

Corrective Corporate Responses to Accusations of Misconduct on Societal Issues

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CORRECTIVE CORPORATE RESPONSES TO ACCUSATIONS OF MISCONDUCT ON SOCIETAL ISSUES

PhD Series 42.2022

Alison E. Holm

CORRECTIVE CORPORATE RESPONSES TO ACCUSATIONS OF MISCONDUCT ON SOCIETAL ISSUES

CBS PhD School Strategy and Innovation

PhD Series 42.2022

CBS  COPENHAGEN BUSINESS SCHOOL
HANDELSHØJSKOLEN

Corrective corporate responses to
accusations of misconduct on
societal issues

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on societal issues*

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Abstract

Corporate misconduct on social and environmental issues has been given increasing attention in the organization and management literature. While the effects of misconduct on firms and its stakeholders are well documented, less is known about the conditions under which corporations engage in corrective behavior towards stakeholders, namely pursue correcting the adverse impacts of misconduct on its stakeholders, for example by entering in dialogue with them, committing to changing and perhaps even providing remedy to victims. In this thesis, using the setting of the OECD Guidelines for Multinational Enterprises and its associated complaints mechanism, I investigate the antecedents and outcomes of corrective corporate responses to allegations of misconduct.

Resume

Virksomheders fejltrin i forbindelse med sociale og miljømæssige spørgsmål har fået stigende opmærksomhed i organisations- og ledelseslitteraturen. Mens konsekvenserne af disse forseelser for virksomhederne og deres interessenter er veldokumenterede, er der mindre viden om de betingelser, hvorunder virksomheder udviser korrigerende adfærd over for interessenterne, og herved forsøger at korrigere forseelsernes negative virkninger på deres interessenter. Dette kan for eksempel ske ved at gå i dialog med dem, forpligte sig til ændringer og måske endda yde erstatning til ofre. I denne afhandling undersøger jeg ved hjælp af OECD's retningslinjer for multinationale

virksomheder og den tilhørende klagemekanisme de forudgående årsager til og resultater af virksomheders korrigerende reaktioner på påstande om forseelser.

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**LET'S TALK: STAKEHOLDER AND ISSUE
ATTRIBUTES FOR ENGAGING FIRMS INTO
DIALOGUE ON ACCUSATIONS OF MISCONDUCT**

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Abstract

Firm-stakeholder dialogue plays a central role in the initiation of corrective behavior and prevention of recidivism following corporate misconduct on social and environmental issues. Yet, theoretical insight into the conditions that prompt voluntary dialogue on such critical issues as accusations of misconduct remains scarce. To address this void, we lay the theoretical premise that firms engage based on their assessment of the threat posed by stakeholder and issue attributes of accusations of misconduct. We argue that stakeholder and issue attributes are assessed jointly, and explore what combinations are associated to successful engagement of corporations in dialogue. To this end, we analyze rich, original archival data and interviews on accusations of misconduct directed against multinational enterprises between 2000 and 2018 using a set-theoretic approach. We find three configurations of stakeholder and issue attributes associated to firm engagement in dialogue, shedding light on the role of stakeholder legitimacy in the absence of issue visibility (“backstage expertise”), the role of power in the absence of issue visibility and severity (“backstage inescapability”), and the joint roles of issue visibility and severity in the absence of urgency and fit with firm values (“frontstage severity”). These findings show the importance of considering both sets of stakeholder and issue attributes when theorizing on firm responsiveness to critical issues as they play substitutable roles, and permit to untangle new sufficient pathways for stakeholders seeking to hold companies to account.

Keywords: Corporate misconduct, stakeholder salience, issue salience, reputation, firm-stakeholder dialogue, stakeholder-firm relations, configurational theorization, grand challenges, fuzzy-set qualitative comparative analysis (fsQCA).

INTRODUCTION

Mr. Namegabe and Mr. Mataboro were among a large group of employees at Heineken's Democratic Republic of Congo subsidiary to have been laid off in the early 2000s, when the country was in the middle of a civil war. Because they believed their dismissal had violated their labor and human rights, Mr. Namegabe and Mr. Mataboro filed a complaint on behalf of the former employees under the voluntary complaint resolution mechanism associated with the OECD Guidelines for Multinational Enterprises in 2015. The complaint alleged that Heineken had taken unfair advantage of a period of great political agitation, and that the mass dismissals were irresponsible because Heineken had sought authorization from armed rebels rather than the central government, thereby depriving already poor workers of their rights to social benefits. Although the complainants had little leverage over the large multinational Heineken on this old issue, they succeeded in engaging the company in voluntary dialogue and eventually received compensation. How can one explain the success of Mr. Namegabe and Mr. Mataboro to engage Heineken in dialogue on the alleged misconduct?

Accusations of misconduct are stakeholders' judgement of legal, ethical or social irresponsible behavior, including of corporate social and environmental irresponsibility (Greve, Palmer & Pozner, 2010; Hersel, Helmuth, Zorn, Shropshire, & Ridge, 2019; Lange & Washburn, 2012). Stakeholder theory directs attention to the attributes of stakeholders to

understand why some succeed in engaging firms in dialogue—when actors voluntarily agree to transcend conflictual processes and communicate about an issue (Logsdon & Van Buren, 2009)—on their conduct while others do not. Research has established that power, legitimacy and urgency all matter for stakeholders seeking to attract managerial attention (Agle, Mitchell, & Sonnenfeld, 1999; Eesley & Lenox, 2006; Gifford, 2010; Mitchell, Agle, & Wood, 1997; Thijssens, Bollen, & Hassink, 2015). The literature also generally assumes that satisfying multiple stakeholder attributes relates positively to stakeholder salience, or the degree to which managers give priority to competing stakeholder claims (Agle *et al.*, 1999; Eesley & Lenox 2006; Mitchell *et al.*, 1997; Parent & Deephhouse, 2007). Yet, while scholars propose that stakeholder attributes are linked to firms’ corrective behavior (Hersel, *et al.*, 2019), extant insights do not explain corporate engagement in dialogue in the specific context of accusations of misconduct.

In this context, the threat of accusations of misconduct for firms, for example related to potential impacts on reputation (e.g. Rhee & Valdez, 2008), employee identification (Petriglieri, 2015) or financial risk (Kölbel, Busch & Jancso, 2017), influences firms’ prioritization of stakeholders’ accusations of misconduct (Bendell, 2017; Bundy, Shropshire, & Buchholtz, 2013; Hersel *et al.*, 2019; Neville, Bell, & Whitwell, 2011). Because of this, even stakeholders that do not satisfy or partially satisfy relevant stakeholder attributes, such as power or legitimacy (Rolloff, 2008; Hart & Sharma, 2004), may succeed in attracting managerial attention. In addition to stakeholder attributes, the

threat of accusations of misconduct is also carried by the nature and content of stakeholder claims (e.g. Bansal, 2003), such as an issue's urgency (Mitchell *et al.*, 1997), visibility (Bednar, Boivie, & Prince, 2012), severity (Kölbel *et al.*, 2017), and fit with firm values (Bundy, Vogel, & Zachary, 2017). Because firms undertake overall and combined assessments of stakeholders and issues to assess the threat of accusations of misconduct, explanations of when and why corporations engage in voluntary dialogue on alleged misconduct ought to account jointly for issue characteristics and stakeholder attributes, and how they combine.

In this study, we ask, *What combinations of stakeholder and issue attributes are associated to firm engagement in voluntary dialogue on accusations of misconduct?* We address this question through an analysis of unique data on 45 complaints of corporate misconduct against European firms submitted by societal stakeholders (including NGOs, trade unions and local communities) under the voluntary grievance mechanism of the OECD Guidelines for Multinational Enterprises over the period 2000-2018. Complaints either resulted in corporate engagement in dialogue or no corporate engagement in dialogue. Given the set-theoretic nature of our question (Delbridge and Fiss, 2013; Ragin, 2008), we analyzed the complaints using fuzzy-set Qualitative Comparative Analysis (fsQCA), a set-theoretic method which enables the identification of necessity and sufficiency relations between focal conditions and outcomes of interest (Fiss, 2007, 2011; Ragin, 2000, 2008; Rihoux, & Lobe, 2009).

Our results reveal three configurations of stakeholder and issue attributes associated to firm engagement in dialogue, namely stakeholder legitimacy in the absence of issue visibility (“backstage expertise”), stakeholder power in the absence of issue visibility and severity (“backstage inescapability”), and the combination of issue visibility and severity in the absence of urgency and fit with firm values (“frontstage severity”). The results reveal what substitutability and complementarities between attributes and across of combinations of attributes that are sufficient for stakeholders with limited resources to engage firms into dialogue.

Our study enriches knowledge on the aftermath of corporate misconduct (Greve *et al.*, 2010; Hersel, *et al.*, 2019; Lange & Washburn, 2012) by providing a theoretical framework for firms’ joint assessment of stakeholder and issue attributes in their evaluations of the threat posed by accusations of misconduct, to explain firm engagement in dialogue. Shifting attention towards pathways that hold potential for providing remedy and justice to victims of corporate misconduct, we contribute to calls for understanding how critical societal problems linked to business could be addressed (George, Howard-Grenville, Joshi, & Tihanyi, 2016). Furthermore, we contribute to the literature on firm responsiveness to stakeholder demands by providing evidence on the substitutability of stakeholder and issue attributes and on the role of stakeholder legitimacy as expertise for gaining firm engagement in dialogue. Our study also has important implications for stakeholders and policy-makers by informing

on what resources may be sufficient for holding firms accountable for their actions.

STUDY CONTEXT

We examined firm responses to accusations of social and environmental misconduct lodged against European firms under the non-judicial and voluntary complaints mechanism of the OECD Guidelines for Multinational Enterprises (OECD Guidelines). The OECD Guidelines were founded by OECD governments in 1976 to set guidance for firms on how to conduct business responsibly on topics ranging from human rights to environmental protection. The OECD Guidelines ask companies not only to obey local legislation, but also to follow important international standards on social and environmental issues. The OECD Guidelines are consistent with other international instruments in the space of corporate responsibility, such as the United Nations Guiding Principles on Business and Human Rights and standards of the International Labour Organisation.

