https://www.oecd-ilibrary.org/governance/oecd-guidelines-for-multinational-enterprises_9789264033979-en
Henderson Global Investors, 2005, <i>Responsible tax</i> , retrieved from https://www.taxjustice.net/cms/upload/pdf/Global_Henderson_-_ResponsibleTax_-_OCT_2005.pdf
Sustainability, 2006, <i>Taxing issues – responsible business and tax</i> , retrieved from https://www.taxjustice.net/cms/upload/pdf/Sustainability_taxing_issues.pdf
Tax Justice Network, 2006, <i>Mind the tax gap</i> , retrieved from https://www.taxjustice.net/cms/upload/pdf/Mind_the_Tax_Gap_-_final_-_15_Jan_2006.pdf
Christian Aid, 2008, <i>Death and taxes</i> , retrieved from, https://www.christianaid.org.uk/images/deathandtaxes.pdf
ActionAid, 2010, <i>Calling time</i> , retrieved from https://www.actionaid.org.uk/sites/default/files/doc_lib/calling_time_on_tax_avoidance.pdf
PWC, 2010, <i>Corporate responsibility and paying tax</i> - OECD Observer. OECD Observer, 2009(5–6), retrieved from https://doi.org/10.1787/observer-v2009-5-en .
European Commission, 2011, <i>A renewed EU strategy 2011-14 for Corporate Social Responsibility</i> , retrieved from https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52011DC0681&from=EN
OECD, 2011, <i>OECD Guidelines for Multinational Enterprises</i> , 2011 Edition, retrieved from https://doi.org/10.1787/9789264115415-en
UN, 2011, <i>Guiding Principles on Business and Human Rights</i> , retrieved from https://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf
IBIS (written by Global CSR), 2012, <i>A Brief on Tax and Corporate Responsibility</i> , retrieved from https://oxfamibis.dk/sites/default/files/PDF%20global/Analysis%20pdf/a_brief_on_tax_and_corporate_responsibility_-_ibis_analyse_2012.pdf
ActionAid, 2012, <i>Sweet Nothings</i> , retrieved from https://www.actionaid.org.uk/sites/default/files/doc_lib/sweet_nothings.pdf
ActionAid, 2013, <i>Tax Guide for Investors</i> , retrieved from https://www.actionaid.org.uk/sites/default/files/publications/tax_guide_for_investors_final.pdf
IBA, 2013, <i>Tax Abuses, Poverty and Human Rights</i> , retrieved from https://www.ibanet.org/Article/NewDetail.aspx?ArticleUid=4A0CF930-A0D1-4784-8D09-F588DCDDFEA4

BIAC, 2013, <i>BIAC statement of Tax Principles for International Business</i> , retrieved from http://biac.org/wp-content/uploads/2014/05/07-Final_5_September_BIAC_Statement_of_Tax_Principles_for_International_Business.pdf
PWC, 2013, <i>16th annual global CEO survey, dealing with uncertainty – focus on tax</i> , retrieved from https://www.pwc.com/gx/en/tax/publications/assets/pwc-tax-strategy-and-corporate-reputation.pdf
IBIS, 2014, <i>Tax – a corporate social responsibility priority?</i> , retrieved from https://eurodad.org/files/pdf/1546280tax-a-corporate-responsibility-priority.pdf
Fair Tax Mark, 2014, <i>Fair Tax Mark Criteria Notes – UK-based Multinationals 2014-2015</i> , retrieved from https://fairtaxmark.net/wp-content/uploads/2014/10/MNC-Criteria-Notes-2014-15.pdf
UN, 2014, <i>Report of the Special Rapporteur on extreme poverty and human rights, Ms. Maria Magdalena Sepúlveda Carmona, on taxation and human rights</i> , retrieved from https://www.ohchr.org/EN/HRBodies/HRC/RegularSessions/Session26/Documents/A_HRC_26_28_ENG.doc
Nordea Asset Management, 2014, <i>Responsible Corporate Tax Practices</i> , retrieved from https://www.nordea.com/Images/36-70003/responsible_corporate_tax_practices_mar_2014.pdf
PRI, 2015, <i>Engagement guidance on tax responsibility</i> , retrieved from https://www.unpri.org/Uploads/w/c/g/pri_taxguidance2015_550023.pdf
ActionAid, Oxfam, Christian Aid, 2015, <i>Getting to Good: Towards responsible corporate tax behavior</i> , retrieved from https://oi-files-d8-prod.s3.eu-west-2.amazonaws.com/s3fs-public/file_attachments/dp-getting-to-good-corporate-tax-171115-en.pdf
VBDO, 2015, <i>tax transparency benchmark</i> , retrieved from https://www.vbdo.nl/wp-content/uploads/2018/10/VBDO_TaxTransparencyBenchmark2015.pdf
European Commission, 2016a, <i>20160315_agenda_annotated</i> , retrieved from EU platform tax good governance Agenda March 2016 website: https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/gen_info/good_governance_matters/platform/meeting_2016/20160315_agenda_annotated.pdf
European Commission, 2016b, <i>Speech: Working together for fairer taxation</i> , retrieved from https://ec.europa.eu/commission/commissioners/2014-2019/vestager/announcements/working-together-fairer-taxation_en
OECD, 2016, <i>Responsible Business Conduct forum summary, author notes</i>
Maersk, 2016, <i>Sustainability report</i> , retrieved from https://www.maersk.com/~media_sc9/maersk/corporate/sustainability/files/resources/2016/apmm-sustainability-report-a4_2016.pdf
Vodafone, 2017, <i>Taxation and our total economic contribution to public finances 2016-2017</i> , retrieved January 24th 2020 from https://www.vodafone.com/content/dam/vodcom/sustainability/pdfs/vodafone_2017_tax.pdf
Oxfam, 2017, <i>An economy for the 99%</i> , retrieved from https://oi-files-d8-prod.s3.eu-west-2.amazonaws.com/s3fs-public/file_attachments/bp-economy-for-99-percent-160117-en.pdf

ICC, 2017, <i>ICC Guidelines on tax principles for multinational business</i> , retrieved from https://cdn.iccwbo.org/content/uploads/sites/3/2017/03/ICC-Tax-Principles-For-MNEs-Mar2017.pdf
NBIM, 2017, <i>Expectations document: tax and transparency</i> , retrieved from https://www.nbim.no/contentassets/48b3ea4218e44caab5f2a1f56992f67e/expectations-document---tax-and-transparency---norges-bank-investment-management.pdf
B-team, 2018, <i>A new bar for responsible tax</i> , retrieved from https://bteam.org/assets/reports/A-New-Bar-for-Responsible-Tax.pdf
PRI, 2018, <i>Evaluating and engaging on corporate tax transparency: an investor guide</i> , retrieved from https://www.unpri.org/download?ac=4668
VBDO & PWC, 2018, <i>Tax Transparency Benchmark 2018</i> , retrieved from https://www.vbdo.nl/wp-content/uploads/2018/11/TTB18-1.pdf
European Commission, 2019, <i>A fair share – taxation in the EU for the 21st century</i> , retrieved from https://taxation-customs.ec.europa.eu/system/files/2018-04/a_fair_share_brochure_taxud_en_0.pdf
CSR Europe, 2019, <i>A Blueprint for Responsible and Transparent Tax Behaviour</i> , retrieved from https://www.csreurope.org/sites/default/files/uploads/A%20Blueprint%20for%20Responsible%20and%20Transparent%20Tax%20Behaviour.pdf
Pension Denmark et al., 2019, <i>Tax Codex</i> , retrieved from https://www.pensiondanmark.com/globalassets/dokumenter/investering/new-tax-code-of-conduct.pdf?AspxAutoDetectCookieSupport=1
OECD, 2019, <i>Tax moral – what drives people and businesses to pay trace</i> , retrieved from https://www.oecd.org/ctp/tax-morale-f3d8ea10-en.htm
Tax Justice Network, 2019, <i>"Brass and boilerplate" – report on UK tax strategy requirement</i> , retrieved from https://taxjustice.net/wp-content/uploads/2020/11/Brassneck-and-boilerplate-Tax-Justice-Network-2019.pdf 21/4/23
GRI, 2019, <i>GRI 207 Tax</i> , retrieved from https://www.globalreporting.org/standards/gri-standards-download-center/gri-207-tax-2019/
Fair Tax Mark, 2019, <i>The Silicon Six</i> , retrieved from https://fairtaxmark.net/wp-content/uploads/2019/12/Silicon-Six-Report-5-12-19.pdf
KPMG. (n.d.-a), <i>KPMG Global tax principles</i> , retrieved from The Global Responsible Tax Project website: https://responsibletax.kpmg.com
Økonomisk Ugebrev, (n.d), <i>Tax governance archive (2019–2023)</i> , access at https://ugebrev.dk/serier/tax-governance/
Tax Justice Network, 2020, <i>Investors demand OECD tax transparency</i> , retrieved from https://www.taxjustice.net/2020/03/19/investors-demand-oecd-tax-transparency/
World Economic Forum, 2020, <i>white paper "measuring stakeholder capitalism"</i> , retrieved from https://www3.weforum.org/docs/WEF_IBC_Measuring_Stakeholder_Capitalism_Report_2020.pdf 20/4/23
Fair Tax Mark, 2020, <i>public consultation draft</i> , retrieved from http://fairtaxmark.net/wp-content/uploads/2020/10/Essential-elements-of-Global-Corp-Standards-for-Resp-Tax-Conduct-FINAL.pdf 4/10/23

PWC Netherlands, 2020, <i>Corporate tax governance presentation</i> , “author access”
Future fit, 2020, <i>Business benchmark, Action Guide BE21 (tax)</i> , retrieved from https://benchmark.futurefitbusiness.org/be21.html?_gl=1*1l7mnwr*_ga*MjIxMjg3NzEwLjE2OTU0Njc3MTA.*_ga_Y571WG0G6Y*MTY5NTQ2NzcxC4xLjAuMTY5NTQ2NzcxC4xLjAuMA..
Anglo American, 2021, <i>Tax and economic contribution report</i> , retrieved from https://www.angloamerican.com/~media/Files/A/Anglo-American-Group/PLC/investors/annual-reporting/2022/tax-and-economic-contribution-report-2021.pdf
Facebook, 2020, <i>Facebook’s approach to tax policy</i> , retrieved from https://s21.q4cdn.com/399680738/files/doc_downloads/governance_documents/2020/02/Facebook's-Approach-to-Tax-Policy.pdf
PRI, 2021, <i>What is tax fairness and what does it mean for investors, discussion document</i> , retrieved from https://www.unpri.org/download?ac=15325
PricewaterhouseCoopers, (n.d), <i>The Total Tax Contribution Framework: Over a decade of development</i> , retrieved from PwC website: https://www.pwc.com/gx/en/services/tax/publications/total-tax-contribution-framework.html
Total Energies, 2022, <i>Tax transparency report 2019–2020</i> , retrieved from https://totalenergies.com/sites/g/files/nytnzq121/files/documents/2022-03/Tax_transparency_report_2019_2020.pdf
Ørsted, 2022a, <i>Annual report</i> , retrieved from https://orstedcdn.azureedge.net/-/media/2022-annual-report/orsted-annual-report-2022.pdf?rev=dbb7b462b5d64e53989413e99130cdcb&hash=C99358C5178E8149AFA302CF4D5E98C0
Ørsted, 2022b, <i>Sustainability report</i> , retrieved from https://orstedcdn.azureedge.net/-/media/2022-annual-report/orsted-sustainability-report-2022.pdf?rev=eda5465ba5784866b6cea99e58088f94&hash=3BFD5F72E676043FA33114647E7C8C4D

Appendix B: Observations

When	What event	Type of event	Participants	Time (hours)
2017				
25-okt	Meeting with Danish Standard for scoping meeting on developing a fair tax mark in Denmark	Scoping	5	1
2018				
10-jan	Public debate about tax avoidance in Danish Parliament with presence of Spotify	Public event	80	1.5
28-feb	NGO/Business meeting in the setting “The Tax Dialogue” in Denmark	Multistakeholder dialogue	20	3

12-jun	NGO/Business meeting in the setting “The Tax Dialogue” in Denmark	Multistakeholder dialogue	20	3
29-okt	NGO/Business meeting in the setting “The Tax Dialogue” in Denmark	Multistakeholder dialogue	20	3
05-nov	Academic conference on “Tax and CSR,” University of Copenhagen, Denmark	Public event	80	7
2019				
08-maj	Academic conference on corporate income tax, CBS, Denmark	Public event	80	3.5
14-jun	Presentation by Academic G. Zucman on “the hidden wealth of nations”	Public event	50	1
26-jun	NGO/Business meeting in the setting “The Tax Dialogue” in Denmark	Multistakeholder dialogue	20	3
10-sep	Annual meeting of Danish Accountants Association with the theme “trust in Danish business”	Members event	120	3
16-sep	Meeting CSR Sweden steering group on corporate tax, Lund Sweden	Scoping meeting	10	5
23-sep	NGO/Business meeting in UK	Multistakeholder dialogue	20	3
26-sep	Danish Accountants association seminar: future of tax advisors	Public event	50	3
08-okt	Academic conference “project tax havens,” Aalborg University, Denmark	Public event	80	7
29-okt	Academic seminar on tax and CSR, CBS, Denmark	Public event	50	2
28-nov	Inauguration speech by Tax professor at CBS Peter Koerver Schmith	Public event	50	1
2020				
29-jan	GRI launch tax standard (online, UK)	Public event	120	1
19-feb	Tax Day Accountancy Europe, Brussels, Belgium	Public event	120	6
27-feb	NGO/Business meeting in the setting “The Tax Dialogue” in Denmark	Multistakeholder dialogue	20	2.5
27-maj	Network Meeting on tax and CSR (online, Denmark)	Member event	40	2
2021				

08-jan	Conference responsible tax by law firm (Denmark)	Public event	100	3
02-feb	ESG and tax event by PWC Netherlands (online)	Public event	100	1.5
09-feb	ESG and tax event NASDAQ KPMG Denmark (online)	Public event	100	1
10-jun	PRI event (online)	Members event	40	1
10-nov	CBS event tax and morality (academic)	Public event	40	1.5
12-nov	DANSIF responsible tax event	Members event	40	1
2022				
10-feb	Shareholder activism event on tax	Public event	50	1
Total				71.5

Appendix C: Full list of interviewees (anonymized)

Interview w	Position	Years exp.	Industry	m/f	Headquarter/location
A1	Partner	20+	Tax advisory	m	UK
A2	Partner	20	Tax advisory	m	Denmark
A3	Tax director	35+	MNC - Pharmaceutical	m	Denmark
A4	Senior tax advisor	20+	Tax advisory	m	Denmark
A5a	Partner	20+	Tax advisory	m	Netherlands
A5b	Advisor	<5	Tax advisory	f	Netherlands
A6	CEO	20+	Tax advisory	m	Denmark
A7	Lawyer/advisor	15	Industry Representation	m	Denmark
A8	Accountant/advisor	15	Industry Representation	m	Belgium
C1	Tax director	20	MNC - Engineering	m	Denmark
C2	Tax director	10+	MNC - Energy	m	Denmark
C3	Tax director	20	MNC - Engineering	m	Denmark
C4	Tax director	10+	MNC - Pharmaceutical	f	Denmark
C5	Tax director	20+	MNC - Extractives	m	Denmark
C6	Tax director	20+	MNC - Shipping	f	Denmark
C7	Tax director	20+	MNC - Publishing	m	UK
C8	Tax director	15+	MNC - Construction products	f	Denmark

C9	Tax Director	20+	MNC - Foodstuffs	f	UK
C10	Tax director	20	MNC - Energy	m	Sweden
C11	Tax director	25+	MNC - Energy	m	Spain
C13	Head of tax for policy and sustainability	<10	MNC - Extractives	m	UK
C14	Tax Director	20+	MNC - Energy	m	Finland
CC1a	Advisor and VP	20+	MNC	f	Denmark
CC1b	Advisor (CSR)	20+	MNC	f	Denmark
CC2	Head of sustainability	10+	MNC	f	Denmark
CC3	Head of sustainability	10+	MNC	m	UK
I1	Advisor	20+	Investment organization	f	UK
I2	Head of ESG	15+	Pension fund	f	Denmark
I3	Head of ESG	20+	Investor	m	Denmark
I4	Head of tax	15+	Pension fund	m	Denmark
I5	CEO	20+	Investor relations/ESG	m	Denmark
I6	Head of ESG	15+	Pension fund	m	Denmark
N1	Advisor	10+	Anti-poverty NGO	m	UK
N2	Advisor	10+	Anti-poverty NGO	m	USA
N3	Advisor	10+	NGO MSI	m	UK
N4	Director of policy	20+	Anti-poverty NGO	m	Denmark
N5	Advisor	10+	Anti-poverty NGO	m	Denmark
N6	Director	20+	NGO - tax focus	m	UK
O1	Advisor	10+	Political party secretariat	f	Belgium
O2	Advisor	10+	Industry rep	m	Belgium
O3	Advisor	10+	CSR industry rep	f	Belgium
O4	Project manager	10+	NGO MSI	f	Netherlands
O6	Advisor	10+	IO	f	France
O7	Advisor	10+	NGO CSR	m	UK
O8	Head of Chapter	15+	IO national chapter	f	Denmark

Appendix D: List of open codes and second order themes

2 nd order themes	1 st order codes
Dynamics	Comm & dialogue
	Corporate tax governance
	As individual
	Corporate structure
	Managerial process

	Risk management
	Role of the board
	Frontrunners
	Link to international tendencies
	Corruption
	Link to other glob gov
	Power
	Push back
	Relation to authorities
	Courts
	What's next
Meaning	Compliance meaning
	CSR connection
	Ethics
	Cultural differences
	Normal practice
	Responsible tax meaning
	Transparency
	What's new
	Political role of corporations
Origin	Challenge for legislators
	Inherent uncertainty
	In the past
	New regulation
	Rel to media
	Reputation
	What drives the agenda
	Who are relevant
	Advisors' role

Appendix E: Timeline built from desk research

Year	What	Who	What/Notes
1998	OECD report on harmful tax practices	OECD	
2000	Oxfam publication on tax	Oxfam – NGO	First articulation of CSR and tax but in the overall frame of tax havens
2003	EITI inception	MSI	
2005	A good practice framework to combine tax management with social responsibility based on consultation with companies	Hendersen investment manager	– First coupling of responsible tax and more elaborate framework for responsible tax practice

2006	Responsible tax discussion paper includes principles	Sustainability – supported by tax advisors	First “responsible tax policy”
2006	Mind the tax gap	TJN	Includes examples of good reporting practice
2007	Discussion paper tax transparency	PWC – tax advisory firm	Basis for their total tax contribution reporting framework
2008	Death and taxes	Christian Aid	Ground-breaking report equating tax avoidance with lost lives
2008/09	Financial crisis	Global event	
2010	Opinion piece in OECD observer	By tax advisors	Coupling CSR and tax
2010	SAB miller case	ActionAid	NGO case
2010	Vodafone public protest	UK media	Media story
2012	Starbucks case and renegotiation in UK	UK media	Media story
2012	BEPS project launches	OECD/G20	Policy initiatives
2014	Lux leaks	ICIJ	Media leak
2015	Fair Tax Mark for MNCs	Fair Tax Mark	Labelling initiative
2015	HSBC Swiss leaks	ICIJ	Media leak
2015	VBDO tax transparency benchmark	Dutch Investors	Assessment of companies’ level of tax transparency
2015	OECD BEPS concludes	OECD + 136 countries	Policy initiatives
2015	PRI tax guidance	Investors (global)	Guidance for CSR and tax
2016	EU anti-tax avoidance directive	EU	Policy initiative
2016	CSR Europe report on responsible tax	Corporate interest organization	Guidance for CSR and tax
2016	EU tax good governance platform	MSI	A discussion of CSR and tax
2016	Panama papers	ICIJ	Media leak
2016	EU ATAD directive and CBCR Directive	EU	Policy initiatives
2017	Paradise papers	ICIJ	Media leak
2017	UK requirement for large businesses to public tax strategy	UK government	Policy initiative
2018	Cum-ex files	ICIJ	Media leak
2018	B-team responsible tax principles	B-team – business and civil society leaders	7 principles for responsible tax practice – 12 companies sign up in 2018
2019	GRI 207 standard for tax	GRI/MSI	Global standard

2021	Agreement on a global minimum corporate tax	OECD ++ (136 countries)	Policy initiatives
2022	Agreement on a role for the UN in scoping out enhanced tax cooperation	UN	Policy initiatives

Paper 2: Responsibilization of corporate tax compliance – how tax professionals integrate CSR and the law

ABSTRACT

Amid increasing societal pressure to view corporate tax as part of corporate social responsibility (CSR), this paper explores the intersection between legal compliance and CSR. Drawing on interviews with private-sector tax professionals who consider corporate tax practices an element of CSR, the study examines the implications for legal tax compliance. The findings reveal that these professionals perceive legal compliance as a multidimensional concept shaped by business ethics. This perspective marks a shift from the traditional view of corporate tax compliance as a technical, accounting-focused task disconnected from core business values. The paper identifies three critical factors for integrating CSR with legal compliance in corporate tax practices: supportive top management, an engaged tax director, and a substantive tax policy. These factors are theorized to enable the *responsibilization of legal compliance* wherein legal compliance is imbued with ethical considerations and embedded within the organization's CSR framework. By exploring this intersection, the paper broadens the understanding of CSR as a dynamic construct that interacts with legal practice, helping tax professionals navigate evolving challenges in compliance. It contributes to the literature on tax as a social and institutional practice, shedding light on a less-explored development where tax professionals move beyond the traditional priorities of cost minimization and strict adherence to the letter of the law.

Key words: CSR, corporate tax, legal compliance, business ethics, sociology of compliance, institutional theory

Journal submission note: This paper, in a lightly shortened version, have been submitted to the *Journal of Business Ethics* on December 7th 2024 and is currently “under review” at time of submission.

INTRODUCTION

At first glance, corporate social responsibility (CSR) and corporate tax practice may seem like two unrelated aspects of organizational life. CSR is guided by societal values and focuses on the impacts of corporate actions on society. In contrast, corporate tax practice is traditionally viewed as a rule-driven, compliance-oriented activity, often associated with the legal frameworks and back-office functions of the accounting department, primarily aimed at cost minimization.

However, on closer examination, corporate tax practice and CSR share more connections than one might initially think. Tax payments are inherently social in nature, serving as the foundation of societal welfare and being closely tied to significant societal transformations (Martin et al., 2009). Furthermore, corporate tax practices have come under increasing scrutiny, with media outlets and NGOs taking on a watchdog role to hold multinational corporations (MNCs) accountable for their tax-related behaviors (Scarpa et al., 2024; Seabrooke & Wigan, 2016).

Multinational corporations (MNCs) have faced significant critique for engaging in corporate tax avoidance (Bird & Davis-Nozemack, 2018; Hillenbrand et al., 2017; Mayer & Gendron, 2022; Payne & Raiborn, 2018; Seabrooke & Wigan, 2016). Corporate tax avoidance is commonly defined as “a literal interpretation of the law while purposefully circumventing its spirit” (Ostas, 2020, p. 83). This critique of corporate tax avoidance, often viewed as a presumed legal practice, has spurred a growing body of literature addressing ethics and corporate tax avoidance (Alm & Torgler, 2011; Doyle et al., 2013, 2022; Frecknall-Hughes et al., 2017; Lenz, 2020; Ostas, 2020; West, 2018) as well as the intersection of CSR and corporate tax practices (Bird & Davis-Nozemack, 2018; Christensen & Murphy, 2004; Dowling, 2014; Jenkins & Newell, 2013), including stakeholder expectations (Hillenbrand et al., 2017).

However, a key gap in this literature concerns what constitutes ethical corporate tax practices or tax practices infused with CSR from the perspective of professionals. In contrast, existing empirical studies on tax professionals often emphasize the dominant narrative that tax professionals universally pursue tax avoidance (Anesa et al., 2018; Frecknall-Hughes & Moizer, 2015; Mulligan & Oats, 2016; Radcliffe et al., 2018). Additionally, scholarship on corporate tax law explains this tendency as a natural outcome, given the centrality of legal frameworks in tax matters (Frecknall-Hughes et al., 2017; Freedman, 2012).

Over the past decade, there has been a growing convergence between corporate tax, CSR, and business ethics. In 2019, the Global Reporting Initiative (GRI) introduced a reporting standard for corporate tax (GRI, 2019). This followed a 2018 commitment by a coalition of business leaders to establish “a new bar for responsible corporate tax” (B-Team, 2018) and the 2015 certification of the first multinational corporation (MNC) with the “Fair Tax Mark,” a private labeling initiative (Fair Tax Mark, 2014).

These developments have occurred against the backdrop of a proliferation of new regulations that add to an already intricate ruleset, coupled with the increasing politicization of what has traditionally been a highly technical agenda (Roland & Römgens, 2022).

In this context, the paper articulates the following research question: *How do tax professionals integrate CSR considerations into legal compliance in corporate tax practice?*

Institutional theory helps explain why organizations respond to institutional pressures in their organizational environments (Meyer & Rowan, 1977; Powell & DiMaggio, 1991), shaping CSR as an organizational practice (Campbell, 2007; Matten & Moon, 2008). It also informs sociological approaches to understanding legal compliance behavior (Nielsen & Parker, 2012; Wu & van Rooij, 2021) and highlights the dynamic, co-constructed nature of compliance (Boll, 2014; Gilad, 2014; Parker, 2011; Pérezts & Picard, 2015; Wu & van Rooij, 2021).

This paper draws on both perspectives to explore how professionals engage in practices that simultaneously respond to normative and regulatory pressures within the institutional environment of MNCs. Institutional theory acknowledges that regulatory and normative pressures are often intertwined (Hoffman, 1999; Scott & Davis, 2015), a dynamic also evident in CSR scholarship that uses institutional theory (Brammer et al., 2012; Matten & Moon, 2008, 2020). However, while CSR perspectives often emphasize normative pressures (Campbell, 2007) and view CSR as operating "beyond compliance" (Matten & Moon, 2008; Sheehy, 2015), the sociology of compliance places greater focus on internal and legal stakeholders (Parker, 2011).

By combining these perspectives, this paper seeks to understand how organizations navigate increasing regulatory legal pressures alongside normative expectations shaping their practices. In doing so, the paper contributes to a small but growing body of scholarship that examines the intersection of CSR and the limitations of the law (Buhmann, 2006, 2016; Freedman, 2012; Knudsen & Moon, 2022; McBarnet et al., 2009; Ruggie, 2018; Sheehy, 2016).

The paper presents original findings derived from a strategic approach to gathering insights from tax professionals who actively engage with corporate tax as an aspect of CSR. By doing so, the paper seeks to understand what this integration entails in practice. The paper contributes to the expanding scholarship on the intersection of law, ethics, and tax practices (Alm & Torgler, 2011; Doyle et al., 2022; Fatemi et al., 2020; Frecknall-Hughes et al., 2017; Scarpa & Signori, 2020) and adds to discussions on the relationship between CSR and corporate tax practices (Bird & Davis-Nozemack, 2018; De la Cuesta-González & Pardo, 2019; Dowling, 2014; Lanis & Richardson, 2012, 2015; Moon & Vallentin, 2019). This study provides insights into an alternative approach to corporate tax compliance, contrasting with previous research that has predominantly focused on tax minimization as the primary concern (Anesa et al., 2018; Radcliffe et al., 2018). These findings are enabled by the distinctive nature of the empirical material examined.

The paper begins by outlining the existing discussions in the literature on corporate tax compliance and CSR, highlighting how this study contributes to the conversation with a new empirical focus. It then explains how CSR perspectives are combined with the sociology of compliance to facilitate the analysis. Third, the paper details the methodology used for data collection and the approach to empirical analysis. This is followed by a presentation of the findings and analysis in the fourth section. The fifth section discusses the analysis, leading to the final section, which offers conclusions and reflections on potential directions for future research.

COMPLIANCE PRACTICE: AN UNDERSTUDIED DIMENSION OF THE RELATIONSHIP BETWEEN CSR AND TAX

This section demonstrates how the literature on corporate tax and CSR or ethics have left outstanding an exploration of compliance which is central to tax practice. Secondly, this section demonstrates a gap in our knowledge concerning the development among some MNCs that corporate tax practice aligns with CSR.

Corporate discretion of MNCs in relation to tax law has a long interest of scholars (Hansen et al., 1992; Picciotto, 1992) including how tax law allows for this discretion (McBarnet & Whelan, 1991). Legal and accounting literature has explored how corporate tax practice unfolds, including the technical terms and workings (Hashimzade & Epifantseva, 2017; Picciotto, 1992; Sikka & Willmott, 2010). There appears consensus that corporate tax law is complex and contestable, and challenged by taxpayers' attempts to evade and avoid their tax liabilities (Braithwaite, 2003) through accounting technicalities (Sikka, 2010).

This literature suggests a mindset where the taxpayer (the corporations) merely considers whether something is legal and how they can benefit their shareholders (Christensen & Murphy, 2004; Latulippe, 2018; Radcliffe et al., 2018; Frecknall-Hughes & Moizer, 2015), and what technical design of the law and regulation is more appropriate in such a situation (Braithwaite, 2003; Freedman, 2006; McBarnet, 2003; Picciotto, 2007). For example, Frecknall-Hughes and Moizer (2015) divide UK tax practitioners work into "tax compliance" and "tax planning/avoidance work". The latter "involves a definite and deliberate manipulation of the taxpayer's affairs to reduce the amount of tax payable." (p. 57). Tax compliance is described with the aim "to ensure that the reporting of these economic events complies with tax law, but using whatever latitude is possible to present the information in the best possible way to serve a client's interests." (p. 56). This aligns with empirical studies find that ethics among tax professionals in a tax scenario are low (Doyle et al., 2013) and that ethics are primarily a concern of risk management for tax professionals (Doyle et al., 2009). One study suggests this is due to the law-and-order primacy in tax context (Frecknall-Hughes et al., 2017) and Doyle et al. (2022) examine this further to also find that this is not only the case for tax practitioners, but also for control groups.

Turning to growing literature on corporate tax as a social and institutional practice (Boden et al., 2010; McKerchar, 2008; Oats, 2012) there is a slighter broader view of tax professionals and their skills. This literature finds tax professionals skillfully adapt to a changing regulatory environment (Christensen & Seabrooke, 2022; Radcliffe et al., 2018). Studies demonstrates how tax professionals are resilient and apt at incorporating changes into a maintenance of their existing positions of power (Anesa et al., 2018; Radcliffe et al., 2018; Christensen & Seabrooke, 2022), yet they maintain a pursuit of corporate tax avoidance (Anesa et al., 2018; Freedman, 2006). Radcliffe and colleagues find, "In spite of recent disruptions to tax practice in the form of heightened public and regulatory concern over the tax strategies of corporations, many professionals continue to see their role as pure tax minimization while remaining within the letter of the tax law" (Radcliffe et al., 2018, p. 50). So, while this perspective on tax professionals aligns

more with institutional theory's premise that organizations are subject to normative pressures, there are no findings on how this manifest in practice.

A contrasting, and growing, normative literature suggests that tax should be considered part of CSR. This draws on the philosophical relationship between ethics and tax practice, to argue that morality of the law is in conflict with corporate tax avoidance (Frecknall-Hughes et al., 2017; Gribnau, 2015; Lenz, 2020; Ostas, 2020; West, 2018). What should connect CSR or ethics and corporate tax is to argued as professional integrity (Hilling & Ostas, 2017), incompatibility of corporate tax avoidance with a CSR profile (Gribnau, 2015), the ability of tax and CSR together to enable a well-functioning state (Avi-Yonah, 2004), and the sustainable management of our commons (Bird & Davis-Nozemack, 2018) or international development (Christensen & Murphy, 2004; Jenkins & Newell, 2013). With respect to how this relationship should be managed in practice some advocate a "professionally honest" interpretation of the law (Hilling & Ostas, 2017), a stress on the moral imperative to follow "the spirit of the law" (Jenkins & Newell, 2013; Moon & Vallentin, 2019, McBarnet et al., 2009), and simply to "say no" to tax schemes that do not align with business purposes (Avi-Yonah, 2014). This is broadened to encompass corporate governance (Christensen & Murphy, 2004; De la Cuesta-González & Pardo, 2019; Gribnau & Jallai, 2017; Hillenbrand et al., 2017; Moon & Vallentin, 2019) which is a more classical "beyond the law" approach to CSR (Sheehy, 2015).

However, empirical studies have not yet looked at tax professionals' practice in this intersection of CSR and the law. Empirical studies explore the stakeholders' varied demands on corporate tax practice (De la Cuesta-González & Pardo, 2019; Hillenbrand et al., 2017; Payne & Raiborn, 2018) and the role of media (Kanagaretnam et al., 2018; Mayer & Gendron, 2022; Scarpa et al., 2024). However, this body of literature, to the knowledge of this author, does not include empirical study of how the relationship between CSR and corporate tax compliance is managed in practice by professionals.

To summarize, there is a relevant and growing body of literature that is interested in the relationship between the law, business ethics or CSR, and corporate tax practice which can be enriched with insights from the tax professionals who claim to be actively advancing the agenda that fuses CSR and corporate tax.

ANALYTICAL FRAMEWORK: CSR AND SOCIOLOGY OF COMPLIANCE

A distinctive feature of corporate tax is its heavily regulated context. While CSR is often viewed as extending beyond legal compliance, this paper explores how the realms of compliance and CSR intersect. First, this section introduces the specific CSR tradition that the paper draws upon, situating it within the broader array of CSR perspectives. Second, it presents the sociology of compliance and discusses how this integrates with the CSR perspective to frame the analysis of the empirical material.

This paper defines CSR in a broad manner as "the responsibility of enterprises for their impacts on society" adopted from the European Commission (2011). This definition does not separate

CSR from business operations, but rather stresses the relationship between corporations' activities in their core function and the impacts these generate for society (Matten & Moon, 2020). This broad definition distinguishes itself from traditional and influential perspectives on CSR which conceptualize CSR by its voluntary nature and *in addition* to legal compliance and *in addition* to the profit-making imperative of the firm (Davis, 1973; McWilliams & Siegel, 2011). Considering CSR in a broader perspective includes reflecting on the role of government in inducing CSR practices (Matten & Moon, 2008) and more recently the clarification of corporate discretion in relation to the law (Knudsen & Moon, 2022). Here corporations are dependent on legitimacy perceptions of their stakeholders and that these include government and societal actors (Brammer et al., 2012; Campbell, 2007; Matten & Moon, 2008, 2020). This allows for considering CSR as a type of self-regulation (Brammer et al., 2012; Sheehy, 2015) or even informal law (Buhmann, 2016) or a precursor to formal law (Cutler et al., 1999).

This paper, focusing on corporate tax, conceptualizes law as hard law which are usually understood as legislation, judicial decisions, and administrative regulations (Selznick, 2003), while the broader notion of the "legal order" comprises also notions of soft law (for example internationally agreed guidance such as the OECD's framework for responsible business conduct), but also private self-regulation such as CSR (Sheehy, 2015). Compliance can be defined as "conscious obedience to or incorporation of values, norms or institutional requirements" (Oliver, 1991, p. 152) and can mean in this definition compliance with a broader "legal order". When compliance refer specifically to hard law, this paper employs "legal compliance." However, the paper will demonstrate that those boundaries are highly fluid (Selznick, 2003).

Sociology of compliance is the study of how compliance behavior relates to society (Edelman & Suchman, 1997) which connects well with the idea of CSR, although with a stronger focus on internal "stakeholders" in organizations as shapers of compliance practice (Parker, 2011) and the nuances and dynamics of compliance and the law (Edelman & Talesh, 2011). For sociology of compliance the key question is not whether or not you are compliant but *how* businesses comply with the law (Edelman & Talesh, 2011), what motives shape this compliance practice (Nielsen & Parker, 2012), and how this compliance is constructed (Burdon & Sorour, 2020). Societal factors can thus play a role in the shaping of compliance through affecting the professionals' motives, for example through pressuring certain behaviors to attain legitimacy consistent with institutional approaches to CSR (Campbell, 2007; Matten & Moon, 2008). Constructions of compliance have been demonstrated to be of particular relevance in areas where the law is vaguely formulated or incomplete and does not give clear guidance for compliant practice (Edelman, 2016) which is the case for corporate tax (Frecknall-Hughes & Moizer, 2015) including if in pursuit of "the spirit of the law" (Freedman, 2012; McBarnet, 2003; Picciotto, 2007).

Important work in the sociology of compliance has shown that the process of constructing compliance often involves subordinating legal ideals to pro-business logics. This has been labelled "managerialization" and proven to be consequential for the civil rights movements in the USA (Edelman, 2016). This resonates with the description of corporate tax avoidance as "gaming the law" by applying the law to the principles of profit-seeking behavior without regard for its original

intention or spirit (Picciotto, 2007) or engaging in “creative compliance” (Gribnau, 2015; McBarnet, 2003).

Building on sociology of law, Knudsen and Moon (2022) suggest looking at corporate discretion in relation to the law and develop two categories “to conform” or “to enhance” the aim of the law/public policy through corporate discretion. These both stand in contrast to “managerialization” or “gaming” the law. With relation to corporate tax, “conforming” is the idea of paying taxes in relation to the law, because taxes will fund the government and government policies also include policies to advance the social good and simply by conforming, the corporation is doing CSR. “Enhancing” is the idea to ensure that the law is implemented to its potential and its “spirit” or intention as defined by the lawmakers. The three ways in which CSR and legal tax compliance can co-exist in organizations are presented in table 1.

Table 1: Relation between CSR and corporate tax compliance

Relation between CSR and corporate tax practice	Separate (I)	Co-existing & supporting (II)	Integrated (III)
Relation to the law	Gaming the law – “creative compliance” or <i>managerialization</i> of legal ideals	<i>Conforming</i> with the law – even the spirit of the law	<i>Enhancing</i> the law – Co-constructed compliance with spirit of the law and more
Tax practice	Corporate tax avoidance (elevated risk appetite)	Legal compliance (risk adverse)	<i>Responsible</i> corporate tax practice
Role of CSR	CSR as separate from legal compliance and economic responsibilities	CSR in support of business objectives	CSR and business ethics relate intimately to how corporations create value and do business – affecting legal, operational, and economic practices.

Source: author with input from Edelman, 2016, Knudsen and Moon, 2022, McBarnet et al., 2009

As presented in this table1, there are different ways in which corporate tax practice can relate to CSR practices. The organizational practices can I) co-exist, but be separate and decoupled, II) they can co-exist and potentially be supportive of each-other, or III) they can integrate and be inseparable from each other. These are the three types presented in table 1 built on ideas from CSR literature (McBarnet et al., 2009, Knudsen & Moon, 2022) as well as insights from sociology of compliance (Edelman, 2016).

Bridging CSR scholarship to sociology of compliance enables to stress the external factors in a complex and dynamic environment where scholars have been primarily focused on intra-organizational factors to shape corporations’ constructions of compliance (Parker, 2011). Combining these perspectives presents a relevant opportunity examine the external and internal

dynamics in the particular context of corporate tax practice which has received much political and media attention (Eccleston & Elbra, 2018; Mayer & Gendron, 2022).

METHODOLOGY

Data has been collected as a theoretical sample (Eisenhardt, 1989) to enquire into the specificities of those tax professionals who consider a connection between CSR and corporate tax practice. In line with the interpretivist tradition of analysis (Alvesson & Sköldberg, 2009), the aim of the analysis is to reveal impressions and understandings of compliance practice and not to test hypotheses (Parker & Nielsen, 2009). Qualitative methods were chosen for their ability to explore in depth a new phenomenon of which little is known (Flyvbjerg, 2006) and because the issue area is complex and of ethical nature (Reinecke et al., 2016).

Empirical material

The analysis draws on 19 semi-structured qualitative interviews with 20 tax professionals. The interviewees are selected for their active role, interest, or knowledge in this combination of professional worlds of CSR/business ethics and corporate tax. Given the elite status of most interviewees (Christensen, 2021), a clear strategy prior to approaching them was employed (Mikecz, 2012). This included drawing on the author's personal network initially, and subsequently relying on the snow-ball method. For professional circles it can be advantageous to obtain contacts and commitments to interviews when referred through a colleague (snowball method) rather than contacting individuals without prior engagement.

Interviews followed an interview guide (see Appendix A). They were conducted in English or Danish language, recorded, transcribed, and translated were relevant. The informants have been anonymized, and informed thereof, to ensure most frank and candid conversations. The interviews lasted from 45 minutes to 1.5 hours, averaging just under one hour.

Table 2: Interviews (anonymized)

Interview	Position	m/f	Industry	Headquarter	Size (employees)
C1	Tax director	m	MNC – Engineering	Denmark	10.000+
C2	Tax director	m	MNC – Energy	Denmark	5.000+
C3	Tax director	m	MNC – Engineering	Denmark	5.000+
C4	Tax director	f	MNC – Pharmaceutical	Denmark	20.000+
C5	Tax director	m	MNC – Extractives	Denmark	20.000+
C6	Tax director	f	MNC – Shipping	Denmark	20.000+
C7	Tax director	m	MNC – Publishing	UK	unknown
C8	Tax Director	f	MNC - Construction products	Denmark	10.000+
C9	Tax Director	f	MNC – Foodstuffs	UK	148.000+
C10	Tax director	m	MNC – Energy	Sweden	20.000+

C11	Tax director	m	MNC – Energy	Spain	20.000+
C12	Tax director	m	MNC – Pharmaceutical	Denmark	20.000+
C13	Head of tax	m	MNC - Extractives	UK	20.000+
C14	Tax Director	m	MNC – Energy	Finland	19.000+
A1	Partner	m	Tax advisory	UK	n/a
A2	Partner	m	Tax advisory	Denmark	n/a
A4	Senior tax advisor	m	Tax advisory	Denmark	n/a
A5a	Partner	m	Tax advisory	Netherlands	n/a
A5b	Advisor	f	Tax advisory	Netherlands	n/a
A6	CEO	m	Tax advisory	Denmark	n/a

Table 2 presents the full list of interviewees. The tax professionals are either group in-house tax directors for MNCs (14) or tax advisors in senior positions among the most dominant accounting firms advising MNCs on tax practice (6). The in-house tax directors have direct responsibility for the tax practice of the corporation they work for. Targeting tax directors enabled questions on determining strategic orientation and a full overview of the activities of the entire group. Tax advisors give advice on such activities and can shape the debate and norms for corporate tax practice. They also hold insight from their engagement as advisors to in-house tax departments. Moreover, there is considerable professional overlap as most of the informants have professional experience from both in-house functions and tax advisory services.

All interviewees were European, European based, or had worked in a European context. The majority in Denmark attributed to the fact that the researcher was located in Denmark and had a professional network in Denmark. Northern European countries have a strong CSR tradition (Knudsen et al., 2015; Midttun et al., 2015) which aligns with the idea that these organizations where these professionals work are where we would expect such pioneering movement to have its origins. This is not explored in this paper, but further studies could fruitfully develop comparative studies between countries concerning tax practices.

71.5 hours of participant observation from events targeted at tax professionals, where tax professionals (advisors and in-house tax directors) spoke publicly and broached the topic of “responsibility.” These events took place primarily in Denmark, but also in Belgium (with a European focus) the UK, and online (See appendix C). Participatory observation gave the opportunity to observe the tax professionals speak to their peers as the audiences were other tax professionals. This enabled mitigation of impression management from the interviews, as tax professionals could be observed enacting (or not) the same viewpoints expressed in interviews.

In addition, desk research on the relationship between business ethics and corporate tax practice over time in conjunction with the intense media and regulatory focus on corporate tax avoidance culture. This enabled document analysis of publicly available material by a variety of non-state actors over the years 2000–2022, as well as background research on the regulatory developments from OECD and EU from the years 2012–2021 (please see appendix B for list of desk research).

The role of the researcher in qualitative research is a relevant point of reflection (Robinson & Kerr, 2015) especially given the author's prior involvement in the "tax justice movement" and that the interviewees were aware of this. This prior role on the one hand allows for knowledge of the issue area, existing contacts (Fisher et al., 2021), and the ability to minimize the power imbalance between elite professionals and researcher (Mikecz, 2012), yet it also creates concerns for impression management (Grodal et al., 2021) especially concerning a sensitive topic such as corporate tax practice. To mitigate impression management a strategy to include several data sources (Eisenhardt & Graebner, 2007) was applied. However, this does not eliminate the connectedness between the researcher and the data (incl. its collection) and the reflexivity which this should accompany (Gosovic, 2019) in the analysis of the data (Robinson & Kerr, 2015).

Analytical strategy

For the interview material, the process for analysis was neither an inductive nor deductive approach to the material, but an abductive approach that allow for a more reflexive approach to learning and theoretical development (Alvesson & Skoldberg, 2009; Robinson & Kerr, 2015). The first order of coding when reading the material was descriptive in nature. It captured what the content was about in its narrative format. Examples of codes are "compliance," "tax system challenged," "Government responsibility," "cultural shift in MNCs corporate responsibility," "corporate governance." This line of coding led to the centrality of the issue of compliance. Building on the descriptive codes and reflecting more theoretically on the findings through an interpretive analysis (Yanow & Ybema, 2009) allowed a translation into the concepts known from the conceptual framework presented and to combine CSR theory with sociology of compliance. Such an abductive analytical approach aligns with the interpretive tradition building on origins of hermeneutics that this study places itself in (Yanow & Ybema, 2009). This complements well the challenges of doing research into business compliance (Parker & Nielsen, 2009; Wu & van Rooij, 2021) and complements the literature on tax practice which recognize that tax, and corporate tax, is usefully studied from a multitude of methods and philosophical traditions (McKerchar, 2008; Oats, 2012).

FINDINGS & ANALYSIS

This section presents the findings and analysis from interviews in three segments: A) Reflections on how corporate tax practice used to be; B) Presentation of the complexity of the question of compliance; and C) The components of responsible compliance practice

A. A past of managerialization of legal ideals in corporate tax practice

It is clear from tax professionals who identify with linking CSR and corporate tax that this is a radically new situation from a not-too-distant past. The past situation was one of less complexity, because the agreement was that if it was legal, it was okay.

“There used to be the common perception that tax was a legal discipline and there was a right answer and a wrong answer, and if you were on the right side (of the law) then it was okay. If the legislation allowed for it, it was okay. This has changed completely.” (Interview C6, 2020)

The center of the focus was compliance with the letter of the law, and nobody disputed this. Some tax professionals describe the way in which tax was after thought to the business decisions.

“Business comes first and then we will clean up whatever it is and try to be as compliant as we can.” (Interview tax director C14, 2020)

This quote expresses that compliance was to the extent possible, although the greater point here is that tax came as an exercise after the business decision, because tax professionals would never jeopardize the business decision.

“If I take back to, you know, the beginning of that time and before that... using the legislation as written to support a set of facts, that was probably never intended by that legislation.”
(Interview tax director C9, 2020)

From this quote there is an illustration of this sense of using the law to support decisions for the corporate purpose, rather than regarding the law for its intention and having that as a priority.

The normality of this situation is apparent from all interviews, and what interviewees consider changed the situation is also in agreement: growing public attention to the issue of corporate tax planning, but always in the context of legal compliance considerations, as expressed by the following quote:

“For example in London, the beginning of this millennium, maybe 2000 to 2005 this was at its height. The structures you created; they were completely outside the intention of the law. They were. But nobody believed it mattered. Then some big cases rolled in England, that you should pay attention to the intention of the law – and there are court cases where judgements go both ways.” (Interview C5, 2019)

Here is expressed that court cases are being paid attention to, and the way in which courts rule in tax cases are also beginning to shift alongside broader societal developments.

This past practice of using the law to the purpose of the business with no regard for its intention or “spirit” changes in the years that follow the financial crisis 2008/2009 also due to the external attention to the issue of corporate tax practice.

“15 to 20 years ago I used to give a presentation when I was at [X] talking about the interest the public had in environmental issues. And asking, why is it no one is interested in tax which was the case 20 years ago. Totally different situation today.” (Interview tax director C7, 2019)

As this quote expresses, compared to 20 years ago, today there is a radically different external situation concerning corporate tax affairs. The next sub-section describes how in this new context compliance intersects with broader legitimacy concerns among those who express a “responsible corporate tax practice.”

B. The complexity of legal compliance

The descriptions of how tax professionals manage corporate tax practice today still center on the relationship with the law and the notion of being compliant. Although being legally compliant is not always straightforward despite the best intentions.

“When push comes to shove on whether the right amount is paid (in tax) or not you only have one tool, and that is whether they are in compliance with the rules or not. This can be discussed, and this is why there is so many court cases on tax, with the very very complicated ruleset and because we live in a very complex world there are always things that can be discussed.” (Interview A6, 2019)

The second point concerning compliance underlined in this quote is that even if someone is compliant, there is no guarantee they will avoid being taken to court by tax authorities. There is always something “to be discussed.”

“From my perspective, the greatest role for companies is to keep on the right side of the rules (“at holde sig på dydens smalle sti indenfor reglerne”). But that is not that simple, because the rules are not simple. A lot of what you do is super complex, and when you combine that with some very complex rules in three, four or ten countries at once, then it is not so black and white that you can print it in the daily press.” (Interview A4, 2019)

This quote expresses that being compliant is complex in and of itself, and even if one is compliant, this might not translate to a very appealing story in the media or to the anticipated ruling in a court case.

Nevertheless, this complexity, being legally compliant still carries an aura of being mechanical and uncontroversial. Compliance thus has a dual nature. On the one hand it is a checklist to be ticked. Even if, given the complexities of tax law, being compliant, and not least demonstrating compliance, can be seen as a challenge and uncertain in itself. Compliance is both described as a non-issue, as operational or mechanical, but it is also described as an area of uncertainty, due to the complexity of the organizations (MNCs) and operating in multiple jurisdictions each with its own intricate legislation.

What is the reality is that in very complex systems that big corporations are... there is nothing that is just right or just wrong. Typically you are in a space where you have say “tchhaa, maybe, maybe not, where are we, we don’t know”. (Interview A6, 2019)

Compliance towards tax authorities remains the front and center concern for the practice of corporate tax, and the aim to be compliant is a given. However, compliant behavior and lifting the burden of compliance is not always straightforward, as expressed here.

In addition, given the changing context and shifting stakeholders of corporate tax practice, there is a build-on to the operational or mechanical legal compliance: “Being compliant is like the minimum. ... You need to be compliant. And after that you have choices” (Interview C2, 2019).

This is not only about what you do in addition to legal compliance but also about *how* one chooses to be compliant. Among the tax professionals in this study a key reference point for their approach to corporate tax practice is to follow the “spirit” or the “intention” of the law:

“This thing about responsible tax and paying your fair share and not doing aggressive tax planning, what I understand by this is that you calculate your taxes in accordance with the rules, but also from the intention of the rules. So you should make an effort to identify the intention of the rules. You shouldn’t take two rules and put them together and get a strange result.” (Interview C9, 2020)

This quote expresses that this is potentially not that difficult; one just must make sure “not to get a strange result.” Others supplement this by saying that it is not difficult to know, as a tax professional, the intention of the law. Rather, the constricting factors have been being allowed to apply this by top management, and not be tasked to strive for so-called cost-effective tax practice as described above. For all tax professionals in this study, following the spirit of the law is today uncontroversial. As expressed in the following quote, there is the perception that this is the most common approach today.

“So, if I think about where we are now, I think most large business would be happy to say we comply with the spirit as well as the letter of the law.”
(Interview C10, 2020)

While there is agreement on following the intention of the law, there is also a more intangible dimension. For some, this is described as doing “normal” tax planning, but this is hard to describe.

“We have a mandate to do normal tax planning, and then it is up to me and the team to decide what is normal tax planning, and what is other tax planning possibilities we can do, but we think is tax driven, artificial, doesn’t feel right in the stomach.” (Interview C10, 2020)

As the quote expresses, ultimately the definition of “normal” comes down to a “feeling,” and in this sense it is very subjective and dependent on the individual tax director and their assessment of what is normal, which will also depend on their ability to know or assess what other corporate tax directors are assessing as “normal.” This places tax directors as central and powerful in the relation to tax practice, even when acting on mandate from their top management. The complexity of the issue area of corporate tax reduces top management mandates to acting “normal,” however, this leaves ample discretion for tax directors to define what that means.

Others more expressly speak to the idea of a moral dimension to tax practice.

“... there is an increased awareness on the fact that there is such a thing as tax moral. There is definitely something more to it than just whether the rules are followed or not, something more is needed in a way.” (Interview A4, 2019)

“It is clear for me, that what I perceive as the legal tax planning practice has had or has taken on a moral dimension. This has made it difficult for corporations to win sympathy for just having applied the rules that are there.”

(Interview A1, 2019)

As both quotes here express, this is related to the fact that the rules, and being compliant with those, poorly translates to the wider set of stakeholders that now are present in the debate. The latter quote explicitly mentions the idea that corporations seek understanding for their practices; they seek to regain some legitimacy, which they saw as lost in the media leaks and vilification of some corporations' tax affairs.

Some of the tax professionals express some apprehension concerning applying ethics or morals to tax practice and compliance, all the while they agree that this is becoming relevant.

“I think that yes, we consider paying taxes one of the most important contributions to society. But I think in this area we sometimes talk about to be ethic, but I don't like that because I think ethic is subjective. It is too subjective. I think it can be absolutely different of views. I think being ethical is something that is not very well understood at any time. An ethic is not law. Probably the ethic should be behind the law and the law and the legislation should be embedded by ethics. Whatever ethic it is on each country. But as a taxpayer I need not be worried about ethic, I need to worry about being compliant with legislation.” (Interview C11, 2020)

“(If) every individual in a tax department has to sit down and do a judgement on the ethical, moral, interpretation of a law, then the law will be interpreted in a thousand different ways. I do not think that is meaningful either, so I am more of a proponent for a more classical interpretation of the law and a tiny layer of moral and ethics.” (Interview C8, 2020)

Both these quotes articulate the fall back to the comfort zone of “legal compliance” and the interpretation of the law as the ideal overriding logic for corporate tax practice. However, as articulated above, the complex nature of legal compliance for MNCs in tax practice dictates a degree of discretion which makes such a simplification insufficient. Compliance is complex, not black and white, and it shifts over time. Staying within the rules and being legally compliant is the front and center of tax practice, but it encompasses both mechanical aspects and judgements of how this aligns with the law, and with societal expectations. This latter is referred to as a “Daily mail test,” indicating the relevance of non-legal stakeholders. Overall, the interviews demonstrate that there is scope to be compliant in diverse ways and the discretion for this lies with the corporation in question.

While the law and legal compliance, and in this case the “spirit of the law” is the comfort zone of the tax practitioners here, there is also something more clearly “beyond compliance.” This is a space where tax professionals are required to define their own approach (that also shapes their compliance practice) and allow for them to go *beyond* what is the requirement of the law.

“I think it is more about what does it mean for you to follow the law. Is it the wording of the law or do you also consider the intention? Do you go further than merely following the law? This is the old question of when are you a “good citizen,” is it when you follow the law, or is it

when you do something extra; engage yourself in the local community, volunteer, assist your community, donate to WWF or similar? Does it take something extra? Arguably, in the tax area, this is challenging because you cannot simply pay extra, than what you owe, but we have to find a way to say: alright, how do we find a way, where we pay the right amount in tax, not too much, not too little, and how can we be an active part of society in other ways for example by reporting more than what is required. Maybe make it clear there are things we could do that we will not. Because it is not our business ethic.” (Interview C2, 2019)

This quote expresses when operating in a heavily regulated space, there are limits to what one can do (you cannot voluntarily pay more tax, for example). However, the quote also indicates that organizations can do things that are relevant and beyond the legal requirement, such as reporting or being visible about elements not present in their tax practice.

“It is a move toward governance instead of compliance. Compliance is simply a checklist and if you’ve done it then you are okay. Whereas the governance is much more: who takes the decision, how do we ensure it is embedded, and how do we ensure we take the right decision. Who takes responsibility I suppose governance is about. Who is responsible, who is accountable and are we doing the right thing, where the compliance mentality is more of a check box, and as long as you can tick the box you are okay.” (Interview A1, 2019)

These two quotes both articulate the dimension “beyond” compliance and how this relates to internal governance practices and how organizations can be “an active part of society” both of which are core elements of CSR. The next sub-section presents the dynamics of these changes in process that accompany these tax professionals’ contemporary views on tax practices and the intersection between CSR and compliance.

C. Components of responsible tax compliance

The change process described by the tax professionals of the context, actors, and experience leading to the development and enactment of “responsible corporate tax practice” includes both internal and external factors. There are structural shifts in the context for corporate tax compliance that manifest as external drivers, but also internal organizational changes and new lines of cooperation and dialogue within organizations that are relevant for the emergent perspective.

External drivers

The scale and pace of legislative change and new compliance and reporting requirements are something that all informants consider significant. Most describe this as something that adds to the complexity of the legal context, and it is this complexity which is really at the core of the concern about compliance.

“Yes, there has been a whirlwind of changes. Internationally and nationally, for everyone in this, besides the global trends, we have a stream of local adaptations and local variations and local exceptions that you need to be aware of. So, it has become incredibly more complex.” (Interview A4, 2019)

Opinions divide on how effective new measures will be in terms of reducing scope for corporate discretion in tax practice. Some believe it will stop the most aggressive schemes and initiatives, while others point to the newness being overstated and that "... many of the measures contained in the BEPS⁹ project, were measures already in place prior to BEPS gaining its catchy name and title" (Interview A4, 2019).

A common message among the interviewees is that the political signaling from policy makers is important. Clearly, the pace of the legislative change and the political signal this brings is a pressure point for rethinking the approach to compliance from being purely mechanical to something else: "With the BEPS work there is a number of our advisors who realize that there are other things that matter than what is the best technical solution" (Interview C6, 2019).

Of the drivers non-legal in nature, most of the informants refer directly to the financial crisis as a turning point for the public debate on corporate tax affairs. They all refer to the media leaks known as "Panama Papers" and "Lux leaks" etc. Most tie this to the context of budgetary constraints, which has led to a situation of looking for a "face to blame" for the crisis (Interview tax director C10) and moving into factors beyond legal compliance. Everyone agrees that the increased public interest and the sensational media stories have significantly shifted the public interest and overall environment for the tax planning affairs for MNCs.

"I think people are as interested in tax as they are in environmental and other aspects of corporate behavior. And probably the trigger for that was the economic downturn when people started to think about economic issues more seriously." (Interview C7, 2020)

This quote expresses how tax is seen to have risen on the agenda for corporate social responsibility up alongside the environment, and this shift has taken place since the financial crisis.

What characterizes this public interest is perceived as skepticism and a mistrust in the tax affairs of the large corporations. However, the tax professionals also recognize that the mistrust and skepticism are not unfounded.

"And there is a need also, and I think we should all acknowledge that, there was a need to improve the compliance standards of large companies. And by that, I mean the tax legislation may allow you to do something, but you should always stop and ask yourself, okay I can, but should I? Just because someone gives you permission to do something, you know, should you do it?"
(Interview C10, 2020)

This interviewee describes how there was a need for throwing light at how MNCs practiced compliance underlining the intertwining of compliance with practice and societal expectations. Given the descriptions above of how tax practice used to be managed as a pure cost reduction

⁹ BEPS refers to "base erosion and profit shifting" which is the name of the major reform packaged proposed by OECD and negotiated among countries 2012–2015.

exercise, this comment recognizes the need there was for an external push to shift the compliance standards to a different place today.

“Because you can have an opinion on who have or do not have a legitimate interest, but if people are talking about the tax payments of a corporation, I believe corporations have an interest in (being in) that discussion.” (Interview C2, 2019)

From this quote there is a sense of this not being only a choice by corporations; rather the external environment, the overall situation, has delivered a new set of stakeholders who are in the debate today, whether corporations like it or not. Corporations can have an opinion on whether this is right, but at the end of the day, they must decide how best to respond to this situation. The tax professionals in this paper have taken the proactive route, while other tax professionals appear stuck in “the old ways” of tax minimization (Radcliffe et al., 2018) and struggling to see the practical implementation of alternative approaches (Anesa et al., 2018).

The following sub-section examines how the tax professionals in this paper have made changes and enact this pro-active approach to shifting compliance and governance concerning tax practice.

Internal governance changes

The individual tax directors play a significant role in shaping the approach to compliance, taking steps to change the practice, and creating new governance structures. This starts when a tax director takes a new position in a new corporation: “I could easily, but I said this at the interview for this job in XX, if you want me to sit and do tax projects (tax optimization), then this is not the job for me, I don’t want a job that is just that” (Interview C12, Tax Director MNC). Others highlighted the sense of relief when they finally joined a corporation where there was a different practice (Interview C4). For most of the tax professional interviewees, they were the ones personally to initiate the journey that their employer organization took, as they developed a more responsible corporate tax practice.

Some go as far to say that the entire function of the tax director has changed:

“I will say, that as a tax director, also a modern tax director, who has to keep up with these things, many tax directors today have a different profile than they did 10-15 years ago. Before, the tax director, and you will see this among some of the ‘old’ tax directors who are left, it was being the brightest in the bunch who got promoted and could run over all the others technically. Today you do not need to be the brightest on the technical rules, you have to be a manager – a people manager. So, an enormous shift has happened in what type of tax director you see, and that I am an example of.” (Interview C8, 2020)

There is a sense of identification by tax directors, and personal pride, which is expressed in this quote with the statement “that I am an example of.” This is a shift away from technically saving costs through tax practice, toward managing the governance of a complex organizational practice with many different pressures internally and externally.

For the management of these complexities, tax professionals point to the internal governance structures and the need for agreement upwards in the management hierarchy from the CFO, CEO, and board, who all must sign off on the approach taken. Everyone places a “tax policy” as a central tool to ensure internal management and accountability, to give practical guidance, and, in most cases, also externally signaling the approach the corporation is taking.

“We feel like we need a tax strategy, why, because it gives us clarity concerning our approach in this area. Just like, you can call it an environment strategy, waste strategy, and more. Because that way, we take a position on the topic.” (Interview C12, Tax Director MNC, 2020)

Here it is clear that there are internal benefits (clarity) and a signaling value (taking a position). Governance structures create stability and enable the security for the tax director to make judgement calls when there are conflicts between cost reduction and taking a “responsible” approach. Equally, governance structures downwards to employees across the MNC are important.

“Then you also build a certain culture around this. We actually took it one step further, because I told my people in tax functions that they had a mandate to say no to something that violates this (principle). I had a code of conduct made with five statements, which specified what we did and what we did not do, and what they could refuse to do. This was signed by their closest line manager all the way up the system.” (Interview C12, Tax Director MNC, 2020)

“And our governance bodies, board of directors and so on, they are also involved in that process. They are in charge of that policy. They are in charge of taking care of the risks and they are in charge of being informed, duly informed so they can manage those risk in the tax area too.” (Interview C11, 2020)

Both quotes underline the function a tax policy has and the buy-in and awareness that is created from establishing it and rolling it out internally. Another tax director explains who they consulted in developing their responsible corporate tax approach, which was led by the tax department:

“The entire business. Our businesspeople, operational people, different business units, of course the management, meaning the CFO, our CEO, the vice presidents for various business units. So, we really discussed this a lot and have been into the various details of what it means for us and what effect it will have.” (Interview C2, 2019)

This expression of the variety of internal stakeholders that were involved also testifies to the changed nature of tax in corporations. It is no longer an isolated accounting practice for cost reductions. For all interviewees, and all tax directors, ownership internally – vertically and horizontally – is key to the successful implementation. They are aware that this is a way of doing taxes that needs shared agreement and support, both up and down governance chains, within the entire corporation. The development of an organizational tax policy is central to this exercise.

The salient issues involved in a “responsible” approach to tax include three core elements: commitment from top management, a tax policy as manifestation of internal governance and ownership processes, and a motivated tax director committed to a principled way of enacting corporate tax.

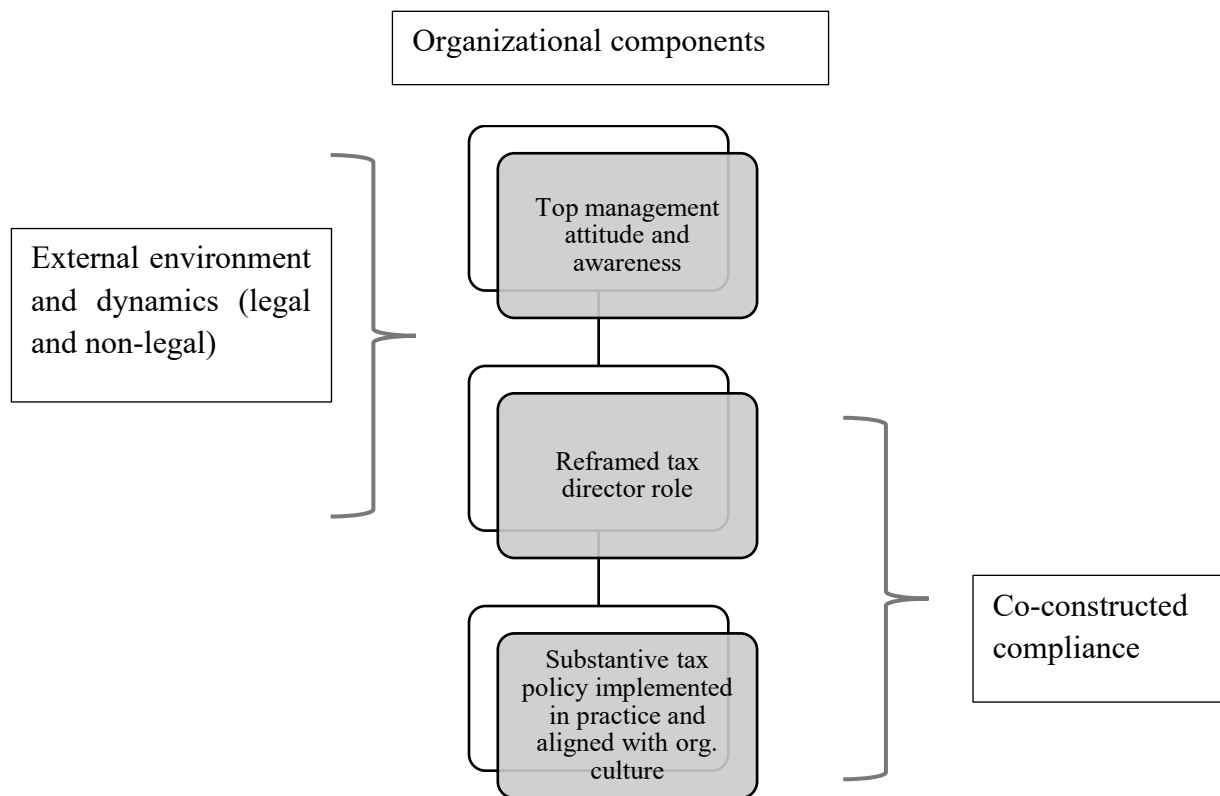
DISCUSSION

This section is organized around three reflections from the findings and analysis. The first is how it is possible to theorize a *responsibilization of legal compliance* as corporate tax practice integrates with CSR. Secondly, how this adds to the existing literature on tax as a social and institutional practice as it presents a different way to approach corporate tax compliance. Thirdly, this expands the conceptual reach of CSR into engagement with the law.

Responsibilization of corporate tax compliance

The findings portrayed a dual nature of corporate tax practice which on the one hand was mechanical and operational compliance task, and on the other a complex exercise intertwined with expectations of internal (organizational, financial) stakeholders and external legal (the courts and regulators) and non-legal (the media, NGOs) stakeholders. The centrality of compliance for the tax professionals made it inseparable from the wider societal considerations. The management of compliance has become integrated with core organizational elements known to CSR: good governance (Christensen & Murphy, 2004; Gribnau & Jallai, 2017; Jenkins & Newell, 2013; Moon & Vallentin, 2019) and concern for stakeholders (Hillenbrand et al., 2017; Knuutinen, 2014; Payne & Raiborn, 2018). These tax professionals did not consider tax practice as separate from compliance contrary to prior studies (Frecknall-Hughes & Moizer, 2015) Rather the shifts in tax practice as something which would shape compliance, as well as considering legal compliance as the frame for what was possibly to commit to in a tax policy. Therefor corporate governance and management components become shapers of legal compliance, as well as they in themselves demonstrating elements “beyond compliance”. This process of shaping compliance in this case by CSR can be theorized as *responsibilization of legal compliance*, which has identifiable organizational components as shown in figure 1.

Figure 1: The key components in *responsibilization of legal compliance*



Source: author

Figure 1 presents a visual overview of the core components in the *responsibilization* of compliance described as related to external environmental pressures and the compliance practice for the tax professionals in this study. Tax directors are central to defining the approach but are dependent on support from the top management to understand the consequences and endorse the mandate for the practice. Critical are also management tools to roll out the approach wider in the organization. There are thus both critical vertical and horizontal lines of this figure and the tax director is centrally placed.

Top management awareness and attitude: this means both giving a mandate to take an approach that considers more than the letter of the law and signing off on a policy that enacts that in practice. Thereby taking responsibility for the corporate tax practice to be aligned with the organizational culture of CSR.

Reframed tax director role: the technical skills have been delegated or outsourced, and the role of the tax director is to be a people manager and a liaison between the top management (sometimes a part of the top management) and also have an awareness of the external environment and take accountability for the corporate tax policy and its enactment.

Substantive responsible tax policy: while tax policies of MNCs have been criticized for being “boiler plates” or empty shells (Quentin, 2018), they can also be practical and critical tools in managing a practice that requires a clear direction and mandate. In the case of responsibilization

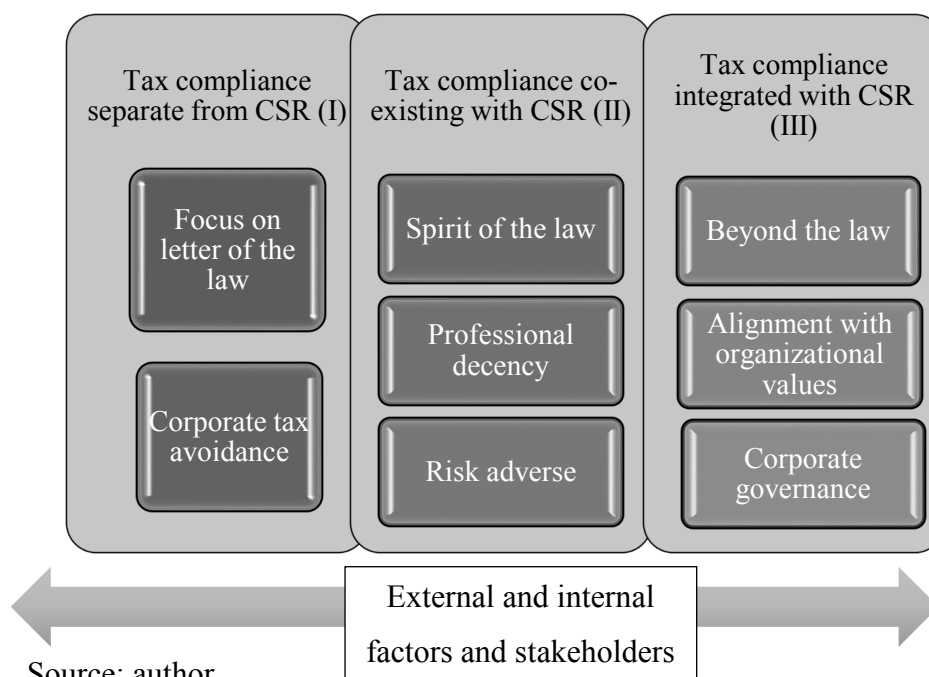
of tax compliance, the tax policy is substantive and is used as an everyday tool to navigate complex decisions.

Figure 1 visualizes the relation between external changes in the environment of organizations of legal and non-legal nature to the impact on tax compliance practice. This translates through the components of management support, tax director, and the organizational tax policy. Here tax professionals realize tax compliance as a complex process beyond risk assessment co-constructed by the wider institutional environment and organizational values and culture (Suddaby et al., 2010) such as the approach to CSR (Weaver et al., 1999). It is an example of how organizations take responsibility for how they engage the law rather than delegating the responsibility for organizational practice to the “letter of the law” or simply regarding tax as a profit center (Frecknall-Hughes et al., 2017).

New facets of tax as social and institutional practice: compliance as integrated with CSR

We can position this *responsibilized* compliance practice on a spectrum related to CSR corresponding to the table 1 presented above. Figure 2 (below) moves table 1 from theory to practice and focus on the relationship between compliance and CSR, adding a dynamic dimension. Freedman (2012) has also suggested there to be a spectrum for tax practice; however, she suggests a spectrum of tax avoidance from more to less aggressive. Figure 2 here goes beyond this.

Figure 2: Spectrum of tax compliance relationship with CSR



Source: author

This spectrum ranges from I) a pure focus on the law and its letter, through II) a practice which adheres to a professional decency concerning the intention or spirit of the law and presents as risk adverse, to III) tax compliance integrated with CSR. Position III this paper explored in detail and corresponds to a “responsibilized” corporate tax compliance practice. The spectrum should be seen as dynamic represented by the arrow at the bottom of the spectrum. What will influence

where an organization sits on the spectrum consists of external and internal factors. External factors include how regulatory standards change over time (Picciotto, 2022). Secondly, organizational culture and values will influence how CSR is considered within an organization as something separate from, to support, or integrated with corporate purpose (confer table 1) and likely also change over time (Matten & Moon, 2020). In addition to these external and internal factors there might be individual organizational experiences with media exposure, risk adverse board members, or dependence on government contracts or public procurement.

Additional institutional factors such as legal traditions or cultures of engagement with stakeholders are likely to also play a role. In Scandinavian countries there is a longer tradition of a more “implicit” CSR where a responsible approach is emanating from the institutional environment of organizations (Matten & Moon, 2008). The tax professionals contributing to this paper all identify with and are associated with organizations who have high profiles in CSR. They are also located in countries, the vast majority in Denmark, where CSR is highly regarded and carries long traditions for engaging stakeholders (Gjølberg, 2011; Strand et al., 2015). Future studies could explore these geographical and cultural differences further including whether the different legal traditions of common law or civil law systems might have a relevance for how organizations construct compliance.

CSR and the law

While not all legislation allows for scope for interpretation (Wu & van Rooij, 2021), in the case of corporate tax it is particularly pertinent (Freedman, 2012) and in conceptual and practical ways present challenges for CSR (Dowling, 2014; Moon & Vallentin, 2019). This paper has explored in detail the intersection with the boundary of the law as one of those challenges (Dowling, 2014). Tax compliance integrated with CSR presents a practical example of “CSR for the law” (McBarnet et al., 2009) or the idea for corporate discretion to “enhance” the law and the intention of the government who made the law (Knudsen & Moon, 2022). The responsabilization of corporate tax presents how CSR interacts with legal, operational, and technical requirements of the business organization and represents an “entire business” approach to CSR (Matten & Moon, 2020). This underlines the point that CSR is also dynamic, and changes alongside societal dynamics and the influence of these dynamics are reflected in the social constructions of compliance (Burdon & Sorour, 2020; Parker & Nielsen, 2009).

However, critical across the spectrum in figure 2 is the corporate discretion for interpreting the rules. There remains an accountability challenge also related to *responsible* corporate tax practice (Freedman, 2018; McBarnet et al., 2009) and the “free rider” potential (Jenkins & Newell, 2013). The notion of “the spirit of the law” has its own interpretive challenges (Picciotto, 2007, Schmidt & Buhmann, 2020; Van de Vijver, 2022) and more so, can it be questioned if corporate governance elements and a consideration of CSR delivers an accountable result. This outstanding accountability issue adds further to the task ahead for effective corporate tax legislation concerning MNCs and their particular characteristics which transcend territorial borders of traditional hard law (Buhmann, 2016; Ruggie, 2018). Following the trajectory of CSR and

corporate tax in practice among professionals might provide future case studies on the relationship between CSR and hard law (Buhmann, 2006, 2016; Sheehy, 2015).