The OECD Guidelines find their place in an environment that is ill legislated, and where accusations of social and environmental misconduct against firms fall under a “gray zone”. They cannot always be lodged under a tribunal, either because the accusation does not specifically breach an existing law (such as a behavior judged unethical) or because the firm’s activities are undertaken where legal institutions host institutional voids. In 2000, a complaint resolution mechanism was attached to the OECD Guidelines instrument to handle accusations of

misconduct that faced the challenges of being in the gray zone and institutional voids. For example, in 2007, Unilever, through one of its Indian subsidiaries, was accused by the International Union of Food (IUF)¹ of “repeatedly and brutally [violating international guidelines] in an avowed effort to destroy the workers’ union”. Another example concerns Barrick Gold, in its mineral mining operations in Papua New Guinea, who was accused in 2011 of working with security guards involved in violent acts against the local population, including killing, beatings and gang rapes.

Stakeholders, such as non-governmental organizations and labor unions who represent victims and their causes, submit their complaints to a mediating entity called a “National Contact Point” (NCP)². NCPs determine the acceptability of the complaint by deciding whether they are substantiated and are deemed reasonable³. If NCPs accept the case, firms are asked to meet with the stakeholders who submitted the complaint and talk about the issues, with the aim of finding a resolution. Targeted firms

¹ International union of food, agricultural, hotel, restaurant, catering, tobacco and allied workers’ association.

² As of 2022, a total of 50 governments had an NCP in place (OECD, 2022).

³ Acceptability decisions are based on NCPs’ overall consideration of the following characteristics of an accusation: whether the submitting party has an interest in the matter, whether the issue is material and substantiated, whether there seems to be a link between the enterprise’s activities and the issue raised in the specific instance, the relevance of applicable law and procedures, including of court rulings, how similar issues have been, or are being, treated in other domestic or international proceedings; whether the consideration of the specific issue would contribute to the purposes and effectiveness of the Guidelines (OECD, 2011).

are under no legal obligation to engage⁴. All complaints we study in this paper were accepted by NCPs as substantiated and reasonable. Thus, they present situations where firms were asked to engage in dialogue into a formal process, in which they are asked to collaborate. Not all firms engaged in dialogue. Those who did had at least one meeting with stakeholders presenting the accusations of misconduct with the oversight of the NCP.

FIRMS' ENGAGEMENT IN DIALOGUE ON ACCUSATIONS OF MISCONDUCT

Firm-stakeholder dialogue on accusations of misconduct

In the context of accusations of misconduct, including of corporate social and environmental irresponsibility, voluntary dialogue between firms and their stakeholders is recognized as a vital precursor to corrective action for addressing potential harm and preventing recidivism (Burchell & Cook, 2006; 2013; Sharpe, 1993). The promise of dialogue on alleged misconduct stems from the fact that it encourages firms to reflect on the concerns raised by stakeholders, evaluate how corporate practices should change and what actions should be taken to address allegations. Within dialogue, firms may initiate processes of mutual responsibility, information sharing, and commitment to problem solving (Burchell &

⁴ Since 2015, the NCP of Canada has formalized consequences for enterprises who do not engage including the withdrawal of Government of Canada trade advocacy support abroad and evaluations by the Canadian government. Our study does not include any case affected by these measures.

Cook, 2006). In contrast to stakeholder tactics that do not rest on voluntary exchange, such as boycotts or judicial actions, dialogue therefore represents a crucial step towards meaningful engagement with stakeholders around complex social issues and the remediation of harm (Burchell & Cook, 2008).

Dialogue is particularly relevant where judicial systems are ineffective, inefficient, or inequitable and institutional support for societal stakeholders is weak (Schormair & Gerlach, 2020). In such contexts, voluntary dialogue with the firm represents one of few viable means of recourse available to victims of corporate misconduct and other stakeholders. Stakeholders that succeed in engaging firms into dialogue on misconduct also have the opportunity, though no guarantee, to establish a working relationship and continued two-way communication with the corporation (Rehbein, Logsdon, & Van Buren, 2013). Such relational outcomes can help prevent recidivism and may ease the possibilities for stakeholders to engage the company on additional concerns in the future. In terms of strategic concerns, firms that face threatening allegations and enter in dialogue have the opportunity to exercise more control on how the issue will be handled (Arenas, Sanchez, & Murphy, 2013; Bradford & Garrett, 1995; Wood & Gray, 1991) and to manage their relationship with stakeholders, rebuilding trust and reiterating commitment (Maon, Lindgreen, & Swaen, 2009).

Notwithstanding the scope for mutual and societal benefits, however, firms are often highly hesitant to engage with stakeholders on issues related to alleged misconduct. One reason is that corporate

attention is a scarce resource (Ocasio, 1997; Ocasio & Joseph, 2005). As a result, firms may not be able to attend to all stakeholder concerns (Crilly & Sloan, 2012), and stakeholders alleging corporate misconduct may find themselves competing for corporate attention with other stakeholders. Another reason is that firms may be concerned that voluntary engagement with stakeholders' grievances is interpreted as an implicit admission of guilt (Patel & Reinsch, 2003; Tyler, 1997). Therefore, while voluntary firm-stakeholder dialogue on alleged misconduct is valuable in theory, in practice it is not self-evident.

Despite the value of firm-stakeholder dialogue for corrective action, little remains known about the specific conditions that lead firms to engage or decline engagement in voluntary dialogue on accusations of misconduct. The rich literature on stakeholder salience (e.g. Agle *et al.*, 1999; Eesley & Lenox 2006; Gifford, 2010; Neville *et al.*, 2011; Mitchell, *et al.*, 1997; Parent & Deephouse, 2007) has been informative on possible antecedents to firm-stakeholder dialogue, but remains incomplete for understanding firm behavior in the specific context of accusations of misconduct (Hersel, *et al.*, 2019) where stakeholder claims, and the issues within these claims, pose a particular threat to firms. For instance, they may damage firm reputation because their negative nature are of particular interest to a firm's audience (Bundy, Pfarrer, Short, & Coombs, 2017; Lange & Washburn, 2012; Rhee & Valdez, 2008), jeopardize employees' identification with the firm (Petriglieri, 2015) and lead to increase financial risk (Kölbel *et al.*, 2017). Accusations of misconduct are potentially highly damaging events because observers are likely to

adopt harsh behaviors and judgement towards firms (Lange & Washburn, 2012). Consequently, firms assess the gravity of the threat in their decisions for repair actions (Rhee & Valdez, 2009). These assessments do not solely rely on stakeholder attributes, but also on the nature of an issue (Bansal, 2003; Bundy *et al.*, 2013; Durand, Hawn & Ioannou, 2019; Dutton & Jackson, 1987). Surely, firms may be presented with accusations by stakeholders that do not hold power or legitimacy but where the issue matters enough to bring about firm engagement in dialogue. Thus, given their central role in firms' assessment of the threat posed by accusations of misconduct, accounting for issue characteristics as part of firms' holistic assessment is crucial when investigating antecedents of firm engagement into voluntary dialogue on issues of misconduct. Yet, to our knowledge, there are not existing joint assessments of stakeholder and issue attributes that permit to understand firm engagement in dialogue on misconduct.

Therefore, we present a model that includes both stakeholder and issue attributes (e.g. Bundy *et al.*, 2013; Durand *et al.*, 2019) that are likely to matter in the context of accusations of misconduct to explain firm engagement into voluntary dialogue. Our configurational model permits to expand theory by uncovering the different attribute combinations that may be assessed by companies when choosing to enter in dialogue on accusations of misconduct.

Stakeholder and issue attributes for corporate engagement in dialogue on accusations of misconduct: firms' joint assessment of threat

Stakeholder salience, or “the degree to which managers give priority to competing stakeholder claims” (Mitchell, *et al.*, 1997:854), has emerged as a central construct in discussions on why certain stakeholders succeed in engaging firms on issues of interest while others do not (Agle *et al.*, 1999; Eesley & Lenox 2006; Gifford, 2010; Parent & Deephouse, 2007). In their seminal work, Mitchell *et al.* (1997) suggest that three attributes of stakeholders and their claims matter for stakeholder salience, namely stakeholder power, stakeholder legitimacy and claim urgency. Stakeholder power is “the extent [a stakeholder] has or can gain access to coercive, utilitarian, or normative means, to impose its will in the relationship” (Mitchell *et al.*, 1997: 865-866). Legitimacy refers to the “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” (Mitchell *et al.*, 1997; Suchman, 1995:574). Urgency captures “the degree to which a stakeholder's claim calls for immediate attention” (Mitchell *et al.*, 1997: 869). Combined, these attributes represent a concise yet relatively comprehensive set of theoretically informed factors that drive corporate attention to stakeholder claims, and extant studies provide considerable support for the proposition that satisfying multiple attributes generally benefits stakeholders' salience (Agle *et al.*, 1999; Gifford, 2010; Parent & Deephouse, 2007).

In line with work on corrective action (Hersel *et al.*, 2019), we consider stakeholder salience as a relevant mechanism linking stakeholders' attributes to firms' decision whether or not to engage in dialogue on their conduct. However, the literature also recognizes that insights on stakeholder salience may be difficult to generalize across issue contexts (Hersel *et al.*, 2019). The relevance of stakeholder attributes for attracting corporate attention may change when firms are faced with the potential for high consequences on firms' strategic goals and decisions (Ansoff, 1980; Dutton & Jackson, 1987), such as a threat to their reputation (Bundy *et al.*, 2017; Durand *et al.*, 2019; Hersel *et al.*, 2019; Neville *et al.*, 2011; Pfarrer, Decelles, Smith, & Taylor, 2008; Rhee & Valdez, 2008) and to how a firm's employees identify with it (Petriglieri, 2015), as with accusations of misconduct. In contrast to more neutrally charged issues, the contentious claims of wrongdoing require that firms evaluate the issue at stake in terms of its threat.

Given the potential damage of misconduct allegations and the complex and multi-faceted nature of issues implied, we expect that firms not merely consider the attributes of the stakeholders making the allegations but also consider issue characteristics that inform on the threat posed by a stakeholder's claim. We argue that, in the context of engagement in dialogue on misconduct, there is a need for an integrative approach that portrays' such joint assessment.

To account for both types of attributes jointly, we offer a configurational approach to explaining firm voluntary engagement in

dialogue on accusations of misconduct. As such, we allow for firm engagement into dialogue to derive from multiple combinations, or “causal recipes” (Ragin, 2008:109; Misangyi, Greckhamer, Furnari, Fiss, Crilly, & Aguilera, 2017:261) of stakeholder and issue attributes (Fiss, 2007; Furnari *et al.*, 2021; Misangyi *et al.*, 2017). We suggest that firms will evaluate the threat of issues posed by stakeholder claims through a comprehensive assessment of stakeholder and issue attributes and that certain combinations of attributes may substitute others.