CONCLUSION

This paper has presented an empirical exploration of how tax professionals manage the integration of CSR and legal compliance in corporate tax practice. It has looked explicitly at those tax professionals who identify with connecting the two issue areas to be able to explore how these conflicting agendas come together and shape constructions of compliance.

This paper presents empirical evidence to this literature on a more complex relation between the law, ethics, and tax practice aligning with a growing normative literature arguing for its relevance. This is a shift from a focus on the letter of the law and legal formalism to a corporate tax compliance practice integrated with CSR that goes beyond adhering to “the spirit of the law”. The paper positions this approach on a spectrum of compliance practices, ranging from conflicting with CSR, to co-existing with CSR, to being fully integrated with CSR. This presents a relevant contribution to literature on corporate tax practice of tax professionals who uniformly portray tax professionals as in pursuit of tax minimization where ethics are at best a risk assessment. Nevertheless, the persistent level of corporate discretion raises questions of accountability for corporate tax practice, and points to persistent challenges for more effective and precise legislation to be articulated, which is a longstanding debate concerning tax legislation (Freedman, 2006; McBarnet, 2003; McBarnet & Whelan, 1991).

The paper introduces the concept of the *responsibilization of legal compliance*, theorizing that tax directors play a pivotal role in this process. Supported by top management, they operationalize tax policies shaped by organizational culture, CSR commitments, and external pressures. *Responsibilization* reflects how organizations take responsibility for their engagement with the law in their compliance practices.

The paper delivers a timely and relevant contribution to a developing body of research on corporate tax as a social and institutional practice. It presents compliance as relevantly explored through qualitative methods to capture the nuances of the social construction (Parker & Nielsen, 2009; Wu & van Rooij, 2021). Through its analysis of the relationship between compliance and CSR it offers insight into how some professionals are changing organizations’ practices adapting to new stakeholder demands and the different ways organizations comply with regulation. This underlines the intersection between CSR and the law, which is a developing line of scholarship for CSR theory and practice.

REFERENCES

Alm, J., & Torgler, B. (2011). Do Ethics Matter? Tax Compliance and Morality. *Journal of Business Ethics*, 101(4), 635–651. <https://doi.org/10.1007/s10551-011-0761-9>

- Alvesson, M., & Skoldberg, K. (2009). *Reflexive methodology: New vistas for qualitative research* (2. ed.). SAGE.
- Anesa, M., Gillespie, N., Spee, A. P., & Sadiq, K. (2018). The legitimization of corporate tax minimization. *Accounting, Organizations and Society*, 75, 17–39. <https://doi.org/10.1016/j.aos.2018.10.004>
- Avi-Yonah, R. S. (2004). Corporations, Society, and the State: A Defense of the Corporate Tax. *Virginia Law Review*, 90, 1193.
- Avi-Yonah, R. S. (2014, April 13). Just Say No: Corporate Taxation and Corporate Social Responsibility. *PUBLIC LAW AND LEGAL THEORY RESEARCH PAPER SERIES*. <https://doi.org/10.2139/ssrn.2423045>
- Bird, R., & Davis-Nozemack, K. (2018). Tax Avoidance as a Sustainability Problem. *Journal of Business Ethics*, 151(4), 1009–1025. <https://doi.org/10.1007/s10551-016-3162-2>
- Boden, R., Killian, S., Mulligan, E., & Oats, L. (2010). Critical perspectives on taxation. *Critical Perspectives on Accounting*, 21(7), 541–544. <https://doi.org/10.1016/j.cpa.2010.05.003>
- Boll, K. (2014). Mapping tax compliance. *Critical Perspectives on Accounting*, 25(4–5), 293–303. <https://doi.org/10.1016/j.cpa.2013.03.002>
- Braithwaite, V. (2003). *Taxing Democracy: Understanding Tax Avoidance and Evasion*. Taylor & Francis Group. <http://ebookcentral.proquest.com/lib/kbhnhh-ebooks/detail.action?docID=4817142>
- Brammer, S., Jackson, G., & Matten, D. (2012). Corporate Social Responsibility and institutional theory: New perspectives on private governance. *Socio-Economic Review*, 10(1), 3–28. <https://doi.org/10.1093/ser/mwr030>
- Buhmann, K. (2006). Corporate social responsibility: What role for law? Some aspects of law and CSR. *Corporate Governance: The International Journal of Business in Society*, 6(2), 188–202. <https://doi.org/10.1108/14720700610655187>
- Buhmann, K. (2016). Public Regulators and CSR: The ‘Social Licence to Operate’ in Recent United Nations Instruments on Business and Human Rights and the Juridification of CSR. *Journal of Business Ethics*, 136(4), 699–714. <https://doi.org/10.1007/s10551-015-2869-9>
- B-team. (2018). A new bar for responsible tax, retrieved from <https://bteam.org/assets/reports/A-New-Bar-for-Responsible-Tax.pdf>
- Burdon, W. M., & Sorour, M. K. (2020). Institutional Theory and Evolution of ‘A Legitimate’ Compliance Culture: The Case of the UK Financial Service Sector. *Journal of Business Ethics*, 162(1), 47–80. <https://doi.org/10.1007/s10551-018-3981-4>
- Campbell, J. L. (2007). Why Would Corporations Behave in Socially Responsible Ways? An Institutional Theory of Corporate Social Responsibility. *Academy of Management Review*, 32(3), 946–967. <https://doi.org/10.5465/AMR.2007.25275684>

- Christensen, J., & Murphy, R. (2004). The Social Irresponsibility of Corporate Tax Avoidance: Taking CSR to the bottom line. *Development*, 47(3), 37–44.
- Christensen, R. C. (2021). Elite professionals in transnational tax governance. *Global Networks*, 21(2), 265–293. <https://doi.org/10.1111/glob.12269>
- Christensen, R. C., & Seabrooke, L. (2022). The Big 4 under pressure: Scanning work in transnational fields. *Contemporary Accounting Research*, 39(4), 2941–2969.
- Cutler, A. C., Haufler, V., & Porter, T. (1999). *Private authority and international affairs*. State University of New York Press.
- Davis, K. (1973). The Case for and Against Business Assumption of Social Responsibilities?. *Academy of Management Journal*, 16(2), 12.
- De la Cuesta-González, M., & Pardo, E. (2019). Corporate tax disclosure on a CSR basis: A new reporting framework in the post-BEPS era. *Accounting, Auditing & Accountability Journal*, 32(7), 2167–2192. <https://doi.org/10.1108/AAAJ-12-2017-3282>
- Dowling, G. R. (2014). The Curious Case of Corporate Tax Avoidance: Is it Socially Irresponsible? *Journal of Business Ethics*, 124(1), 173–184. <https://doi.org/10.1007/s10551-013-1862-4>
- Doyle, E., Frecknall-Hughes, J., & Summers, B. (2022). Ethical reasoning in tax practice: Law or is there more? *Journal of International Accounting, Auditing and Taxation*, 48, 100483. <https://doi.org/10.1016/j.intaccaudtax.2022.100483>
- Doyle, E., Hughes, J., & Glaister, K. (2009). Linking Ethics and Risk Management in Taxation: Evidence from an Exploratory Study in Ireland and the UK. *Journal of Business Ethics*, 86(2), 177–198.
- Doyle, E., Hughes, J. F., & Summers, B. (2013). An Empirical Analysis of the Ethical Reasoning of Tax Practitioners. *Journal of Business Ethics*, 114(2), 325–339.
- Eccleston, R., & Elbra, A. (2018). *Business, civil society and the “new” politics of corporate tax justice: Paying a fair share?* Edward Elgar Publ.
- Edelman, L. B. (2016). Working Law. In *Working Law*. University of Chicago Press.
- Edelman, L. B., & Suchman, M. C. (1997). The Legal Environments of Organizations. *Annual Review of Sociology*, 23, 479–515. JSTOR.
- Edelman, L. B., & Talesh, S. A. (2011). To comply or not to comply—That isn’t the question: How organizations construct the meaning of compliance. *Explaining Compliance: Business Responses to Regulation*, 103–122.
- Eisenhardt, K. M. (1989). Building Theories from Case Study Research. *Academy of Management Review*, 14(4), 532–550. <https://doi.org/10.5465/AMR.1989.4308385>

- Eisenhardt, K. M., & Graebner, M. E. (2007). Theory Building from Cases: Opportunities and Challenges. *Academy of Management Journal*, 50(1), 25–32. <https://doi.org/10.5465/AMJ.2007.24160888>
- European Commission. (2011). *A renewed EU strategy 2011-14 for Corporate Social Responsibility*. <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52011DC0681&from=EN>
- Fair Tax Mark. (2014). Fair Tax Mark Criteria Notes – UK-based Multinationals 2014-2015, retrieved from <https://fairtaxmark.net/wp-content/uploads/2014/10/MNC-Criteria-Notes-2014-15.pdf>
- Fatemi, D., Hasseldine, J., & Hite, P. (2020). The Influence of Ethical Codes of Conduct on Professionalism in Tax Practice. *Journal of Business Ethics*, 164(1), 133–149. <https://doi.org/10.1007/s10551-018-4081-1>
- Fisher, G., Mayer, K., & Morris, S. (2021). From the Editors—Phenomenon-Based Theorizing. *Academy of Management Review*, 46(4), 631–639. <https://doi.org/10.5465/amr.2021.0320>
- Flyvbjerg, B. (2006). Five Misunderstandings About Case-Study Research. *Qualitative Inquiry*, 12(2), 219–245. <https://doi.org/10.1177/1077800405284363>
- Frecknall-Hughes, J., & Moizer, P. (2015). Assessing the Quality of Services Provided by UK Tax Practitioners. *eJournal of Tax Research*, 13, 51.
- Frecknall-Hughes, J., Moizer, P., Doyle, E., & Summers, B. (2017). An Examination of Ethical Influences on the Work of Tax Practitioners. *Journal of Business Ethics*, 146(4), 729–745.
- Freedman, J. (2006). The Tax Avoidance Culture: Who is Responsible? Governmental Influences and Corporate Social Responsibility. *Current Legal Problems*, 59(1), 359–390. <https://doi.org/10.1093/clp/59.1.359>
- Freedman, J. (2012). *Responsive Regulation, Risk, and Rules: Applying the Theory to Tax Practice* (SSRN Scholarly Paper 2027406). <https://papers.ssrn.com/abstract=2027406>
- Freedman, J. (2018). *Restoring Trust in the ‘Fairness’ of Corporate Taxation: Increased Transparency and the Need for Institutional Reform* (SSRN Scholarly Paper ID 3396775). Social Science Research Network. <https://doi.org/10.2139/ssrn.3396775>
- Gilad, S. (2014). Beyond Endogeneity: How Firms and Regulators Co-Construct the Meaning of Regulation. *Law & Policy*, 36(2), 134–164. <https://doi.org/10.1111/lapo.12017>
- Gjølberg, M. (2011). Explaining Regulatory Preferences: CSR, Soft Law, or Hard Law? Insights from a Survey of Nordic Pioneers in CSR. *Business & Politics*, 13(2), 1–31. <https://doi.org/10.2202/1469-3569.1351>
- Gosovic, A. K. J. (2019). Gifts, reciprocity and ethically sound ethnographic research: A reflexive framework. *Journal of Organizational Ethnography*, 9(1), 66–79. <https://doi.org/10.1108/JOE-02-2019-0011>

- GRI. (2019). GRI 207 Tax, retrieved from <https://www.globalreporting.org/standards/gri-standards-download-center/gri-207-tax-2019/>
- Gribnau, H. (2015). Corporate Social Responsibility and Tax Planning: Not by Rules Alone. *Social & Legal Studies*, 24(2), 225–250.
- Gribnau, H. J. L. M., & Jallai, A.-G. (2017). Good Tax Governance: A Matter of Moral Responsibility and Transparency. *Nordic Tax Journal*, 2017(1), 70–88. <https://doi.org/10.1515/ntaxj-2017-0005>
- Grodal, S., Anteby, M., & Holm, A. L. (2021). Achieving Rigor in Qualitative Analysis: The Role of Active Categorization in Theory Building. *Academy of Management Review*, 46(3), 591–612. <https://doi.org/10.5465/amr.2018.0482>
- Hansen, D. R., Crosser, R. L., & Laufer, D. (1992). Moral Ethics v. Tax Ethics: The Case of Transfer Pricing Among Multinational Corporations. *Journal of Business Ethics*, 11(9), 678–686.
- Hashimzade, N., & Epifantseva, Y. (2017). *The Routledge companion to tax avoidance research*. Routledge.
- Hillenbrand, C., Money, K. G., Brooks, C., & Tovstiga, N. (2017). Corporate Tax: What Do Stakeholders Expect? *Journal of Business Ethics*. <https://doi.org/10.1007/s10551-017-3700-6>
- Hilling, A., & Ostay, D. T. (2017). *Corporate taxation and social responsibility* (Vol. 1). Wolters Kluwer.
- Hoffman, A. J. (1999). Institutional Evolution and Change: Environmentalism and the U.s. Chemical Industry. *Academy of Management Journal*, 42(4), 351–371. <https://doi.org/10.2307/257008>
- Jenkins, R., & Newell, P. (2013). Csr , Tax and Development. *Third World Quarterly*, 34(3), 378–396. <https://doi.org/10.1080/01436597.2013.784596>
- Kanagaretnam, K., Lee, J., Lim, C. Y., & Lobo, G. J. (2018). Cross-Country Evidence on the Role of Independent Media in Constraining Corporate Tax Aggressiveness. *Journal of Business Ethics*, 150(3), 879–902.
- Knudsen, J. S., & Moon, J. (2022). Corporate Social Responsibility and Government: The Role of Discretion for Engagement with Public Policy. *Business Ethics Quarterly*, 32(2), 243–271. <https://doi.org/10.1017/beq.2021.17>
- Knudsen, J. S., Moon, J., & Slager, R. (2015). Government policies for corporate social responsibility in Europe: A comparative analysis of institutionalisation. *Policy & Politics*, 43(1), 81–99. <https://doi.org/10.1332/030557312X656016>
- Knuutinen, R. (2014). Corporate Social Responsibility, Taxation and Aggressive Tax Planning. *Nordic Tax Journal*, 1(1), 36–75. <https://doi.org/10.1515/ntaxj-2014-0003>

- Latnis, R., & Richardson, G. (2012). Corporate social responsibility and tax aggressiveness: An empirical analysis. *Journal of Accounting and Public Policy*, 31(1), 86–108. <https://doi.org/10.1016/j.jaccpubpol.2011.10.006>
- Latnis, R., & Richardson, G. (2015). Is Corporate Social Responsibility Performance Associated with Tax Avoidance? *Journal of Business Ethics*, 127(2), 439–457. <https://doi.org/10.1007/s10551-014-2052-8>
- Latulippe, L. (2018). Large accounting firms and tax planning in a ‘fair tax’ era. In *Business, Civil Society and the ‘New’ Politics of Corporate Tax Justice* (pp. 128–154). Edward Elgar Publishing. <https://www.elgaronline.com/display/edcoll/9781788114967/9781788114967.00015.xml>
- Lenz, H. (2020). Aggressive Tax Avoidance by Managers of Multinational Companies as a Violation of Their Moral Duty to Obey the Law: A Kantian Rationale. *Journal of Business Ethics*, 165(4), 681–697. <https://doi.org/10.1007/s10551-018-4087-8>
- Martin, William, Mehrotra, A. K., & Prasad, M. (2009). *The new fiscal sociology: Taxation in comparative and historical perspective*. Cambridge University Press.
- Matten, D., & Moon, J. (2008). “Implicit” and “Explicit” CSR: A Conceptual Framework for a Comparative Understanding of Corporate Social Responsibility. *Academy of Management Review*, 33(2), 404–424. <https://doi.org/10.5465/amr.2008.31193458>
- Matten, D., & Moon, J. (2020). Reflections on the 2018 Decade Award: The Meaning and Dynamics of Corporate Social Responsibility. *Academy of Management Review*, 45(1), 7–28. <https://doi.org/10.5465/amr.2019.0348>
- Mayer, M., & Gendron, Y. (2022). The media representation of LuxLeaks: A window onto the normative dynamics of tax avoidance from a socio-legal perspective. *Critical Perspectives on Accounting*, 102480. <https://doi.org/10.1016/j.cpa.2022.102480>
- McBarnet, D. (2003). When compliance is not the solution but the problem: From changes in law to changes in attitude. In V. Braithwaite, *Taxing Democracy*. Taylor & Francis Group. <https://doi.org/10.4135/9781452276175.n120>
- McBarnet, D. J., Voiculescu, A., & Campbell, T. (2009). The new corporate accountability: Corporate social responsibility and the law. *Cambridge University Press*. <https://doi.org/September 14, 2009>
- McBarnet, D., & Whelan, C. (1991). The Elusive Spirit of the Law: Formalism and the Struggle for Legal Control. *Modern Law Review*, 54(6), 848–873.
- McKerchar, M. (2008). Philosophical Paradigms, Inquiry Strategies and Knowledge Claims: Applying the Principles of Research Design and Conduct to Taxation. *eJournal of Tax Research*, 6, 5.

- McWilliams, A., & Siegel, D. S. (2011). Creating and Capturing Value: Strategic Corporate Social Responsibility, Resource-Based Theory, and Sustainable Competitive Advantage. *Journal of Management*, 37(5), 1480–1495. <https://doi.org/10.1177/0149206310385696>
- Meyer, J. W., & Rowan, B. (1977). Institutionalized Organizations: Formal Structure as Myth and Ceremony. *American Journal of Sociology*, 83(2), 340–363.
- Midttun, A., Gjolberg, M., Kourula, A., Sweet, S., & Vallentin, S. (2015). Public Policies for Corporate Social Responsibility in Four Nordic Countries: Harmony of Goals and Conflict of Means. *Business & Society*, 54(4), 464–500. <https://doi.org/10.1177/0007650312450848>
- Mikecz, R. (2012). Interviewing Elites: Addressing Methodological Issues. *Qualitative Inquiry*, 18(6), 482–493. <https://doi.org/10.1177/1077800412442818>
- Moon, J., & Vallentin, S. (2019). Tax Avoidance and Corporate Irresponsibility: CSR as Problem or Solution? In *Fair Taxation and Corporate Social Responsibility* (pp. 19–51). Ex Tuto Publishing.
- Mulligan, E., & Oats, L. (2016). Tax professionals at work in Silicon Valley. *Accounting, Organizations and Society*, 52, 63–76. <https://doi.org/10.1016/j.aos.2015.09.005>
- Nielsen, V. L., & Parker, C. (2012). Mixed Motives: Economic, Social, and Normative Motivations in Business Compliance. *Law & Policy*, 34(4), 428–462. <https://doi.org/10.1111/j.1467-9930.2012.00369.x>
- Oats, L. (2012). *Taxation: A fieldwork research handbook*. Routledge.
- Ostas, D. T. (2020). Ethics of Tax Interpretation. *Journal of Business Ethics*, 165(1), 83–94. <https://doi.org/10.1007/s10551-018-4088-7>
- Parker, C. (2011). *Explaining Compliance: Business Responses to Regulation*. Cheltenham, Gloucestershire: Edward Elgar Publishing Limited.
- Parker, C., & Nielsen, V. (2009). The Challenge of Empirical Research on Business Compliance in Regulatory Capitalism. *Annual Review of Law and Social Science*, 5(1), 45–70. <https://doi.org/10.1146/annurev.lawsocsci.093008.131555>
- Payne, D. M., & Raiborn, C. A. (2018). Aggressive Tax Avoidance: A Conundrum for Stakeholders, Governments, and Morality. *Journal of Business Ethics*, 147(3), 469–487. <https://doi.org/10.1007/s10551-015-2978-5>
- Pérezts, M., & Picard, S. (2015). Compliance or Comfort Zone? The Work of Embedded Ethics in Performing Regulation. *Journal of Business Ethics*, 131(4), 833–852. <https://doi.org/10.1007/s10551-014-2154-3>
- Picciotto, S. (2022). Technocracy in the Era of Twitter: Between intergovernmentalism and supranational technocratic politics in global tax governance. *Regulation & Governance*, 16(3). <https://doi.org/10.1111/regg.12351>

- Picciotto, S. (1992). International taxation and intrafirm pricing in transnational corporate groups. *Accounting, Organizations and Society*, 17(8), 759–792. [https://doi.org/10.1016/0361-3682\(92\)90003-B](https://doi.org/10.1016/0361-3682(92)90003-B)
- Picciotto, S. (2007). Constructing Compliance: Game Playing, Tax Law, and the Regulatory State. *Law & Policy*, 29(1), 11–30. <https://doi.org/10.1111/j.1467-9930.2007.00243.x>
- Picciotto, S. (2015). Indeterminacy, Complexity, Technocracy and the Reform of International Corporate Taxation. *Social & Legal Studies*, 24(2), 165–184. <https://doi.org/10.1177/0964663915572942>
- Powell, W. W., & DiMaggio, P. J. (1991). *The new institutionalism in organizational analysis*. University of Chicago.
- Quentin, C. (2018). Acceptable levels of tax risk as a metric of corporate tax responsibility: Theory, and a survey of practice. *Nordic Tax Journal*, 2019(1), 1–15. <https://doi.org/10.1515/ntaxj-2019-0001>
- Radcliffe, V. S., Spence, C., Stein, M., & Wilkinson, B. (2018). Professional repositioning during times of institutional change: The case of tax practitioners and changing moral boundaries. *Accounting, Organizations and Society*, 66, 45–59. <https://doi.org/10.1016/j.aos.2017.12.001>
- Reinecke, J., Arnold, D. G., & Palazzo, G. (2016). Qualitative Methods in Business Ethics, Corporate Responsibility, and Sustainability Research. *Business Ethics Quarterly*, 26(4), xiii–xxii. <https://doi.org/10.1017/beq.2016.67>
- Robinson, S., & Kerr, R. (2015). Reflexive conversations: Constructing hermeneutic designs for qualitative management research. *British Journal of Management*, 26(4), 777–790.
- Roland, A., & Römgens, I. (2022). Policy Change in Times of Politicization: The Case of Corporate Taxation in the European Union*. *JCMS: Journal of Common Market Studies*, 60(2), 355–373. <https://doi.org/10.1111/jcms.13229>
- Ruggie, J. G. (2018). Multinationals as global institution: Power, authority and relative autonomy. *Regulation & Governance*, 12(3), 317–333. <https://doi.org/10.1111/rego.12154>
- Scarpa, F., & Signori, S. (2020). Ethics of Corporate Taxation: A Systematic Literature Review. In J. D. Rendtorff (Ed.), *Handbook of Business Legitimacy: Responsibility, Ethics and Society* (pp. 1–27). Springer International Publishing. https://doi.org/10.1007/978-3-319-68845-9_115-1
- Scarpa, F., Signori, S., & Crane, A. (2024). Corporate Tax Responsibility: Expectations of Implicit and Explicit CSR in the U.K. Media. *Business & Society*, 0(0). <https://doi.org/10.1177/00076503241254826>
- Schmidt, P. K., & Buhmann, K. (2020). Taxation, General Anti-Avoidance Rules and Corporate Social Responsibility. *FIRE Journal: UCPH Fiscal Relations Law Journal*, 2. <https://research.cbs.dk/en/publications/taxation-general-anti-avoidance-rules-and-corporate-social-respon-2>

- Scott, W. R., & Davis, G. (2015). *Organizations and organizing: Rational, natural and open systems perspectives*. Routledge.
<https://www.taylorfrancis.com/books/mono/10.4324/9781315663371/organizations-organizing-richard-scott-gerald-davis>
- Seabrooke, L., & Wigan, D. (2016). Powering ideas through expertise: Professionals in global tax battles. *Journal of European Public Policy*, 23(3), 357–374.
<https://doi.org/10.1080/13501763.2015.1115536>
- Selznick, P. (2003). ‘Law in Context’ Revisited. *Journal of Law and Society*, 30(2), 177–186.
<https://doi.org/10.1111/1467-6478.00252>
- Sheehy, B. (2015). Defining CSR: Problems and Solutions. *Journal of Business Ethics*, 131(3), 625–648. <https://doi.org/10.1007/s10551-014-2281-x>
- Sheehy, B. (2016). Private and public corporate regulatory systems: Does CSR provide a systemic alternative to public law. *UC Davis Bus. LJ*, 17, 1.
- Sikka, P. (2010). Smoke and mirrors: Corporate social responsibility and tax avoidance. *Accounting Forum*, 34(3–4), 153–168. <https://doi.org/10.1016/j.accfor.2010.05.002>
- Sikka, P., & Willmott, H. (2010). The dark side of transfer pricing: Its role in tax avoidance and wealth retentiveness. *Critical Perspectives on Accounting*, 21(4), 342–356.
<https://doi.org/10.1016/j.cpa.2010.02.004>
- Strand, R., Freeman, R. E., & Hockerts, K. (2015). Corporate Social Responsibility and Sustainability in Scandinavia: An Overview. *Journal of Business Ethics*, 127(1), 1–15.
<https://doi.org/10.1007/s10551-014-2224-6>
- Suddaby, R., Elsbach, K. D., Greenwood, R., Meyer, J. W., & Zilber, T. B. (2010). Organizations and Their Institutional Environments—Bringing Meaning, Values, and Culture Back in: Introduction to the Special Research Forum. *The Academy of Management Journal*, 53(6), 1234–1240.
- Van de Vijver, A. (2022). Morality of Lobbying for Tax Benefits: A Kantian Perspective. *Journal of Business Ethics*, 181(1), 57–68. <https://doi.org/10.1007/s10551-021-04911-3>
- Weaver, G. R., Trevino, L. K., & Cochran, P. L. (1999). Integrated and Decoupled Corporate Social Performance: Management Commitments, External Pressures, and Corporate Ethics Practices. *Academy of Management Journal*, 42(5), 539–552. <https://doi.org/10.2307/256975>
- West, A. (2018). Multinational Tax Avoidance: Virtue Ethics and the Role of Accountants. *Journal of Business Ethics*, 153(4), 1143–1156. <https://doi.org/10.1007/s10551-016-3428-8>
- Wu, Y., & van Rooij, B. (2021). Compliance Dynamism: Capturing the Polynormative and Situational Nature of Business Responses to Law. *Journal of Business Ethics*, 168(3), 579–591.
<https://doi.org/10.1007/s10551-019-04234-4>

Yanow, D., & Ybema, S. (2009). Interpretivism in organizational research: On elephants and blind researchers. *The Sage Handbook of Organizational Research Methods*, Sage, Thousand Oaks, CA, 39–60.

Ylönen, M., & Laine, M. (2015). For logistical reasons only? A case study of tax planning and corporate social responsibility reporting. *Critical Perspectives on Accounting*, 33, 5–23. <https://doi.org/10.1016/j.cpa.2014.12.001>

APPENDICES

Appendix A: Interview guide

Intro by me:

- Information; recording, anonymity, GDPR
- Introduce myself

Questions:

Basic:

- State your name and current position in the company and maybe a little on your professional journey – how long in this position, where were you before? what education?
- You are responsible for operations in how many countries?
- Where is your company headquartered?

When and what?

- As a tax director, how do you see the developments internationally around corporate taxation of MNCs? What is happening and why is it significant from your perspective?
- Reflecting back over the years you have been working professionally with tax, can you describe what you think has changed?
- Which actors?
- How does it relate to compliance?

On your experience as organization (corporations):

- Can you describe your tax approach?
 - Would you consider your policy/approach as “responsible? What do you mean by that?
- Who are the relevant people involved internally (or externally)?
- Any relevant material that comes to mind in relation to this topic that you have used or found useful/inspirational? (GRI, UNGC, UNGP, DI, Government, others?)
- What has been activities/actions directed externally?
- Who do you see as the relevant actors on this agenda in the broader field? Who participates in the debate?
- Why is not just regulated by law?
- How do you think being “responsible” beyond compliance impacts your relationship with tax authorities?

Finally

- How is tax different from other “CSR” issues?
- How do you think/expect this agenda to interact with development of policy/hard law?
- Any points, concluding remarks you want to raise?

- Who else should I speak to in your view?

Thanks very much

ENDS

Appendix B: Desk research – secondary material

Oxfam, 2000, <i>Tax Havens – releasing the hidden billions</i> , retrieved from https://policy-practice.oxfam.org/resources/tax-havens-releasing-the-hidden-billions-for-poverty-eradication-114611/
Henderson Global Investors, 2005, <i>Responsible tax</i> , retrieved from https://www.taxjustice.net/cms/upload/pdf/Global_Henderson_-_ResponsibleTax_-_OCT_2005.pdf
Sustainability, 2006, <i>Taxing issues – responsible business and tax</i> , retrieved from https://www.taxjustice.net/cms/upload/pdf/Sustainability_taxing_issues.pdf
Tax Justice Network, 2006, <i>Mind the tax gap</i> , retrieved from https://www.taxjustice.net/cms/upload/pdf/Mind_the_Tax_Gap_-_final_-_15_Jan_2006.pdf
Christian Aid, 2008, <i>Death and taxes</i> , retrieved from, https://www.christianaid.org.uk/images/deathandtaxes.pdf
ActionAid, 2010, <i>Calling time</i> , retrieved from https://www.actionaid.org.uk/sites/default/files/doc_lib/calling_time_on_tax_avoidance.pdf
PWC, 2010, <i>Corporate responsibility and paying tax</i> - OECD Observer. OECD Observer, 2009(5–6), retrieved from https://doi.org/10.1787/observer-v2009-5-en .
European Commission, 2011, <i>A renewed EU strategy 2011-14 for Corporate Social Responsibility</i> , retrieved from https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52011DC0681&from=EN
OECD, 2011, <i>OECD Guidelines for Multinational Enterprises</i> , 2011 Edition, retrieved from https://doi.org/10.1787/9789264115415-en
UN, 2011, <i>Guiding Principles on Business and Human Rights</i> , retrieved from https://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf
IBIS (written by Global CSR), 2012, <i>A Brief on Tax and Corporate Responsibility</i> , retrieved from https://oxfamibis.dk/sites/default/files/PDF%20global/Analysis%20pdf/a_brief_on_tax_and_corporate_responsibility_-_ibis_analyse_2012.pdf
ActionAid, 2012, <i>Sweet Nothings</i> , retrieved from https://www.actionaid.org.uk/sites/default/files/doc_lib/sweet_nothings.pdf

ActionAid, 2013, <i>Tax Guide for Investors</i> , retrieved from https://www.actionaid.org.uk/sites/default/files/publications/tax_guide_for_investors_final.pdf
IBA, 2013, <i>Tax Abuses, Poverty and Human Rights</i> , retrieved from https://www.ibanet.org/Article/NewDetail.aspx?ArticleUid=4A0CF930-A0D1-4784-8D09-F588DCDDFEA4
BIAC, 2013, <i>BIAC statement of Tax Principles for International Business</i> , retrieved from http://biac.org/wp-content/uploads/2014/05/07-Final_5_September_BIAC_Statement_of_Tax_Principles_for_International_Business.pdf
PWC, 2013, <i>16th annual global CEO survey, dealing with uncertainty – focus on tax</i> , retrieved from https://www.pwc.com/gx/en/tax/publications/assets/pwc-tax-strategy-and-corporate-reputation.pdf
IBIS, 2014, <i>Tax – a corporate social responsibility priority?</i> , retrieved from https://eurodad.org/files/pdf/1546280tax-a-corporate-responsibility-priority.pdf
Fair Tax Mark, 2014, <i>Fair Tax Mark Criteria Notes – UK-based Multinationals 2014-2015</i> , retrieved from https://fairtaxmark.net/wp-content/uploads/2014/10/MNC-Criteria-Notes-2014-15.pdf
UN, 2014, <i>Report of the Special Rapporteur on extreme poverty and human rights, Ms. Maria Magdalena Sepúlveda Carmona, on taxation and human rights</i> , retrieved from https://www.ohchr.org/EN/HRBodies/HRC/RegularSessions/Session26/Documents/A_HRC_26_28_ENG.doc
Nordea Asset Management, 2014, <i>Responsible Corporate Tax Practices</i> , retrieved from https://www.nordea.com/Images/36-70003/responsible_corporate_tax_practices_mar_2014.pdf
PRI, 2015, <i>Engagement guidance on tax responsibility</i> , retrieved from https://www.unpri.org/Uploads/w/c/g/pri_taxguidance2015_550023.pdf
ActionAid, Oxfam, Christian Aid, 2015, <i>Getting to Good: Towards responsible corporate tax behavior</i> , retrieved from https://oi-files-d8-prod.s3.eu-west-2.amazonaws.com/s3fs-public/file_attachments/dp-getting-to-good-corporate-tax-171115-en.pdf
VBDO, 2015, <i>tax transparency benchmark</i> , retrieved from https://www.vbdo.nl/wp-content/uploads/2018/10/VBDO_TaxTransparencyBenchmark2015.pdf
European Commission, 2016a, <i>20160315_agenda_annotated</i> , retrieved from EU platform tax good governance Agenda March 2016 website: https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/gen_info/good_governance_matters/platform/meeting_2016/20160315_agenda_annotated.pdf
European Commission, 2016b, <i>Speech: Working together for fairer taxation</i> , retrieved from https://ec.europa.eu/commission/commissioners/2014-2019/veitinger/announcements/working-together-fairer-taxation_en
OECD, 2016, <i>Responsible Business Conduct forum summary</i> , author notes
Maersk, 2016, <i>Sustainability report</i> , retrieved from https://www.maersk.com/~/_media_sc9/maersk/corporate/sustainability/files/resources/2016/apmm-sustainability-report-a4_2016.pdf

Vodafone, 2017, <i>Taxation and our total economic contribution to public finances 2016-2017</i> , retrieved January 24th 2020 from https://www.vodafone.com/content/dam/vodcom/sustainability/pdfs/vodafone_2017_tax.pdf
Oxfam, 2017, <i>An economy for the 99%</i> , retrieved from https://oi-files-d8-prod.s3.eu-west-2.amazonaws.com/s3fs-public/file_attachments/bp-economy-for-99-percent-160117-en.pdf
ICC, 2017, <i>ICC Guidelines on tax principles for multinational business</i> , retrieved from https://cdn.iccwbo.org/content/uploads/sites/3/2017/03/ICC-Tax-Principles-For-MNEs-Mar2017.pdf
NBIM, 2017, <i>Expectations document: tax and transparency</i> , retrieved from https://www.nbim.no/contentassets/48b3ea4218e44caab5f2a1f56992f67e/expectations-document---tax-and-transparency---norges-bank-investment-management.pdf
B-team, 2018, <i>A new bar for responsible tax</i> , retrieved from https://bteam.org/assets/reports/A-New-Bar-for-Responsible-Tax.pdf
PRI, 2018, <i>Evaluating and engaging on corporate tax transparency: an investor guide</i> , retrieved from https://www.unpri.org/download?ac=4668
VBDO & PWC, 2018, <i>Tax Transparency Benchmark 2018</i> , retrieved from https://www.vbdo.nl/wp-content/uploads/2018/11/TTB18-1.pdf
European Commission, 2019, <i>A fair share – taxation in the EU for the 21st century</i> , retrieved from https://taxation-customs.ec.europa.eu/system/files/2018-04/a_fair_share_brochure_taxud_en_0.pdf
CSR Europe, 2019, <i>A Blueprint for Responsible and Transparent Tax Behaviour</i> , retrieved from https://www.csreurope.org/sites/default/files/uploads/A%20Blueprint%20for%20Responsible%20and%20Transparent%20Tax%20Behaviour.pdf
Pension Denmark et al., 2019, <i>Tax Codex</i> , retrieved from https://www.pensiondanmark.com/globalassets/dokumenter/investering/new-tax-code-of-conduct.pdf?AspxAutoDetectCookieSupport=1
OECD, 2019, <i>Tax moral – what drives people and businesses to pay trace</i> , retrieved from https://www.oecd.org/ctp/tax-morale-f3d8ea10-en.htm
Tax Justice Network, 2019, <i>"Brass and boilerplate" – report on UK tax strategy requirement</i> , retrieved from https://taxjustice.net/wp-content/uploads/2020/11/Brassneck-and-boilerplate-Tax-Justice-Network-2019.pdf 21/4/23
GRI, 2019, <i>GRI 207 Tax</i> , retrieved from https://www.globalreporting.org/standards/gri-standards-download-center/gri-207-tax-2019/
Fair Tax Mark, 2019, <i>The Silicon Six</i> , retrieved from https://fairtaxmark.net/wp-content/uploads/2019/12/Silicon-Six-Report-5-12-19.pdf
KPMG. (n.d.-a), <i>KPMG Global tax principles</i> , retrieved from The Global Responsible Tax Project website: https://responsibletax.kpmg.com
Økonomisk Ugebrev, (n.d), <i>Tax governance archive (2019–2023)</i> , access at https://ugebrev.dk/serier/tax-governance/
Tax Justice Network, 2020, <i>Investors demand OECD tax transparency</i> , retrieved from https://www.taxjustice.net/2020/03/19/investors-demand-oecd-tax-transparency/

World Economic Forum, 2020, <i>white paper "measuring stakeholder capitalism"</i> , retrieved from https://www3.weforum.org/docs/WEF_IBC_Measuring_Stakeholder_Capitalism_Report_2020.pdf 20/4/23
Fair Tax Mark, 2020, <i>public consultation draft</i> , retrieved from http://fairtaxmark.net/wp-content/uploads/2020/10/Essential-elements-of-Global-Corp-Standards-for-Resp-Tax-Conduct-FINAL.pdf 4/10/23
PWC Netherlands, 2020, <i>Corporate tax governance presentation</i> , “author access”
Future fit, 2020, <i>Business benchmark, Action Guide BE21 (tax)</i> , retrieved from https://benchmark.futurefitbusiness.org/be21.html?_gl=1*117mnwr*_ga*MjIxMjg3NzEwLjE2OTU0Njc3MTA.*_ga_Y571WG0G6Y*MTY5NTQ2Nzc5MC4xLjAuMTY5NTQ2Nzc5MC4wLjAuMA..
Anglo American, 2021, <i>Tax and economic contribution report</i> , retrieved from https://www.angloamerican.com/~media/Files/A/Anglo-American-Group/PLC/investors/annual-reporting/2022/tax-and-economic-contribution-report-2021.pdf
Facebook, 2020, <i>Facebook’s approach to tax policy</i> , retrieved from https://s21.q4cdn.com/399680738/files/doc_downloads/governance_documents/2020/02/Facebook's-Approach-to-Tax-Policy.pdf
PRI, 2021, <i>What is tax fairness and what does it mean for investors, discussion document</i> , retrieved from https://www.unpri.org/download?ac=15325
PricewaterhouseCoopers, (n.d), <i>The Total Tax Contribution Framework: Over a decade of development</i> , retrieved from PwC website: https://www.pwc.com/gx/en/services/tax/publications/total-tax-contribution-framework.html
Total Energies, 2022, <i>Tax transparency report 2019–2020</i> , retrieved from https://totalenergies.com/sites/g/files/nytnzq121/files/documents/2022-03/Tax transparency report 2019 2020.pdf
Ørsted, 2022a, <i>Annual report</i> , retrieved from https://orstedcdn.azureedge.net/-/media/2022-annual-report/orsted-annual-report-2022.pdf?rev=dbb7b462b5d64e53989413e99130cdbc&hash=C99358C5178E8149AFA302CF4D5E98C0
Ørsted, 2022b, <i>Sustainability report</i> , retrieved from https://orstedcdn.azureedge.net/-/media/2022-annual-report/orsted-sustainability-report-2022.pdf?rev=eda5465ba5784866b6cea99e58088f94&hash=3BFD5F72E676043FA33114647E7C8C4D

Appendix C: observations

2017	What event	Hours
25-okt	Meeting with Danish Standard for scoping meeting on developing a fair tax mark in Denmark	1
2018		
10-jan	Public debate about tax avoidance in Danish Parliament with presence of Spotify	1.5
28-feb	NGO/Business meeting in the setting “The Tax Dialogue” in Denmark	3
12-jun	NGO/Business meeting in the setting “The Tax Dialogue” in Denmark	3
29-okt	NGO/Business meeting in the setting “The Tax Dialogue” in Denmark	3
05-nov	Academic conference on “Tax and CSR,” University of Copenhagen, Denmark	7
2019		
08-maj	Academic conference on Corporate income tax, CBS, Denmark	3.5
14-jun	Presentation by Academic G. Zucman on “the hidden wealth of nations”	1
26-jun	NGO/Business meeting in the setting “The Tax Dialogue” in Denmark	3
10-sep	Annual meeting of Danish Accountants Association with the theme “trust in Danish business”	3
16-sep	Meeting CSR Sweden steering group on corporate tax, Lund Sweden	5
23-sep	NGO/Business meeting in UK	3
26-sep	Danish Accountants association seminar: future of tax advisors	3
08-okt	Academic conference “project tax havens,” Aalborg University, Denmark	7
29-okt	Academic seminar on tax and CSR, CBS, Denmark	2
28-nov	Inauguration speech by Tax professor at CBS Peter Koerver Schmith	1
2020		
29-jan	GRI launch tax standard (online, UK)	1
19-feb	Tax day Accountancy Europe, Brussels, Belgium	6
27-feb	NGO/Business meeting in the setting “The Tax Dialogue” in Denmark	2.5
27-maj	Network Meeting on tax and CSR (online, Denmark)	2
2021		
08-jan	Conference responsible tax by law firm (Denmark)	3
02-feb	ESG and tax event by PWC Netherlands	1.5
09-feb	ESG and tax event NASDAQ KPMG Denmark	1
10-jun	PRI event	1
10-nov	CBS event tax and morality (academic)	1.5
12-nov	DANSIF responsible tax event	1
2022		
10-feb	Shareholder activism event on tax	1
Total		71.5

Paper 3: Legitimacy of private governance for corporate tax

ABSTRACT

A growing number of private governance initiatives are emerging to promote responsible corporate tax practices supported by diverse private actors. These initiatives increasingly tie corporate tax to corporate social responsibility (CSR). Given that taxation is core to the modern state and an exclusive state prerogative, this development raises questions about the legitimacy of such private governance initiatives and their implications for the public governance of corporate tax. This paper analyzes the sources of legitimacy of this emergent mode of private governance for responsible corporate tax practice as a way to gain insight to the political role of private governance and advance our understanding of the dynamics between public and private governance in the context of corporate tax. Grounded in the findings the paper theorizes how private governance can *crowd in* public governance, meaning how the symbolic expression of private governance enables more political space for public governance.

Key words: corporate tax, MNC, private governance, legitimacy, CSR

INTRODUCTION

Due to various media leaks and investigative reports by journalists and non-governmental organizations (NGOs) there is increased public awareness that MNCs are escaping national tax rules through the strategic use of accounting practices (Eccleston & Elbra, 2018), reducing their tax bills significantly. While such corporate tax avoidance — defined as “the minimisation of one’s tax liability through legal means” (Gracia & Oats, 2012, p. 308) — is not necessarily illegal, it is increasingly portrayed as a significant challenge to the (public) governance of MNCs’ tax affairs that has proven difficult to solve through public policy initiatives (Rixen & Unger, 2022). In this context, some MNCs begin to portray their corporate tax practice as linked to corporate social responsibility (CSR) and various private governance initiatives have emerged to promote responsible tax practices, including a standard for voluntary global reporting on tax (GRI, 2019) and an NGO certification scheme (Fair Tax Mark, 2014).

The rise of these private governance initiatives—rules or regulations and decision-making mechanisms that are dominated by private actors in pursuit of some collective goal (Eberlein et al., 2014)—corresponds to observations from other issue areas where private governance emerges as a response to governance gaps or market failures (Fransen, 2012). However, as tax is so heavily regulated by public governance and closely connected to sovereignty of the modern state (Bartley, 2018; Rixen & Dietsch, 2015), this raises pertinent questions concerning the space for, and legitimacy of, such private governance emergence. Corporate tax is a heavily rule driven and state governed issue area (Rixen & Unger, 2022), and any private governance emergence would have the potential to undermine or challenge the legitimacy and efficiency of such public governance.

Legitimacy and legitimation dynamics are considered relevant for understanding the role and emergence of private governance (Cashore, 2002). However, existing efforts to theorize the interaction between public and private governance do not explicitly cover legitimacy (Cashore et al., 2021; Eberlein et al., 2014; Knudsen & Moon, 2022). As a result, while the potential for competition for legitimacy among private governance initiatives is widely recognized (Fransen, 2012), little remains known about the competition for legitimacy between public and private governance initiatives and its consequences, especially in the context of governance issues where states have undisputed governance mandates. This leads this paper to articulate the research question: *From what sources do private governance initiatives on corporate tax practices derive their legitimacy, and with what implications for the public governance of corporate tax?*

In order to investigate this research question, this paper draws on a theoretical sample of qualitative empirical material concerning the emergence of private governance of corporate tax practice. Desk research on the phenomenon of linking CSR to corporate tax from 2000 to 2021 is supplemented with observations and interviews with the key actors in the development of the governing standards, principles and reporting frameworks which make up a private governance for corporate tax.

The main findings from the analysis are that there is a consistent private governance approach to corporate tax supported by multiple private actors. While it is still small in scale in terms of the number of MNCs it covers it is consistent and growing over time. The legitimacy sources are

found to be intertwining when it concerns moral and pragmatic legitimacy, while the cognitive legitimacy of existing corporate tax practices and governance appear to be challenged. The emergent private governance for corporate tax makes direct, and indirect, reference to public governance. These findings present how private governance has implications for public governance through its symbolic presence and the legitimacy shifts it reveals.

The study of the legitimacy of private governance of corporate tax and its implications for public governance is a timely and relevant contribution to the study of global tax governance growing in volume and complexity (Eccleston & Elbra, 2018; Rixen & Dietsch, 2015; Rixen & Unger, 2022). Moreover, the paper provides insight into legitimation dynamics of private governance in the context of a heavily regulated area of public policy central to the modern state and thereby contributes to advancing our understanding of private governance in theory and practice in face of contemporary challenge of effectively governing one of the most powerful organizations of our time; the MNC (Ruggie, 2018).

The paper is structured as follows. The first section situates the research question in relation to literature on corporate tax governance and more specifically the literature on private governance and legitimacy. Then follows a description of the methodology including what sources of empirical material were collected for this paper and how they were analytically treated. The paper then moves to presenting the findings and analysis. The discussion follows in a separate section also pointing to avenues for future research before concluding the paper.

THE GOVERNANCE OF CORPORATE TAX – WHAT ROLE FOR PRIVATE GOVERNANCE?

This section situates the research question in the existing literature on corporate tax governance and private governance. Currently private governance literature is not well connected to tax governance literature.

Corporate tax avoidance by MNCs as a challenge for state regulators is a topic which has been around for a number of years (Braithwaite, 2003; McBarnet & Whelan, 1991; Picciotto, 1992). While opinions differ on the gravity of the impact, there is general agreement in literature that this arises from a challenge for national legislation to effectively govern the international character of MNCs' operations and power (Christensen & Murphy, 2004; Freedman, 2012; Ruggie, 2018) linked to the technical expertise of tax professionals (Christensen, 2021; Picciotto, 2022). Literature has increasingly moved to focus on the possibility of improving *global* governance of MNCs tax practices and the challenges that lie in this (Christensen & Hearson, 2019; Rixen & Dietsch, 2015; Rixen & Unger, 2022). In the literature on the governance of corporate tax, the changing policies of the state remain the central context (Eccleston & Elbra, 2018; Roland & Römgens, 2022, Christensen & Hearson, 2019, table 1 p. 1070; Picciotto, 2022, Gelepithis & Hearson, 2021).

The role and influence of private actors in tax is well established as an “integral part of governance processes” (Webb, 2006) at various stages of the policy cycle (Porter & Ronit, 2018). Global tax

governance is portrayed as dominated by corporate interest and power (Gelepithis & Hearson, 2021; Ruggie, 2018) guided by legal and shareholder maximizing principles (Christensen & Murphy, 2004; Latulippe, 2018, Mikler & Elbra, 2018). This contrasts with private governance, as defined in this paper, which literature on global tax governance has so far neglected the relevance of (Rixen & Unger, 2022). Literature has only briefly treated aspects of its emergence such as the role of transparency (Alstine & Smith, 2018; Freedman, 2018; Oats & Tuck, 2019) and questioned any legitimacy that might arise from private governance efforts by corporate actors (Kellow, 2018).

Governance is an umbrella term that can be understood at the same time as a process and a structure or form to give direction to practice achieving collective goals (Eberlein et al., 2014). The more specific notion of *private governance* is rules or regulations and decision-making mechanisms that are dominated by private actors and differentiate itself from *public governance*. An important premise in this paper is that governance is not a zero-sum game where one governance form cancels out or retracts from another (Cashore et al., 2021; Eberlein, 2019; Ruggie, 2004), but rather that governance forms are entangled and interact in various ways (Cashore et al., 2021).

Scholars have theorized the responses of states to private governance (Marques & Eberlein, 2021) and how private governance in areas of legality regimes become “grounded” in public regulation (Bartley, 2022). Studies have also explored how the state can influence or encourage private governance (Gulbrandsen, 2014) and CSR (Gond et al., 2011; Knudsen & Moon, 2017). Eberlein and colleagues (2014) set out that private governance can interact in various ways with other regulatory actors. This can lead to situations of competition, coordination, cooptation, and chaos and lead to different effects. While their main concern is the impact on social and environmental conditions, the authors suggest to also look at “the effects of interactions on the regulatory capacity and performance of actors in a regulatory space” (p. 13). A more explicit focus of how CSR (which in the aggregate can be considered private governance (Brammer et al., 2012; Sheehy, 2016)) interacts with public policy is found in more recent literature (Knudsen & Moon, 2022, Cashore et al., 2021). Moon and Knudsen (2022) have explicit focus on how CSR can be supported in various strengths by public policy, and how CSR can support in various degrees public policy. Similarly, Cashore and colleagues (2021) have focused on the two-way interaction between private governance and public policy. They, however, broaden the analysis to look at this in the “governance sphere” which they argue: act as sites of contestation and problems solving and through which legitimacy, authority, and problem solving are produced, and affect, both in positive and negative ways, the ability of governance in general to address enduring environmental and social challenges” (p. 1179).

This paper picks up central elements from this existing literature on interactions with a focus on the insights to be gained from analyzing sources of legitimacy. Moreover, this paper shifts the focus from existing public policy (as the output of government) (Cashore et al., 2021, Knudsen and Moon, 2022) to the regulatory capacity of governments inspired by Eberlein et al (2014). This allows for a discussion of regulatory capacity and competition through the central concept of

legitimacy of governance modes and conceiving private governance as political (Bartley, 2014; Graz, 2022).

Legitimacy is defined as “a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions” (Suchman, 1995, p. 574). This definition allows for the view of legitimacy as a process (Suddaby et al., 2016) and as something that is construed between different social actors. To operationalize the relationship of legitimacy to private governance the paper relies on the differentiation between types of legitimacy by Suchman (1995). There can be functional, or strategic, aspects to organizational behavior to achieve legitimacy (pragmatic) as well as there can be elements which are so engrained that the alternative is hardly conceivable (cognitive) (p. 575-577). While moral legitimacy is the idea that there is such a thing as “the right thing” (p. 579). From the perspective of legitimacy as process, each type will be constructed through complex social interactions (Suddaby et al., 2016).

Legitimacy is central for private governance, as it is what makes governance effective without other enforcing powers (Cutler et al., 1999). This paper takes up this central role of legitimacy to enhance our understanding of the interactions between public and private governance.

Legitimacy has been explored in detail for private governance (Bernstein & Cashore, 2007; Black, 2008; Bowen, 2019; Cashore, 2002) and demonstrated how private governance can compete for legitimacy (Fransen, 2012). Legitimacy is thus recognized as central for private governance (Cashore et al., 2021; Eberlein et al., 2014; Ruggie, 2018). However, it has not been explored in detail in relation to its role in shaping private governance interactions with public policy.

METHODOLOGY

Sampling strategy

The interest of this paper is to understand the emergence of private governance for corporate tax, the legitimacy challenges such initiatives face, and the relationship between private governance and the governance context such initiatives develop in. Understanding the legitimacy challenges that private governance initiatives experience requires in-depth insight into both the initiatives themselves and their governance context, as well as access to the actors driving such initiatives. Furthermore, conceiving legitimacy as a process, access to observations of social interactions has been considered essential. Therefore, a strategy to gather a theoretical sample of empirical material from sources of different kinds – documents, interviews, observations - that give insight to the specific phenomenon in question (private governance of corporate tax) has been designed (Eisenhardt & Graebner, 2007; Geddes, 1990). Given the novelty of the phenomenon and the centrality of tax to the modern state the focus on studying the phenomenon in detail is merited (Fisher et al., 2021).

The selection of private governance initiatives and appropriate informants and events for observation was informed by the pre-existing knowledge of the researcher. This was strongly

guided by my professional expertise and experience working with NGOs and tax experts on these specific issues in a previous role, which can be advantageous for studying a new phenomenon (Fisher et al., 2021). This professional expertise not only permitted me to identify relevant key actors but also established a knowledgeable starting point for approaching interviews which is recognized as advantageous when conducting “elite” interviews with expert professionals on complex issues (Mikecz, 2012). It also enabled an entry point into the desk research on the topic as key terms and publications were already known to the researcher. Onwards from this pre-existing starting point, concerning interviews, was applied a snowball strategy with the outset in the initial key actors identified as central. This was based on two considerations. Firstly, that those with most knowledge of who were relevant to interview is held by those people already involved. Secondly, to access “elite” actors in a close-knit professional community personal rereferrals were critical to widen the data collection.

Empirical material

The strategy facilitated the collection of 42 qualitative interviews, more than 1000 pages of desk research, and more than 70 hours of participant observation at events for or with tax professionals and other actors involved in the emergence of private governance for corporate tax (which included a broader focus on terms such as “business ethics and corporate tax”, “CSR and corporate tax” as “private governance” is rarely deployed as a term in practice).

Given the recognized difficulty of gaining access to elite networks, (Mikecz, 2012) the geographical spread of the interviewees is centered on Denmark, where the author is located and have an existing network of contacts for corporate tax which presented a particular opportunity for access (Eisenhardt & Graebner, 2007). Reflecting the fact that corporate tax is a transnational issue, the networks I accessed resulted in interviews with tax- and non-tax professionals from OECD countries (Denmark, Sweden, Spain, The Netherlands, UK, and USA). The corporate actors are tax directors for MNCs (13) or tax advisors (9) or CSR professionals (9). The non-corporations are the investors (6) and NGOs (7) (appendix A). Interviews were semi-structured, and informants were anonymized to ensure most frank conversations. The interviews lasted from 45 minutes to 1.5 hours, averaging just under one hour conducted in English or Danish language.

The desk research aimed to uncover what initiatives exist to understand to what extent they come together as a form of “private governance”. This includes data gathering steps and analytical steps to select material to focus on in the analysis. There was a process to search broadly among publicly available material (on the internet) for publications linking CSR and corporate tax. This excluded newspaper articles and material which was not in English or Danish language. Newspaper articles were excluded as the focus was on locating material that could act in a “governance” capacity and not reporting on developments or perceived facts. Language requirements were applied for practical reasons. In addition, the interviews and attendance at events were used for information gathering on which publications were made reference to or considered as “best practice”. The final full selection covers material from policymakers and material produced by private actors aiming to influence policymakers or concerning the tax practice of multinational corporations

over the years 2000–2022. Combined it comprise more than 1,000 pages (please see appendix B for full list).

In addition to desk research on published material and interviews to gather viewpoints on specific issues, empirical material was gathered from observation of events. This method was chosen to give insight to how actors, MNCs, NGOs, investors identified from the desk research and from prior knowledge to the relevant actors, would interact with each other. This allows insight into the atmosphere among actors, are they collaborative or conflictual, and whether viewpoints are shared and mutually supported, or whether their different approaches are in competition. Defining legitimacy as a process (Suddaby et al., 2016) necessitates gaining an understanding of the interaction between actors and viewpoints, and at events this can be observed in an organic manner compared to posing direct questions at interviews or attempting to read between the lines in publications. Observations at events were focused on the specific issue of CSR and corporate tax as the main, or a significant, part of the agenda, and not events generally on corporate tax governance. The observations take place primarily in Denmark, but also in UK, Sweden, and Belgium (including online events) from the years 2017–2021 and amounts to more than 70 hours of observation (appendix C). Observations also allowed triangulating the information gathered from interviews and from desk research in terms of attribution of importance to events and written materials.

Data treatment and analytical strategy

The different sources of empirical material were subject to their own analytical processing. Interviews were coded with the help of Nvivo. Interviews were divided into “corporate actors” (inclusive of tax advisors and CSR advisors working in the for-profit sector) and non-corporate actors. Both groups were subject to initial thematic coding, and subsequently a second order coding to identify over-arching themes. The first order of coding when reading through the material was descriptive in nature and captured what the content was about in its narrative format. Examples of first order codes are “relation to government,” “cultural shift in MNCs corporate responsibility,” “technical versus political.” Thematic coding resulted in three over-arching themes for both groups of interviews: origins, dynamics, and meaning. Alongside the coding process was the development of the theoretical framing as an iterative process of revisiting data and analysis while developing the theoretical frame (Timmermans & Tavory, 2012). This resulted in the final focus on legitimacy as an operationalization of the analysis which led to a revisiting of the interview material and the final analytical structure as presented in the paper drawing primarily from the interview material “meaning” as it was devoted to exploring the content of the private governance. However, from “origin” and “dynamics” there were also drawn analytical findings.

The written material from desk research (appendix B) was separated into core material pertaining to the connection between CSR and contextual material. Within the core material the key reference documents as identified by the researcher and by interviewees were identified. These key core documents were analyzed in a comparative manner to explore the content of the private governance which resulted in table 4. The remainder of the material informed the governance

context and major events framing the private governance initiatives. Both the observations and the desk research are informed by the interviews who have given context and confirmed the main events and material that these tax and non-tax professionals consider significant.

From observation at events handwritten notes were taken and transferred to a file afterwards. These notes included select quotes but mostly analytical impressions of the atmosphere and tone of discussion and main narratives, as well as the interaction patterns between different actors.

Reflexive approach

For this paper, appreciation of the central role of the researcher (Grodal et al., 2021) is particularly evident as the author has been involved with the research topic in a previous non-academic role. This personal background has allowed for unique access to the network of relevant actors, but also poses challenges in terms of the already central role of the researcher in qualitative research (Gosovic, 2019) as well as impression management considerations (Eisenhardt and Graebner, 2007). The paper addresses this with three initiatives. Firstly, the presentation in this section of the strategy for gathering material and analytical approach provide a degree of visibility into the analytical process, which is always important for qualitative research (Ahrens & Chapman, 2006) which is highlighted by the background in the practical field of the author of this paper. Secondly, particular attention to reflexivity concerning the collection of material and the analytical process. This materializes as an awareness of the role the researcher plays in relation to the material in question and the analytical process (Gosovic, 2019; Robinson & Kerr, 2015). Finally, the ability to triangulate the sources of empirical material also allows for a way in which to reflect on the analytical conclusions (Rheinhardt et al., 2018; Rouse & Harrison, 2016).

Limitations

This paper examines a group of actors and organizations purposefully chosen for understanding the phenomenon, however, it limits the ability to make strong claims about the general prevalence of private governance initiatives or their broader perception. There is evidence that other (and likely most) MNCs exercise a strategic and instrumental approach to tax management (Anesa et al., 2018, Radcliffe et al., 2018, Picciotto, 2022). This is a relevant context to bear in mind, and a relevant expansion of the findings in this paper would be to look at what extent there is uptake of the private governance among MNCs in quantitative terms, and who are the MNCs and what are their defining characteristics including exploring the question of geography in more detail as it is established that institutional environment for organizations matter for their engagement with CSR (Gjølberg, 2009; Matten & Moon, 2008) and that Nordic countries and Scandinavia, where most of the material for this paper is gathered, has a particular tradition for CSR (Midttun et al., 2015; Strand et al., 2015).

FINDINGS AND ANALYSIS: LEGITIMACY OF PRIVATE GOVERNANCE OF CORPORATE TAX

This section presents the findings and analysis of the empirical material. This is presented in two parts. The first part explores private governance for responsible corporate tax by outlining a shared content, the actors involved, and the characteristics of governance. The second part identifies and analyses the role of and changes in legitimacy.

I. Private governance for responsible corporate tax practice

Although the original idea to connect CSR to corporate tax practice appear in 2000 (Oxfam, 2000) it is the years 2015–2019 where the central initiatives connecting CSR and corporate tax come into being. These years, key publications shape the agenda and form basis for activities and events that bring together corporations, tax advisors, investors, academics, and non-state actors (see appendix C). Central initiatives are CSR Europe, a business interest organization, in 2016 begin work with their members on CSR and corporate tax. Principles for Responsible Investment (PRI), an initiative of responsible investors, in 2014 begin roundtables with MNCs to understand the risks and challenges of corporate tax avoidance. In 2015 three NGOs (Oxfam, ActionAid, and Christian Aid) release a joint discussion paper called “Getting to Good” which sets an influential tone in the debate on CSR and tax (author’s interviews). In 2018 twelve MNCs sign up for “a new bar for responsible tax” (B-team, 2018) which has since grown to 24 MNCs (2022). In 2019 was the adoption of the GRI 207 tax standard supported by investors, tax professionals, and NGOs (observations).

Central themes and content

All of the initiatives by various actors (industry representation, investors, multi-stakeholder, NGOs) share themes of content framing the relations between CSR and corporate tax. Table 1 is a comparison of the key initiatives and demonstrates the overlap in the ideas and content.

Table 1: Comparison of initiatives in the private governance for *responsible corporate tax practice*

Initiative name	ActionAid, Christian Aid, Oxfam	PRI	Fair Tax Mark	B team	GRI
Title of main document	“Getting to Good”	Engagement guidance on corporate tax responsibility	Fair Tax Mark Criteria Notes – UK-Based Multinational Standard	“A New Bar for Responsible Tax”	GRI 207: Tax
Author/Owner	NGO coalition	Investor association	MSI (NGO led)	MSI (business led)	MSI
Form	Discussion paper	Guidance note	Criteria for certification	Principles	Reporting standard
Year	2015	2015	2014 (updated to global standards 2021)	2018	2019

Overarching message	Tax responsibility is a process, and it connects to governments' ability for policy reform	There is a need for further disclosure – it's a process of continuous improvement	There is a need for greater transparency	Drive best practice, but retain a strong focus on importance of compliance	Tax is material to organizations and should be subject to greater reporting - core or comprehensive
Main principles	Transparent, assess impacts, process in dialogue	Policy, governance & risk, performance	Pay the right tax, in the right place, at the right time	Approach to tax management, relationship with others, reporting to stakeholders	Management approach, disclosure + topic specific issues
Tax is more than a cost: a social contract and central for a stable society	A source of investment in the progressive fulfilment of human rights	Tax related to overall profitability and economic impact on society	Tax is an issue of qualitative importance that is central to business culture and practice all the way through the supply chain	Tax is vital to fund the public services and infrastructure that are critical to societies	Taxes are important sources of government revenue and are central to the fiscal policy and macroeconomic stability of countries
Role of the state: central	Corporations' engagement with <i>responsible corporate tax</i> is key to achieve a fundamental policy reform	The state has regulatory power and there are risks from being tax aggressive and benefits from being tax <i>responsible</i>	Firms should seek to induce public trust in the tax system	Effective tax systems matter for the growth of modern and inclusive economies	Public reporting supports trust in tax systems. Tax transparency also informs public debate and supports the development of socially desirable tax policy
Risk assessment	Tax avoidance creates risks for corporations – minor part	Reputational, legal and financial risks posed by aggressive tax planning – very central	More transparency in tax assist in risk mitigation	Tax incentives market base and rule governed	Perception of tax avoidance can have negative impact on others, and lead to regulatory effects
Tax as CSR	Build internal system for impact assessment and resolve any negative impacts	Tax policy explain relation to stakeholders, company's license to operate and corporate values	Tax is more than a quantitative issue about the amount of tax paid but is actually an issue of qualitative importance that is	No, but will make data available for governments to do impact assessments of tax incentives	GRI standards are a mechanism to report on impacts

			central to business culture and practice all the way through the supply chain.		
Compliance : Going beyond legal requirements, yet respecting compliance	Yes, ensure, economic activities align with tax liabilities	Yes, for example, disclosure of corporate tax structure incl transfer pricing issues and demonstrate business driven	Yes, as legal minimum standards do not respond to the questions broader stakeholders has	Yes, for example, transparency of entities, not use tax havens, pay tax where value is created	Yes, but do not specify content except for country-by-country reporting
Relation to stakeholder s : more than tax authorities	Publicly disclose tax payments detailed, open format, in all countries, so that stakeholders can understand it	Declare relationship with stakeholders and impact on tax policy	Deliver an approach to business all stakeholders can trust Being responsible should give a boost to those business	Transparency on tax incentives, policy, advocacy, etc. More explanatory than data	Public reporting increases trust and enables stakeholders to make informed decisions. Have a policy.
Relationship with tax authorities : a key stakeholder	Work with tax authorities also on non-public disclosures	Process to deal with ambiguity + disclose disputes	Implicit, but centrality is relation to wider stakeholders	Cooperative with tax authorities – no disclosure publicly	Have an approach to tax authorities
Data transparency	Country-By-Country Reporting	Country-By-Country Reporting	Country-By-Country Reporting	No	Country-By-Country Reporting
Corporate governance	Policy and board sign off	Detailed incl whistleblower	Central components: tax policy, named director responsible	Board responsible, policies, mechanisms, education	Governance principles incl. Policy, risk appetite, relation to economic impact and business strategy

Sources: author compilation based on ActionAid et al. (2015), PRI (2015), Fair Tax Mark (2014), B-Team (2018), GRI (2019)

Table 1 presents the content and key information of the central initiatives connecting CSR and corporate tax. The table enables identifying common headings of the initiatives. Some of these headings denote traditional notions of tax. *Compliance* remains central as does the *relation to the tax authorities* and the *recognition of the state* as the sovereign actor in setting tax policies. There are also new aspects such as the central role of *dialogue with stakeholders* alongside the recognition that tax is more than a cost, the essential role of *information* which stands in contrast to a past of a corporate practice shrouded in secrecy and opacity, and a focus on *a process for*

continuous development. Finally, the initiatives all have a clear focus on *management practice and governance* which are central elements for CSR. Although the structures of the initiatives differ in character from principled content (business led as the B-team, or NGO as the “Getting to Good” by three major NGOs) to certification (Fair Tax Mark) and the hinging on established credible multistakeholder initiatives (GRI).

There is an identifiable private governance of corporate tax practice for the public good recognizing tax as more than a cost and *responsible corporate tax* as in support of stable tax systems. It is, however, a compilation of initiatives and individual corporate support and not one coherent governance structure or process.

There are diverse actors involved in the emergence of private governance for responsible corporate tax practice. Social justice NGOs such as Oxfam and ActionAid are some of the most visible actors who engage in both campaigns to delegitimize and expose corporate tax avoidance, and they have also explicitly worked to change corporate behavior through dialogue initiatives and influencing material (ActionAid, 2015; observations). Investors also played an active part in developing and advocating for the idea of *responsible corporate tax* (see PRI, 2015, 2018) through convening roundtables and framing the discussions. As one tax advisor describes the central role of both NGOs and investors:

“I think in general, and this is not to take anything away from the role of the NGOs, but all of the sudden you have institutional investors with all their funds saying we will only invest where we believe in it.” (Interview tax advisor A6, 2020)

Policymakers appear to have the least active presence in the emergence of private governance for responsible corporate tax practice. The examples of government initiatives are not considered central for the private actors involved in the development of private governance. For example, none of the corporate actors believe the UK requirement for large corporations to publish a tax strategy (HM Revenue, 2016; Knudsen & Moon, 2017, 2022) or the OECD guidelines for MNCs (2011) to be meaningful in advancing the relation between CSR and corporate tax.

Critical to private governance are the MNCs. From 2015 onwards there are examples of individual MNC practices connecting CSR and corporate tax (Vodafone, 2017, Maersk, 2016), in 2018 the B-team’s initiative is supported by MNCs (twelve well-known brand names in 2018 and slowly growing in numbers), and in 2020 there are early adopters of the GRI standard for corporate tax (Observations). Although the numbers are small, they are growing, and there is undoubtedly corporate support for the private governance of corporate tax.

The next section explores what legitimization dynamics – moral, pragmatic or cognitive - this private governance form brings and what implications this has for the (public) governance of corporate taxation.

II. Legitimacy of emergent private governance

The legitimization dynamics for the private governance are several and some align while others conflict. This sub-section demonstrates how there are moral and pragmatic legitimacy building in

the private governance and these increasingly align and converge. This, in turn, challenges the cognitive legitimacy of traditional corporate tax practice and by implication the public governance they have been subject to.

Mutually supportive moral and pragmatic legitimacy

All actors express how private governance meets their ambitions and aims and attributes in a form of pragmatic legitimacy. For NGOs the private governance of MNCs accepting corporate tax as part of their CSR is not the end goal, but rather one strategic piece in a more long-term agenda. NGOs also stress skepticism about the actual change in practice among corporations but appreciate the signal value from corporations to influence policy makers.

In the big picture, I am not sure how much the promises and policies from corporations, their increased responsibility, means. However, in the purpose of creating a dialogue, an acceptance and recognition from corporations that there is a challenge and that they have to be part of addressing this, this paves the way for legislation and for more effective initiatives, more than their corporate responsibility. ... (t)his does something for creating the space for political action. (Interview N4, NGO advisor, 2020)

What is expressed here is that the private governance might not have a large impact on individual behavior or even on tax payments. At the same time, it is critical that corporations say they want to be part of the solution. This is then expected to translate into political action for legislation.

Tax professionals anticipate the opposite trajectory of supporting private governance, as the following quote expresses:

The way I see it is that the corporations and the tax advisors on the one hand have a role in re-establishing the trust [in corporate tax practice]. As long as we do not have trust the politicians will be driven by input from various interest organizations, the society at large, journalists, then the politician will seek to force more transparency. (Interview A2, Tax advisor, 2019)

This is illustrative of the view that if trust is not restored in corporate tax practice, through for example private governance initiatives, it is likely to lead to further public regulation. Therefore, it can be said that there is a pragmatic interest from private corporate actors to engage in private governance where they themselves have a larger scope of influence than through further public regulation.

Investors appreciate the functionality of the private governance as access to more detailed data that enables better risk assessment. This derives from a concern that the regulatory environment was not effective enough and material risks are left unregulated. Therefore, an interest grows from investors to get more information from MNCs.

While shareholders tend to have a view that, in general, that companies should make profits, if they are using aggressive tax minimization in that process it might results in unintended consequences, create reputational issues, governance issues, impact on profitability even over the long term. The main issue for us is that, as universal owners,

tax is a systemic issue for some of the investors as well. We have seen some positive movements in terms of tax regulation. OECDs work is sort of really pertinent and they are doing a great amount of work, but the changes that are flowing through are relatively not as effective as we would like, and we know that there are problems that continue to exist. (Interview I1, Investor, 2019)

This position connects the motivation for seeking information and setting up activities to engage MNCs on their tax practices to a concern for lack of effective regulation directly mentioning the OECD soft law work, which translates into hard law in the individual states.

As for NGOs the motivation for private governance connects to public governance, as one director explained;” ...more than anything, it is about moving the space for political action” (Interview N4, NGO representative, 2020). How private governance connects practically to enable such political space is succinctly captured in the following quote:

“...when you start getting sets of data [on tax] you can start having better conversations as society or constituencies to say well, this is legal and we are not necessarily saying the organizations are doing anything wrong, but is this acceptable? And if it is not acceptable, is this something that needs to be changed from a policy point of view, from a legislative point of view, from a just, maybe commonly accepted, ethically point of view?” (Interview MSI O4, 2020)

This quote explains how information, or “sets of data” becoming available through private governance commitments enables insight into evaluation of public policy, and thereby also enlarges the scope for shaping future policy agendas. Private governance is challenging a public policy, which is maintaining a culture of opacity and secrecy inherent to the corporate tax culture (Picciotto, 2007, 2015).

However, it is more than a pragmatic legitimacy that is gained from encouraging private governance of corporate tax. The moral aspects intersect with the pragmatic as private governance is seen as a steppingstone towards a fair and legitimate tax system. This also connects to a critique of the values underpinning the existing system. As expressed by an NGOs representative: “... (T)ax is not just about funding and whatever our politicians and the general public want to fund, it's at its core about morality, justice, about democracy.” (Interview N5, NGO representative, 2022).

Investors also portray how pragmatic and moral legitimacy are intertwined. Investors describe how, initially, their involvement was driven by a classical risk approach. Over time, the narrative investors publicly exert link corporate tax to sustainable development and stable and prosperous societies, which is a particular social model, and even considerations of “fairness” and a more structural concern for stability, which they admit they even struggle to define themselves (observations, 2021).

“It is becoming increasingly clear that a fair and efficient tax system is instrumental to address sustainability challenges and ensuring financial stability. It is in investors’ interest to consider how corporate taxes contribute to stable, well-functioning socio-

economic systems that help to achieve investment returns and the SDGs.” (PRI, discussion paper, 2021)

With this, investors’ pragmatic legitimacy concerns overlap with the moral legitimacy of “doing the right thing” as expressed in this quote which refers to the sustainable development goals and “a fair... tax system”. Investor interests are being served by a moral private governance.

Corporate tax professionals also recognize the “fairness” dimension that is still outstanding pertaining to the global governance framework: “There is also a fairness aspect to this debate as well as the underlying tensions between source and residence¹⁰ countries and how to fix that and allocation of taxing rights” (Interview C9, Tax director MNC, 2020). Or as the B-Team (2018) states in the foreword to their principled document: “As global leaders, we want to lead a drive towards fairer, more transparent tax systems, supported and upheld by business.” (B-Team, 2018, p. 1). Although, as acknowledged by investors, no one, at this point, defines what “fair” or “fairer” means. This signals a role for the private governance in shaping the norms of a future tax system.

This also stems from an awareness of how corporate practices are perceived, is influencing public governance:

“It was a combination of changes to the rules and changes to perceptions [of corporate tax practices]. When changes in perceptions happen, it rubs off on politicians, and politicians make the rules, and this is how it goes. We are still in the midst of this process.” (Interview Tax advisor A6, 2020)

This view is a clear illustration that it is not only the rules that are changing, but it is also the attitude towards the aim and purpose of tax practices that are shifting. This attitude “rubs off” on politicians which leads to further changes in the “rules” meaning the tax legislation. This tax-advisor also indicates the presence of a more subtle process of shifting norms and attitudes connected to the cognitive legitimacy of past practices and governance structures. It becomes apparent that the moral and pragmatic legitimation of the private governance for responsible corporate tax stands in opposition to tax practice hinged only on tax law. Moral and pragmatic legitimacy becomes challengers of a cognitive legitimacy, which was previously unquestioned, as the next section explores.

Challenging cognitive legitimacy of past practices and governance structures

Exploring motivations for engaging in private governance by corporate and non-corporate actors reveals the desire to present a credible alternative to past practices. Pushed by media and NGOs shining a spotlight on what was previously the norm for tax practice and framed by a financial crisis where missing tax revenue appeared more critical.

Describing the background for the emergence of the private governance and exploring the motivations for participating actors in more detail reveals that this responds to a criticism of a

¹⁰ Source and residence countries refer to the status relevant for tax purposes. Often the division falls along the OECD (where MNC would be headquartered) versus rest of the world (where the MNC would have activities/resource extraction/production).

practice that was falling from grace. This shift is for MNCs connected to the role of corporations in society following the financial crisis. MNCs experience a sense of being blamed for the crisis, and this is the context for the criticism of corporate tax practices.