Stakeholder and issue attributes for corporate engagement in dialogue on accusations of misconduct

Building on the literature that identified triggers to firm responses on claims of corporate (ir-) responsibility, we argue that firms will assess stakeholder and issue attributes. An overview of our theoretical framework is presented in Figure 1.

Stakeholder power. Stakeholder power is derived from the following sub-components: the ability to gain access to coercive, utilitarian or normative power, the ability to exercise power, and a stakeholder’s reach vis-à-vis the firm. Etzioni (1964:59) explains coercive power as the threat to use physical sanctions “with the use of a gun, a whip or a lock”. When it comes to organizations, the definition of coercive power broadens to the ability to impose legally binding sanctions (Agle *et al.*, 1999; Parent & Deephouse, 2007). The power of stakeholders that do not exercise coercive power directly lies in the extent to which they can access coercively powerful actors (Clarkson, 1995). Thus, coercive power of

these stakeholders lies in their ability to access relevant legal channels and judicial power.

Utilitarian power is described by Etzioni as “the use of material means for control purposes” (1964:59). Thus, managers will perceive a stakeholder as powerful if it has a high potential for impacting the enterprise as reflected in its material means, such as money, goods or services (Agle *et al.*, 1999).

Normative power relates to the ability to exert influence on the social symbols such as acceptance, prestige and esteem (Mitchell *et al.*, 2017). Stakeholders can have positive or negative social influence through their use of media (Agle *et al.*, 1999; Parent & Deephouse, 2007). For example, stakeholders who by virtue of their standing, their mission, or their mandate may have privileged access to communication channels (Dutton & Ashford, 1993). Such channels can provide stakeholders with improved opportunities to scrutinize organizational practices and raise issues of concern (Desai, 2018). A stakeholders’ normative power matters because it raises the odds that other actors will access information about alleged misconduct, offering threat to reputation and identification.

Organizations that hold coercive, normative and utilitarian power but cannot exercise them are virtually powerless. Therefore, the ability to exercise power is also a component of stakeholder power. For instance, in countries where activists and unions are repressed, organizations with legal expertise and trade unions are not able to exercise their power (e.g.

Odziemkowska & Henisz, 2021). In addition to their ability, the reach of stakeholders to other stakeholders that are important to the organization contributes significantly to their influence (Doh & Guay, 2006; Rowley, 1997). In particular, the proximity to the target firm matters because it enables access to other key stakeholders and an understanding of the corporation and its institutional environment (Driscoll & Starik, 2004).

Stakeholder legitimacy. Researchers have conceptualized stakeholder legitimacy both as independent from their claims and in relation to their claims. For instance, Mitchell *et al.* (1997) use Suchman's (1995) definition of legitimacy as the "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" (Mitchell *et al.*, 1997; Suchman, 1995:574). In a managerial sense, legitimacy can imply that "it is "legitimate to spend time and resources" on stakeholders, regardless of the appropriateness of their demands" (Freeman, 1984:45; Phillips, 2003). Contrastingly, stakeholder legitimacy can also be treated as relating to the claims they put forward. In their approach, Eesley and Lenox's (2006) measure of stakeholder legitimacy is based on "the degree to which stakeholder groups are viewed as legitimate arbitrators of environmental issues" (2006:771), or in other words, as experts on the issue.

Stakeholder expertise is particularly relevant in the context of accusations of misconduct because it confers credibility to the claims put forward, that is the extent to which information conveyed in a message is

judged as believable (Metzger, Flanagin, Eyal, Lemus, & McCann, 2003). Expertise, which is evaluated relative to a particular domain (Kang & Kim, 2022), enhances the capacity to formulate claims in a convincing manner (Girschik, 2020). Thus, allegations of corporate misconduct can derive credibility from the extent to which the stakeholder making a claim is viewed as a credible source. Extant research suggests that stakeholder actions taken by stakeholders deemed expert can elicit positive responses from firms independently of the credibility of the content of a message request (Eesley and Lenox, 2006; Metzger *et al.*, 2003), especially when the message directly concerns, involves, or implicates the target audience (Eagly & Chaiken, 1993), as with stakeholder claims. For these reasons, and because of the centrality of the issue in considering accusations of misconduct, we treat stakeholder legitimacy as stakeholder expertise.

Expertise can be acquired either through being directly involved and affected, as victims, or through domain-specific formal knowledge on the issue at the heart of an allegation. For example, NGOs specialized in environmental rights, such as Greenpeace, are likely perceived as having relevant expertise in the context of accusations of damage to the environment, independent from the perceived legitimacy of the accusation. Conversely, Greenpeace is likely perceived as a less legitimate stakeholder when the alleged misconduct falls outside their mission or mandate, as with corruption cases. We expect that stakeholder expertise will support the credibility of the allegation thereby affecting the perceived threat that the allegation poses to the firm.

Urgency of the issue frame. Unlike the other two attributes that contribute to stakeholder salience, urgency is claim-specific (Mitchell *et al.*, 1997; Eesley & Lenox, 2006). The urgency of a claim, or “the degree to which stakeholder claims call for immediate attention” (Mitchell *et al.*, 1997:864) permits to differentiate between stakeholder demands that are “pressing” and others. The authors suggest that a claim that is important to the stakeholder and time-sensitive evoke urgency, which can be communicated through symbols (i.e. words) that express the expected rapidity of firms’ answer (Mitchell *et al.*, 1997; Julian, Ofori-Dankwa, & Justis, 2008). Stakeholders vary in how they frame their issues (Soule, 2009) to influence the perception of urgency. Urgency has been shown to matter to CEO’s perceptions of salient stakeholders (Agle *et al.*, 1999), has been found to have a direct (Andersson & Bateman, 2000) or an indirect effect mediated by legitimacy (Thijseens *et al.*, 2015) when concerning environmental non-governmental organizations’ claims in their influence on companies’ adoption of environmental behaviors or disclosure, as well as a direct effect when concerning consumer nutrition-oriented interest groups’ influence on restaurants’ requests accommodation (Julian *et al.*, 2008). Following this research, we expect that accusations of misconduct that are framed as asking for an urgent response (Dutton & Duncan, 1987; Julian *et al.*, 2008:966) will contribute to gaining corporate engagement in dialogue, because the cost of not responding on reputation and identification is higher than when claims are not framed as urgent.

Visibility of the issue in the claim. Firms react to other's communication on their activities (Deephhouse, 2000; Bednar *et al.*, 2012). Scholars have linked an issue's visibility to its perceived threat as evaluated by firms (Dutton & Duncan, 1987) including in the context of accusations of misconduct (Kölbel *et al.*, 2017; Shipilov, Greve & Rowley, 2019). For instance, the media coverage of corporate irresponsibility was shown to increase financial risk because of reputational damage as the issue's visibility draws attention from different stakeholders (Kölbel *et al.*, 2017). Karpoff, Lee, and Martin (2008) also found that firms on average lose over forty percent of their market value when misconduct allegations become public. Similarly, scholars found that negative media coverage, including accusations of misconduct or inappropriate behavior increases the probability of firms to adopt board reform practice as they detect threats to their reputation (Shipilov *et al.*, 2019). Desai (2011) demonstrated that the visibility of issues pertaining to other firms influences a focal firm's decision on how to allocate its resources. Accordingly, we consider visibility of an issue of a stakeholder's claim as contributing to a firm's engagement in dialogue.

Severity of the issue in the claim. The severity of an issue also affects the threat posed by stakeholders' claims. Severity represents the harshness of an alleged harm (Kölbel *et al.*, 2017). Stakeholders frame their issues as being attributed to a corporation by communicating on what harm has occurred, how the firm is linked to the harm and explaining that the firm should be held responsible for it (Lange &

Washburn, 2012; Kölbel *et al.*, 2017). The resulting claim provides material from which the severity of an issue can be interpreted.

In the context of alleged misconduct, in a firm's assessment of whether to engage in dialogue, severity is likely to be considered for at least two reasons. First, severity contributes to the negativity in a firm's exposure to an audience, thus affecting the effect of already negative press. A second, less instrumental reason is that severe issues may affect firm's constituents' concerns (Bansal, 2003; Gershik, 2019), thus triggering more interest in addressing allegations and reverberating in firm actions. For instance, Bansal (2003) found that firm's individuals who were concerned by environmental issues managed to establish practice change after having convinced their managers. In the context of accusations of misconduct, individuals within firms may become more concerned when issues are framed as severe and thus may push for and obtain firm engagement. For these reasons, we expect that firms will evaluate the severity of issues in stakeholders' claims in their overall assessment of claim threat.

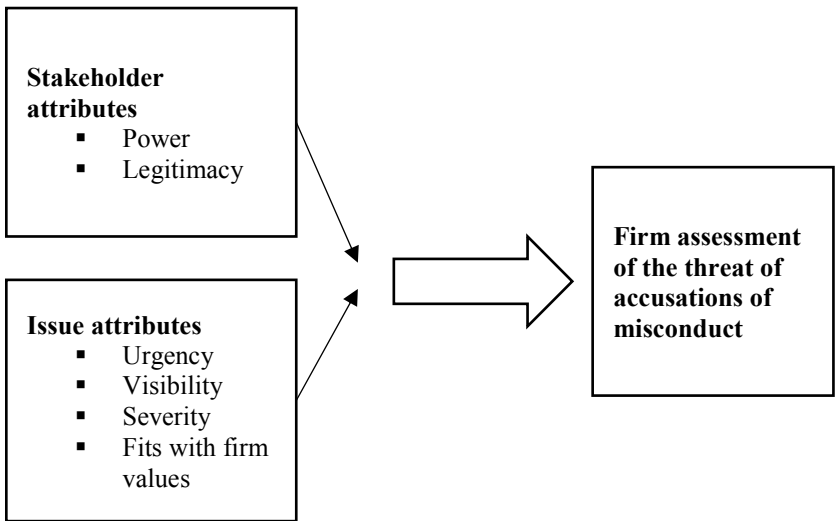
Fit between issue of the claim and firm values

In addition to resonating with individuals inside a firm, issues of misconduct may also speak to an organization's values (Bansal, 2003; Bundy, *et al.*, 2013; Jacqueminet & Durand, 2019). Firm's values are generally explicitly communicated in firm communication (Bansal, 2003), showing the topics on which firms choose to express where it devotes attention publically (Crilly & Sloan, 2012). When an issue within

a claim corresponds to the issues on which firm's publically devote attention, an incentive to attend to the interests of relevant stakeholders emerges (Bansal, 2003; Bundy *et al.*, 2013; Crilly & Sloan, 2012). Thus, the fit between the issue of the claim and the issues to which firms devote attention will matter for firm's acquiescence to stakeholders' demands to engage in dialogue.

FIGURE 1

**Firms' joint assessment of the threat of accusations of misconduct:
theoretical framework of stakeholder and issue attributes**



METHODS

Our analytical approach is abductive as we wish to uncover different configurations of stakeholder attributes for firm engagement in dialogue without an a priori conception of the configurations. Fuzzy set qualitative comparative analysis (fsQCA) is a set-theoretic approach that enables the analysis of configurational phenomena, and is therefore well-suited to the purpose of this study. Cases are understood as configurations of conditions that lead to certain outcomes (Ragin, 2008). We use fsQCA

enabled by the fsQCA 3.0. software (Ragin & Davey, 2014) to identify the different, equifinal configurations of stakeholder attributes for corporate engagement, echoing the growing management literature using the configurational approach (e.g. Fiss, 2007; Jacqueminet & Durand, 2019; Witt, Fainshmidt, & Aguilera, 2022).

Empirical setting and case selection

Fuzzy-set qualitative comparative analysis is a case-oriented approach making case selection a crucial step for rigorous analysis (Rihoux & Lobe, 2009). We analyzed 45 accusations of social and environmental misconduct filed by stakeholders, accepted by NCPs and concluded between 2000 and 2018 against single, large European firms (more than 500 employees) to European NCPs (see Table 1a for a list of all cases and Table 1b for a description of all cases) under the OECD Guidelines complaint resolution mechanism. Approximately a fourth (10) of all cases presented no firm engagement into dialogue.

The European setting is appropriate because of the strong OECD presence and influence on European legislation and standard setting on responsible business conduct. This setting promotes comparability across the high expectations of civil society actors on firm conduct as well as on the quality of NCPs⁵. The locations of corporate headquarters and of NCPs include Austria, Denmark, Finland (firm headquarters only),

⁵ For instance, according to OECDWatch, NCPs of Argentina, Brazil, Egypt and Tunisia fulfill few to none of the quality expectations of civil society for handling complaints (OECDWatch, 2021).

France, Germany, Italy, Luxembourg, the Netherlands, Norway, Spain, Switzerland and the United Kingdom.

In each case we studied, stakeholders, including NGOs, trade unions, local communities and individuals acting alone or in groups, filed accusations of misconduct to NCPs, who assessed the case as acceptable and asked corporations to voluntarily engage in dialogue to find a joint solution to the alleged issues. Selecting only cases that were accepted by NCPs ensures comparability in the quality of accusations because NCPs only accept accusations that are sufficiently substantiated.

The absence of judicial obligation for firm engagement makes this setting appropriate for studying the influence of stakeholder and issue attributes on corporate engagement in dialogue as we expect variation due to different strategic assessments of stakeholder and issue attributes by firms. Because the OECD, NCPs and civil society organizations report on the accusations and on whether firms engage, we were able to observe for each case whether the company had engaged in dialogue or not.

Data collection

Familiarity with cases is a requirement for using fsQCA (Rihoux & Lobe, 2009; Schneider & Wagemann, 2010). One of the co-authors initially obtained knowledge on the empirical setting and on each case before formally collecting data through a 19-months preliminary immersion in the policy support team to the Guidelines between February 2016 and August 2017. The researcher's role within the policy support team was to report on complaints, develop analytical documents on complaints and

accompany NCPs in their general knowledge of the complaints' handling procedures. The researcher was not active in the complaint resolution process which permitted to gain in-depth knowledge from a neutral, external standpoint, without intervening in the complaint resolution.

Table 1a. List of cases

Case	Stakeholder(s)	Firm	Industry	Date
1	Action Contre L'impunité Pour Les Droits Humains (ACIDH), Rights And Accountability In Development (RAID) (All NGOs)	Eurasian Natural Resources Corporation (ENRC) (United Kingdom)	Mining and quarrying (diverse)	2013
2	Actionaid (NGO)	Arla (Denmark)	Manufacture of food products	2014
3	Aktive Forbrugere (Active Consumers) & Clean Clothes Campaign (All NGOs)	PWT (Denmark)	Manufacture of wearing apparel	2014
4	Amnesty International (NGO)	Shell (Netherlands)	Mining and quarrying (diverse)	2011
5	Aryo Blitar Farmers Association, Auriga, Consortium Of Agrarian Reform (Kpa), Fransiscans International (FI Swiss), Institute For Policy Research And Advocacy (Elsam), Solidarity Of Blitar Villagers (Sitas-Desa) & Transformation For Justice (Tuk Indonesia) (NGO, Local community)	LafargeHolcim (Switzerland)	Construction of buildings	2015
6	Associação Forum Suape Espaço Socioambiental, Both Ends, Colônia De Pescadores Do Município Do Cabo De Santo Agostinho, Conectas Direitos Humanos (NGO, Local community)	Atradius Dutch State Business (Netherlands)	Insurance	2015

7	Association "Sauver La Papeterie De Docelles", Mayor Of The City Of Docelles France, Société Coopérative Et Participative (SCOP) For The Recovery Of The Paper Mill Of Docelles (NGO, Local community)	UPM KYMMENE (Finland)	Manufacture of paper and paper products	2014
8	Association Of Villagers Of Thervoy, Sangam (Thervoy Grama Makkal Nala Sanga, India), Ccf-d-Terre Solidaire, Confédération Générale Du Travail (Cgt), Sherpa, Tamil Nadu Land Rights Federation (India) (NGO, Trade union, Local community)	Michelin (France)	Manufacture of rubber and plastic products	2012
9	Banktrack, Friends Of The Earth (FOE), Greenpeace & Oxfam (NGO)	ING Bank (Netherlands)	Financial service activities	2017
10	Bellona & Center For Human Rights And Environment (CEDHA) (All NGOs)	Nordea (Norway/ Sweden)	Financial service activities	2006
11	Campagna Per La Riforma Della Banca Mondiale, Fern, Friends Of The Earth (FOE), Germanwatch, Platform, The Corner House, Urgewald E.V., World Economy, Ecology & Development (Weed) (All NGOs)	BP in the BTC consortium (United Kingdom)	Mining and quarrying (diverse)	2003
12	Center For Social Research And Development, Community Resource Centre Thailand, Earth Rights	Andritz Hydro Gmbh (Austria)	Manufacture of machinery and equipment (hydropower)	2014

	International (ERI), Finance & Trade Watch, Fisheries Action Coalition Team Of Cambodia, International Rivers, Law And Policy Of Sustainable Development Research Center, Northeast Community Network Of 7 Provinces Of The Mekong River Basin, Samreth Law Group (NGO, Local community)			
13	Clean Clothes Campaign (NGO)	Adidas (Germany & USA)	Manufacture of wearing apparel	2002
14	Coalition “Save Sarawak Rivers”, Fivas The Norwegian Association For International Water Studies (All NGOs)	Norconsult (Norway)	Architectural and engineering activities; technical testing and analysis	2014
15	Comrade Rubel Memorial Center, European Center For Constitutional And Human Rights (ECCHR), Femnet E.V., Garment Workers Unity Forum, Medico International E.V., Individuals - 5 - Bangladeshi Complainants (NGO, Trade union, individuals)	TÜV Rheinland (Germany)	Activities of head offices; management consultancy activities	2016
16	Coordination Gegen Bayer-Gefahren, Germanwatch & Global March Against Child Labour (All NGOs)	Bayer (Germany)	Crop and animal production, hunting and related service activities	2004
17	Corner House Research (NGO)	BAE Systems	Manufacture of other transport	2005

		(United Kingdom)	equipment (air and spacecraft)	
18	Corner House Research (NGO)	Airbus (France)	Manufacture of other transport equipment (air and spacecraft)	2005
19	Dno Yemen Union & Industri Energi (Trade unions)	Det Norske Oljeselskapet ASA (Norway)	Extraction of crude petroleum and natural gas	2016
20	Fair Green Global Alliance, Forum For Environment And Development (Forum), South Korean Transnational Corporation Watch (KTNC) & Lok Shakti Abhiyan (All NGOs)	ABP/APG, Pension Administrator of the Dutch Pension Fund ABP (Netherlands)	Insurance	2012
21	Federation Of Dutch Trade Unions (FNV) (Trade union)	Nuon (Netherlands)	Electricity, gas, steam and air conditioning supply	2012
22	Federation Of Dutch Trade Unions (FNV) & National Federation Of Christian Trade Unions In The Netherlands (CNV) (Trade unions)	IHC CALAND (Netherlands)	Mining and quarrying (diverse)	2001
23	Forum For Environment And Development (Forum) (NGO)	Aker Kvaerner ASA (Norway)	Specialised construction activities	2005
24	Friends Of The Earth (FOE) (NGO)	Shell (Netherlands)	Mining and quarrying (diverse)	2006
25	Friends Of The Earth (FOE) (NGO)	Arcelor Mittal (Luxembourg)	Mining of metal ores	2011
26	Friends Of The Earth (FOE) (NGO)	Rabobank (Netherlands)	Financial service activities	
27	Global Justice Now (Former World Development Movement)	GCM Resources (United Kingdom)	Mining and quarrying (diverse)	2012

	(NGO)			
28	India Committee Of The Netherlands (ICN) (NGO)	Adidas (Germany)	Manufacture of wearing apparel	2001
29	Individuals - Group Of 3: Mr Namegabe Bugabo, Mr Matabaro Rubanza And Mr Bayongwa Mirimba (Individuals, former workers)	Heineken (Netherlands)	Manufacture of beverages	2016
30	Industriall Global Union & Pragatisheel Cement Shramik Sangh (Trade union)	Holcim (Switzerland)	Construction of buildings	2012
31	International Transport Workers Federation (ITF) (Trade union)	Deutsche Post DHL (Germany)	Postal and courier activities	2012
32	International Union Of Food, Agricultural, Hotel, Restaurant, Catering, Tobacco And Allied Workers' Association (IUF) (Trade union)	Nestle (Switzerland)	Manufacture of food products	2006
33	International Union Of Food, Agricultural, Hotel, Restaurant, Catering, Tobacco And Allied Workers' Association (IUF) (Trade union)	Unilever (Netherlands/ United Kingdom)	Manufacture of food products	2007
34	International Union Of Food, Agricultural, Hotel, Restaurant, Catering, Tobacco And Allied Workers' Association (IUF) (Trade union)	Unilever (Netherlands/ United Kingdom)	Manufacture of food products	2007
35	International Union Of Food, Agricultural, Hotel, Restaurant, Catering,	Unilever (Netherlands/	Manufacture of food products	2009