“I think a contributory factor at the time was that it seemed a bit faceless the global financial crisis. Nobody was really sure who was responsible for it. So, it never really felt that anyone, I think, was held to account. In that type of environment, it made it very easy to start to look at who can we blame. And by this I don’t mean to say that large businesses are blameless.” (Interview C9, Tax Director MNC, 2020)

As expressed here, the questioning of the legitimacy of existing corporate tax practices is exacerbated in a wider context of issues for large corporations. The quote is speaking to corporate tax practices and explicitly says that corporations also had something to answer for, but the context in which this was raised was conducive for criticism of corporate practices. In particular, the series of media leaks beginning in 2011, known as the “Luxembourg leaks,” (or “lux leaks”) exposed the considerable scope for corporate tax minimization by MNCs as clearly stated in this quote:

“The big lens light was of course the publication of the lux leaks papers. That was what changed everything. If people say that before they were looking into their tax policies and strategy they are just lying, they were not. There was not one multinational seriously taking tax as a corporate governance issue before the publication of the lux leaks.” (Interview A5, Tax advisor, 2020)

The Luxembourg leaks was particular because they did not only reveal corporate practices to minimize tax, but how this was enabled by formal agreements with the Luxembourg state. Interviewees describe a past where the main guiding principle for tax practice was the formal rules, and in many cases endorsed by tax authorities and courts of law. One tax director highlights the primacy of legal compliance: “... back in the 1980s and 1990s, everything was legal unless the court told you otherwise. This was the starting point. There were rules, and anything that wasn’t considered illegal was okay.” (Interview Tax advisor A4, 2020).

Ultimately, the corporate tax practices that the private governance stands in contrast to are facilitated by a tax system governed by states through public governance. However, as expressed above, in the private governance for responsible tax there is acknowledgement that states are the central and legitimate actors to set direction and regulation for tax practices and the “tax system”. The private governance plays a role in ensuring support for a “system”. There is thus a duality to this as the starting point for private governance of corporate tax is the inefficiency or inadequacy of the existing governance situation which led to undesirable practices. This is visible in the criticism of the reform initiative known as BEPS¹¹ led by the OECD and supported by governments of the OECD and the G20.

¹¹ BEPS stands for “base erosion and profit shifting” as reference to the consequences of, and activities involved in, corporate tax avoidance which “shifts” profits from a high-tax country to a low-tax country and thereby erodes the tax base of the high-tax country.

“I think the BEPS project was something that made relatively minor changes to the tax system. Actually, they were [the changes] revolutionary in many ways, and they were very harmful in some ways, and they were very positive in other ways. But it didn’t change the fundamentals of the system. (...)It certainly didn’t solve the problems... It was a bit of a sticking plaster.” (Interview C13, tax director MNC, 2021)

Or as expressed by NGOs:

“...the crucial task of redesigning and renegotiating rules (internationally, regionally and nationally) that are fair and coherent – and doing so with the participation of the global community – will not be quick or straightforward. For the foreseeable future, therefore, companies will continue to face an international tax environment of inconsistent and incomplete regulation which offers huge scope for arbitrage and the minimization of tax payments, to the continuing detriment of those who depend on tax-funded public goods.”

Opinions are split on the effectiveness of the reform proposals of the BEPS, and what is expressed in both these quotes is a recognition that not everyone believes it to be an effective solution. The existence of private governance articulates a need for governance that is not currently fulfilled by public governance. This has implications for the legitimacy of the prerogative of the state in tax governance.

The moral and pragmatic legitimacy inherent to the private governance stands in contrast to, and conflict with, the cognitive and pragmatic legitimacy that past corporate tax practices focused on legal compliance have enjoyed. With this, the private governance also challenges formal laws as prescribed by the nation state as the only legitimacy governance framework. The following table 2 summarizes the difference between traditional corporate tax practice and the emergent private governance for responsible corporate tax practice.

Table 2: Comparison traditional tax practice and “responsible tax practice”

	<i>Responsible corporate tax practice</i>	<i>“Traditional” corporate tax practice</i>
Defining principle	Corporate tax is contribution to society and central to stable and prosperous societies	Legal compliance as guidepost and tax as a cost to be minimized
Interest orientation	Collective: Public goods	Individual: Shareholder value & Legal compliance
Legitimacy	Moral & Pragmatic	Cognitive & Pragmatic
Characteristics	Transparency, dialogue, inclusive (acceptance of new legitimate actors)	Opaque, oriented towards tax administrators, exclusive
Relationship to the state	Supporter of the public authority on tax, yet challenger of its current effectiveness and prerogative	Public regulator only authority with prerogative for governance

Governing principles and structures	The law Societal acceptance/CSR MSIs (GRI, B-team) and more informal structures (PRI, NGOs)	The law (formal) Fiduciary duty
Tensions	With shareholder maximization With legal principles With public authority	With public sentiments With CSR

Table 2 presents a summary of the findings and analysis presented as a comparison between the emergent private governance for responsible corporate tax practice and the alternative (dominant) practice of corporate tax. In this presentation it becomes apparent that interest orientation and guiding principles have traditionally been oriented towards individual organizational goals and not wider public goods. It stresses that there has been no private governance prior to the emergence of private governance for responsible corporate tax. Organizational goals and interests have been served by a practice that was guided by the law and shareholder value, and cognitive legitimacy processes left it unquestioned.

Overall, the findings and analysis present that there is a private governance mode for corporate tax which stands in contrast to alternative, existing, corporate tax practices. This private governance challenges norms and ideas inherent to traditional views on corporate tax practice, which were previously left unquestioned notably the public authority being the *only* authority, and tax being simply a cost to be minimized for MNCs. Analyzing legitimacy relations has enabled insight to how private governance emerges as an alternative to existing corporate practices, yet with significant implications for public governance scope for regulatory efficiency and potential.

DISCUSSION

This section makes three points: Firstly, it argues the relevance of legitimacy in private governance in relation to public-private governance dynamics. Secondly, it theorizes how private governance in this case can be understood to be *crowding in* public governance. The third point is how the findings of the paper enable a more holistic analysis of the political dynamics of global tax governance as a contribution to existing literature.

The legitimacy of private governance

Existing private governance literature reaches into management and organizational literature to understand governing structures and effectiveness of initiatives (Cashore et al., 2021; Murphy, 2020). The focus is often on the relation between private governance and existing public policy (Cashore et al., 2021) and impact on identified environmental and social issues (Eberlein et al., 2014). Recent review of the literature presents that private governance should focus on its functional role in a well-defined problem orientation (Cashore et al., 2021). Even scholarship on the political role of the organization tends to focus on the mechanisms of organizing and governing structures (Rasche, 2015; Scherer & Palazzo, 2011) and not foreground the interaction with public

authority. Studies of legitimacy of private governance have been focused on individual examples (Bernstein & Cashore, 2007; Cashore, 2002) and not been connected to the interaction with public governance. The tensions between types of legitimacy can indicate historical transitions of social institutions (Suchman, 1995) and, therefore, how legitimacy analysis is a relevant tool to reveal the political nature of private governance (Bartley, 2018; Graz, 2022).

This paper mends this gap, as it foregrounds the legitimacy relationships that are shifting as private governance emerges and demonstrates how legitimacy shifts are related to the balance between governance dynamics. The legitimate aspects of private governance should be understood in its context of alternative governance modes, and not as isolated to the private governance initiative in questions (Cashore, 2002, Cashore and Bernstein, 2007). Moreover, as the findings demonstrate, analyzing legitimacy sources of private governance bring insight to the inter-action of private and public governance concerning an issue or problem, which a focus on the contribution to impact on the problem in question does not facilitate to the same degree. Legitimacy is connected to the functionality of private governance initiative itself, but it is relevant beyond the private governance initiative itself and can reveal insight into a larger context of political dynamics concerning an issue area and its governance mechanisms.

This focus on legitimacy in relation to inter-actions between governance actors demonstrate how organization studies can add significant insights from its knowledge of organizational dynamics and processes to literature on private authority (Cutler, 2002; Hall & Biersteker, 2002; Porter, 2008) and on the political power balance between the state and the private sector (Strange, 1996), states and civil society (Bartley, 2014, 2018; Graz, 2022), and the power of corporations (Ruggie, 2018).

Theorizing the interaction of private and public governance

This paper suggests that we can theorize how private governance relates to public governance. The defining part for what relation it brings lies in the legitimacy observations. In this case of corporate tax, we observe moral and pragmatic legitimacy that the new private governance carries indicate a sense of stability, while the way in which it challenges the cognitive legitimacy of existing governance structures and practice for corporate tax indicate greater change. This private governance for responsible corporate tax challenges the cognitive legitimacy of existing norms and attitudes to corporate tax practice. Such a change trajectory needs to be resettled (Suchman, 1995) and points to an instable situation which will cascade further dynamics.

Theorizing outcomes of such a resettlement reveals the political role of private governance in a dynamic governance context. We can distinguish between private governance that is *crowding in* further public regulation, as in this case. Or the opposite, private governance as *crowding out* public regulation. *Crowding in* public governance happens when private governance does not overtake public governance but paves the way for more public governance. We observe in this case how private governance makes direct reference to the primacy of public governance, the importance of compliance, the central role of the state, and even by reference to the impact of governance on the capacity of the state (through tax payments). This is more over supported in the findings, but the primarily symbolic nature of the private governance. Several of the

supporting actors directly question its immediate functionality in terms of securing more tax payments but highlight the relevance for securing policy space and thus the political signaling. The legitimacy of the private governance initiative is not in its output or functionality, or in its set-up and “input” of voices being heard, but in its relationship to public governance and support of future public governance solutions. Therefore, it is seen to *crowd in* further public governance.

On the contrary, *crowding out* is when private governance takes a distinct functional role and does not advocate any dynamic relationship with public governance. *Crowding out* rests on no intended interaction with public governance and a more static solution. It would not involve shifting or challenging legitimacy positions between governance actors.

This theorizing suggests that not only does private governance play different roles in relation to existing public policy (Cashore et al., 2021, Knudsen and Moon, 2022) and policy making cycle (Eberlein, 2014), but its political nature and inherent political contestation (Bartley, 2018, Graz, 2022) elevates this to agenda-setting and has implications for the separation of powers between states, markets, and civil society (Bartley, 2018; Ruggie, 2018). This suggest that corporations, as other non-state actors, are practicing an enlarged political role (Scherer & Palazzo, 2011) which manifest through their engagement in private governance (Rasche, 2015) as well as their individual practices linked to CSR (Broek, 2021; Knudsen & Moon, 2022).

Conceiving private governance as the collective expression of CSR (Sheehy, 2015) also brings insight to the role of CSR in overcoming some of the limitations of the institutional features of the law as governance modality (Buhmann, 2016; Ruggie, 2018; Sheehy, 2016). This includes the territorial limitations that the law has. This goes beyond conceiving of CSR as a precursor to public law (Buhmann, 2016) or a functional supplement to the shortcomings of national law (Ruggie, 2018) but brings forth the political influence and nature of CSR and the political role of the corporation. The private governance – as a consortium of initiatives - of corporate tax does not consistently articulate what the public governance solution is to be, however, it clearly supports the public governance to be extended beyond its shortcomings that it has today, which has led to the emergence of private governance.

This paper has not explored in depth the origin of the challenge of corporate tax avoidance as practiced by MNCs but applied a simple definition that places it within the legal limits of the law, but in conflict with the spirit of the law. Exploring the ability of the law to mend the gap between the so-called “letter of the law” and “spirit of the law” and the role of territoriality is beyond the scope of this paper, but a relevant context to understand in more depth for future studies of the legitimacy, relevance and functionality of private governance of corporate tax practice. This challenge of the law to achieve effective governance of MNCs is acute for corporate tax practice, but also other corporate practices where the organizational form of the MNC challenges the institutional features of the national law (Ruggie, 2018).

Appreciating private governance dynamics in global tax governance

This paper delivers an empirical exploration of the way in which CSR becomes part of a solution to the challenge of corporate tax avoidance through the idea that private governance is *crowding*

in public governance. This takes the conceptual and normative literature on CSR and corporate tax (Bird & Davis-Nozemack, 2018; Dowling, 2014; Moon & Vallentin, 2019) into the organizational and governance dynamics through the focus on legitimacy of private governance.

While the emergent private governance for responsible corporate tax is still small in scale, the theorization of how it can *crowd in* public governance and how the legitimacy dynamics indicate social shifts. This elevates the relevance, despite the modest size, for our understanding of the dynamics of global tax governance which has neglected this development of private governance (Kellow, 2018; Picciotto, 2022; Rixen & Unger, 2022). The private governance presented in this paper presents a normative fragmentation (Oliver, 1992) in established norms concerning corporate tax practice as the technically focused commercially driven practice founded on legal and shareholder arguments (Latulippe, 2018; Mikler & Elbra, 2018; Rixen & Unger, 2022). It raises questions of why some tax professionals in this case of private governance align with NGOs and public goals, where other tax professionals persist in their focus on legalistic arguments (Latulippe, 2018) and tax minimization (Anesa et al., 2018; Radcliffe et al., 2018). The findings here indicate that there might be a relevance of the CSR tradition of the Nordic and European countries where in the MNCs in this study are located (Matten & Moon, 2008; Midttun et al., 2006; Strand & Freeman, 2015). Further studies could explore this question of boundary condition of participation in private governance for responsible corporate tax, as well as its growth (or not) over time.

Tax is a hyper-regulated space with multiple governance layers (Christensen & Hearson, 2019; Gelepithis & Hearson, 2021; Picciotto, 2015; Rixen & Unger, 2022; Roland & Römgens, 2022). Yet, states are limited to focus on regulating legal form of organizations within their territories and MNCs' practices challenge this (Ruggie, 2018). This leaves the discrepancy between what is formally regulated and what the public sentiment is calling for (Knuutinen, 2014; Picciotto, 2022) where private governance and its political nature continues to be relevant to explore as an expression of how CSR can complement and interact with the traditional governance modality of the law (Buhmann, 2016; Ruggie, 2018; Schmidt & Buhmann, 2020). Tax remains a relevant issue-area of testing theories and practices of regulation (Rixen & Unger, 2022) including the "softer" modes of regulation such as CSR and the way in which it interplays with (global) public regulation (Buhmann, 2016; Ruggie, 2018).

CONCLUSION

This paper delivers an analysis of the legitimacy of private governance for responsible corporate tax and its implications for public governance. It finds moral and pragmatic legitimacy prevalent in the emergent form of private governance and how private governance for responsible corporate tax challenges the cognitive legitimacy which has surrounded the public governance of corporate tax and corporate tax practices. Literature to date has not explored in detail the way in which MNCs, investors and NGOs consider corporate tax as a part of CSR and constitutes a form of private governance. The paper provides insight into public-private governance dynamics, as well as to the dynamics of global tax governance. This shift and conflict between legitimacy types

could indicate the role of private governance in pushing forward a historical transition for corporate tax governance.

The paper theorizes this as private governance which *crowds in* public governance as a contribution to the evolving scholarship on the interactions between private governance and public policy. This concept of *crowding in* – which can be juxtaposed to *crowding out* – operates at a more macro level and in relation to agenda-setting for political progress for public goods rather than in relation to existing public policy. This advances private governance beyond the functional aspects in relation to existing set of policies or legislation already tabled for a given problem orientation, but rather for the scope of political possibilities available for complex challenges.

This paper constitutes a relevant and timely contribution to enhance understanding of the complex governance challenge to effectively govern the MNC and the role of private governance in contemporary governance dynamics concerning the effective taxation of MNCs.

REFERENCES

- ActionAid, Oxfam, & Christian Aid (2015). Getting to Good: Towards responsible corporate tax behavior, retrieved from https://oi-files-d8-prod.s3.eu-west-2.amazonaws.com/s3fs-public/file_attachments/dp-getting-to-good-corporate-tax-171115-en.pdf
- Ahrens, T., & Chapman, C. S. (2006). Doing qualitative field research in management accounting: Positioning data to contribute to theory. *Accounting, Organizations and Society*, 31(8), 819–841. <https://doi.org/10.1016/j.aos.2006.03.007>
- Alstine, J. V., & Smith, L. (2018). The EITI and fair taxation: Exploring the linkages. In *Business, Civil Society and the 'New' Politics of Corporate Tax Justice* (pp. 200–218). Edward Elgar Publishing. <https://www.elgaronline.com/display/edcoll/9781788114967/9781788114967.00019.xml>
- Anesa, M., Gillespie, N., Spee, A. P., & Sadiq, K. (2018). The legitimization of corporate tax minimization. *Accounting, Organizations and Society*, 75, 17–39. <https://doi.org/10.1016/j.aos.2018.10.004>
- Bartley, T. (2014). Transnational governance and the re-centered state: Sustainability or legality? *Regulation & Governance*, 8(1), 93–109. <https://doi.org/10.1111/rego.12051>
- Bartley, T. (2018). Transnational Corporations and Global Governance. *Annual Review of Sociology*, 44(1), 145–165. <https://doi.org/10.1146/annurev-soc-060116-053540>
- Bartley, T. (2022). Power and the Practice of Transnational Private Regulation. *New Political Economy*, 27(2), 188–202. <https://doi.org/10.1080/13563467.2021.1881471>
- Bernstein, S., & Cashore, B. (2007). Can non-state global governance be legitimate? An analytical framework. *Regulation & Governance*, 1(4), 347–371. <https://doi.org/10.1111/j.1748-5991.2007.00021.x>
- Bird, R., & Davis-Nozemack, K. (2018). Tax Avoidance as a Sustainability Problem. *Journal of Business Ethics*, 151(4), 1009–1025. <https://doi.org/10.1007/s10551-016-3162-2>

- Black, J. (2008). Constructing and contesting legitimacy and accountability in polycentric regulatory regimes. *Regulation & Governance*, 2(2), 137–164. <https://doi.org/10.1111/j.1748-5991.2008.00034.x>
- Bowen, F. (2019). Marking Their Own Homework: The Pragmatic and Moral Legitimacy of Industry Self-Regulation. *Journal of Business Ethics*, 156(1), 257–272. <https://doi.org/10.1007/s10551-017-3635-y>
- Braithwaite, V. (2003). *Taxing Democracy: Understanding Tax Avoidance and Evasion*. Taylor & Francis Group. <http://ebookcentral.proquest.com/lib/kbhnhh-ebooks/detail.action?docID=4817142>
- Brammer, S., Jackson, G., & Matten, D. (2012). Corporate Social Responsibility and institutional theory: New perspectives on private governance. *Socio-Economic Review*, 10(1), 3–28. <https://doi.org/10.1093/ser/mwr030>
- Broek, O. van den. (2021). Soft Law Engagements and Hard Law Preferences: Comparing EU Lobbying Positions between UN Global Compact Signatory Firms and Other Interest Group Types. *Business and Politics*, 23(3), 383–405. <https://doi.org/10.1017/bap.2021.2>
- B-team. (2018). A new bar for responsible tax, retrieved from <https://bteam.org/assets/reports/A-New-Bar-for-Responsible-Tax.pdf>
- Buhmann, K. (2016). Public Regulators and CSR: The ‘Social Licence to Operate’ in Recent United Nations Instruments on Business and Human Rights and the Juridification of CSR. *Journal of Business Ethics*, 136(4), 699–714. <https://doi.org/10.1007/s10551-015-2869-9>
- Cashore, B. (2002). Legitimacy and the Privatization of Environmental Governance: How Non-State Market-Driven (NSMD) Governance Systems Gain Rule-Making Authority. *Governance*, 15(4), 503–529. <https://doi.org/10.1111/1468-0491.00199>
- Cashore, B., Knudsen, J. S., Moon, J., & van der Ven, H. (2021). Private authority and public policy interactions in global context: Governance spheres for problem solving. *Regulation & Governance*, 15(4), 1166–1182. <https://doi.org/10.1111/regi.12395>
- Christensen, J., & Murphy, R. (2004). The Social Irresponsibility of Corporate Tax Avoidance: Taking CSR to the bottom line. *Development*, 47(3), 37–44.
- Christensen, R. (2021). Elite professionals in transnational tax governance. *Global Networks*, 21(2), 265–293. <https://doi.org/10.1111/glob.12269>
- Christensen, R. C., & Hearson, M. (2019). The new politics of global tax governance: Taking stock a decade after the financial crisis. *Review of International Political Economy*, 26(5), 1068–1088. <https://doi.org/10.1080/09692290.2019.1625802>
- Cutler, A. C. (2002). Private international regimes and interfirm cooperation. In R. B. Hall & T. J. Biersteker (Eds.), *The Emergence of Private Authority in Global Governance* (pp. 23–40). Cambridge University Press. <https://doi.org/10.1017/CBO9780511491238.003>
- Cutler, A. C., Haufler, V., & Porter, T. (1999). *Private authority and international affairs*. State University of New York Press.
- Dowling, G. R. (2014). The Curious Case of Corporate Tax Avoidance: Is it Socially Irresponsible? *Journal of Business Ethics*, 124(1), 173–184. <https://doi.org/10.1007/s10551-013-1862-4>

- Eberlein, B. (2019). Who Fills the Global Governance Gap? Rethinking the Roles of Business and Government in Global Governance. *Organization Studies*, 017084061984772. <https://doi.org/10.1177/0170840619847720>
- Eberlein, B., Abbott, K. W., Black, J., Meidinger, E., & Wood, S. (2014). Transnational business governance interactions: Conceptualization and framework for analysis. *Regulation & Governance*, 8(1), 1–21. <https://doi.org/10.1111/rego.12030>
- Eccleston, R., & Elbra, A. (2018). *Business, civil society and the “new” politics of corporate tax justice: Paying a fair share?* Edward Elgar Publ.
- Eisenhardt, K. M., & Graebner, M. E. (2007). Theory Building from Cases: Opportunities and Challenges. *Academy of Management Journal*, 50(1), 25–32. <https://doi.org/10.5465/AMJ.2007.24160888>
- Fair Tax Mark. (2014). Fair Tax Mark Criteria Notes – UK-based Multinationals 2014-2015, retrieved from <https://fairtaxmark.net/wp-content/uploads/2014/10/MNC-Criteria-Notes-2014-15.pdf>
- Fisher, G., Mayer, K., & Morris, S. (2021). From the Editors—Phenomenon-Based Theorizing. *Academy of Management Review*, 46(4), 631–639. <https://doi.org/10.5465/amr.2021.0320>
- Fransen, L. (2012). Multi-stakeholder governance and voluntary programme interactions: Legitimation politics in the institutional design of Corporate Social Responsibility. *Socio-Economic Review*, 10(1), 163–192. <https://doi.org/10.1093/ser/mwr029>
- Freedman, J. (2012). *Responsive Regulation, Risk, and Rules: Applying the Theory to Tax Practice* (SSRN Scholarly Paper 2027406). <https://papers.ssrn.com/abstract=2027406>
- Freedman, J. (2018). *Restoring Trust in the ‘Fairness’ of Corporate Taxation: Increased Transparency and the Need for Institutional Reform* (SSRN Scholarly Paper ID 3396775). Social Science Research Network. <https://doi.org/10.2139/ssrn.3396775>
- Geddes, B. (1990). How the Cases You Choose Affect the Answers You Get: Selection Bias in Comparative Politics. *Political Analysis*, 2, 131–150. <https://doi.org/10.1093/pan/2.1.131>
- Gelepithis, M., & Hearson, M. (2021). The politics of taxing multinational firms in a digital age. *Journal of European Public Policy*, 0(0), 1–20. <https://doi.org/10.1080/13501763.2021.1992488>
- Gjølberg, M. (2009). The origin of corporate social responsibility: Global forces or national legacies? *Socio-Economic Review*, 7(4), 605–637. <https://doi.org/10.1093/ser/mwp017>
- Gond, J.-P., Kang, N., & Moon, J. (2011). The government of self-regulation: On the comparative dynamics of corporate social responsibility. *Economy and Society*, 40(4), 640–671. <https://doi.org/10.1080/03085147.2011.607364>
- Gosovic, A. K. J. (2019). Gifts, reciprocity and ethically sound ethnographic research: A reflexive framework. *Journal of Organizational Ethnography*, 9(1), 66–79. <https://doi.org/10.1108/JOE-02-2019-0011>
- Gracia, L., & Oats, L. (2012). Boundary work and tax regulation: A Bourdieusian view. *Accounting, Organizations and Society*, 37(5), 304–321. <https://doi.org/10.1016/j.aos.2012.03.004>

- Graz, J.-C. (2022). Grounding the Politics of Transnational Private Governance: Introduction to the Special Section. *New Political Economy*, 27(2), 177–187. <https://doi.org/10.1080/13563467.2021.1881472>
- GRI. (2019). GRI 207 Tax, retrieved from <https://www.globalreporting.org/standards/gri-standards-download-center/gri-207-tax-2019/>
- Grodal, S., Anteby, M., & Holm, A. L. (2021). Achieving Rigor in Qualitative Analysis: The Role of Active Categorization in Theory Building. *Academy of Management Review*, 46(3), 591–612. <https://doi.org/10.5465/amr.2018.0482>
- Gulbrandsen, L. H. (2014). Dynamic governance interactions: Evolutionary effects of state responses to non-state certification programs: Regulation & Governance. *Regulation & Governance*, 8(1), 74–92. <https://doi.org/10.1111/rego.12005>
- Hall, R. B., & Biersteker, T. J. (2002). The emergence of private authority in the international system. In R. B. Hall & T. J. Biersteker (Eds.), *The Emergence of Private Authority in Global Governance* (pp. 3–22). Cambridge University Press. <https://doi.org/10.1017/CBO9780511491238.002>
- HM Revenue. (2016). *Publish your large business tax strategy*. GOV.UK. <https://www.gov.uk/guidance/large-businesses-publish-your-tax-strategy>
- Kellow, A. (2018). Private regulatory approaches and international tax policy. In *Business, Civil Society and the 'New' Politics of Corporate Tax Justice*. Edward Elgar Publishing. <https://doi.org/10.4337/9781788114974.00014>
- Knudsen, J. S., & Moon, J. (2017). *Visible Hands: Government Regulation and International Business Responsibility*. Cambridge University Press; Cambridge Core. <https://doi.org/10.1017/9781316224908>
- Knudsen, J. S., & Moon, J. (2022). Corporate Social Responsibility and Government: The Role of Discretion for Engagement with Public Policy. *Business Ethics Quarterly*, 32(2), 243–271. <https://doi.org/10.1017/beq.2021.17>
- Knuutinen, R. (2014). Corporate Social Responsibility, Taxation and Aggressive Tax Planning. *Nordic Tax Journal*, 1(1), 36–75. <https://doi.org/10.1515/ntaxj-2014-0003>
- Latulippe, L. (2018). Large accounting firms and tax planning in a 'fair tax' era. In *Business, Civil Society and the 'New' Politics of Corporate Tax Justice* (pp. 128–154). Edward Elgar Publishing. <https://www.elgaronline.com/display/edcoll/9781788114967/9781788114967.00015.xml>
- Maersk. (2016). Sustainability report, retrieved from https://www.maersk.com/~media_sc9/maersk/corporate/sustainability/files/resources/2016/apmm-sustainability-report-a4_2016.pdf
- Marques, J. C., & Eberlein, B. (2021). Grounding transnational business governance: A political-strategic perspective on government responses in the Global South. *Regulation & Governance*, 15(4), 1209–1229. <https://doi.org/10.1111/rego.12356>
- Matten, D., & Moon, J. (2008). “Implicit” and “Explicit” CSR: A Conceptual Framework for a Comparative Understanding of Corporate Social Responsibility. *Academy of Management Review*, 33(2), 404–424. <https://doi.org/10.5465/amr.2008.31193458>

- McBarnet, D., & Whelan, C. (1991). The Elusive Spirit of the Law: Formalism and the Struggle for Legal Control. *Modern Law Review*, 54, 848.
- Midttun, A., Gautesen, K., & Gjølberg, M. (2006). The political economy of CSR in Western Europe. *Corporate Governance: The International Journal of Business in Society*, 6(4), 369–385. <https://doi.org/10.1108/14720700610689496>
- Midttun, A., Gjølberg, M., Kourula, A., Sweet, S., & Vallentin, S. (2015). Public Policies for Corporate Social Responsibility in Four Nordic Countries: Harmony of Goals and Conflict of Means. *Business & Society*, 54(4), 464–500. <https://doi.org/10.1177/0007650312450848>
- Mikecz, R. (2012). Interviewing Elites: Addressing Methodological Issues. *Qualitative Inquiry*, 18(6), 482–493. <https://doi.org/10.1177/1077800412442818>
- Mikler, J., & Elbra, A. (2018). Paying a ‘fair share’: Multinational corporations’ perspectives on taxation. *Business, Civil Society and the ‘New’ Politics of Corporate Tax Justice*, 155–176.
- Moon, J., & Vallentin, S. (2019). Tax Avoidance and Corporate Irresponsibility: CSR as Problem or Solution? In *Fair Taxation and Corporate Social Responsibility* (pp. 19–51). Ex Tuto Publishing.
- Murphy, L. (2020). *Revisiting the Standard Organization of Multi-stakeholder Initiatives (MSIs): The Case of a Meta-MSI in Southeast Asia*. Copenhagen Business School [Phd].
- Oats, L., & Tuck, P. (2019). Corporate tax avoidance: Is tax transparency the solution? *Accounting and Business Research*, 49(5), 565–583. <https://doi.org/10.1080/00014788.2019.1611726>
- OECD. (2011). OECD Guidelines for Multinational Enterprises, 2011 Edition, retrieved from <https://doi.org/10.1787/9789264115415-en>
- Oliver, C. (1992). The Antecedents of Deinstitutionalization. *Organization Studies*, 13(4), 563–588. <https://doi.org/10.1177/017084069201300403>
- Picciotto, S. (1992). International taxation and intrafirm pricing in transnational corporate groups. *Accounting, Organizations and Society*, 17(8), 759–792. [https://doi.org/10.1016/0361-3682\(92\)90003-B](https://doi.org/10.1016/0361-3682(92)90003-B)
- Picciotto, S. (2007). Constructing Compliance: Game Playing, Tax Law, and the Regulatory State. *Law & Policy*, 29(1), 11–30. <https://doi.org/10.1111/j.1467-9930.2007.00243.x>
- Picciotto, S. (2015). Indeterminacy, Complexity, Technocracy and the Reform of International Corporate Taxation. *Social & Legal Studies*, 24(2), 165–184. <https://doi.org/10.1177/0964663915572942>
- Picciotto, S. (2022). Technocracy in the Era of Twitter: Between intergovernmentalism and supranational technocratic politics in global tax governance. *Regulation & Governance*, 16(3), 634–652.
- Porter, T. (2008). Disaggregating authority in global governance. In H. Krause Hansen & D. Salskov-Iversen (Eds.), *Critical Perspectives on Private authority in Global Politics* (pp. 27–50). Palgrave Macmillan.
- Porter, T., & Ronit, K. (2018). The role of private actors in the international tax policy process: Towards a conceptual framework. In R. Eccleston & A. Elbra (Eds.), *Business, Civil Society and the “New” Politics of Corporate Tax Justice* (p. 22). Edward Elgar Publ.

- PRI. (2015). Engagement guidance on tax responsibility, retrieved from https://www.unpri.org/Uploads/w/c/g/pri_taxguidance2015_550023.pdf
- PRI. (2021). What is tax fairness and what does it mean for investors, retrieved from <https://www.unpri.org/download?ac=15325>
- Radcliffe, V. S., Spence, C., Stein, M., & Wilkinson, B. (2018). Professional repositioning during times of institutional change: The case of tax practitioners and changing moral boundaries. *Accounting, Organizations and Society*, 66, 45–59. <https://doi.org/10.1016/j.aos.2017.12.001>
- Rasche, A. (2015). The corporation as a political actor – European and North American perspectives. *European Management Journal*, 33(1), 4–8. <https://doi.org/10.1016/j.emj.2014.08.001>
- Rheinhardt, A., Kreiner, G. E., Gioia, D. A., & Corley, K. G. (2018). Conducting and Publishing Rigorous Qualitative Research. In C. Cassell, A. Cunliffe, & G. Grandy, *The SAGE Handbook of Qualitative Business and Management Research Methods: History and Traditions* (pp. 515–531). SAGE Publications Ltd. <https://doi.org/10.4135/9781526430212.n30>
- Rixen, T., & Dietsch, P. (2015). *Global Tax Governance. What's Wrong with it and How to Fix it*.
- Rixen, T., & Unger, B. (2022). Taxation: A Regulatory Multilevel Governance Perspective. *Regulation & Governance*, 16(3), 621–633. <https://doi.org/10.1111/rego.12425>
- Robinson, S., & Kerr, R. (2015). Reflexive conversations: Constructing hermeneutic designs for qualitative management research. *British Journal of Management*, 26(4), 777–790.
- Roland, A., & Römgens, I. (2022). Policy Change in Times of Politicization: The Case of Corporate Taxation in the European Union*. *JCMS: Journal of Common Market Studies*, 60(2), 355–373. <https://doi.org/10.1111/jcms.13229>
- Rouse, E. D., & Harrison, S. H. (2016). Triangulate and Expand Using Multiple Sources of Data for Convergence and Expansion to Enrich Inductive Theorizing. In *Handbook of Qualitative Organizational Research: Innovative Pathways and Methods*. Routledge. https://web.p.ebscohost.com/ehost/ebookviewer/ebook/bmxlYmtfXzExMDA4MzFfX0FO0?sid=da769f4a-a17a-48ca-8f96-c44145f40ce9@redis&vid=0&format=EB&lpid=lp_477&rid=0
- Ruggie, J. G. (2004). Reconstituting the Global Public Domain—Issues, Actors, and Practices. *European Journal of International Relations*, 10(4), 499–531. <https://doi.org/10.1177/1354066104047847>
- Ruggie, J. G. (2018). Multinationals as global institution: Power, authority and relative autonomy. *Regulation & Governance*, 12(3), 317–333. <https://doi.org/10.1111/rego.12154>
- Scherer, A. G., & Palazzo, G. (2011). The New Political Role of Business in a Globalized World: A Review of a New Perspective on CSR and its Implications for the Firm, Governance, and Democracy: Political Role of Business in a Globalized World. *Journal of Management Studies*, 48(4), 899–931. <https://doi.org/10.1111/j.1467-6486.2010.00950.x>
- Schmidt, P. K., & Buhmann, K. (2020). Taxation, General Anti-Avoidance Rules and Corporate Social Responsibility. *FIRE Journal: UCPH Fiscal Relations Law Journal*, 2.

- <https://research.cbs.dk/en/publications/taxation-general-anti-avoidance-rules-and-corporate-social-respon-2>
- Sheehy, B. (2015). Defining CSR: Problems and Solutions. *Journal of Business Ethics*, 131(3), 625–648. <https://doi.org/10.1007/s10551-014-2281-x>
- Sheehy, B. (2016). Private and public corporate regulatory systems: Does CSR provide a systemic alternative to public law. *UC Davis Bus. LJ*, 17, 1.
- Strand, R., & Freeman, R. E. (2015). Scandinavian Cooperative Advantage: The Theory and Practice of Stakeholder Engagement in Scandinavia. *Journal of Business Ethics*, 127(1), 65–85. <https://doi.org/10.1007/s10551-013-1792-1>
- Strand, R., Freeman, R. E., & Hockerts, K. (2015). Corporate Social Responsibility and Sustainability in Scandinavia: An Overview. *Journal of Business Ethics*, 127(1), 1–15. <https://doi.org/10.1007/s10551-014-2224-6>
- Strange, S. (1996). *The retreat of the state: The diffusion of power in the world economy*. Cambridge university press.
- Suchman, M. C. (1995). Managing Legitimacy: Strategic and Institutional Approaches. *The Academy of Management Review*, 20(3), 571. <https://doi.org/10.2307/258788>
- Suddaby, R., Bitektine, A., & Haack, P. (2016). Legitimacy. *Academy of Management Annals*, 11(1), 451–478. <https://doi.org/10.5465/annals.2015.0101>
- Timmermans, S., & Tavory, I. (2012). Theory Construction in Qualitative Research: From Grounded Theory to Abductive Analysis. *Sociological Theory*, 30(3), 167–186. <https://doi.org/10.1177/0735275112457914>
- Vodafone. (2017). Taxation and our total economic contribution to public finances 2016-2017, retrieved from https://www.vodafone.com/content/dam/vodcom/sustainability/pdfs/vodafone_2017_tax.pdf
- Webb, M. C. (2006). Shaping International Corporate Taxation. In C. May (Ed.), *Global Corporate Power* (pp. 105–126). Lynne Reinner Publishers.