	Tobacco And Allied Workers' Association (IUF) (Trade union)	United Kingdom)		
36	International Union Of Food, Agricultural, Hotel, Restaurant, Catering, Tobacco And Allied Workers' Association (IUF) & Nestlé Perm Workers Union (Trade unions)	Nestle (Switzerland)	Manufacture of food products	2008
37	Jijnjevaerie Saami Village (Local community)	Statkraft (Norway)	Electricity supply (production of electricity)	2012
38	Mr. Bart Stapert (Lawyer)	Mylan (Netherlands)	Manufacture of basic pharmaceutical products and pharmaceutical preparations	2015
39	Lawyers For Palestinian Human Rights (LPHR) (NGO)	G4S (United Kingdom)	Security and investigation activities	2013
40	Sindicato 1 At Unilever & Trade Union Confederation - Chile (CUT) (Trade union)	Unilever (Netherlands/ United Kingdom)	Manufacture of food products	2005
41	Survival (NGO)	Vedanta Resources PLC (United Kingdom)	Mining and quarrying (diverse)	2008
42	Survival, The Indigenous People Of The Lower Omo In Ethiopia And Of Lake Turkana In Kenya (NGO and local community)	Salini Impregilo S.p.A. (Italy)	Construction of buildings	2016
43	The Lead Group Inc. (NGO)	Xstrata	Mining and quarrying (diverse)	2011

		(United Kingdom)		
44	UNI Global Union (UNI) (Trade union)	Prosegur (Spain)	Security and investigation activities	2013
45	UNI Global Union (UNI) & Unite Here (Trade unions)	VEON (Netherlands)	Telecommunications	2018

Table 1b. Description of cases

Case	Accusation
1	By virtue of a company A's control of two mine concessions (B & C), the company allegedly put the local village's clean water system in disrepair, has not addressed problems such as [...] concerning resettlement and compensation, failed to monitor the environmental and social situation, and impacted local populations' livelihoods.
2	Through its sales and marketing of powdered milk in Cote d'Ivoire, the company is accused of failing to exercise due diligence to identify and prevent potentially adverse human rights impacts of its import, repackaging and sale of subsidized European milk on poor dairy farmers.
3	As a buyer of a textile manufacturing factory in Bangladesh, the company is allegedly linked to the collapse of a factory that killed 1138 workers and injured 2000 workers in Bangladesh, by failing to exercise due diligence.
4	Through its operations of crude oil extraction in the Niger Delta, the company allegedly omitted to publicize relevant facts about its responsibility in oil spills.
5	Through its construction activities in Indonesia, and the use of forest land in a first given area, the firm is accused of having violated the rights of citizens for a decent livelihood by providing a compensation land to the State in a second area that is inhabited by local population. The firm allegedly failed to consider that it would result in the eviction and loss of livelihood for more than 800 local households.
6	Through its provision of export credit insurance to a dredging project in Brazil, the firm is accused of having failed to use its influence over the project to ensure compliance to international standards, failed to ensure monitoring of

	the project's impact, failed to consult with affected communities, contributed to damaging traditional ways of life, biodiversity and ecosystems.
7	Regarding its paper manufacturing subsidiary in France, the company is accused of refusing to sell a site that was closed and involved questionable practices to a cooperative association made by 56 former employees.
8	In settling in an industrial site for its automotive production in India, the company is accused of failing to implement due diligence measures on the environmental and human rights to examine the risks of negative impacts of its plant implementation.
9	Through its financing of polluting companies and projects around the world, the company allegedly failed to disclose indirect greenhouse gas emissions, failed to set targets to reduce greenhouse gas emissions, failed to withdraw from new coal plants and misled customers with climate neutral claims.
10	Through its investment in a pulp mill project in Uruguay, the company is allegedly complicit in anticipated misconduct on human rights and environmental rights, such as degradation of land, affecting local populations.
11	In its activities as part of an oil pipeline consortium operating in Azerbaijan, Georgia and Turkey, the company allegedly "exerted undue influence on the drafting of " individual host government agreements, "thereby circumscribing the Governments' right to prescribe the conditions under which multinational enterprises operate "and failed to consult with local communities. (stakeholder complaint)
12	Through its supply of hydropower equipment to a dam project in the Mekong River, the firm is accused of having contributed and will continue to contribute to human rights and the environmental adverse impacts. The dam project threatens "thousands of people's livelihoods, increase food insecurity [...] and eliminate many species of fish that thrive only in the Mekong River" (complaint by CSOs, April 2014).
13	Through its suppliers in Indonesia, the company is accused of having failed to take its responsibility with regard to workers' rights to organize in their supplying factories, ensure minimum wage, ensure labor rights to organize in unions, ensure labor rights of workers including safe footwear, non-discriminatory practices, and health and safety.
14	Through providing consulting services to a hydropower construction project in Malaysia, the firm is accused of contributing to a project that violates indigenous rights to self-determination for their own land, and free, prior and informed consent, of failing to provide information on human rights impacts, of contributing to a project that involves bribery, of using persuasion techniques and threats on villagers related to their compensation, of failing to conduct an environmental impact assessment and social impact assessment, of

	failing to prevent harassment of local protesters by the police and other violent acts.
15	In its auditing services of a textile manufacturing factory building in Bangladesh, the company is accused of providing a false statement regarding the quality of a building structure that eventually collapsed, killing 1138 persons and injuring 2500.
16	Through the production of cottonseeds by its subcontractors in India, the company is accused of employing at least 1650 child workers.
17	In its activities in delivering products for air, land, and naval forces as well as advanced electronics, security, information technology solutions and customer support services, when seeking support of the UK Export Credits Guarantee Department, the company allegedly refused to provide information about the agents they employed in the transactions for which they are seeking the support of a government department.
18	In its activities in the aerospace and defense industry, when seeking support from the UK Credits Guarantee Department, the company allegedly refused to provide information about the agents they employed in the transactions for which they are seeking the support of a government department.
19	Through its oil exploration and development subsidiary in Yemen, the company allegedly breaks labor laws by dismissing workers by SMS and email, refuses to engage in dialogue with unions and threatening striking workers.
20	Through its financial investment in an iron ore and steelwork enterprise in India, the firm is accused of having failed to protect human rights related to land acquisition, where opponents were violently repressed by public authorities, failed to consult with communities affected by the land acquisition, failed to carry out environmental due diligence, and failed to provide the public with adequate information about potential environmental impacts.
21	Through its subcontractors in the construction industry in the Netherlands, the company allegedly discriminated against workers based on their nationality.
22	Through its dredging activities in Burma, the firm is accused of contributing to compulsory labor by failing to use its leverage for the elimination of forced labor, and contributing to the state's oppressive way to work with forced labor.
23	Through its subsidiary's assignments of prison maintenance tasks (excavation, building of foundations, building of prison cells, maintenance and other

	infrastructure work) for the American Department of Defense in the area of Guantanamo Bay, Cuba, the company allegedly "contributes to a prison system that abuses international law and core human rights" such as "torture and other forms of gruesome, inhuman or humiliating treatment or punishment" (Stakeholder complaint).
24	Through its subsidiary in the Philippines in the oil and gas sector, the company allegedly sought undue exemption from a government rule aiming at protecting the health and safety of local population from the firms' oil terminal operation.
25	Through its subsidiary steel mine in Liberia, the company allegedly contributed "to misuse of funds and corruption among officials".
26	Through financial services provided to a palm oil plantation in Indonesia, the firm is accused of contributing to deforestation related to palm oil plantation, of failing to conduct human rights due diligence, of failing to communicate on potential risks of the plantation, and failing to use its leverage to influence the investee to prevent and mitigate impacts, and failed to provide stakeholders with information on the due diligence steps it undertook for identifying adverse impacts.
27	Through its project to construct and operate a coal mine in Bangladesh, the company allegedly threatened local population's rights including the right to food, water and housing of local populations.
28	Through its textile manufacturing subsidiary in India, the company allegedly failed to respect industrial relations, failed to contribute to the abolition of child labor and failed to ensure health and safety.
29	Through its beverage manufacturing subsidiary in the Democratic Republic of Congo (DRC), the company allegedly violated labor rights and human rights of workers by cooperating with the rebel movement in unfairly dismissing workers and failed to compensate them.
30	Through its subsidiary in the cement manufacturing in India, the firm is accused of having violated the rights of workers to organize and engage in legal trade union activities without fear of harassment or dismissal, including lodging false criminal and civil cases against union members. The firm is also accused of having destroyed the livelihoods of local families who depended upon the land on which it operates, failing to provide rehabilitation, endangering the safety of residents, and suppressing protesters. (stakeholder complaint)
31	Through its activities in the mail delivery services in subsidiaries in Bahrain, Guatemala, Hong Kong, South Africa, Panama, Malawi, USA and Norway,

	the firm is accused of having failed to respect the rights of workers to establish and join trade unions, of unduly dismissing employees, of using lie detectors on its workers, of exerting pressure on employees for them to resign, and of systematically discriminating against African-American and Hispanic employees.
32	Through its production, distribution and commercialization of food activities in the UK, the company allegedly made plans to eliminate 645 jobs and announced its withdrawal from existing collective agreements.
33	Through its subsidiary in India, in its activities of production, distribution and commercialization of food products, care products and cleaning products, the company's local management allegedly brutally violated workers rights to destroy the union, including through a lockout.
34	Through its subsidiaries' activities in the area of production, distribution and commercialization of food products, care products and cleaning product in Pakistan, the company allegedly abused of temporary contracts and sent armed police as a threat to union leaders.
35	Through its subsidiaries' activities in the area of production, distribution and commercialization of food products, care products and cleaning product in Pakistan, the company allegedly punished workers for forming a union and relied heavily on temporary contracts.
36	Through its production, distribution and commercialization of food activities in Russia, the company allegedly denied workers rights to form a union through intimidation, threats and coercion.
37	In their development of a large scale industrial development for wind power on traditional lands of autochthone population in Sweden, the company allegedly conducted flawed consultations and failed to obtain prior consent of local populations. The company's project allegedly risks to affect the livelihoods of local populations.
38	As a manufacturer and supplier of medicine that has been adopted into the lethal injection execution protocols of a number of U.S. States and was used in an execution, the firm is accused of failing to restrict the sale of its products to "US prisons risks enabling the executions of prisoners, in violation of their right to life and, potentially, their right not to be subjected to cruel, inhuman and degrading treatment.", of failing to assess the impact of its inaction and engage with stakeholders on the issue, of failing to carry out due diligence on the use of its product, failed to encourage third party distributors to apply responsible business conduct, failed to have a policy commitment to respect human rights.
39	With regard to its provision of equipment and services to "checkpoints in the Wall constructed by Israel determined as unlawful by the International Court