APPENDICES

Appendix A: Full list of interviewees (anonymized)

Interview	Position	Years exp.	Industry	m/f	Headquarter /location
A1	Partner	20+	Tax advisory	m	UK
A2	Partner	20	Tax advisory	m	Denmark
A3	Tax director	35+	MNC - Pharmaceutical	m	Denmark
A4	Senior tax advisor	20+	Tax advisory	m	Denmark
A5a	Partner	20+	Tax advisory	m	Netherlands
A5b	Advisor	<5	Tax advisory	f	Netherlands
A6	CEO	20+	Tax advisory	m	Denmark
A7	Lawyer/advisor	15	Industry Representation	m	Denmark

A8	Accountant/advisor	15	Industry Representation	m	Belgium
C1	Tax director	20	MNC - Engineering	m	Denmark
C2	Tax director	10+	MNC - Energy	m	Denmark
C3	Tax director	20	MNC - Engineering	m	Denmark
C4	Tax director	10+	MNC - Pharmaceutical	f	Denmark
C5	Tax director	20+	MNC - Extractives	m	Denmark
C6	Tax director	20+	MNC - Shipping	f	Denmark
C7	Tax director	20+	MNC - Publishing	m	UK
C8	Tax director	15+	MNC - Construction products	f	Denmark
C9	Tax Director	20+	MNC - Foodstuffs	f	UK
C10	Tax director	20	MNC - Energy	m	Sweden
C11	Tax director	25+	MNC - Energy	m	Spain
C13	Head of tax for policy and sustainability	<10	MNC - Extractives	m	UK
C14	Tax Director	20+	MNC - Energy	m	Finland
CC1a	Advisor and VP	20+	MNC	f	Denmark
CC1b	Advisor (CSR)	20+	MNC	f	Denmark
CC2	Head of sustainability	10+	MNC	f	Denmark
CC3	Head of sustainability	10+	MNC	m	UK
I1	Advisor	20+	Investment organization	f	UK
I2	Head of ESG	15+	Pension fund	f	Denmark
I3	Head of ESG	20+	Investor	m	Denmark
I4	Head of tax	15+	Pension fund	m	Denmark
I5	CEO	20+	Investor relations/ESG	m	Denmark
I6	Head of ESG	15+	Pension fund	m	Denmark
N1	Advisor	10+	Anti-poverty NGO	m	UK
N2	Advisor	10+	Anti-poverty NGO	m	USA
N3	Advisor	10+	NGO MSI	m	UK
N4	Director of policy	20+	Anti-poverty NGO	m	Denmark
N5	Advisor	10+	Anti-poverty NGO	m	Denmark
N6	Director	20+	NGO - tax focus	m	UK
O1	Advisor	10+	Political party secretariat	f	Belgium
O2	Advisor	10+	Industry rep	m	Belgium
O3	Advisor	10+	CSR industry rep	f	Belgium
O4	Project manager	10+	NGO MSI	f	Netherlands
O6	Advisor	10+	IO	f	France
O7	Advisor	10+	NGO CSR	m	UK
O8	Head of Chapter	15+	IO national chapter	f	Denmark

Appendix B: Desk research

Oxfam, 2000, <i>Tax Havens – releasing the hidden billions</i> , retrieved from https://policy-practice.oxfam.org/resources/tax-havens-releasing-the-hidden-billions-for-poverty-eradication-114611/
Henderson Global Investors, 2005, <i>Responsible tax</i> , retrieved from https://www.taxjustice.net/cms/upload/pdf/Global_Henderson_-_ResponsibleTax_-_OCT_2005.pdf
Sustainability, 2006, <i>Taxing issues – responsible business and tax</i> , retrieved from https://www.taxjustice.net/cms/upload/pdf/Sustainability_taxing_issues.pdf
Tax Justice Network, 2006, <i>Mind the tax gap</i> , retrieved from https://www.taxjustice.net/cms/upload/pdf/Mind_the_Tax_Gap_-_final_-_15_Jan_2006.pdf
Christian Aid, 2008, <i>Death and taxes</i> , retrieved from, https://www.christianaid.org.uk/images/deathandtaxes.pdf
ActionAid, 2010, <i>Calling time</i> , retrieved from https://www.actionaid.org.uk/sites/default/files/doc_lib/calling_time_on_tax_avoidance.pdf
PWC, 2010, <i>Corporate responsibility and paying tax</i> - OECD Observer. OECD Observer, 2009(5–6), retrieved from https://doi.org/10.1787/observer-v2009-5-en .
European Commission, 2011, <i>A renewed EU strategy 2011-14 for Corporate Social Responsibility</i> , retrieved from https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52011DC0681&from=EN
OECD, 2011, <i>OECD Guidelines for Multinational Enterprises</i> , 2011 Edition, retrieved from https://doi.org/10.1787/9789264115415-en
UN, 2011, <i>Guiding Principles on Business and Human Rights</i> , retrieved from https://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf
IBIS (written by Global CSR), 2012, <i>A Brief on Tax and Corporate Responsibility</i> , retrieved from https://oxfamibis.dk/sites/default/files/PDF%20global/Analysis%20pdf/a_brief_on_tax_and_corporate_responsibility_-_ibis_analyse_2012.pdf
ActionAid, 2012, <i>Sweet Nothings</i> , retrieved from https://www.actionaid.org.uk/sites/default/files/doc_lib/sweet_nothings.pdf
ActionAid, 2013, <i>Tax Guide for Investors</i> , retrieved from https://www.actionaid.org.uk/sites/default/files/publications/tax_guide_for_investors_final.pdf
IBA, 2013, <i>Tax Abuses, Poverty and Human Rights</i> , retrieved from https://www.ibanet.org/Article/NewDetail.aspx?ArticleUid=4A0CF930-A0D1-4784-8D09-F588DCDDFEA4
BIAC, 2013, <i>BIAC statement of Tax Principles for International Business</i> , retrieved from http://biac.org/wp-content/uploads/2014/05/07-Final_5_September_BIAC_Statement_of_Tax_Principles_for_International_Business.pdf
PWC, 2013, <i>16th annual global CEO survey, dealing with uncertainty – focus on tax</i> , retrieved from https://www.pwc.com/gx/en/tax/publications/assets/pwc-tax-strategy-and-corporate-reputation.pdf
IBIS, 2014, <i>Tax – a corporate social responsibility priority?</i> , retrieved from https://eurodad.org/files/pdf/1546280tax-a-corporate-responsibility-priority.pdf
Fair Tax Mark, 2014, <i>Fair Tax Mark Criteria Notes – UK-based Multinationals 2014-2015</i> , retrieved from https://fairtaxmark.net/wp-content/uploads/2014/10/MNC-Criteria-Notes-2014-15.pdf

UN, 2014, <i>Report of the Special Rapporteur on extreme poverty and human rights, Ms. Maria Magdalena Sepúlveda Carmona, on taxation and human rights</i> , retrieved from https://www.ohchr.org/EN/HRBodies/HRC/RegularSessions/Session26/Documents/A_HRC_26_28_ENG.doc
Nordea Asset Management, 2014, <i>Responsible Corporate Tax Practices</i> , retrieved from https://www.nordea.com/Images/36-70003/responsible_corporate_tax_practices_mar_2014.pdf
PRI, 2015, <i>Engagement guidance on tax responsibility</i> , retrieved from https://www.unpri.org/Uploads/w/c/g/pri_taxguidance2015_550023.pdf
ActionAid, Oxfam, Christian Aid, 2015, <i>Getting to Good: Towards responsible corporate tax behavior</i> , retrieved from https://oi-files-d8-prod.s3.eu-west-2.amazonaws.com/s3fs-public/file_attachments/dp-getting-to-good-corporate-tax-171115-en.pdf
VBDO, 2015, <i>tax transparency benchmark</i> , retrieved from https://www.vbdo.nl/wp-content/uploads/2018/10/VBDO_TaxTransparencyBenchmark2015.pdf
European Commission, 2016a, <i>20160315_agenda_annotated</i> , retrieved from EU platform tax good governance Agenda March 2016 website: https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/gen_info/good_governance_matters/platform/meeting_2016/20160315_agenda_annotated.pdf
European Commission, 2016b, <i>Speech: Working together for fairer taxation</i> , retrieved from https://ec.europa.eu/commission/commissioners/2014-2019/vestager/announcements/working-together-fairer-taxation_en
OECD, 2016, <i>Responsible Business Conduct forum summary</i> , author notes
Maersk, 2016, <i>Sustainability report</i> , retrieved from https://www.maersk.com/~media_sc9/maersk/corporate/sustainability/files/resources/2016/apmm-sustainability-report-a4_2016.pdf
Vodafone, 2017, <i>Taxation and our total economic contribution to public finances 2016-2017</i> , retrieved January 24th 2020 from https://www.vodafone.com/content/dam/vodcom/sustainability/pdfs/vodafone_2017_tax.pdf
Oxfam, 2017, <i>An economy for the 99%</i> , retrieved from https://oi-files-d8-prod.s3.eu-west-2.amazonaws.com/s3fs-public/file_attachments/bp-economy-for-99-percent-160117-en.pdf
ICC, 2017, <i>ICC Guidelines on tax principles for multinational business</i> , retrieved from https://cdn.iccwbo.org/content/uploads/sites/3/2017/03/ICC-Tax-Principles-For-MNEs-Mar2017.pdf
NBIM, 2017, <i>Expectations document: tax and transparency</i> , retrieved from https://www.nbim.no/contentassets/48b3ea4218e44caab5f2a1f56992f67e/expectations-document---tax-and-transparency---norges-bank-investment-management.pdf
B-team, 2018, <i>A new bar for responsible tax</i> , retrieved from https://bteam.org/assets/reports/A-New-Bar-for-Responsible-Tax.pdf
PRI, 2018, <i>Evaluating and engaging on corporate tax transparency: an investor guide</i> , retrieved from https://www.unpri.org/download?ac=4668
VBDO & PWC, 2018, <i>Tax Transparency Benchmark 2018</i> , retrieved from https://www.vbdo.nl/wp-content/uploads/2018/11/TTB18-1.pdf
European Commission, 2019, <i>A fair share – taxation in the EU for the 21st century</i> , retrieved from https://taxation-customs.ec.europa.eu/system/files/2018-04/a_fair_share_brochure_taxud_en_0.pdf

CSR Europe, 2019, <i>A Blueprint for Responsible and Transparent Tax Behaviour</i> , retrieved from https://www.csreurope.org/sites/default/files/uploads/A%20Blueprint%20for%20Responsible%20and%20Transparent%20Tax%20Behaviour.pdf
Pension Denmark et al., 2019, <i>Tax Codex</i> , retrieved from https://www.pensiondanmark.com/globalassets/dokumenter/investering/new-tax-code-of-conduct.pdf?AspxAutoDetectCookieSupport=1
OECD, 2019, <i>Tax moral – what drives people and businesses to pay tax</i> , retrieved from https://www.oecd.org/ctp/tax-morale-f3d8ea10-en.htm
Tax Justice Network, 2019, <i>"Brass and boilerplate" – report on UK tax strategy requirement</i> , retrieved from https://taxjustice.net/wp-content/uploads/2020/11/Brassneck-and-boilerplate-Tax-Justice-Network-2019.pdf 21/4/23
GRI, 2019, <i>GRI 207 Tax</i> , retrieved from https://www.globalreporting.org/standards/gri-standards-download-center/gri-207-tax-2019/
Fair Tax Mark, 2019, <i>The Silicon Six</i> , retrieved from https://fairtaxmark.net/wp-content/uploads/2019/12/Silicon-Six-Report-5-12-19.pdf
KPMG. (n.d.-a), <i>KPMG Global tax principles</i> , retrieved from The Global Responsible Tax Project website: https://responsibletax.kpmg.com
Økonomisk Ugebrev, (n.d), <i>Tax governance archive (2019–2023)</i> , access at https://ugebrev.dk/serier/tax-governance/
Tax Justice Network, 2020, <i>Investors demand OECD tax transparency</i> , retrieved from https://www.taxjustice.net/2020/03/19/investors-demand-oecd-tax-transparency/
World Economic Forum, 2020, <i>white paper "measuring stakeholder capitalism"</i> , retrieved from https://www3.weforum.org/docs/WEF_IBC_Measuring_Stakeholder_Capitalism_Report_2020.pdf 20/4/23
Fair Tax Mark, 2020, <i>public consultation draft</i> , retrieved from http://fairtaxmark.net/wp-content/uploads/2020/10/Essential-elements-of-Global-Corp-Standards-for-Resp-Tax-Conduct-FINAL.pdf 4/10/23
PWC Netherlands, 2020, <i>Corporate tax governance presentation</i> , “author access”
Future fit, 2020, <i>Business benchmark, Action Guide BE21 (tax)</i> , retrieved from https://benchmark.futurefitbusiness.org/be21.html?_gl=1*117mnwr*_ga*MjIxMjg3NzEwLjE2OTU0Njc3MTA.*_ga_YS71WG0G6Y*MTY5NTQ2NzcwMC4xLjAuMTY5NTQ2NzcwMC4wLjAuMA..
Anglo American, 2021, <i>Tax and economic contribution report</i> , retrieved from https://www.angloamerican.com/~media/Files/A/Anglo-American-Group/PLC/investors/annual-reporting/2022/tax-and-economic-contribution-report-2021.pdf
Facebook, 2020, <i>Facebook's approach to tax policy</i> , retrieved from https://s21.q4cdn.com/399680738/files/doc_downloads/governance_documents/2020/02/Facebook's-Approach-to-Tax-Policy.pdf
PRI, 2021, <i>What is tax fairness and what does it mean for investors, discussion document</i> , retrieved from https://www.unpri.org/download?ac=15325

PricewaterhouseCoopers, (n.d), <i>The Total Tax Contribution Framework: Over a decade of development</i> , retrieved from PwC website: https://www.pwc.com/gx/en/services/tax/publications/total-tax-contribution-framework.html
Total Energies, 2022, <i>Tax transparency report 2019–2020</i> , retrieved from https://totalenergies.com/sites/g/files/nytnzq121/files/documents/2022-03/Tax_transparency_report_2019_2020.pdf
Ørsted, 2022a, <i>Annual report</i> , retrieved from https://orstedcdn.azureedge.net/-/media/2022-annual-report/orsted-annual-report-2022.pdf?rev=dbb7b462b5d64e53989413e99130cdbc&hash=C99358C5178E8149AFA302CF4D5E98C0
Ørsted, 2022b, <i>Sustainability report</i> , retrieved from https://orstedcdn.azureedge.net/-/media/2022-annual-report/orsted-sustainability-report-2022.pdf?rev=eda5465ba5784866b6cea99e58088f94&hash=3BFD5F72E676043FA33114647E7C8C4D

Appendix C: Observations

2017	What event	Hours
25-okt	Meeting with Danish Standard for scoping meeting on developing a fair tax mark in Denmark	1
2018		
10-jan	Public debate about tax avoidance in Danish Parliament with presence of Spotify	1.5
28-feb	NGO/Business meeting in the setting “The Tax Dialogue” in Denmark	3
12-jun	NGO/Business meeting in the setting “The Tax Dialogue” in Denmark	3
29-okt	NGO/Business meeting in the setting “The Tax Dialogue” in Denmark	3
05-nov	Academic conference on “Tax and CSR,” University of Copenhagen, Denmark	7
2019		
08-maj	Academic conference on corporate income tax, CBS, Denmark	3.5
14-jun	Presentation by Academic G. Zucman on “the hidden wealth of nations”	1
26-jun	NGO/Business meeting in the setting “The Tax Dialogue” in Denmark	3
10-sep	Annual meeting of Danish Accountants Association with the theme “trust in Danish business”	3
16-sep	Meeting CSR Sweden steering group on corporate tax, Lund Sweden	5
23-sep	NGO/Business meeting in UK	3
26-sep	Danish Accountants association seminar: future of tax advisors	3
08-okt	Academic conference “project tax havens,” Aalborg University, Denmark	7
29-okt	Academic seminar on tax and CSR, CBS, Denmark	2
28-nov	Inauguration speech by Tax professor at CBS Peter Koerver Schmith	1
2020		
29-jan	GRI launch tax standard (online, UK)	1
19-feb	Tax Day Accountancy Europe, Brussels, Belgium	6

27-feb	NGO/Business meeting in the setting “The Tax Dialogue” in Denmark	2.5
27-maj	Network Meeting on tax and CSR (online, Denmark)	2
2021		
08-jan	Conference responsible tax by law firm (Denmark)	3
02-feb	ESG and tax event by PWC Netherlands	1.5
09-feb	ESG and tax event NASDAQ KPMG Denmark	1
10-jun	PRI event	1
10-nov	CBS event tax and morality (academic)	1.5
12-nov	DANSIF responsible tax event	1
2022		
10-feb	Shareholder activism event on tax	1
Total		71.5

TITLER I PH.D.SERIEN:

– *a Field Study of the Rise and Fall of a Bottom-Up Process*

2004

1. Martin Grieger
Internet-based Electronic Marketplaces and Supply Chain Management
2. Thomas Basbøll
*LIKENESS
A Philosophical Investigation*
3. Morten Knudsen
*Beslutningens vaklen
En systemteoretisk analyse af moderniseringen af et amtskommunalt sundhedsvæsen 1980-2000*
4. Lars Bo Jeppesen
*Organizing Consumer Innovation
A product development strategy that is based on online communities and allows some firms to benefit from a distributed process of innovation by consumers*
5. Barbara Dragsted
*SEGMENTATION IN TRANSLATION AND TRANSLATION MEMORY SYSTEMS
An empirical investigation of cognitive segmentation and effects of integrating a TM system into the translation process*
6. Jeanet Hardis
*Sociale partnerskaber
Et socialkonstruktivistisk casestudie af partnerskabsaktørers virkelighedsopfattelse mellem identitet og legitimitet*
7. Henriette Hallberg Thygesen
System Dynamics in Action
8. Carsten Mejer Plath
Strategisk Økonomistyring
9. Annemette Kjærgaard
Knowledge Management as Internal Corporate Venturing
10. Knut Arne Hovdal
*De professionelle i endring
Norsk ph.d., ej til salg gennem Samfundslitteratur*
11. Søren Jeppesen
*Environmental Practices and Greening Strategies in Small Manufacturing Enterprises in South Africa
– A Critical Realist Approach*
12. Lars Frode Frederiksen
*Industriel forskningsledelse
– på sporet af mønstre og samarbejde i danske forskningsintensive virksomheder*
13. Martin Jes Iversen
*The Governance of GN Great Nordic
– in an age of strategic and structural transitions 1939-1988*
14. Lars Pynt Andersen
*The Rhetorical Strategies of Danish TV Advertising
A study of the first fifteen years with special emphasis on genre and irony*
15. Jakob Rasmussen
Business Perspectives on E-learning
16. Sof Thrane
*The Social and Economic Dynamics of Networks
– a Weberian Analysis of Three Formalised Horizontal Networks*
17. Lene Nielsen
Engaging Personas and Narrative Scenarios – a study on how a user-centered approach influenced the perception of the design process in the e-business group at AstraZeneca
18. S.J Valstad
*Organisationsidentitet
Norsk ph.d., ej til salg gennem Samfundslitteratur*

19. Thomas Lyse Hansen
Six Essays on Pricing and Weather risk in Energy Markets
 20. Sabine Madsen
Emerging Methods – An Interpretive Study of ISD Methods in Practice
 21. Evis Sinani
The Impact of Foreign Direct Investment on Efficiency, Productivity Growth and Trade: An Empirical Investigation
 22. Bent Meier Sørensen
Making Events Work Or, How to Multiply Your Crisis
 23. Pernille Schnoor
Brand Ethos
Om troværdige brand- og virksomhedsidentiteter i et retorisk og diskursteoretisk perspektiv
 24. Sidsel Fabech
Von welchem Österreich ist hier die Rede?
Diskursive forhandlinger og magtkampe mellem rivaliserende nationale identitetskonstruktioner i østrigske pressediskurser
 25. Klavs Odgaard Christensen
Sprogpolitik og identitetsdannelse i flersprogede forbundsstater
Et komparativt studie af Schweiz og Canada
 26. Dana B. Minbaeva
Human Resource Practices and Knowledge Transfer in Multinational Corporations
 27. Holger Højlund
Markedets politiske fornuft
Et studie af velfærdens organisering i perioden 1990-2003
 28. Christine Mølgaard Frandsen
A.s erfaring
Om mellemværendets praktik i en transformation af mennesket og subjektiviteten
 29. Sine Nørholm Just
The Constitution of Meaning – A Meaningful Constitution?
Legitimacy, identity, and public opinion in the debate on the future of Europe
- 2005**
1. Claus J. Varnes
Managing product innovation through rules – The role of formal and structured methods in product development
 2. Helle Hedegaard Hein
Mellem konflikt og konsensus
– Dialogudvikling på hospitalsklinikker
 3. Axel Rosenø
Customer Value Driven Product Innovation – A Study of Market Learning in New Product Development
 4. Søren Buhl Pedersen
Making space
An outline of place branding
 5. Camilla Funck Ellehave
Differences that Matter
An analysis of practices of gender and organizing in contemporary workplaces
 6. Rigmor Madeleine Lond
Styring af kommunale forvaltninger
 7. Mette Aagaard Andreassen
Supply Chain versus Supply Chain Benchmarking as a Means to Managing Supply Chains
 8. Caroline Aggestam-Pontoppidan
From an idea to a standard
The UN and the global governance of accountants' competence
 9. Norsk ph.d.
 10. Vivienne Heng Ker-ni
An Experimental Field Study on the

- | | | | |
|-----|---|-----|--|
| | <i>Effectiveness of Grocer Media Advertising
Measuring Ad Recall and Recognition,
Purchase Intentions and Short-Term Sales</i> | | <i>An empirical study employing data elicited from Danish EFL learners</i> |
| 11. | Allan Mortensen
<i>Essays on the Pricing of Corporate Bonds and Credit Derivatives</i> | 20. | Christian Nielsen
<i>Essays on Business Reporting
Production and consumption of strategic information in the market for information</i> |
| 12. | Remo Stefano Chiari
<i>Figure che fanno conoscere
Itinerario sull'idea del valore cognitivo e espressivo della metafora e di altri trofi da Aristotele e da Vico fino al cognitivismo contemporaneo</i> | 21. | Marianne Thejls Fischer
<i>Egos and Ethics of Management Consultants</i> |
| 13. | Anders McIlquham-Schmidt
<i>Strategic Planning and Corporate Performance
An integrative research review and a meta-analysis of the strategic planning and corporate performance literature from 1956 to 2003</i> | 22. | Annie Bekke Kjær
<i>Performance management i Proces-innovation
– belyst i et social-konstruktivistisk perspektiv</i> |
| 14. | Jens Geersbro
<i>The TDF – PMI Case
Making Sense of the Dynamics of Business Relationships and Networks</i> | 23. | Suzanne Dee Pedersen
<i>GENTAGELSENS METAMORFOSE
Om organiserings af den kreative gøren i den kunstneriske arbejdspraksis</i> |
| 15. | Mette Andersen
<i>Corporate Social Responsibility in Global Supply Chains
Understanding the uniqueness of firm behaviour</i> | 24. | Benedikte Dorte Rosenbrink
<i>Revenue Management
Økonomiske, konkurrencemæssige & organisatoriske konsekvenser</i> |
| 16. | Eva Boxenbaum
<i>Institutional Genesis: Micro – Dynamic Foundations of Institutional Change</i> | 25. | Thomas Riise Johansen
<i>Written Accounts and Verbal Accounts
The Danish Case of Accounting and Accountability to Employees</i> |
| 17. | Peter Lund-Thomsen
<i>Capacity Development, Environmental Justice NGOs, and Governance: The Case of South Africa</i> | 26. | Ann Fogelgren-Pedersen
<i>The Mobile Internet: Pioneering Users' Adoption Decisions</i> |
| 18. | Signe Jarlov
<i>Konstruktioner af offentlig ledelse</i> | 27. | Birgitte Rasmussen
<i>Ledelse i fællesskab – de tillidsvalgte fornyende rolle</i> |
| 19. | Lars Stæhr Jensen
<i>Vocabulary Knowledge and Listening Comprehension in English as a Foreign Language</i> | 28. | Gitte Thit Nielsen
<i>Remerger
– skabende ledelseskrafter i fusion og opkøb</i> |
| | | 29. | Carmine Gioia
<i>A MICROECONOMETRIC ANALYSIS OF MERGERS AND ACQUISITIONS</i> |

30. Ole Hinz
Den effektive forandringsleder: pilot, pædagog eller politiker?
Et studie i arbejdslederes meningstilskrivninger i forbindelse med vellykket gennemførelse af ledelsesinitierede forandringsprojekter
 31. Kjell-Åge Gotvassli
Et praksisbasert perspektiv på dynamiske læringsnettverk i toppidretten
Norsk ph.d., ej til salg gennem Samfundslitteratur
 32. Henriette Langstrup Nielsen
Linking Healthcare
An inquiry into the changing performances of web-based technology for asthma monitoring
 33. Karin Tweddell Levinsen
Virtuel Uddannelsespraksis
Master i IKT og Læring – et casestudie i hvordan proaktiv proceshåndtering kan forbedre praksis i virtuelle læringsmiljøer
 34. Anika Liversage
Finding a Path
Labour Market Life Stories of Immigrant Professionals
 35. Kasper Elmquist Jørgensen
Studier i samspillet mellem stat og erhvervsliv i Danmark under 1. verdenskrig
 36. Finn Janning
A DIFFERENT STORY
Seduction, Conquest and Discovery
 37. Patricia Ann Plackett
Strategic Management of the Radical Innovation Process
Leveraging Social Capital for Market Uncertainty Management
- 2006**
1. Christian Vintergaard
Early Phases of Corporate Venturing
 2. Niels Rom-Poulsen
Essays in Computational Finance
 3. Tina Brandt Husman
Organisational Capabilities, Competitive Advantage & Project-Based Organisations
The Case of Advertising and Creative Good Production
 4. Mette Rosenkrands Johansen
Practice at the top
– how top managers mobilise and use non-financial performance measures
 5. Eva Parum
Corporate governance som strategisk kommunikations- og ledelsesværktøj
 6. Susan Aagaard Petersen
Culture's Influence on Performance Management: The Case of a Danish Company in China
 7. Thomas Nicolai Pedersen
The Discursive Constitution of Organizational Governance – Between unity and differentiation
The Case of the governance of environmental risks by World Bank environmental staff
 8. Cynthia Selin
Volatile Visions: Transactions in Anticipatory Knowledge
 9. Jesper Banghøj
Financial Accounting Information and Compensation in Danish Companies
 10. Mikkel Lucas Overby
Strategic Alliances in Emerging High-Tech Markets: What's the Difference and does it Matter?
 11. Tine Aage
External Information Acquisition of Industrial Districts and the Impact of Different Knowledge Creation Dimensions

- A case study of the Fashion and Design Branch of the Industrial District of Montebelluna, NE Italy*
12. Mikkel Flyverbom
Making the Global Information Society Governable
On the Governmentality of Multi-Stakeholder Networks
 13. Anette Grønning
Personen bag
Tilstedevær i e-mail som inter-aktionsform mellem kunde og medarbejder i dansk forsikringskontekst
 14. Jørn Helder
One Company – One Language?
The NN-case
 15. Lars Bjerregaard Mikkelsen
Differing perceptions of customer value
Development and application of a tool for mapping perceptions of customer value at both ends of customer-supplier dyads in industrial markets
 16. Lise Granerud
Exploring Learning
Technological learning within small manufacturers in South Africa
 17. Esben Rahbek Pedersen
Between Hopes and Realities: Reflections on the Promises and Practices of Corporate Social Responsibility (CSR)
 18. Ramona Samson
The Cultural Integration Model and European Transformation. The Case of Romania
- 2007**
1. Jakob Vestergaard
Discipline in The Global Economy
Panopticism and the Post-Washington Consensus
 2. Heidi Lund Hansen
Spaces for learning and working
A qualitative study of change of work, management, vehicles of power and social practices in open offices
 3. Sudhanshu Rai
Exploring the internal dynamics of software development teams during user analysis
A tension enabled Institutionalization Model; "Where process becomes the objective"
 4. Norsk ph.d.
Ej til salg gennem Samfundslitteratur
 5. Serden Ozcan
EXPLORING HETEROGENEITY IN ORGANIZATIONAL ACTIONS AND OUTCOMES
A Behavioural Perspective
 6. Kim Sundtoft Hald
Inter-organizational Performance Measurement and Management in Action
– An Ethnography on the Construction of Management, Identity and Relationships
 7. Tobias Lindeberg
Evaluative Technologies
Quality and the Multiplicity of Performance
 8. Merete Wedell-Wedellsborg
Den globale soldat
Identitetsdannelse og identitetsledelse i multinationale militære organisationer
 9. Lars Frederiksen
Open Innovation Business Models
Innovation in firm-hosted online user communities and inter-firm project ventures in the music industry
– A collection of essays
 10. Jonas Gabrielsen
Retorisk toposlære – fra statisk 'sted' til persuasiv aktivitet

11. Christian Moldt-Jørgensen
Fra meningsløs til meningsfuld evaluering.
Anvendelsen af studentertilfredsheds-målinger på de korte og mellemlange videregående uddannelser set fra et psykodynamisk systemperspektiv
12. Ping Gao
Extending the application of actor-network theory
Cases of innovation in the telecommunications industry
13. Peter Mejlby
Frihed og fængsel, en del af den samme drøm?
Et phronetisk baseret casestudie af frigørelsens og kontrollens sam-eksistens i værdibaseret ledelse!
14. Kristina Birch
Statistical Modelling in Marketing
15. Signe Poulsen
Sense and sensibility:
The language of emotional appeals in insurance marketing
16. Anders Bjerre Trolle
Essays on derivatives pricing and dynamic asset allocation
17. Peter Feldhütter
Empirical Studies of Bond and Credit Markets
18. Jens Henrik Eggert Christensen
Default and Recovery Risk Modeling and Estimation
19. Maria Theresa Larsen
Academic Enterprise: A New Mission for Universities or a Contradiction in Terms?
Four papers on the long-term implications of increasing industry involvement and commercialization in academia
20. Morten Wellendorf
Postimplementering af teknologi i den offentlige forvaltning
Analyser af en organisations kontinuerlige arbejde med informations-teknologi
21. Ekaterina Mhaanna
Concept Relations for Terminological Process Analysis
22. Stefan Ring Thorbjørnsen
Forsvaret i forandring
Et studie i officerers kapabiliteter under påvirkning af omverdenens forandringspres mod øget styring og læring
23. Christa Breum Amhøj
Det selvskabte medlemskab om managementstaten, dens styringsteknologier og indbyggere
24. Karoline Bromose
Between Technological Turbulence and Operational Stability
– An empirical case study of corporate venturing in TDC
25. Susanne Justesen
Navigating the Paradoxes of Diversity in Innovation Practice
– A Longitudinal study of six very different innovation processes – in practice
26. Luise Noring Henler
Conceptualising successful supply chain partnerships
– Viewing supply chain partnerships from an organisational culture perspective
27. Mark Mau
Kampen om telefonen
Det danske telefonvæsen under den tyske besættelse 1940-45
28. Jakob Halskov
The semiautomatic expansion of existing terminological ontologies using knowledge patterns discovered

- on the WWW – an implementation and evaluation
29. Gergana Koleva
European Policy Instruments Beyond Networks and Structure: The Innovative Medicines Initiative
 30. Christian Geisler Asmussen
Global Strategy and International Diversity: A Double-Edged Sword?
 31. Christina Holm-Petersen
*Stolthed og fordom
Kultur- og identitetsarbejde ved skabelsen af en ny sengeafdeling gennem fusion*
 32. Hans Peter Olsen
*Hybrid Governance of Standardized States
Causes and Contours of the Global Regulation of Government Auditing*
 33. Lars Bøge Sørensen
Risk Management in the Supply Chain
 34. Peter Aagaard
*Det unikkes dynamikker
De institutionelle mulighedsbetingelser bag den individuelle udforskning i professionelt og frivilligt arbejde*
 35. Yun Mi Antorini
*Brand Community Innovation
An Intrinsic Case Study of the Adult Fans of LEGO Community*
 36. Joachim Lynggaard Boll
*Labor Related Corporate Social Performance in Denmark
Organizational and Institutional Perspectives*
- 2008**
1. Frederik Christian Vinten
Essays on Private Equity
 2. Jesper Clement
Visual Influence of Packaging Design on In-Store Buying Decisions
 3. Marius Brostrøm Kousgaard
*Tid til kvalitetsmåling?
– Studier af indrulleringsprocesser i forbindelse med introduktionen af kliniske kvalitetsdatabaser i speciallægepraksissektoren*
 4. Irene Skovgaard Smith
*Management Consulting in Action
Value creation and ambiguity in client-consultant relations*
 5. Anders Rom
*Management accounting and integrated information systems
How to exploit the potential for management accounting of information technology*
 6. Marina Candi
Aesthetic Design as an Element of Service Innovation in New Technology-based Firms
 7. Morten Schnack
*Teknologi og tværfaglighed
– en analyse af diskussionen omkring indførelse af EPJ på en hospitalsafdeling*
 8. Helene Balslev Clausen
Juntos pero no revueltos – un estudio sobre emigrantes norteamericanos en un pueblo mexicano
 9. Lise Justesen
*Kunsten at skrive revisionsrapporter.
En beretning om forvaltningsrevisions beretninger*
 10. Michael E. Hansen
The politics of corporate responsibility: CSR and the governance of child labor and core labor rights in the 1990s
 11. Anne Roepstorff
Holdning for handling – en etnologisk undersøgelse af Virksomheders Sociale Ansvar/CSR

12. Claus Bajlum
Essays on Credit Risk and Credit Derivatives
 13. Anders Bojesen
The Performative Power of Competence – an Inquiry into Subjectivity and Social Technologies at Work
 14. Satu Reijonen
*Green and Fragile
A Study on Markets and the Natural Environment*
 15. Ilduara Busta
*Corporate Governance in Banking
A European Study*
 16. Kristian Anders Hvass
*A Boolean Analysis Predicting Industry Change: Innovation, Imitation & Business Models
The Winning Hybrid: A case study of isomorphism in the airline industry*
 17. Trine Paludan
*De uvidende og de udviklingsparate
Identitet som mulighed og restriktion
blandt fabriksarbejdere på det aftayloriserede fabriksgulv*
 18. Kristian Jakobsen
Foreign market entry in transition economies: Entry timing and mode choice
 19. Jakob Elming
Syntactic reordering in statistical machine translation
 20. Lars Brømsøe Termansen
*Regional Computable General Equilibrium Models for Denmark
Three papers laying the foundation for regional CGE models with agglomeration characteristics*
 21. Mia Reinholt
The Motivational Foundations of Knowledge Sharing
 22. Frederikke Krogh-Meibom
*The Co-Evolution of Institutions and Technology
– A Neo-Institutional Understanding of Change Processes within the Business Press – the Case Study of Financial Times*
 23. Peter D. Ørberg Jensen
OFFSHORING OF ADVANCED AND HIGH-VALUE TECHNICAL SERVICES: ANTECEDENTS, PROCESS DYNAMICS AND FIRMLEVEL IMPACTS
 24. Pham Thi Song Hanh
Functional Upgrading, Relational Capability and Export Performance of Vietnamese Wood Furniture Producers
 25. Mads Vangkilde
*Why wait?
An Exploration of first-mover advantages among Danish e-grocers through a resource perspective*
 26. Hubert Buch-Hansen
*Rethinking the History of European Level Merger Control
A Critical Political Economy Perspective*
- 2009**
1. Vivian Lindhardsen
From Independent Ratings to Communal Ratings: A Study of CWA Raters' Decision-Making Behaviours
 2. Guðrið Weihe
Public-Private Partnerships: Meaning and Practice
 3. Chris Nøkkentved
*Enabling Supply Networks with Collaborative Information Infrastructures
An Empirical Investigation of Business Model Innovation in Supplier Relationship Management*
 4. Sara Louise Muhr
Wound, Interrupted – On the Vulnerability of Diversity Management

5. Christine Sestoft
Forbrugeradfærd i et Stats- og Livsformsteoretisk perspektiv
6. Michael Pedersen
Tune in, Breakdown, and Reboot: On the production of the stress-fit self-managing employee
7. Salla Lutz
Position and Reposition in Networks – Exemplified by the Transformation of the Danish Pine Furniture Manufacturers
8. Jens Forssbæck
Essays on market discipline in commercial and central banking
9. Tine Murphy
Sense from Silence – A Basis for Organised Action
How do Sensemaking Processes with Minimal Sharing Relate to the Reproduction of Organised Action?
10. Sara Malou Strandvad
Inspirations for a new sociology of art: A sociomaterial study of development processes in the Danish film industry
11. Nicolaas Mouton
On the evolution of social scientific metaphors: A cognitive-historical enquiry into the divergent trajectories of the idea that collective entities – states and societies, cities and corporations – are biological organisms.
12. Lars Andreas Knutsen
Mobile Data Services: Shaping of user engagements
13. Nikolaos Theodoros Korfiatis
Information Exchange and Behavior
A Multi-method Inquiry on Online Communities
14. Jens Albæk
Forestillinger om kvalitet og tværfaglighed på sygehuse
– skabelse af forestillinger i læge- og plejegrupperne angående relevans af nye idéer om kvalitetsudvikling gennem tolkningsprocesser
15. Maja Lotz
The Business of Co-Creation – and the Co-Creation of Business
16. Gitte P. Jakobsen
Narrative Construction of Leader Identity in a Leader Development Program Context
17. Dorte Hermansen
“Living the brand” som en brandorienteret dialogisk praxis: Om udvikling af medarbejdernes brandorienterede dømmekraft
18. Aseem Kinra
Supply Chain (logistics) Environmental Complexity
19. Michael Nørager
How to manage SMEs through the transformation from non innovative to innovative?
20. Kristin Wallevik
Corporate Governance in Family Firms
The Norwegian Maritime Sector
21. Bo Hansen Hansen
Beyond the Process
Enriching Software Process Improvement with Knowledge Management
22. Annemette Skot-Hansen
Franske adjektivisk afledte adverbier, der tager præpositionssyntagmer indledt med præpositionen à som argumenter
En valensgrammatisk undersøgelse
23. Line Gry Knudsen
Collaborative R&D Capabilities
In Search of Micro-Foundations

- | | |
|--|---|
| <p>24. Christian Scheuer
<i>Employers meet employees
Essays on sorting and globalization</i></p> | <p><i>End User Participation between Processes of Organizational and Architectural Design</i></p> |
| <p>25. Rasmus Johnsen
<i>The Great Health of Melancholy
A Study of the Pathologies of Performativity</i></p> | <p>7. Rex Degnegaard
<i>Strategic Change Management
Change Management Challenges in the Danish Police Reform</i></p> |
| <p>26. Ha Thi Van Pham
<i>Internationalization, Competitiveness Enhancement and Export Performance of Emerging Market Firms: Evidence from Vietnam</i></p> | <p>8. Ulrik Schultz Brix
<i>Værdi i rekruttering – den sikre beslutning
En pragmatisk analyse af perception og synliggørelse af værdi i rekrutterings- og udvælgelsesarbejdet</i></p> |
| <p>27. Henriette Balieu
<i>Kontrolbegrebets betydning for kausalalternationen i spansk
En kognitiv-typologisk analyse</i></p> | <p>9. Jan Ole Similä
<i>Kontraktsledelse
Relasjonen mellom virksomhetsledelse og kontraktshåndtering, belyst via fire norske virksomheter</i></p> |
| 2010 | |
| <p>1. Yen Tran
<i>Organizing Innovation in Turbulent Fashion Market
Four papers on how fashion firms create and appropriate innovation value</i></p> | <p>10. Susanne Boch Waldorff
<i>Emerging Organizations: In between local translation, institutional logics and discourse</i></p> |
| <p>2. Anders Raastrup Kristensen
<i>Metaphysical Labour
Flexibility, Performance and Commitment in Work-Life Management</i></p> | <p>11. Brian Kane
<i>Performance Talk
Next Generation Management of Organizational Performance</i></p> |
| <p>3. Margrét Sigrún Sigurdardóttir
<i>Dependently independent
Co-existence of institutional logics in the recorded music industry</i></p> | <p>12. Lars Ohnemus
<i>Brand Thrust: Strategic Branding and Shareholder Value
An Empirical Reconciliation of two Critical Concepts</i></p> |
| <p>4. Ásta Dis Óladóttir
<i>Internationalization from a small domestic base:
An empirical analysis of Economics and Management</i></p> | <p>13. Jesper Schlamovitz
<i>Håndtering af usikkerhed i film- og byggeprojekter</i></p> |
| <p>5. Christine Secher
<i>E-deltagelse i praksis – politikernes og forvaltningens medkonstruktion og konsekvenserne heraf</i></p> | <p>14. Tommy Moesby-Jensen
<i>Det faktiske livs forbindtlighed
Førsokratisk informeret, ny-aristotelisk ἦθος-tænkning hos Martin Heidegger</i></p> |
| <p>6. Marianne Stang Våland
<i>What we talk about when we talk about space:</i></p> | <p>15. Christian Fich
<i>Two Nations Divided by Common Values
French National Habitus and the Rejection of American Power</i></p> |

16. Peter Beyer
Processer, sammenhængskraft og fleksibilitet
Et empirisk casestudie af omstillingsforløb i fire virksomheder
17. Adam Buchhorn
Markets of Good Intentions
Constructing and Organizing Biogas Markets Amid Fragility and Controversy
18. Cecilie K. Moesby-Jensen
Social læring og fælles praksis
Et mixed method studie, der belyser læringskonsekvenser af et lederkursus for et praksisfællesskab af offentlige mellemledere
19. Heidi Boye
Fødevarer og sundhed i sen-modernismen
– En indsiget i hyggefænomenet og de relaterede fødevarepraksisser
20. Kristine Munkgård Pedersen
Flygtige forbindelser og midlertidige mobiliseringer
Om kulturel produktion på Roskilde Festival
21. Oliver Jacob Weber
Causes of Intercompany Harmony in Business Markets – An Empirical Investigation from a Dyad Perspective
22. Susanne Ekman
Authority and Autonomy
Paradoxes of Modern Knowledge Work
23. Anette Frey Larsen
Kvalitetsledelse på danske hospitaler
– Ledelsernes indflydelse på introduktion og vedligeholdelse af kvalitetsstrategier i det danske sundhedsvæsen
24. Toyoko Sato
Performativity and Discourse: Japanese Advertisements on the Aesthetic Education of Desire
25. Kenneth Brinch Jensen
Identifying the Last Planner System
Lean management in the construction industry
26. Javier Busquets
Orchestrating Network Behavior for Innovation
27. Luke Patey
The Power of Resistance: India's National Oil Company and International Activism in Sudan
28. Mette Vedel
Value Creation in Triadic Business Relationships. Interaction, Interconnection and Position
29. Kristian Tørning
Knowledge Management Systems in Practice – A Work Place Study
30. Qingxin Shi
An Empirical Study of Thinking Aloud
Usability Testing from a Cultural Perspective
31. Tanja Juul Christiansen
Corporate blogging: Medarbejderes kommunikative handlekraft
32. Malgorzata Ciesielska
Hybrid Organisations.
A study of the Open Source – business setting
33. Jens Dick-Nielsen
Three Essays on Corporate Bond Market Liquidity
34. Sabrina Speiermann
Modstandens Politik
Kampagnestyling i Velfærdsstaten.
En diskussion af trafikcampagners styringspotentiale
35. Julie Uldam
Fickle Commitment. Fostering political engagement in 'the flighty world of online activism'

36. Annegrete Juul Nielsen
Traveling technologies and transformations in health care
 37. Athur Mühlen-Schulte
Organising Development Power and Organisational Reform in the United Nations Development Programme
 38. Louise Rygaard Jonas
Branding på butiksgulvet Et case-studie af kultur- og identitets-arbejdet i Kvickly
- 2011**
1. Stefan Fraenkel
Key Success Factors for Sales Force Readiness during New Product Launch A Study of Product Launches in the Swedish Pharmaceutical Industry
 2. Christian Plesner Rossing
International Transfer Pricing in Theory and Practice
 3. Tobias Dam Hede
Samtalekunst og ledelsesdisciplin – en analyse af coachingsdiskursens genealogi og governmentality
 4. Kim Pettersson
Essays on Audit Quality, Auditor Choice, and Equity Valuation
 5. Henrik Merkelsen
The expert-lay controversy in risk research and management. Effects of institutional distances. Studies of risk definitions, perceptions, management and communication
 6. Simon S. Torp
Employee Stock Ownership: Effect on Strategic Management and Performance
 7. Mie Harder
Internal Antecedents of Management Innovation
 8. Ole Helby Petersen
Public-Private Partnerships: Policy and Regulation – With Comparative and Multi-level Case Studies from Denmark and Ireland
 9. Morten Krogh Petersen
'Good' Outcomes. Handling Multiplicity in Government Communication
 10. Kristian Tangsgaard Hvelplund
Allocation of cognitive resources in translation - an eye-tracking and key-logging study
 11. Moshe Yonatany
The Internationalization Process of Digital Service Providers
 12. Anne Vestergaard
Distance and Suffering Humanitarian Discourse in the age of Mediatization
 13. Thorsten Mikkelsen
Personlighedens indflydelse på forretningsrelationer
 14. Jane Thostrup Jagd
Hvorfor fortsætter fusionsbølgen ud-over "the tipping point"? – en empirisk analyse af information og kognitioner om fusioner
 15. Gregory Gimpel
Value-driven Adoption and Consumption of Technology: Understanding Technology Decision Making
 16. Thomas Stengade Sønderskov
Den nye mulighed Social innovation i en forretningsmæssig kontekst
 17. Jeppe Christoffersen
Donor supported strategic alliances in developing countries
 18. Vibeke Vad Baunsgaard
Dominant Ideological Modes of Rationality: Cross functional

- integration in the process of product innovation*
19. Throstur Olaf Sigurjonsson
Governance Failure and Iceland's Financial Collapse
 20. Allan Sall Tang Andersen
Essays on the modeling of risks in interest-rate and inflation markets
 21. Heidi Tscherning
Mobile Devices in Social Contexts
 22. Birgitte Gorm Hansen
*Adapting in the Knowledge Economy
Lateral Strategies for Scientists and Those Who Study Them*
 23. Kristina Vaarst Andersen
*Optimal Levels of Embeddedness
The Contingent Value of Networked Collaboration*
 24. Justine Grønbaek Pors
*Noisy Management
A History of Danish School Governing from 1970-2010*
 25. Stefan Linder
*Micro-foundations of Strategic Entrepreneurship
Essays on Autonomous Strategic Action*
 26. Xin Li
*Toward an Integrative Framework of National Competitiveness
An application to China*
 27. Rune Thorbjørn Clausen
*Værdifuld arkitektur
Et eksplorativt studie af bygningers rolle i virksomheders værdiskabelse*
 28. Monica Viken
Markedsundersøkelser som bevis i varemerke- og markedsføringsrett
 29. Christian Wymann
*Tattooing
The Economic and Artistic Constitution of a Social Phenomenon*
 30. Sanne Frandsen
*Productive Incoherence
A Case Study of Branding and Identity Struggles in a Low-Prestige Organization*
 31. Mads Stenbo Nielsen
Essays on Correlation Modelling
 32. Ivan Häuser
*Følelse og sprog
Etablering af en ekspressiv kategori, eksemplificeret på russisk*
 33. Sebastian Schwenen
Security of Supply in Electricity Markets
- 2012**
1. Peter Holm Andreasen
*The Dynamics of Procurement Management
- A Complexity Approach*
 2. Martin Haulrich
Data-Driven Bitext Dependency Parsing and Alignment
 3. Line Kirkegaard
*Konsulenten i den anden nat
En undersøgelse af det intense arbejdsliv*
 4. Tonny Stenheim
Decision usefulness of goodwill under IFRS
 5. Morten Lind Larsen
*Produktivitet, vækst og velfærd
Industrirådet og efterkrigstidens Danmark 1945 - 1958*
 6. Petter Berg
Cartel Damages and Cost Asymmetries
 7. Lynn Kahle
*Experiential Discourse in Marketing
A methodical inquiry into practice and theory*
 8. Anne Roelsgaard Obling
*Management of Emotions
in Accelerated Medical Relationships*

9. Thomas Frandsen
Managing Modularity of Service Processes Architecture
10. Carina Christine Skovmøller
CSR som noget særligt
Et casestudie om styring og menings-skabelse i relation til CSR ud fra en intern optik
11. Michael Tell
Fradragsbeskæring af selskabers finansieringsudgifter
En skatteretlig analyse af SEL §§ 11, 11B og 11C
12. Morten Holm
Customer Profitability Measurement Models
Their Merits and Sophistication across Contexts
13. Katja Joo Dyppel
Beskatning af derivater
En analyse af dansk skatteret
14. Esben Anton Schultz
Essays in Labor Economics
Evidence from Danish Micro Data
15. Carina Risvig Hansen
"Contracts not covered, or not fully covered, by the Public Sector Directive"
16. Anja Svejgaard Pors
Iværksættelse af kommunikation - patientfigurer i hospitalets strategiske kommunikation
17. Frans Bévort
Making sense of management with logics
An ethnographic study of accountants who become managers
18. René Kallestrup
The Dynamics of Bank and Sovereign Credit Risk
19. Brett Crawford
Revisiting the Phenomenon of Interests in Organizational Institutionalism
The Case of U.S. Chambers of Commerce
20. Mario Daniele Amore
Essays on Empirical Corporate Finance
21. Arne Stjernholm Madsen
The evolution of innovation strategy Studied in the context of medical device activities at the pharmaceutical company Novo Nordisk A/S in the period 1980-2008
22. Jacob Holm Hansen
Is Social Integration Necessary for Corporate Branding?
A study of corporate branding strategies at Novo Nordisk
23. Stuart Webber
Corporate Profit Shifting and the Multinational Enterprise
24. Helene Ratner
Promises of Reflexivity
Managing and Researching Inclusive Schools
25. Therese Strand
The Owners and the Power: Insights from Annual General Meetings
26. Robert Gavin Strand
In Praise of Corporate Social Responsibility Bureaucracy
27. Nina Sormunen
Auditor's going-concern reporting
Reporting decision and content of the report
28. John Bang Mathiasen
Learning within a product development working practice:
- an understanding anchored in pragmatism
29. Philip Holst Riis
Understanding Role-Oriented Enterprise Systems: From Vendors to Customers
30. Marie Lisa Dacanay
Social Enterprises and the Poor
Enhancing Social Entrepreneurship and Stakeholder Theory

- | | |
|---|---|
| <p>31. Fumiko Kano Glückstad
<i>Bridging Remote Cultures: Cross-lingual concept mapping based on the information receiver's prior-knowledge</i></p> <p>32. Henrik Barslund Fosse
<i>Empirical Essays in International Trade</i></p> <p>33. Peter Alexander Albrecht
<i>Foundational hybridity and its reproduction
Security sector reform in Sierra Leone</i></p> <p>34. Maja Rosenstock
<i>CSR - hvor svært kan det være?
Kulturanalytisk casestudie om udfordringer og dilemmaer med at forankre Coops CSR-strategi</i></p> <p>35. Jeanette Rasmussen
<i>Tweens, medier og forbrug
Et studie af 10-12 årige danske børns brug af internettet, opfattelse og forståelse af markedsføring og forbrug</i></p> <p>36. Ib Tunby Gulbrandsen
<i>'This page is not intended for a US Audience'
A five-act spectacle on online communication, collaboration & organization.</i></p> <p>37. Kasper Aalling Teilmann
<i>Interactive Approaches to Rural Development</i></p> <p>38. Mette Mogensen
<i>The Organization(s) of Well-being and Productivity
(Re)assembling work in the Danish Post</i></p> <p>39. Søren Friis Møller
<i>From Disinterestedness to Engagement
Towards Relational Leadership In the Cultural Sector</i></p> <p>40. Nico Peter Berhausen
<i>Management Control, Innovation and Strategic Objectives – Interactions and Convergence in Product Development Networks</i></p> | <p>41. Balder Onarheim
<i>Creativity under Constraints
Creativity as Balancing 'Constrainedness'</i></p> <p>42. Haoyong Zhou
<i>Essays on Family Firms</i></p> <p>43. Elisabeth Naima Mikkelsen
<i>Making sense of organisational conflict
An empirical study of enacted sense-making in everyday conflict at work</i></p> <p>2013</p> <p>1. Jacob Lyngsie
<i>Entrepreneurship in an Organizational Context</i></p> <p>2. Signe Groth-Brodersen
<i>Fra ledelse til selvet
En socialpsykologisk analyse af forholdet imellem selvledelse, ledelse og stress i det moderne arbejdsliv</i></p> <p>3. Nis Høyrup Christensen
<i>Shaping Markets: A Neoinstitutional Analysis of the Emerging Organizational Field of Renewable Energy in China</i></p> <p>4. Christian Edelvold Berg
<i>As a matter of size
THE IMPORTANCE OF CRITICAL MASS AND THE CONSEQUENCES OF SCARCITY FOR TELEVISION MARKETS</i></p> <p>5. Christine D. Isakson
<i>Coworker Influence and Labor Mobility
Essays on Turnover, Entrepreneurship and Location Choice in the Danish Maritime Industry</i></p> <p>6. Niels Joseph Jerne Lennon
<i>Accounting Qualities in Practice
Rhizomatic stories of representational faithfulness, decision making and control</i></p> <p>7. Shannon O'Donnell
<i>Making Ensemble Possible
How special groups organize for collaborative creativity in conditions of spatial variability and distance</i></p> |
|---|---|

8. Robert W. D. Veitch
Access Decisions in a Partly-Digital World
Comparing Digital Piracy and Legal Modes for Film and Music
9. Marie Mathiesen
Making Strategy Work
An Organizational Ethnography
10. Arisa Shollo
The role of business intelligence in organizational decision-making
11. Mia Kaspersen
The construction of social and environmental reporting
12. Marcus Møller Larsen
The organizational design of offshoring
13. Mette Ohm Rørdam
EU Law on Food Naming
The prohibition against misleading names in an internal market context
14. Hans Peter Rasmussen
GIV EN GED!
Kan giver-idealtyper forklare støtte til velgørenhed og understøtte relationsopbygning?
15. Ruben Schachtenhaufen
Fonetisk reduktion i dansk
16. Peter Koerver Schmidt
Dansk CFC-beskatning
I et internationalt og komparativt perspektiv
17. Morten Froholdt
Strategi i den offentlige sektor
En kortlægning af styringsmæssig kontekst, strategisk tilgang, samt anvendte redskaber og teknologier for udvalgte danske statslige styrelser
18. Annette Camilla Sjørup
Cognitive effort in metaphor translation
An eye-tracking and key-logging study
19. Tamara Stucchi
The Internationalization of Emerging Market Firms: A Context-Specific Study
20. Thomas Lopdrup-Hjorth
"Let's Go Outside": The Value of Co-Creation
21. Ana Alačovska
Genre and Autonomy in Cultural Production
The case of travel guidebook production
22. Marius Gudmand-Høyer
Stemningssindssygdommenes historie i det 19. århundrede
Omtydningen af melankolien og manien som bipolære stemningslidelser i dansk sammenhæng under hensyn til dannelsen af det moderne følelseslivs relative autonomi.
En problematiserings- og erfarings-analytisk undersøgelse
23. Lichen Alex Yu
Fabricating an S&OP Process
Circulating References and Matters of Concern
24. Esben Alfort
The Expression of a Need
Understanding search
25. Trine Pallesen
Assembling Markets for Wind Power
An Inquiry into the Making of Market Devices
26. Anders Koed Madsen
Web-Visions
Repurposing digital traces to organize social attention
27. Lærke Højgaard Christiansen
BREWING ORGANIZATIONAL RESPONSES TO INSTITUTIONAL LOGICS
28. Tommy Kjær Lassen
EGENTLIG SELVLEDELSE
En ledelsesfilosofisk afhandling om selvledelsens paradoksale dynamik og eksistentielle engagement

- | | |
|--|---|
| <p>29. Morten Rossing
<i>Local Adaption and Meaning Creation in Performance Appraisal</i></p> <p>30. Søren Obed Madsen
<i>Lederen som oversætter
Et oversættelsesteoretisk perspektiv på strategisk arbejde</i></p> <p>31. Thomas Høgenhaven
<i>Open Government Communities
Does Design Affect Participation?</i></p> <p>32. Kirstine Zinck Pedersen
<i>Failsafe Organizing?
A Pragmatic Stance on Patient Safety</i></p> <p>33. Anne Petersen
<i>Hverdagslogikker i psykiatrisk arbejde
En institutionsetnografisk undersøgelse af hverdagen i psykiatriske organisationer</i></p> <p>34. Didde Maria Humle
<i>Fortællinger om arbejde</i></p> <p>35. Mark Holst-Mikkelsen
<i>Strategieksekverering i praksis – barrierer og muligheder!</i></p> <p>36. Malek Maalouf
<i>Sustaining lean
Strategies for dealing with organizational paradoxes</i></p> <p>37. Nicolaj Tofte Brenneche
<i>Systemic Innovation In The Making
The Social Productivity of Cartographic Crisis and Transitions in the Case of SEEIT</i></p> <p>38. Morten Gylling
<i>The Structure of Discourse
A Corpus-Based Cross-Linguistic Study</i></p> <p>39. Binzhang YANG
<i>Urban Green Spaces for Quality Life - Case Study: the landscape architecture for people in Copenhagen</i></p> | <p>40. Michael Friis Pedersen
<i>Finance and Organization:
The Implications for Whole Farm Risk Management</i></p> <p>41. Even Fallan
<i>Issues on supply and demand for environmental accounting information</i></p> <p>42. Ather Nawaz
<i>Website user experience
A cross-cultural study of the relation between users' cognitive style, context of use, and information architecture of local websites</i></p> <p>43. Karin Beukel
<i>The Determinants for Creating Valuable Inventions</i></p> <p>44. Arjan Markus
<i>External Knowledge Sourcing and Firm Innovation
Essays on the Micro-Foundations of Firms' Search for Innovation</i></p> <p>2014</p> <p>1. Solon Moreira
<i>Four Essays on Technology Licensing and Firm Innovation</i></p> <p>2. Karin Strzeletz Ivertsen
<i>Partnership Drift in Innovation Processes
A study of the Think City electric car development</i></p> <p>3. Kathrine Hoffmann Pii
<i>Responsibility Flows in Patient-centred Prevention</i></p> <p>4. Jane Bjørn Vedel
<i>Managing Strategic Research
An empirical analysis of science-industry collaboration in a pharmaceutical company</i></p> <p>5. Martin Gylling
<i>Processuel strategi i organisationer
Monografi om dobbeltheden i tænkning af strategi, dels som vidensfelt i organisationsteori, dels som kunstnerisk tilgang til at skabe i erhvervsmæssig innovation</i></p> |
|--|---|

6. Linne Marie Lauesen
Corporate Social Responsibility in the Water Sector: How Material Practices and their Symbolic and Physical Meanings Form a Colonising Logic
7. Maggie Qiuzhu Mei
LEARNING TO INNOVATE: The role of ambidexterity, standard, and decision process
8. Inger Høedt-Rasmussen
Developing Identity for Lawyers Towards Sustainable Lawyering
9. Sebastian Fux
Essays on Return Predictability and Term Structure Modelling
10. Thorbjørn N. M. Lund-Poulsen
Essays on Value Based Management
11. Oana Brindusa Albu
Transparency in Organizing: A Performative Approach
12. Lena Olaison
Entrepreneurship at the limits
13. Hanne Sørum
DRESSED FOR WEB SUCCESS? An Empirical Study of Website Quality in the Public Sector
14. Lasse Folke Henriksen
Knowing networks How experts shape transnational governance
15. Maria Halbinger
Entrepreneurial Individuals Empirical Investigations into Entrepreneurial Activities of Hackers and Makers
16. Robert Spliid
Kapitalfondenes metoder og kompetencer
17. Christiane Stelling
Public-private partnerships & the need, development and management of trusting A processual and embedded exploration
18. Marta Gasparin
Management of design as a translation process
19. Kåre Moberg
Assessing the Impact of Entrepreneurship Education From ABC to PhD
20. Alexander Cole
Distant neighbors Collective learning beyond the cluster
21. Martin Møller Boje Rasmussen
Is Competitiveness a Question of Being Alike? How the United Kingdom, Germany and Denmark Came to Compete through their Knowledge Regimes from 1993 to 2007
22. Anders Ravn Sørensen
Studies in central bank legitimacy, currency and national identity Four cases from Danish monetary history
23. Nina Bellak
Can Language be Managed in International Business? Insights into Language Choice from a Case Study of Danish and Austrian Multinational Corporations (MNCs)
24. Rikke Kristine Nielsen
Global Mindset as Managerial Meta-competence and Organizational Capability: Boundary-crossing Leadership Cooperation in the MNC The Case of 'Group Mindset' in Solar A/S.
25. Rasmus Koss Hartmann
User Innovation inside government Towards a critically performative foundation for inquiry

26. Kristian Gylling Olesen
Flertydig og emergerende ledelse i folkeskolen
Et aktør-netværksteoretisk ledelsesstudie af politiske evalueringsreformers betydning for ledelse i den danske folkeskole
 27. Troels Riis Larsen
Kampen om Danmarks omdømme 1945-2010
Omdømmearbejde og omdømmepolitik
 28. Klaus Majgaard
Jagten på autenticitet i offentlig styring
 29. Ming Hua Li
Institutional Transition and Organizational Diversity: Differentiated internationalization strategies of emerging market state-owned enterprises
 30. Sofie Blinkenberg Federspiel
IT, organisation og digitalisering: Institutionelt arbejde i den kommunale digitaliseringsproces
 31. Elvi Weinreich
Hvilke offentlige ledere er der brug for når velfærdstænkningen flytter sig – er Diplomuddannelsens lederprofil svaret?
 32. Ellen Mølgaard Korsager
Self-conception and image of context in the growth of the firm
– A Penrosian History of Fiberline Composites
 33. Else Skjold
The Daily Selection
 34. Marie Louise Conradsen
The Cancer Centre That Never Was
The Organisation of Danish Cancer Research 1949-1992
 35. Virgilio Failla
Three Essays on the Dynamics of Entrepreneurs in the Labor Market
 36. Nicky Nedergaard
Brand-Based Innovation
Relational Perspectives on Brand Logics and Design Innovation Strategies and Implementation
 37. Mads Gjedsted Nielsen
Essays in Real Estate Finance
 38. Kristin Martina Brandl
Process Perspectives on Service Offshoring
 39. Mia Rosa Koss Hartmann
In the gray zone
With police in making space for creativity
 40. Karen Ingerslev
Healthcare Innovation under The Microscope
Framing Boundaries of Wicked Problems
 41. Tim Neerup Thomsen
Risk Management in large Danish public capital investment programmes
- 2015**
1. Jakob Ion Wille
Film som design
Design af levende billeder i film og tv-serier
 2. Christiane Mossin
Interzones of Law and Metaphysics
Hierarchies, Logics and Foundations of Social Order seen through the Prism of EU Social Rights
 3. Thomas Tøth
TRUSTWORTHINESS: ENABLING GLOBAL COLLABORATION
An Ethnographic Study of Trust, Distance, Control, Culture and Boundary Spanning within Offshore Outsourcing of IT Services
 4. Steven Højlund
Evaluation Use in Evaluation Systems – The Case of the European Commission

5. Julia Kirch Kirkegaard
AMBIGUOUS WINDS OF CHANGE – OR FIGHTING AGAINST WINDMILLS IN CHINESE WIND POWER
A CONSTRUCTIVIST INQUIRY INTO CHINA'S PRAGMATICS OF GREEN MARKETISATION MAPPING
CONTROVERSIES OVER A POTENTIAL TURN TO QUALITY IN CHINESE WIND POWER
6. Michelle Carol Antero
A Multi-case Analysis of the Development of Enterprise Resource Planning Systems (ERP) Business Practices

Morten Friis-Olivarius
The Associative Nature of Creativity
7. Mathew Abraham
New Cooperativism: A study of emerging producer organisations in India
8. Stine Hedegaard
Sustainability-Focused Identity: Identity work performed to manage, negotiate and resolve barriers and tensions that arise in the process of constructing or ganizational identity in a sustainability context
9. Cecilie Glerup
Organizing Science in Society – the conduct and justification of resposable research
10. Allan Salling Pedersen
Implementering af ITIL® IT-governance - når best practice konflikt med kulturen Løsning af implementerings-problemer gennem anvendelse af kendte CSF i et aktionsforskningsforløb.
11. Nihat Misir
A Real Options Approach to Determining Power Prices
12. Mamdouh Medhat
MEASURING AND PRICING THE RISK OF CORPORATE FAILURES
13. Rina Hansen
Toward a Digital Strategy for Omnichannel Retailing
14. Eva Pallesen
In the rhythm of welfare creation
A relational processual investigation moving beyond the conceptual horizon of welfare management
15. Gouya Harirchi
In Search of Opportunities: Three Essays on Global Linkages for Innovation
16. Lotte Holck
Embedded Diversity: A critical ethnographic study of the structural tensions of organizing diversity
17. Jose Daniel Balarezo
Learning through Scenario Planning
18. Louise Pram Nielsen
Knowledge dissemination based on terminological ontologies. Using eye tracking to further user interface design.
19. Sofie Dam
PUBLIC-PRIVATE PARTNERSHIPS FOR INNOVATION AND SUSTAINABILITY TRANSFORMATION
An embedded, comparative case study of municipal waste management in England and Denmark
20. Ulrik Hartmyer Christiansen
Follwoing the Content of Reported Risk Across the Organization
21. Guro Refsum Sanden
Language strategies in multinational corporations. A cross-sector study of financial service companies and manufacturing companies.
22. Linn Gevoll
Designing performance management for operational level
- A closer look on the role of design choices in framing coordination and motivation

23. Frederik Larsen
*Objects and Social Actions
– on Second-hand Valuation Practices*
24. Thorhildur Hansdottir Jetzek
*The Sustainable Value of Open
Government Data
Uncovering the Generative Mechanisms
of Open Data through a Mixed
Methods Approach*
25. Gustav Toppenberg
*Innovation-based M&A
– Technological-Integration
Challenges – The Case of
Digital-Technology Companies*
26. Mie Plotnikof
*Challenges of Collaborative
Governance
An Organizational Discourse Study
of Public Managers' Struggles
with Collaboration across the
Daycare Area*
27. Christian Garmann Johnsen
*Who Are the Post-Bureaucrats?
A Philosophical Examination of the
Creative Manager, the Authentic Leader
and the Entrepreneur*
28. Jacob Brogaard-Kay
*Constituting Performance Management
A field study of a pharmaceutical
company*
29. Rasmus Ploug Jenle
*Engineering Markets for Control:
Integrating Wind Power into the Danish
Electricity System*
30. Morten Lindholst
*Complex Business Negotiation:
Understanding Preparation and
Planning*
31. Morten Grynings
*TRUST AND TRANSPARENCY FROM AN
ALIGNMENT PERSPECTIVE*
32. Peter Andreas Norn
*Byregimer og styringsevne: Politisk
lederskab af store byudviklingsprojekter*
33. Milan Miric
*Essays on Competition, Innovation and
Firm Strategy in Digital Markets*
34. Sanne K. Hjordrup
*The Value of Talent Management
Rethinking practice, problems and
possibilities*
35. Johanna Sax
*Strategic Risk Management
– Analyzing Antecedents and
Contingencies for Value Creation*
36. Pernille Rydén
Strategic Cognition of Social Media
37. Mimmi Sjöklint
*The Measurable Me
- The Influence of Self-tracking on the
User Experience*
38. Juan Ignacio Staricco
*Towards a Fair Global Economic
Regime? A critical assessment of Fair
Trade through the examination of the
Argentinean wine industry*
39. Marie Henriette Madsen
*Emerging and temporary connections
in Quality work*
40. Yangfeng CAO
*Toward a Process Framework of
Business Model Innovation in the
Global Context
Entrepreneurship-Enabled Dynamic
Capability of Medium-Sized
Multinational Enterprises*
41. Carsten Scheibye
*Enactment of the Organizational Cost
Structure in Value Chain Configuration
A Contribution to Strategic Cost
Management*

2016

1. Signe Sofie Dyrby
Enterprise Social Media at Work
2. Dorte Boesby Dahl
*The making of the public parking attendant
Dirt, aesthetics and inclusion in public service work*
3. Verena Girschik
*Realizing Corporate Responsibility
Positioning and Framing in Nascent Institutional Change*
4. Anders Ørding Olsen
*IN SEARCH OF SOLUTIONS
Inertia, Knowledge Sources and Diversity in Collaborative Problem-solving*
5. Pernille Steen Pedersen
*Udkast til et nyt copingbegreb
En kvalifikation af ledelsesmuligheder for at forebygge sygefravær ved psykiske problemer.*
6. Kerli Kant Hvass
*Weaving a Path from Waste to Value:
Exploring fashion industry business models and the circular economy*
7. Kasper Lindskow
*Exploring Digital News Publishing
Business Models – a production network approach*
8. Mikkel Mouritz Marfelt
*The chameleon workforce:
Assembling and negotiating the content of a workforce*
9. Marianne Bertelsen
*Aesthetic encounters
Rethinking autonomy, space & time in today's world of art*
10. Louise Hauberg Wilhelmsen
EU PERSPECTIVES ON INTERNATIONAL COMMERCIAL ARBITRATION
11. Abid Hussain
On the Design, Development and Use of the Social Data Analytics Tool (SODATO): Design Propositions, Patterns, and Principles for Big Social Data Analytics
12. Mark Bruun
Essays on Earnings Predictability
13. Tor Bøe-Lillegraven
BUSINESS PARADOXES, BLACK BOXES, AND BIG DATA: BEYOND ORGANIZATIONAL AMBIDEXTERITY
14. Hadis Khonsary-Atighi
ECONOMIC DETERMINANTS OF DOMESTIC INVESTMENT IN AN OIL-BASED ECONOMY: THE CASE OF IRAN (1965-2010)
15. Maj Lervad Grasten
*Rule of Law or Rule by Lawyers?
On the Politics of Translation in Global Governance*
16. Lene Granzau Juel-Jacobsen
SUPERMARKEDETS MODUS OPERANDI – en hverdagssociologisk undersøgelse af forholdet mellem rum og handlen og understøtte relationsopbygning?
17. Christine Thalsgård Henriques
In search of entrepreneurial learning – Towards a relational perspective on incubating practices?
18. Patrick Bennett
Essays in Education, Crime, and Job Displacement
19. Søren Korsgaard
Payments and Central Bank Policy
20. Marie Kruse Skibsted
Empirical Essays in Economics of Education and Labor
21. Elizabeth Benedict Christensen
*The Constantly Contingent Sense of Belonging of the 1.5 Generation
Undocumented Youth
An Everyday Perspective*

22. Lasse J. Jessen
Essays on Discounting Behavior and Gambling Behavior
23. Kalle Johannes Rose
*Når stifterviljen dør...
Et retsøkonomisk bidrag til 200 års
juridisk konflikt om ejendomsretten*
24. Andreas Søeborg Kirkedal
*Danish Stød and Automatic Speech
Recognition*
25. Ida Lunde Jørgensen
*Institutions and Legitimations in
Finance for the Arts*
26. Olga Rykov Ibsen
*An empirical cross-linguistic study of
directives: A semiotic approach to the
sentence forms chosen by British,
Danish and Russian speakers in native
and ELF contexts*
27. Desi Volker
Understanding Interest Rate Volatility
28. Angeli Elizabeth Weller
*Practice at the Boundaries of Business
Ethics & Corporate Social Responsibility*
29. Ida Danneskiold-Samsøe
*Levende læring i kunstneriske
organisationer
En undersøgelse af læringsprocesser
mellem projekt og organisation på
Aarhus Teater*
30. Leif Christensen
*Quality of information – The role of
internal controls and materiality*
31. Olga Zarzecka
Tie Content in Professional Networks
32. Henrik Mahncke
*De store gaver
- Filantropiens gensidighedsrelationer i
teori og praksis*
33. Carsten Lund Pedersen
*Using the Collective Wisdom of
Frontline Employees in Strategic Issue
Management*
34. Yun Liu
Essays on Market Design
35. Denitsa Hazarbassanova Blagoeva
The Internationalisation of Service Firms
36. Manya Jaura Lind
*Capability development in an off-
shoring context: How, why and by
whom*
37. Luis R. Boscán F.
*Essays on the Design of Contracts and
Markets for Power System Flexibility*
38. Andreas Philipp Distel
*Capabilities for Strategic Adaptation:
Micro-Foundations, Organizational
Conditions, and Performance
Implications*
39. Lavinia Bleoca
*The Usefulness of Innovation and
Intellectual Capital in Business
Performance: The Financial Effects of
Knowledge Management vs. Disclosure*
40. Henrik Jensen
*Economic Organization and Imperfect
Managerial Knowledge: A Study of the
Role of Managerial Meta-Knowledge
in the Management of Distributed
Knowledge*
41. Stine Mosekjær
*The Understanding of English Emotion
Words by Chinese and Japanese
Speakers of English as a Lingua Franca
An Empirical Study*
42. Hallur Tor Sigurdarson
*The Ministry of Desire - Anxiety and
entrepreneurship in a bureaucracy*
43. Kätlin Pulk
*Making Time While Being in Time
A study of the temporality of
organizational processes*
44. Valeria Giacomini
*Contextualizing the cluster Palm oil in
Southeast Asia in global perspective
(1880s–1970s)*

- | | | |
|--|--------------------|--|
| <p>45. Jeanette Willert
<i>Managers' use of multiple Management Control Systems: The role and interplay of management control systems and company performance</i></p> <p>46. Mads Vestergaard Jensen
<i>Financial Frictions: Implications for Early Option Exercise and Realized Volatility</i></p> <p>47. Mikael Reimer Jensen
<i>Interbank Markets and Frictions</i></p> <p>48. Benjamin Faigen
<i>Essays on Employee Ownership</i></p> <p>49. Adela Michea
<i>Enacting Business Models An Ethnographic Study of an Emerging Business Model Innovation within the Frame of a Manufacturing Company.</i></p> <p>50. Iben Sandal Stjerne
<i>Transcending organization in temporary systems Aesthetics' organizing work and employment in Creative Industries</i></p> <p>51. Simon Krogh
<i>Anticipating Organizational Change</i></p> <p>52. Sarah Netter
<i>Exploring the Sharing Economy</i></p> <p>53. Lene Tolstrup Christensen
<i>State-owned enterprises as institutional market actors in the marketization of public service provision: A comparative case study of Danish and Swedish passenger rail 1990–2015</i></p> <p>54. Kyoung(Kay) Sun Park
<i>Three Essays on Financial Economics</i></p> | <p>2017</p> | <p>1. Mari Bjerck
<i>Apparel at work. Work uniforms and women in male-dominated manual occupations.</i></p> <p>2. Christoph H. Flöthmann
<i>Who Manages Our Supply Chains? Backgrounds, Competencies and Contributions of Human Resources in Supply Chain Management</i></p> <p>3. Aleksandra Anna Rzeźnik
<i>Essays in Empirical Asset Pricing</i></p> <p>4. Claes Bäckman
<i>Essays on Housing Markets</i></p> <p>5. Kirsti Reitan Andersen
<i>Stabilizing Sustainability in the Textile and Fashion Industry</i></p> <p>6. Kira Hoffmann
<i>Cost Behavior: An Empirical Analysis of Determinants and Consequences of Asymmetries</i></p> <p>7. Tobin Hanspal
<i>Essays in Household Finance</i></p> <p>8. Nina Lange
<i>Correlation in Energy Markets</i></p> <p>9. Anjum Fayyaz
<i>Donor Interventions and SME Networking in Industrial Clusters in Punjab Province, Pakistan</i></p> <p>10. Magnus Paulsen Hansen
<i>Trying the unemployed. Justification and critique, emancipation and coercion towards the 'active society'. A study of contemporary reforms in France and Denmark</i></p> <p>11. Sameer Azizi
<i>Corporate Social Responsibility in Afghanistan – a critical case study of the mobile telecommunications industry</i></p> |
|--|--------------------|--|