	of Justice", the company allegedly provided equipment and services to prisons in Israel that detain Palestinian prisoners in a manner contrary to international humanitarian and human rights law.
40	Through its subsidiaries' activities in the area of production, distribution and commercialization of food products, care products and cleaning products in Chile, the company is accused of failing to provide accurate information to unions and impeding freedom of association, including with threats of firing employees.
41	Through its planned operations of bauxite mining, and its existing aluminium refinery in India, the company allegedly layed waste to forest land, forcibly evicted [indigenous people/tribes] to make way for the refinery, pollute local populations, failed to respect local populations' culture and livelihoods.
42	In its construction of a dam in a lake region crossing Ethiopia and Kenya, the company allegedly built a dam in a river that local communities' livelihoods depend on, without proper risk assessment, not obtaining consent from local population and provoking violent resettlement.
43	Through its supply of lead to a UK firm, the company "supplied lead, to a [...] multinational,[...] which in turn used the lead allegedly supplied to produce the environmentally-harmful fuel additive [tetraethyl lead] for use in Afghanistan, Algeria, Burma, Iraq, North Korea and Yemen" with detrimental effects on the environment and populations' health and safety.
44	Through its security service subsidiaries in Brazil, Chile, Colombia and Paraguay, the company is accused of hosting harassment, retaliation, threats and assaults against union activists.
45	Through its telecommunications subsidiary in Bangladesh, the company allegedly violated workers' rights by dismissing a union leader and harassing union members. In addition, it allegedly failed to carry out risk-based due diligence to prevent human rights impacts of their operations.

Building on her expertise, contacts and knowledge on where to access often unobvious, albeit public, data, the researcher subsequently collected formal data between September 2017 and December 2020. Data were collected for case selection, and measurement and calibration of our constructs. It involved the review of public text archival records including original complaints, related media releases, archived webpages, public

statements and annual reports authored by the OECD, NCPs, submitters and companies, OECDWatch and the Trade Union Advisory Committee to the OECD (TUAC), and press sources, as well as interviews and email correspondence with NCPs and stakeholders. In total, for the purpose of case selection, measurement and calibration, we collected manually coded data from 416 stakeholder archived webpages.

We also collected data from existing databases including the Dow Jones Factiva database, the World Bank Rule of Law Index, the CIVICUS index, as well as the United Nations ECOSOC yearly lists of consultative status and the International Labour Conference yearly lists of participants. An overview of our data sources for measurement is available in Table 2 and we present how we used the data for calibration in Table 3.

Calibration

The issue of calibration is central to FsQCA and refers to the process by which qualitative or quantitative case characteristics are converted into (numerical) set-membership scores that range from 0 to 1. Calibration is a way to anchor characteristics of cases relative to known standards. In contrast with un-calibrated measures (e.g. a continuous variable for statistical analysis), calibrated measures permit to understand features of cases relative an external known criteria which provide a context for the interpretation of scores (Fiss, 2011; Ragin, 2008). Calibration can be done using the direct method (using external criteria) or using qualitative anchors justified by the researchers (Ragin, 2008). We use both technics to construct our fuzzy-sets.

Table 2. Measures

<i>Outcome</i>	Definition of the construct	Source
<i>Corporate engagement in dialogue</i>	If the corporation has engaged in dialogue with stakeholders on the allegations of misconduct in the formal NCP process.	Manually coded from reports by the OECD, OECDWatch, (the NGO advisory body to the OECD Working Group on Responsible Business Conduct), the Trade Union Advisory Committee to the OECD (TUAC) and the websites of 44 NCPs. Initial ambiguities were solved by triangulating data across the sources abovementioned. To complement these secondary sources and eliminate any remaining ambiguities, interviews were conducted with three NCPs and email correspondence took place with two NCPs. Example: "the Dutch NCP accepted the specific instance for further consideration. The NCP offered its mediation services which both parties accepted."
<i>Conditions</i>		
<i>Power</i>		
Coercive power	Expertise or resources to use legal means in an attempt to indirectly impose legally binding sanctions such as fines or imprisonment (based on Agle <i>et al.</i> , 1999; Etzioni, 1964; Parent & Deephouse, 2007).	Manually coded from individual stakeholder archived webpages and additional web documents on the year of the complaint. If records are not available, we contacted the organizations directly by email.

Utilitarian power	Power to take actions, beyond judicial actions, that can impact a focal corporation, represented by stakeholder size (based on Agle <i>et al.</i> , 1999; Etzioni, 1964)	Manually coded number of employees (for NGOs) and paying members (for trade unions) individual stakeholder archived webpages, as well as annual reports and financial statements on the closest month available to the date of the complaint. If records are not available, we contacted the organizations directly by email.
Normative power	Power to exert influence on the social symbols such as acceptance, prestige and esteem, (Mitchell <i>et al.</i> , 2017), for example through the use of media (Agle <i>et al.</i> , 1999; Parent and Deephouse, 2007).	Media hits of the stakeholder's name in the year leading to the complaint using Dow Jones Factiva.
Ability to exercise power	Quality of rule of law in the country of harm (Worldwide Governance Indicator)	Rule of law quality measures of the World Bank Worldwide Governance Indicators for respective years. If there are several harm countries, we used the best rule of law estimate among these countries.
Reach of stakeholders	Co-location of stakeholders' units with subunits of the firm, with firm HQ or with both	<i>Corporate headquarter and subunit locations:</i> manually coded headquarter and subunits locations of all corporations using data from available corporate annual reports from the year of the complaint. <i>Stakeholder headquarter and subunit locations:</i> manually coded headquarter and subunits locations of stakeholders involved in the complaints using archived stakeholder websites at the time of the complaint, cross-checked and complemented

		using the Yearbook of International Organizations from the Union of international associations (Boli, 2006), as well as data from OECDWatch and NCP reports.
<i>Stakeholder legitimacy</i>	Match between the stakeholder's expertise and the issue in the claim	Manually coded all stakeholder missions according to their descriptions using stakeholder webpages on the year of the complaint. Manually coded issues within the complaints submitted.
<i>Urgency of the issue frame</i>	Extent to which stakeholders frame their claims in complaints as urgent	Two coders manually coded all original complaints and supporting files reporting the stakeholder's demands based on a 4-value fuzzy set (see calibrations table).
<i>Visibility of the issue in the claim</i>	The issue's recognized importance at the transnational level as shown in its media presence	Media hits on Factiva, in the year leading to the complaint.
<i>Severity of the issue in the claim</i>	The issue severity based on overall assessment of the issue gravity, scope, preventable character and link to the firm.	Two coders manually coded all original complaints and supporting files reporting the issue based on a 4-value fuzzy set (see calibrations table).
<i>Fit between issue of the claim and firm vision</i>	Match between issue in the claim and values of the firm, as expressed in attention to issues in public annual and CSR reports.	Manually coded issues within the complaints submitted (as for the measure of stakeholder legitimacy). The firm's attention to the issue was retrieved through an automatic counting of related terms of annual reports and CSR reports on the year leading to the complaint. A dictionary of words per issue

		<p>theme (e.g. human rights, labor rights, environmental protection) was built based on the Global Reporting Initiative lexicon. We counted terms related to the issue within CSR reports, or CSR paragraphs when no report was available. Each count was divided by the total number of words in the reports (Annual Reports and CSR Reports).</p>
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Table 3. Calibrations

Outcome	Calibration
<i>Corporate engagement in dialogue</i>	<u>Calibrated using qualitative binary scale (0/1):</u> Full membership was assigned when the company engaged in dialogue, and full non-membership otherwise.
Conditions	
Power	
Coercive power	
	<u>Calibrated using qualitative scale (6-value fuzzy-set):</u> (1) the stakeholder is a legal service provider (e.g. the NGO EarthRights International) and the stakeholder has a medium-to-large capacity to use its legal services (0,8) the stakeholder is a legal service provider but has a small capacity to use its legal services (0,6) the stakeholder is not a legal service provider but possesses legal knowledge and has a medium-to-large capacity to use it (0,4) the stakeholder is not a legal service provider but possesses legal knowledge and has a small capacity to use it (0,2) the stakeholder proposes no legal expertise or knowledge but has resources to obtain it externally; (0) the stakeholder proposes no legal expertise or knowledge and has little resources, it is non-member of this set .

Utilitarian power	<p><u>Calibrated using a qualitative scale (6-value fuzzy-set):</u> NGOs:</p> <p>Based on the NGO classification by the NGO Coordination SUD, we assigned a 6-values fuzzy set.</p> <p>(1) the stakeholder has more than 2000 employees; (0,8) the stakeholder has between 740 and 2000 employees; (0,6) the stakeholder has 35 to 739 employees; (0,4) the stakeholder has 10 to 35 employees; (0,2) the stakeholder has 1 to 10 employees. (0) the stakeholders has 0 employees.</p> <p>For trade unions, based on the nature of the unions and their members, we assigned a 6-values fuzzy set.</p> <p>(1) the stakeholder is a cross-sectoral international trade union or a large national cross-sectoral trade union (example: the German Trade Union Confederation with 7363147 members); (0,8) the stakeholder is a cross-sectoral national trade union (from 360000 to 1380884 members); (0,6) the stakeholders is a large sector-specific national trade union (from 25000 to 358722 members) or is a small cross-sectoral national trade union (from 25000 to 100000 members); (0,4) the stakeholder is a small sector-specific national trade union (from 5000 to 25000 members); (0,2) the stakeholder is a firm-country union or a local branche of a larger union (example: Hyogo local confederation of trade unions). (0) the stakeholder is a plant-level union.</p>
Normative power	<p><u>Calibration using direct method (external criteria):</u> (0.00038, 0.000072, 0)*</p> <p><u>External criteria source, selection and rationale:</u> We used the United Nations ECOSOC (NGOs) or International Labour Conference (trade unions) consultation status list to select our upper threshold and cross-over points.</p> <p><i>Full-membership:</i> the point above which all stakeholders have permanent consultation status (excluding ad-hoc), i.e. any stakeholder above the NGO Friends of the Earth (score = 0.00038).</p> <p><i>Cross-over point:</i> the highest media score for a stakeholder who has neither UN or ILO consultation status, i.e. the International union, united automobile, aerospace and agricultural implement workers of America (UAW) (score = 0.000072). From this point down, we know that media</p>