12. Malene Myhre
The internationalization of small and medium-sized enterprises: A qualitative study
13. Thomas Presskorn-Thygesen
The Significance of Normativity – Studies in Post-Kantian Philosophy and Social Theory
14. Federico Clementi
Essays on multinational production and international trade
15. Lara Anne Hale
Experimental Standards in Sustainability Transitions: Insights from the Building Sector
16. Richard Pucci
*Accounting for Financial Instruments in an Uncertain World
Controversies in IFRS in the Aftermath of the 2008 Financial Crisis*
17. Sarah Maria Denta
*Kommunale offentlige private partnerskaber
Regulering i skyggen af Farumsagen*
18. Christian Östlund
Design for e-training
19. Amalie Martinus Hauge
Organizing Valuations – a pragmatic inquiry
20. Tim Holst Celik
Tension-filled Governance? Exploring the Emergence, Consolidation and Reconfiguration of Legitimatory and Fiscal State-crafting
21. Christian Bason
Leading Public Design: How managers engage with design to transform public governance
22. Davide Tomio
Essays on Arbitrage and Market Liquidity
23. Simone Stæhr
*Financial Analysts' Forecasts
Behavioral Aspects and the Impact of Personal Characteristics*
24. Mikkel Godt Gregersen
Management Control, Intrinsic Motivation and Creativity – How Can They Coexist
25. Kristjan Johannes Suse Jespersen
Advancing the Payments for Ecosystem Service Discourse Through Institutional Theory
26. Kristian Bondo Hansen
Crowds and Speculation: A study of crowd phenomena in the U.S. financial markets 1890 to 1940
27. Lars Balslev
Actors and practices – An institutional study on management accounting change in Air Greenland
28. Sven Klingler
Essays on Asset Pricing with Financial Frictions
29. Klement Ahrensbach Rasmussen
*Business Model Innovation
The Role of Organizational Design*
30. Giulio Zichella
*Entrepreneurial Cognition.
Three essays on entrepreneurial behavior and cognition under risk and uncertainty*
31. Richard Ledborg Hansen
En forkærlighed til det eksisterende – mellemlederens oplevelse af forandringsmodstand i organisatoriske forandringer
32. Vilhelm Stefan Holsting
Militært chefvirke: Kritik og retfærdiggørelse mellem politik og profession

- | | | |
|---|--------------------|---|
| <p>33. Thomas Jensen
<i>Shipping Information Pipeline: An information infrastructure to improve international containerized shipping</i></p> <p>34. Dzmitry Bartalevich
<i>Do economic theories inform policy? Analysis of the influence of the Chicago School on European Union competition policy</i></p> <p>35. Kristian Roed Nielsen
<i>Crowdfunding for Sustainability: A study on the potential of reward-based crowdfunding in supporting sustainable entrepreneurship</i></p> <p>36. Emil Husted
<i>There is always an alternative: A study of control and commitment in political organization</i></p> <p>37. Anders Ludvig Sevelsted
<i>Interpreting Bonds and Boundaries of Obligation. A genealogy of the emergence and development of Protestant voluntary social work in Denmark as shown through the cases of the Copenhagen Home Mission and the Blue Cross (1850 – 1950)</i></p> <p>38. Niklas Kohl
<i>Essays on Stock Issuance</i></p> <p>39. Maya Christiane Flensburg Jensen
<i>BOUNDARIES OF PROFESSIONALIZATION AT WORK An ethnography-inspired study of care workers' dilemmas at the margin</i></p> <p>40. Andreas Kamstrup
<i>Crowdsourcing and the Architectural Competition as Organisational Technologies</i></p> <p>41. Louise Lyngfeldt Gorm Hansen
<i>Triggering Earthquakes in Science, Politics and Chinese Hydropower - A Controversy Study</i></p> | <p>2018</p> | <p>1. Vishv Priya Kohli
<i>Combatting Falsification and Counterfeiting of Medicinal Products in the European Union – A Legal Analysis</i></p> <p>2. Helle Haurum
<i>Customer Engagement Behavior in the context of Continuous Service Relationships</i></p> <p>3. Nis Grünberg
<i>The Party-state order: Essays on China's political organization and political economic institutions</i></p> <p>4. Jesper Christensen
<i>A Behavioral Theory of Human Capital Integration</i></p> <p>5. Poula Marie Helth
<i>Learning in practice</i></p> <p>6. Rasmus Vendler Toft-Kehler
<i>Entrepreneurship as a career? An investigation of the relationship between entrepreneurial experience and entrepreneurial outcome</i></p> <p>7. Szymon Furtak
<i>Sensing the Future: Designing sensor-based predictive information systems for forecasting spare part demand for diesel engines</i></p> <p>8. Mette Brehm Johansen
<i>Organizing patient involvement. An ethnographic study</i></p> <p>9. Iwona Sulinska
<i>Complexities of Social Capital in Boards of Directors</i></p> <p>10. Cecilie Fanø Petersen
<i>Award of public contracts as a means to conferring State aid: A legal analysis of the interface between public procurement law and State aid law</i></p> <p>11. Ahmad Ahmad Barirani
<i>Three Experimental Studies on Entrepreneurship</i></p> |
|---|--------------------|---|

12. Carsten Allerslev Olsen
Financial Reporting Enforcement: Impact and Consequences
13. Irene Christensen
New product fumbles – Organizing for the Ramp-up process
14. Jacob Taarup-Esbensen
Managing communities – Mining MNEs' community risk management practices
15. Lester Allan Lasrado
Set-Theoretic approach to maturity models
16. Mia B. Münster
Intention vs. Perception of Designed Atmospheres in Fashion Stores
17. Anne Sluhan
Non-Financial Dimensions of Family Firm Ownership: How Socioemotional Wealth and Familiness Influence Internationalization
18. Henrik Yde Andersen
Essays on Debt and Pensions
19. Fabian Heinrich Müller
Valuation Reversed – When Valuers are Valuated. An Analysis of the Perception of and Reaction to Reviewers in Fine-Dining
20. Martin Jarmatz
Organizing for Pricing
21. Niels Joachim Christfort Gormsen
Essays on Empirical Asset Pricing
22. Diego Zunino
Socio-Cognitive Perspectives in Business Venturing
23. Benjamin Asmussen
Networks and Faces between Copenhagen and Canton, 1730-1840
24. Dalia Bagdziunaite
Brains at Brand Touchpoints A Consumer Neuroscience Study of Information Processing of Brand Advertisements and the Store Environment in Compulsive Buying
25. Erol Kazan
Towards a Disruptive Digital Platform Model
26. Andreas Bang Nielsen
Essays on Foreign Exchange and Credit Risk
27. Anne Krebs
Accountable, Operable Knowledge Toward Value Representations of Individual Knowledge in Accounting
28. Matilde Fogh Kirkegaard
A firm- and demand-side perspective on behavioral strategy for value creation: Insights from the hearing aid industry
29. Agnieszka Nowinska
SHIPS AND RELATION-SHIPS Tie formation in the sector of shipping intermediaries in shipping
30. Stine Evald Bentsen
The Comprehension of English Texts by Native Speakers of English and Japanese, Chinese and Russian Speakers of English as a Lingua Franca. An Empirical Study.
31. Stine Louise Daetz
Essays on Financial Frictions in Lending Markets
32. Christian Skov Jensen
Essays on Asset Pricing
33. Anders Kryger
Aligning future employee action and corporate strategy in a resource-scarce environment

34. Maitane Elorriaga-Rubio
The behavioral foundations of strategic decision-making: A contextual perspective
35. Roddy Walker
Leadership Development as Organisational Rehabilitation: Shaping Middle-Managers as Double Agents
36. Jinsun Bae
Producing Garments for Global Markets Corporate social responsibility (CSR) in Myanmar's export garment industry 2011–2015
37. Queralt Prat-i-Pubill
Axiological knowledge in a knowledge driven world. Considerations for organizations.
38. Pia Mølgaard
Essays on Corporate Loans and Credit Risk
39. Marzia Aricò
Service Design as a Transformative Force: Introduction and Adoption in an Organizational Context
40. Christian Dyrland Wåhlin-Jacobsen
Constructing change initiatives in workplace voice activities Studies from a social interaction perspective
41. Peter Kalum Schou
Institutional Logics in Entrepreneurial Ventures: How Competing Logics arise and shape organizational processes and outcomes during scale-up
42. Per Henriksen
Enterprise Risk Management Rationaler og paradokser i en moderne ledelsesteknologi
43. Maximilian Schellmann
The Politics of Organizing Refugee Camps
44. Jacob Halvas Bjerre
Excluding the Jews: The Aryanization of Danish-German Trade and German Anti-Jewish Policy in Denmark 1937-1943
45. Ida Schrøder
Hybridising accounting and caring: A symmetrical study of how costs and needs are connected in Danish child protection work
46. Katrine Kunst
Electronic Word of Behavior: Transforming digital traces of consumer behaviors into communicative content in product design
47. Viktor Avlonitis
Essays on the role of modularity in management: Towards a unified perspective of modular and integral design
48. Anne Sofie Fischer
Negotiating Spaces of Everyday Politics: -An ethnographic study of organizing for social transformation for women in urban poverty, Delhi, India

2019

1. Shihan Du
*ESSAYS IN EMPIRICAL STUDIES
BASED ON ADMINISTRATIVE
LABOUR MARKET DATA*
2. Mart Laatsit
*Policy learning in innovation
policy: A comparative analysis of
European Union member states*
3. Peter J. Wynne
*Proactively Building Capabilities for
the Post-Acquisition Integration
of Information Systems*
4. Kalina S. Staykova
*Generative Mechanisms for Digital
Platform Ecosystem Evolution*
5. Ieva Linkeviciute
*Essays on the Demand-Side
Management in Electricity Markets*
6. Jonatan Echebarria Fernández
*Jurisdiction and Arbitration
Agreements in Contracts for the
Carriage of Goods by Sea –
Limitations on Party Autonomy*
7. Louise Thorn Bøttkjær
*Votes for sale. Essays on
clientelism in new democracies.*
8. Ditte Vilstrup Holm
*The Poetics of Participation:
the organizing of participation in
contemporary art*
9. Philip Rosenbaum
*Essays in Labor Markets –
Gender, Fertility and Education*
10. Mia Olsen
*Mobile Betaling - Succesfaktorer
og Adfærdsmæssige Konsekvenser*
11. Adrián Luis Mérida Gutiérrez
*Entrepreneurial Careers:
Determinants, Trajectories, and
Outcomes*
12. Frederik Regli
Essays on Crude Oil Tanker Markets
13. Cancan Wang
*Becoming Adaptive through Social
Media: Transforming Governance and
Organizational Form in Collaborative
E-government*
14. Lena Lindbjerg Sperling
*Economic and Cultural Development:
Empirical Studies of Micro-level Data*
15. Xia Zhang
*Obligation, face and facework:
An empirical study of the communi-
cative act of cancellation of an
obligation by Chinese, Danish and
British business professionals in both
L1 and ELF contexts*
16. Stefan Kirkegaard Sløk-Madsen
*Entrepreneurial Judgment and
Commercialization*
17. Erin Leitheiser
*The Comparative Dynamics of Private
Governance
The case of the Bangladesh Ready-
Made Garment Industry*
18. Lone Christensen
*STRATEGIIMPLEMENTERING:
STYRINGSBESTRÆBELSER, IDENTITET
OG AFFEKT*
19. Thomas Kjær Poulsen
*Essays on Asset Pricing with Financial
Frictions*
20. Maria Lundberg
*Trust and self-trust in leadership iden-
tity constructions: A qualitative explo-
ration of narrative ecology in the dis-
cursive aftermath of heroic discourse*

21. Tina Joanes
*Sufficiency for sustainability
Determinants and strategies for reducing
clothing consumption*
 22. Benjamin Johannes Flesch
*Social Set Visualizer (SoSeVi): Design,
Development and Evaluation of a Visual
Analytics Tool for Computational Set
Analysis of Big Social Data*
 23. Henriette Sophia Groskopf
Tvede Schleimann
*Creating innovation through collaboration
– Partnering in the maritime sector*
 24. Kristian Steensen Nielsen
*The Role of Self-Regulation in
Environmental Behavior Change*
 25. Lydia L. Jørgensen
Moving Organizational Atmospheres
 26. Theodor Lucian Vladasel
*Embracing Heterogeneity: Essays in
Entrepreneurship and Human Capital*
 27. Seidi Suurmets
*Contextual Effects in Consumer Research:
An Investigation of Consumer Information
Processing and Behavior via the Applicati
on of Eye-tracking Methodology*
 28. Marie Sundby Palle Nickelsen
*Reformer mellem integritet og innovation:
Reform af reformens form i den danske
centraladministration fra 1920 til 2019*
 29. Vibeke Kristine Scheller
*The temporal organizing of same-day
discharge: A tempography of a Cardiac
Day Unit*
 30. Qian Sun
*Adopting Artificial Intelligence in
Healthcare in the Digital Age: Perceived
Challenges, Frame Incongruence, and
Social Power*
 31. Dorthe Thorning Mejlhede
*Artful change agency and organizing for
innovation – the case of a Nordic fintech
cooperative*
 32. Benjamin Christoffersen
*Corporate Default Models:
Empirical Evidence and Methodical
Contributions*
 33. Filipe Antonio Bonito Vieira
Essays on Pensions and Fiscal Sustainability
 34. Morten Nicklas Bigler Jensen
*Earnings Management in Private Firms:
An Empirical Analysis of Determinants
and Consequences of Earnings
Management in Private Firms*
- 2020**
1. Christian Hendriksen
*Inside the Blue Box: Explaining industry
influence in the International Maritime
Organization*
 2. Vasileios Kosmas
*Environmental and social issues in global
supply chains:
Emission reduction in the maritime
transport industry and maritime search and
rescue operational response to migration*
 3. Thorben Peter Simonsen
*The spatial organization of psychiatric
practice: A situated inquiry into 'healing
architecture'*
 4. Signe Bruskin
*The infinite storm: An ethnographic study
of organizational change in a bank*
 5. Rasmus Corlin Christensen
*Politics and Professionals: Transnational
Struggles to Change International Taxation*
 6. Robert Lorenz Törner
*The Architectural Enablement of a Digital
Platform Strategy*

7. Anna Kirkebæk Johansson Gosovic
Ethics as Practice: An ethnographic study of business ethics in a multinational biopharmaceutical company
8. Frank Meier
Making up leaders in leadership development
9. Kai Basner
Servitization at work: On proliferation and containment
10. Anestis Keremis
Anti-corruption in action: How is anti-corruption practiced in multinational companies?
11. Marie Larsen Ryberg
Governing Interdisciplinarity: Stakes and translations of interdisciplinarity in Danish high school education.
12. Jannick Friis Christensen
Queering organisation(s): Norm-critical orientations to organising and researching diversity
13. Thorsteinn Sigurdur Sveinsson
Essays on Macroeconomic Implications of Demographic Change
14. Catherine Casler
Reconstruction in strategy and organization: For a pragmatic stance
15. Luisa Murphy
Revisiting the standard organization of multi-stakeholder initiatives (MSIs): The case of a meta-MSI in Southeast Asia
16. Friedrich Bergmann
Essays on International Trade
17. Nicholas Haagensen
European Legal Networks in Crisis: The Legal Construction of Economic Policy
18. Charlotte Biil
Samskabelse med en sommerfugle-model: Hybrid ret i forbindelse med et partnerskabsprojekt mellem 100 selvejende daginstitutioner, deres paraplyorganisation, tre kommuner og CBS
19. Andreas Dimmelmeier
The Role of Economic Ideas in Sustainable Finance: From Paradigms to Policy
20. Maibrith Kempka Jensen
Ledelse og autoritet i interaktion - En interaktionsbaseret undersøgelse af autoritet i ledelse i praksis
21. Thomas Burø
LAND OF LIGHT: Assembling the Ecology of Culture in Odsherred 2000-2018
22. Prins Marcus Valiant Lantz
Timely Emotion: The Rhetorical Framing of Strategic Decision Making
23. Thorbjørn Vittenhof Fejerskov
Fra værdi til invitationer - offentlig værdiskabelse gennem affekt, potentialitet og begivenhed
24. Lea Acre Foverskov
Demographic Change and Employment: Path dependencies and institutional logics in the European Commission
25. Anirudh Agrawal
A Doctoral Dissertation
26. Julie Marx
Households in the housing market
27. Hadar Gafni
Alternative Digital Methods of Providing Entrepreneurial Finance

28. Mathilde Hjerrild Carlsen
Ledelse af engagementer: En undersøgelse af samarbejde mellem folkeskoler og virksomheder i Danmark
29. Suen Wang
Essays on the Gendered Origins and Implications of Social Policies in the Developing World
30. Stine Hald Larsen
The Story of the Relative: A Systems-Theoretical Analysis of the Role of the Relative in Danish Eldercare Policy from 1930 to 2020
31. Christian Casper Hofma
Immersive technologies and organizational routines: When head-mounted displays meet organizational routines
32. Jonathan Feddersen
The temporal emergence of social relations: An event-based perspective of organising
33. Nageswaran Vaidyanathan
ENRICHING RETAIL CUSTOMER EXPERIENCE USING AUGMENTED REALITY
05. Fei Liu
Emergent Technology Use in Consumer Decision Journeys: A Process-as-Propensity Approach
06. Jakob Rømer Barfod
Ledelse i militære højrisikoteams
07. Elham Shafiei Gol
Creative Crowdworck Arrangements
08. Árni Jóhan Petersen
Collective Imaginary as (Residual) Fantasy: A Case Study of the Faroese Oil Bonanza
09. Søren Bering
"Manufacturing, Forward Integration and Governance Strategy"
10. Lars Oehler
Technological Change and the Decomposition of Innovation: Choices and Consequences for Latecomer Firm Upgrading: The Case of China's Wind Energy Sector
11. Lise Dahl Arvedsen
Leadership in interaction in a virtual context: A study of the role of leadership processes in a complex context, and how such processes are accomplished in practice

2021

1. Vanya Rusinova
The Determinants of Firms' Engagement in Corporate Social Responsibility: Evidence from Natural Experiments
2. Livia Lopes Barakat
Knowledge management mechanisms at MNCs: The enhancing effect of absorptive capacity and its effects on performance and innovation
3. Søren Bundgaard Brøgger
Essays on Modern Derivatives Markets
4. Martin Friis Nielsen
Consuming Memory: Towards a conceptualization of social media platforms as organizational technologies of consumption
12. Jacob Emil Jeppesen
Essays on Knowledge networks, scientific impact and new knowledge adoption
13. Kasper Ingeman Beck
Essays on Chinese State-Owned Enterprises: Reform, Corporate Governance and Subnational Diversity
14. Sönnich Dahl Sönnichsen
Exploring the interface between public demand and private supply for implementation of circular economy principles
15. Benjamin Knox
Essays on Financial Markets and Monetary Policy

16. Anita Eskesen
Essays on Utility Regulation: Evaluating Negotiation-Based Approaches in the Context of Danish Utility Regulation
17. Agnes Guenther
Essays on Firm Strategy and Human Capital
18. Sophie Marie Cappelen
Walking on Eggshells: The balancing act of temporal work in a setting of culinary change
19. Manar Saleh Alnamlah
About Gender Gaps in Entrepreneurial Finance
20. Kirsten Tangaa Nielsen
Essays on the Value of CEOs and Directors
21. Renée Ridgway
Re:search - the Personalised Subject vs. the Anonymous User
22. Codrina Ana Maria Lauth
IMPACT Industrial Hackathons: Findings from a longitudinal case study on short-term vs long-term IMPACT implementations from industrial hackathons within Grundfos
23. Wolf-Hendrik Uhlbach
Scientist Mobility: Essays on knowledge production and innovation
24. Tomaz Sedej
Blockchain technology and inter-organizational relationships
25. Lasse Bundgaard
Public Private Innovation Partnerships: Creating Public Value & Scaling Up Sustainable City Solutions
26. Dimitra Makri Andersen
Walking through Temporal Walls: Rethinking NGO Organizing for Sustainability through a Temporal Lens on NGO-Business Partnerships
27. Louise Fjord Kjærsgaard
Allocation of the Right to Tax Income from Digital Products and Services: A legal analysis of international tax treaty law
28. Sara Dahlman
Marginal alternativity: Organizing for sustainable investing
29. Henrik Gundelach
Performance determinants: An Investigation of the Relationship between Resources, Experience and Performance in Challenging Business Environments
30. Tom Wraight
Confronting the Developmental State: American Trade Policy in the Neoliberal Era
31. Mathias Fjællegaard Jensen
Essays on Gender and Skills in the Labour Market
32. Daniel Lundgaard
Using Social Media to Discuss Global Challenges: Case Studies of the Climate Change Debate on Twitter
33. Jonas Sveistrup Søgaard
Designs for Accounting Information Systems using Distributed Ledger Technology
34. Sarosh Asad
CEO narcissism and board composition: Implications for firm strategy and performance
35. Johann Ole Willers
Experts and Markets in Cybersecurity On Definitional Power and the Organization of Cyber Risks
36. Alexander Kronies
Opportunities and Risks in Alternative Investments

37. Niels Fuglsang
The Politics of Economic Models: An inquiry into the possibilities and limits concerning the rise of macroeconomic forecasting models and what this means for policymaking
38. David Howoldt
Policy Instruments and Policy Mixes for Innovation: Analysing Their Relation to Grand Challenges, Entrepreneurship and Innovation Capability with Natural Language Processing and Latent Variable Methods

2022

01. Ditte Thøgersen
Managing Public Innovation on the Frontline
02. Rasmus Jørgensen
Essays on Empirical Asset Pricing and Private Equity
03. Nicola Giommetti
Essays on Private Equity
04. Laila Starr
When Is Health Innovation Worth It? Essays On New Approaches To Value Creation In Health
05. Maria Krysfeldt Rasmussen
Den transformative ledelsesbyrde – etnografisk studie af en religionsinspireret ledelsesfilosofi i en dansk modevirksomhed
06. Rikke Sejer Nielsen
Mortgage Decisions of Households: Consequences for Consumption and Savings
07. Myriam Noémy Marending
Essays on development challenges of low income countries: Evidence from conflict, pest and credit
08. Selorm Agbleze
A BEHAVIORAL THEORY OF FIRM FORMALIZATION
09. Rasmus Arler Bogetoft
Rettighedshavers faktisk lidte tab i immaterialretssager: Studier af dansk ret med støtte i økonomisk teori og metode
10. Franz Maximilian Buchmann
Driving the Green Transition of the Maritime Industry through Clean Technology Adoption and Environmental Policies
11. Ivan Olav Vulchanov
The role of English as an organisational language in international workplaces
12. Anne Agerbak Bilde
TRANSFORMATIONER AF SKOLELEDELSE - en systemteoretisk analyse af hvordan betingelser for skoleledelse forandres med læring som genstand i perioden 1958-2020
13. JUAN JOSE PRICE ELTON
EFFICIENCY AND PRODUCTIVITY ANALYSIS: TWO EMPIRICAL APPLICATIONS AND A METHODOLOGICAL CONTRIBUTION
14. Catarina Pessanha Gomes
The Art of Occupying: Romanticism as Political Culture in French Prefigurative politics
15. Mark Ørberg
Fondsretten og den levende vedtægt
16. Majbritt Greve
Maersk's Role in Economic Development: A Study of Shipping and Logistics Foreign Direct Investment in Global Trade
17. Silje Julie J. Abildgaard
Doing-Being Creative: Empirical Studies of Interaction in Design Work
18. Jette Sandager
Glitter, Glamour, and the Future of (More) Girls in STEM: Gendered Formations of STEM Aspirations
19. Casper Hein Winther
Inside the innovation lab - How paradoxical tensions persist in ambidextrous organizations over time

20. Nikola Kostić
Collaborative governance of inter-organizational relationships: The effects of management controls, blockchain technology, and industry standards
21. Saila Naomi Stausholm
Maximum capital, minimum tax: Enablers and facilitators of corporate tax minimization
22. Robin Porsfelt
Seeing through Signs: On Economic Imagination and Semiotic Speculation
23. Michael Herburger
Supply chain resilience – a concept for coping with cyber risks
24. Katharina Christiane Nielsen Jeschke
Balancing safety in everyday work - A case study of construction managers' dynamic safety practices
25. Jakob Ahm Sørensen
Financial Markets with Frictions and Belief Distortions
26. Jakob Laage-Thomsen
Nudging Leviathan, Protecting Demos - A Comparative Sociology of Public Administration and Expertise in the Nordics
27. Kathrine Søs Jacobsen Cesko
Collaboration between Economic Operators in the Competition for Public Contracts: A Legal and Economic Analysis of Grey Zones between EU Public Procurement Law and EU Competition Law
28. Mette Nelund
Den nye jord – Et feltstudie af et bæredygtigt virke på Farendløse Mosteri
29. Benjamin Cedric Larsen
Governing Artificial Intelligence – Lessons from the United States and China
30. Anders Brøndum Klein
Kollektiv meningsdannelse iblandt heterogene aktører i eksperimentelle samskabelsesprocesser
31. Stefano Tripodi
Essays on Development Economics
32. Katrine Maria Lumbye
Internationalization of European Electricity Multinationals in Times of Transition
33. Xiaochun Guo
Dynamic Roles of Digital Currency – An Exploration from Interactive Processes: Difference, Time, and Perspective
34. Louise Lindbjerg
Three Essays on Firm Innovation
35. Marcela Galvis Restrepo
Feature reduction for classification with mixed data: an algorithmic approach
36. Hanna Nyborg Storm
Cultural institutions and attractiveness – How cultural institutions contribute to the development of regions and local communities
37. Anna-Bertha Heeris Christensen
Conflicts and Challenges in Practices of Commercializing Humans – An Ethnographic Study of Influencer Marketing Work
38. Casper Berg Lavmand Larsen
A Worker-Centered Inquiry into the Contingencies and Consequences of Worker Representation
39. Niels le Duc
The Resource Commitment of Multinational Enterprise R&D Activities
40. Esben Langager Olsen
Change management tools and change managers – Examining the simulacra of change
41. Anne Sophie Lassen
Gender in the Labor Market

42. Alison E. Holm
Corrective corporate responses to accusations of misconduct on societal issues
43. Chenyan Lyu
Carbon Pricing, Renewable Energy, and Clean Growth – A Market Perspective
44. Alina Grecu
UNPACKING MULTI-LEVEL OFFSHORING CONSEQUENCES: Hiring Wages, Onshore Performance, and Public Sentiment
45. Alexandra Lüth
Offshore Energy Hubs as an Emerging Concept – Sector Integration at Sea

2023

01. Cheryl Basil Sequeira
Port Business Development – Digitalisation of Port Authority and Hybrid Governance Model
02. Mette Suder Franck
Empirical Essays on Technology Supported Learning – Studies of Danish Higher Education
03. Søren Lund Frandsen
States and Experts – Assembling Expertise for Climate Change and Pandemics
04. Guowei Dong
Innovation and Internationalization – Evidence from Chinese Manufacturing Enterprises
05. Eileen Murphy
In Service to Security – Constructing the Authority to Manage European Border Data Infrastructures
06. Bontu Lucie Guschke
THE PERSISTENCE OF SEXISM AND RACISM AT UNIVERSITIES – Exploring the imperceptibility and unspeakability of workplace harassment and discrimination in academia
07. Christoph Viebig
Learning Entrepreneurship – How capabilities shape learning from experience, reflection, and action
08. Kasper Regenborg
Financial Risks of Private Firms
09. Kathrine Møller Solgaard
Who to hire? – A situated study of employee selection as routine, practice, and process
10. Jack Kværnø-Jones
Intersections between FinTech Imaginaries and Traditional Banking – A study of disciplinary, implementary, and parasitic work in the Danish financial sector
11. Stine Quorning
Managing Climate Change Like a Central Banker – The Political Economy of Greening the Monetary Technocracy
12. Amanda Bille
No business without politics – Investigating the political nature of supply chain management
13. Theis Ingerslev Jensen
Essays on Empirical Asset Pricing
14. Ann Fugl-Meyer
The Agile Imperative – A Qualitative Study of a Translation Process in the Danish Tax Administration
15. Nicolai Søgaard Laursen
Longevity risk in reinsurance and equity markets
16. Shelter Selorm Kwesi Teyi
STRATEGIC ENTREPRENEURSHIP IN THE INFORMAL ECONOMY
17. Luisa Hedler
Time, Law and Tech – The introduction of algorithms to courts of law
18. Tróndur Møller Sandoy
Essays on the Economics of Education

19. Nathan Rietzler
Crowdsourcing Processes and Performance Outcomes
20. Sigrid Alexandra Koob
Essays on Democracy, Redistribution, and Inequality
21. David Pinkus
Pension Fund Investment: Implications for the Real Economy
22. Sina Smid
Inequality and Redistribution – Essays on Local Elections, Gender and Corruption in Developing Countries
23. Andreas Brøgger
Financial Economics with Preferences and Frictions
24. Timothy Charlton-Czaplicki
Arendt in the platformised world – Labour, work and action on digital platforms
25. Letícia Vedolin Sebastião
Mindfulness and Consumption: Routes Toward Consumer Self-Control
26. Lotte List
Crisis Sovereignty – The Philosophy of History of the Exception
27. Jeanette Walldorf
Essays on the Economics of Education and Labour Market
28. Juan Camilo Giraldo-Mora
It is Along Ways – Global Payment Infrastructure in Movement
29. Niels Buus Lassen
THE PREDICTIVE POWER OF SOCIAL MEDIA DATA
30. Frederik Bjørn Christensen
Essays on the Intergenerational Welfare State
31. Shama Patel
The Summer of 2020: Situating Digital Media in Scaling Affective Contagion: A Case of the George Floyd Video
32. Federico Jensen
Who rules the waves in the 21st Century? The international political economy of global shipping
33. Tobias Berggren Jensen
Selvledende organisationer i den offentlige sektor – modsætninger og konflikter i radikal decentralisering
34. Jonathan Harmat
The Affects By Which We Are Torn Four Essays on Government and Affect
35. Jørgen Valther Hansen
The Big 4 Audit Firms and the Public Interest Public oversight & Audit Firm Governance
36. Stig Strandbæk Nyman
The Birth of Algorithmic Aspirational Control
37. Morten Tinning
Steaming Ahead Experiences and the Transition from Sail to Steam
38. Oguzhan Cepni
Essays in Applied Financial Economics
39. Tim Dominik Maurer
Essays on Pension Policy
40. Aixa Y. Alemán-Díaz
Exploring Global Ideas in National Policy for Science, Technology and Innovation an Isomorphic Difference Approach

41. Michael Guldenpfennig
Managing the interrelationships between manufacturing system elements for productivity improvement in the factory
42. Jun Yuan (Julian) Seng
Essays on the political economy of innovative startups
43. Jacek Piosik
Essays on Entrepreneurial Finance
44. Elizabeth Cooper
*Tourists on the Edge
Understanding and Encouraging Sustainable Tourist Behaviour in Greenland*
07. Anna Stöber
*Embedded Self-Managing Modes of Organizing
Empirical Inquiries into Boundaries, Momentum, and Collectivity*
08. Lucas Sören Göbeler
*Shifting and Shaping
Physicality in Digital Innovation*
09. Felix Schilling
Department of International Economics, Government and Business
10. Mathias Lund Larsen
China and the Political Economy of the Green State

2024

01. Marija Sarafinovska
Patients as Innovators: An Empirical Study of Patients' Role in Innovation in the Healthcare Industry
02. Niina Hakala
Corporate Reporting in the Governance of Climate Transition – Framing agency in a financialized world
03. Kasper Merling Arendt
*Unleashing Entrepreneurial Education
Developing Entrepreneurial Mindsets, Competencies, and Long-Term Behavior*
04. Kerstin Martel
Creating and dissolving 'identity' in global mobility studies - a multi-scalar inquiry of belongingness and becoming on-the-move
05. Sofie Elbæk Henriksen
*Big Tech to the Rescue?
An Ethnographic Study of Corporate Humanitarianism in the Refugee Crisis*
06. Christina Kjær
*Corporate scandals
- in the age of 'responsible business'*
11. Michael Bennedsen Hansen
*At få sjælen med
En narrativ analyse af danske container-søfolks erindringer, fortidsbrug og identitets-konstruktioner*
12. Justyna Agata Bekier
*More than a numbers game
Accounting for circular economy performance in collaborative initiatives in cities*
13. Frederik Schade
*The Question of Digital Responsibility
An Ethnography of Emergent Institutional Formations in the Contemporary Governance of Technology*
14. Alexandrina Schmidt
The Mundane in the Digital: A qualitative study of social work and vulnerable clients in Danish job centres
15. Julian Fernandez Mejia
Essays on International Finance
16. Leonie Decrinis
Nudging in the Workplace: Exploring a Micro-level Approach Towards Corporate Sustainability
17. Nina Frausing Pedersen
A Framing Contest between Institutional Actors on Crypto-Asset Policymaking in the EU

18. Amalie Toft Bentsen
The Internal Market & the EU Climate Regime
Interactions and frictions in the legal norm systems
19. Sippo Rossi
Bots on Social Media
The Past, Present and Future
20. Sumair Hussain
Essays on Disclosures
21. Kseniia Kurishchenko
Novel Mathematical Optimization Models for Explainable and Fair Machine Learning
22. Maylis Saigot
At The Heart of Digital Collaboration
Navigating Interpersonal Affective Pathways in Digitalized Work Environments
23. Alessandro Spina
Essays in Financial Markets and Beliefs
24. Charlotte Cator
Transforming the city for sustainable futures?
Contestation and alternatives in Amsterdam
25. Daniela Micu
Essays on Design Science in Management and Marketing
26. Olimpija Hristova Zaevska
INDUSTRY 4.0 ECOSYSTEMS: STRUCTURE, VALUE CREATION AND IMPACT ON REGIONAL INNOVATION
27. Thomas Holde Skinnerup
The Role of Accounting in Governing Public Organizations
The Case of the Danish University Sector
28. Christina Juhlin
Management of the Meantime
- the senses, attachments, and time in the aesthetic city
29. Joachim Elmegaard
Navigating the Digital Frontier in Accounting
Transformative Impacts and Interplay of Digitalization, Accounting Systems, and Management Accountants in an Institutional Context
30. Leonardo Maria De Rossi
Bitcoin as a Sustainable Polycentric Digital Infrastructure
31. Kristoffer Halskov
Essays on Empirical Asset Pricing
32. Juliane Lang
Win-win for whom?
Power and inequality in the Chilean wine and farmed salmon value chains
33. Mikkel Munksgaard Andersen
Feasible or Fashionable? Investigating Organizational Adoptions of Social Impact Bonds
34. Stefanie Steinbeck
Affective milieu in children's museum experiences
An ethnographic study with young visitors at the Danish Workers Museum
35. Chiara Andreoli
Bridging Profit and Purpose: Tensions in Impact Measurement and Management in Impact Investing
36. Donghyun Kang
Essays in Bankruptcy and Financial Distress
37. Sigurður Páll Ólafsson
Essays on Household Saving and Pension Reform
38. Cristine Dyhrberg Højgaard
The emergence and endurance of civic action in fluid forms of organizing
A practice-oriented exploration of flexible forms of volunteering in loose organizational attachments

39. Nicola Ens
#Poshboss: An Ecological Ethnography of Digital Hustling
40. Raphaël Huleux
Essays in Quantitative Macroeconomics Applications to Inequality, Monetary Policy, and Climate Change
41. Sara Blasco Román
From Insights to Action: Understanding and Mitigating Organizational Errors
42. Kristina Kazuhara
Shifting Frames Contextualizing Biculturalism in International Business Research
43. Oliver-Alexander Press
Essays on Household Finance
44. Lars Christian Larsen
Price Dynamics and Liquidity in Financial Markets
05. Elisabet Skov Nielsen
The leadership work of mobilizing committed future action An ethnomethodological approach
06. Michael Prehn
Breaking Through: The IMO Decision-Making Process An analysis of the decision-making process in the IMO, considered from a participating delegate's point of view
07. Alice Neusiedler
No 'We' should be taken for granted forms, practices, and relations of participation in art projects
08. Sara Ravn Jespersen
Responsible Corporate Tax Practice How, why, and with what implications?

2025

01. Marie Arnbak-Hartzberg
What are we missing? A study of the affective and collective dimension of work-related stress
02. Louise Jørring
Digitalization and the modification of frontline work A study of frontline workers' pursuit of meaningfulness
03. Olivia Norma Jørgensen
Auditors as Idealists? Climate Change, EU Sustainability Regulation, and the Efficacy of Assurance
04. Rikard Rosenbacke
Cognitive Challenges in Human-AI Collaboration A Study on Trust, Errors, and Heuristics in Clinical Decision-Making

TITLER I ATV PH.D.-SERIEN

1992

1. Niels Kornum
Servicesamkørsel – organisation, økonomi og planlægningsmetode

1995

2. Verner Worm
*Nordiske virksomheder i Kina
Kulturspecifikke interaktionsrelationer
ved nordiske virksomhedsetableringer i Kina*

1999

3. Mogens Bjerre
*Key Account Management of Complex Strategic Relationships
An Empirical Study of the Fast Moving Consumer Goods Industry*

2000

4. Lotte Darsø
*Innovation in the Making
Interaction Research with heterogeneous Groups of Knowledge Workers
creating new Knowledge and new Leads*

2001

5. Peter Hobolt Jensen
*Managing Strategic Design Identities
The case of the Lego Developer Network*

2002

6. Peter Lohmann
The Deleuzian Other of Organizational Change – Moving Perspectives of the Human
7. Anne Marie Jess Hansen
To lead from a distance: The dynamic interplay between strategy and strategizing – A case study of the strategic management process

2003

8. Lotte Henriksen
*Videndeling
– om organisatoriske og ledelsesmæssige udfordringer ved videndeling i praksis*

9. Niels Christian Nickelsen
Arrangements of Knowing: Coordinating Procedures Tools and Bodies in Industrial Production – a case study of the collective making of new products

2005

10. Carsten Ørts Hansen
Konstruktion af ledelsesteknologier og effektivitet

TITLER I DBA PH.D.-SERIEN

2007

1. Peter Kastrup-Misir
Endeavoring to Understand Market Orientation – and the concomitant co-mutation of the researched, the researcher, the research itself and the truth

2009

1. Torkild Leo Thellefsen
*Fundamental Signs and Significance effects
A Semeiotic outline of Fundamental Signs, Significance-effects, Knowledge Profiling and their use in Knowledge Organization and Branding*
2. Daniel Ronzani
When Bits Learn to Walk Don't Make Them Trip. Technological Innovation and the Role of Regulation by Law in Information Systems Research: the Case of Radio Frequency Identification (RFID)

2010

1. Alexander Carnera
*Magten over livet og livet som magt
Studier i den biopolitiske ambivalens*