	<p>presence does not necessarily confer a UN/ILO consultation status.</p> <p>Full non-membership: from complaints submitted under the OECD Guidelines mechanism, but outside our case population, the most powerful stakeholder from the least powerful stakeholder group submitting a complaint t, still exhibiting a Factiva score different than 0, the Confederation of Indonesian Trade Unions (score = 0.00000237).</p>
Ability to exercise power	<p><u>Calibration using direct method (external criteria):</u></p> <p>(3.38, 2.5697, 2.26)*</p> <p><u>External criteria source and rationale:</u> We used the CIVICUS Monitor (2017), which tracks and classifies civic spaces from open to closed (open, narrowed, obstructed, repressed, closed). We retrieved the rule of law scores for each country from the CIVICUS Monitor, and selected our upper threshold, cross-over point and lower threshold. The upper threshold corresponds to the rule of law score above which countries are all classified as having better civic spaces (open and narrowed), the cross-over score corresponds to the rule of law score that separates a narrowed country (Greece) and an obstructed country (Sri Lanka), and the lower threshold corresponds to the rule of law score under which all countries are classified as obstructed, repressed or closed.</p> <p>Full-membership: the rule of law score over which all countries are classified as open and narrowed according to CIVICUS (score = 3.38). For example, Countries such as Denmark, New Zealand, Australia, Austria are positioned above this score.</p> <p>Cross-over point: the rule of law score that stands between scores of Greece (narrowed; more in than out; score=2.583) and Sri Lanka (obstructed; more out than in, score = 2.55), (score = 2.5697).</p> <p>Full non-membership: for any country with a score below Argentina, consisting of only obstructed, repressed or closed according to CIVICUS (score = 2.26).</p>

Geographical reach of stakeholders	<p><u>Calibrated using qualitative scale (6-value fuzzy set):</u></p> <p>(1) Full-membership is attributed when stakeholders are of transnational nature and are co-located with company headquarters and one or more other subunits.</p> <p>(0,8) stakeholders that are of transnational nature and are co-located with the company's headquarters, but no other unit.</p> <p>(0,6) stakeholders that are of transnational nature and are collocated with subunits other than the company's headquarters.</p> <p>(0,4) stakeholders that are not transnational but are co-located with the company headquarters, as well as for stakeholders that are transnational but not collocated with the company.</p> <p>(0,2) stakeholders that are not transnational but are co-located with subunits other than the headquarters.</p> <p>(0) stakeholders that are neither transnational nor co-located with the company.</p>
<i>Stakeholder legitimacy</i>	<p><u>Calibrated using qualitative binary scale (0/1):</u></p> <p>When stakeholder missions and issues matched, the stakeholder was attributed full membership, representing its expertise, and full non-membership otherwise .</p>
<i>Urgency of the issue frame</i>	<p><u>Calibrated using qualitative scale (4-value fuzzy set):</u></p> <p>(1) the issue frame show a high sense of urgency by using words that in the urgency lexicon, such as "urgently", "immediately", "swiftly";</p> <p>(0,67) the issue frame show some sense of urgency but towards the NCP actions or some sense of urgency towards the company with direct wording, such as "halt", "cease", "stop";</p> <p>(0,33) the issue frame show some soft sense of urgency with indirect wording, such as "longstanding problem";</p> <p>(0) the issue frame do not show a sense of urgency.</p>

<p>Visibility of the issue in the claim</p>	<p><u>Calibrated using direct method (external criteria):</u></p> <p>(0.000037, 0.000026, 0.00000309)*</p> <p><u>External criteria source, selection and rationale:</u> We used topics featured on the United Nations News site (https://news.un.org/en/) to determine our upper threshold and our cross-over point. From our general knowledge of the mediatized accusations of misconduct (Greckhamer <i>et al.</i>, 2018), we sought an issue related to responsible business conduct that had been discussed at international organizations as represented by the United Nations News site, but was not part of our case selection. The Rana Plaza incident follows these criteria. To determine the cross-over point, we sought accusations of misconduct that were featured on the United Nations News site but only once, and had been submitted under the OECD Guidelines complaint mechanism, but outside of our case selection. We selected the accusation against the company oil exploration company SOCO, accused of conducting activities in a protected natural parc in the Democratic Republic of Congo. To select our lower threshold, we searched through the cases submitted under the OECD Guidelines but outside of our case selection to find a complaint that received little media attention. We retrieved the score of an issue on which no NCP reports could be found, accusations against the company Bosch on labour rights issues in Czech Republic in 2000).</p> <p><i>Full-membership:</i> the Factiva media score of obtained for the Rana Plaza issue, a highly and internationally mediatized incident appearing in the United Nations News site multiple times (score = 0.000037)</p> <p><i>Cross-over point:</i> the Factiva media score for the case against the oil company SOCO in the Virunga National Park, following our critiera and appearing in the United Nations News site but only once (score = 0.000026)</p> <p><i>Full non-membership:</i> the Factiva media score for the case against the appliance company Bosch in its Czech subsidiary on labour rights, for which no NCP reports can be found (score = 0.000003092).</p>
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<p><i>Severity of the issue in the claim</i></p>	<p><u>Calibrated using qualitative scale (4-value fuzzy set):</u></p> <p>(1) overall qualitative assessment including that the issue(s) in the complaint show extreme gravity such as deaths and are not preventable.</p> <p>(0.67) overall qualitative assessment including that the issue(s) in the complaint show high gravity such as physical violence, forced labor and severe environmental damage, and are not preventable.</p> <p>(0.33) overall qualitative assessment including that the issue(s) in the complaint show medium gravity, such as undue influence on local governments, and intimidation of unions without physical violence, preventable or not preventable.</p> <p>(0) overall qualitative assessment including that issue(s) in the complaint show low gravity, such as predicted dismissals, preventable or not preventable.</p>
<p><i>Fit between issue of the claim and firm values</i></p>	<p><u>Calibrated using direct method (external criteria):</u></p> <p>(0.0223, 0.002088, 0)*</p> <p><u>External criteria source, selection and rationale:</u> We chose firms that exhibit strong fit between their values and one type of issue. Based on collective knowledge on Patagonia's strong attention to environmental issues, we chose Patagonia Annual Benefit Report (2016-2017) to based our upper threshold on. (2017) to based our upper threshold on. To select our cross-over point, we then sought a firm that had been ranked highly on environmental issue but that also faced complaints under the OECD Guidelines' mechanism. We opted for Unilever (2017) which is portrayed as exhibiting strong interested in environmental issues (GlobeScan-Sustainability Leaders Survey 2018) but has also attracted claims for improvement (for example, the Greenpeace of plastic pollution in 2018). We selected the lower threshold by searching for a firm that displayed minimal attention to an issue. We selected, First Quantum (2000) a firm in the oil industry and its attention to human rights issues, right before voluntary principles on human rights for the sector were proclaimed in the United States and the United Kingdom (Human Rights Watch, 2000).</p> <p><i>Full-membership:</i> the score of fit between the theme of environmental protection and Patagonia's vision in year 2016-2017, the last reporting year before the last complaint in our case selection (score = 0.0223).</p> <p><i>Cross-over point:</i> the score of fit between the theme of environmental protection and Unilever's vision in 2017, the</p>

	<p>last reporting year before the last complaint in our case selection and the year preceding its high ranking in the GlobeScan survey 2018 (score = 0.002088).</p> <p>Full non-membership: the score of fit between theme of human rights and First Quantum's vision (score = 0).</p>
<p>* the first number corresponds to the upper threshold, the second number corresponds to the cross-over point and the third number corresponds to the lower threshold.</p>	

Calibrations using the direct method were computed using the FsQCA 3.0 software (Ragin & Davey, 2014) which calibrates measures using a logistic function based on three anchors of lower thresholds, cross-over point and upper thresholds. The lower, cross-over point and upper thresholds correspond to the points indicating non-membership, maximum ambiguity (neither in nor out) and full-membership of a case in a focal condition. For each measure using the direct method of calibration, we explain which external criteria we chose to set these anchors. The selection process of external criteria is “half-conceptual, half-empirical” as researchers use relevant theoretical and substantive knowledge to select sensible thresholds (Greckhamer, Furnari, Fiss, & Aguilera, 2018). External criteria can be standards based on social, general knowledge, scientific knowledge or researchers’ expertise on the cases and the phenomenon (Misangyi & Acharya, 2014; Ragin, 2008). Following recommendations, we report the external criteria that we used for each measure calibrated through the direct method as well as our qualitative calibrations (Greckhamer *et al*, 2018; Ragin, 2008). An overview of calibrations is available in Table 3 and descriptive statistics before calibration are presented in Table 4.

Outcome: corporate engagement in dialogue on allegations of misconduct

We collected initial data on firm engagement in dialogue for each misconduct accusation through manual coding from more than 2100 documents and webpages by the OECD, OECDWatch (the NGO advisory body to the OECD Working Group on Responsible Business

Conduct), the Trade Union Advisory Committee to the OECD (TUAC) and the websites of 44 NCPs. These sources mainly provided information on all the complaints initially considered and the procedures followed by NCPs. Initial ambiguities were solved by triangulating data across the sources abovementioned. To complement these secondary sources and eliminate any remaining ambiguities, interviews were conducted with three NCPs and email correspondence took place with two NCPs. From this dataset, we used the relevant data for our 45 cases. We assigned the full membership when the firm engaged in dialogue, and full non-membership otherwise.

Stakeholder attributes: Definitions, measures and calibration

All our measures are original and involving original, manually collected sources, such as archived webpages. We built our measures and calibrations using both manual and automated (for issue severity) text analysis. In this section, for each stakeholder and issue attribute, we describe our measurement and calibration. Table 2 provides a detailed overview of our measures.

Stakeholder power. Based on the literature, we measure stakeholder power as a higher-order set that includes different types of stakeholder power (coercive, utilitarian and normative), stakeholders' ability to exercise power and geographical reach. When stakeholders acted in groups, we accounted for the highest scores within the group. To measure *coercive power*, we manually coded data from each stakeholders' archived webpages from the year of the complaint we retrieved data on the legal capacity of stakeholders, and the resources

available to the stakeholder⁶. Full membership in the legal capacity set was given whenever the submitter is a legal service provider (for example, the NGO EarthRights International) and the submitter has a medium-to-large capacity.

To measure *utilitarian power*, we retrieved data reflecting stakeholders' ability to take actions that can impact a focal corporation as represented by the resources available to them. We measured this using stakeholder size, as staff members for NGOs and adhering members for trade unions, using manually-coded archival data corresponding to the year of the complaint⁷, including archived webpages (presenting e.g. lists of staff members), annual reports and financial statements. If records were not available, we contacted the organization directly by email. For NGOs, we base our calibration on an NGO classification by the NGO Coordination SUD to which we searched corresponding staff numbers. Full membership was assigned to organizations with more than 2000 employees. For trade unions, we create qualitative coding scheme based on the nature of the unions and their members. Full membership was assigned to cross-sectoral international trade unions and large national cross-sectoral unions, such as the German Trade Union Confederation with 7,363,147 members.

Normative power relates to the ability of stakeholders to exert influence on the social symbols such as acceptance, prestige and esteem,

⁶ Using our measure for *utilitarian power* described later

⁷ Closest month to the complaint

(Mitchell *et al.*, 2017), for example through their use of media (Agle *et al.*, 1999; Parent & Deephouse, 2007). We collected the media hits of stakeholder during the year leading to the complaint using the Factiva database, and divided by the number of hits of a year. We calibrated this measure using the direct method by establishing the full-membership point as the point above which all stakeholders have consultation status (excluding roster) at the United Nations ECOSOC (for NGOs) or general consultative status with the ILO (for trade unions). This point was represented by the score of the NGO Friends of the Earth (0.00038072). The cross-over point was established as the highest media score for a stakeholder who submitted to the OECD complaint mechanism (outside of our selected cases) but who has neither UN or ILO consultation status, i.e. the International union, united automobile, aerospace and agricultural implement workers of America (UAW) with a score of 0.000072. From this point down, we know that media presence does not necessarily confer a UN or ILO consultation status. Finally, our lower threshold point was assigned to the score of the most powerful stakeholder from the least powerful stakeholder group submitting a complaint to the OECD Guidelines mechanism, still exhibiting a Factiva score different than 0 but outside of our case selection. We used the score of the Confederation of Indonesian Trade Unions of 2.38E-07.

Ability to exercise power is represented by the quality of rule of law in the country of harm. We used the World Bank indexes that represent rule of law quality of the countries of harm present in our cases.

To calibrate our measure, we use the CIVICUS⁸ Monitor that tracks civic space and classifies civic spaces from open to closed (open , narrowed, obstructed, repressed, closed) and identified the rule of law score corresponding to open/narrowed civil spaces.

Geographical reach of stakeholders vis-à-vis the firm was measured according to whether a stakeholder's units are co-located with subunits of the firm, or with the firm headquarters, or with both. We collected data for this measure by manually coding company archived webpages from the year of the complaint. Our 6-value fuzzy set is based on both the nature of the stakeholder (transnational versus domestic) and on its co-location with the company.

The measure of power is constructed as follows:

Power = (Coercive power AND Rule of law) OR (Coercive power AND Geographical reach) OR (Utilitarian power AND Rule of law) OR (Utilitarian power AND Geographical reach) OR (Normative power AND Rule of law) OR (Normative power AND Geographical reach)

Stakeholder legitimacy. Our measure of stakeholder legitimacy represents stakeholder expertise on the issue of alleged misconduct. *Stakeholder legitimacy* represents the extent to which stakeholders are perceived as legitimate arbitrators of the presented issues (Eesley &

⁸ Established in 1993, CIVICUS is a global alliance of civil society organizations around the world with offices in Johannesburg, New York and Geneva. The CIVICUS Monitor is built by 20 civil society research partners and human rights evaluator. See <https://monitor.civicus.org/researchpartners>.

Lenox, 2006). Stakeholders may not seem appropriate defenders of a certain cause. For example, in one of our interviews with a company accused of misconduct on issues of human rights and the environment, the respondent declared “The [non-governmental organization] made a partnership with [...] [a trade union], a move for which we had trouble understanding the logic” because the trade union did not specialize in human rights or the environment. We first coded the issues in terms of the theme from the OECD Guidelines they related to: disclosure, human rights, labor, environment, bribery, consumer interests and taxation. We then manually coded all stakeholder missions according to their descriptions retrieved from stakeholder archived webpages. When stakeholder missions and issues matched, the stakeholder was assigned full-membership.

Urgency of the issue frame. Unlike the other two attributes, the third attribute of Mitchell *et al.*’s (1997) framework relates to the claim rather than the stakeholder specifically. Claims permit to frame issues. The urgency of a claim represents “the degree to which stakeholder claims call for immediate attention” (Mitchell *et al.*, 1997:864). To measure *urgency*, we collected all stakeholder original complaints and supporting documents. In a first round, the author and a late graduate research assistant separately coded the complaints and supporting files in terms of their *urgency* as expressed through the wording of the document. For example, if the complaint included requests that asked the company to “immediately cease” its operations, the complaint was coded as urgent. The score for inter-rater reliability was 0.82. They then confronted their

codes, and through discussion, developed a 4-point fuzzy set (0; 0.33; 0.67; 1) which was used to calibrate the measure qualitatively.

Visibility of the issue in the claim. We built *visibility of the issue in the claim*, through the media presence of the complaint's issue using media hits on Factiva, in the year leading to the complaint. We searched for hits that involved the theme and the country. For example, to understand media attention to issues of labor rights in India, we searched for ("india") AND ("labour rights" or "labor rights" or "labor right" or "labour right"). We divided the Factiva score by the number of terms searched for and the total terms on Factiva of that time period to obtain a score that is proportionate to the year's use of news media. Before calibration, our measure ranged from 0 to 0.0012. To calibrate our measure, we searched for a responsible business conduct topic that have been discussed at international organizations as represented by the United Nations News site. The Rana Plaza incident follows these criteria (Factiva score of 3E-05). The cross-over point follows the above criteria but has attracted less international organization's attention. We used the case against SOCO in the Democratic Republic of Congo (Factiva score of 2.6 E-05) featured on the United Nations News site but only once. For our lower threshold, we searched through the cases submitted under the OECD Guidelines but outside of our case selection and retrieved the score of an issue on which no NCP reports could be found, labour rights in Czech Republic in 2000 (Factiva score of 3.092E-07).

Severity of the issue in the claim. We manually coded severity of issues as communicated in stakeholders' original complaints, scoring

issues on a 4-point scale from 0 (low severity) to 1 (extreme severity). Manual coding is appropriate because accusations often concerned more than one topic, i.e. human rights and environmental protection. Manual coding also permitted to consider different informative aspects of the issue. We first summarized accusations of all 45 cases based on stakeholder original complaints and supporting documents using the original terms from the text, and avoiding terms related to issue urgency to exclude it from our coding. The first author and a senior researcher external to the study coded each complaint separately and took notes on what to assess within the complaint. Both researcher reconvened to discuss aspects to take into account for the measure of issue severity. Following this discussion and based on the OECD Due Diligence Guidance for Responsible Business Conduct, we created an overall assessment of severity based on the gravity of the issue (e.g. extreme when involving deaths, high when involving forced labor, forced expulsion, physical violence on local population and deforestation, union busting with physical violence, medium when involving workforce intimidation, bribery and union jeopardizing without physical violence, and low when involving a firm restructuration), the scope of an issue (local or international, number of people affected), the preventable character of an issue (whether the harm is already done or if the accusation refers to a risk of harm), and the link of the firm to the issue (if stakeholders accuse a firm to have caused, contribute or be linked to the harm). The two researchers returned to coding each summary

separately. The score for inter-rater reliability was 0.87, and researchers discussed until reaching full agreement on scores.

Fit between issue and firm values. We built a score of the match between the themes of the issues present in the complaint and firm vision. We used the issue themes coded for the measurement of stakeholder legitimacy presented above. To evaluate firm expressed vision, we proceeded to an automatic word count for each theme within firms' corporate social responsibility (CSR) reporting. First, we build dictionaries for each theme based on the Global Reporting Initiative lexicon, a guidance document used internationally. Then, we gathered all firms CSR reports from the year preceding the complaint, as well as Annual Reports. When no CSR report was available, we selected paragraphs from Annual Reports that were dedicated to CSR. Within these texts, using a Python program, we counted the occurrence of all words related to the themes of the complaint that were present in firm's CSR reporting. We divided each count by the total number of words in reports (Annual Reports and CSR Reports) and obtained scores ranging from 0 to 0.009. We calibrated this measure using an external criteria. We selected Patagonia, a firm that is well known for its attention to environmental issues, and used the score of fit between environmental issues and firm values as our upper threshold (0.021). For our cross-over point, we selected Unilever, as it was chosen as an example company for sustainability (GlobeScan Sustainability Leaders Survey, 2018) but also attracted much criticism from stakeholders for alleged irresponsible practices, such as plastic pollution (Greenpeace, 2018). Our lower

threshold was assigned based on the score of a mining company, First Quantum on the theme of human rights fit in 2000, a firm with minimal attention to human rights at that time (right before voluntary principles on human rights were proclaimed in the UK and US (Human Rights Watch, 2000)).

Table 4. Descriptive statistics before calibration

Outcome and conditions	Mean	SD	Min.	Max.
Firm engagement in dialogue	0.78	0.42	0	1
Stakeholder coercive power	0.66	0.39	0	1
Stakeholder utilitarian power	0.61	0.35	0	1
Stakeholder normative power	4.18E-05	1.18E-04	0	5.93E-04
Rule of law of harm country	2.61	1.13	0.85	4.60
Geographical reach of stakeholder	0.56	0.28	0.2	1
Stakeholder legitimacy	0.78	0.42	0	1
Urgency of the issue frame	0.56	0.40	0	1
Visibility of the issue in the claim	1.09E-04	2.18E-04	3.78E-07	1.12E-03
Severity of the issue in the claim	0.43	0.25	0	1
Fit between issue of the claim and firm values	2.64E-03	2.66E-03	0	9.9E-03

ANALYSIS

We used fs/QCA version 3 (Ragin & Davey, 2016) to analyze the configurations of stakeholder and issue attributes for corporate engagement in dialogue. Following best practices, we first conducted an analysis of necessary conditions (Schneider & Wagemann, 2010) and chose a lowest consistency level of 0.9 (Schneider & Wagemann, 2012) (Table 5). No condition appeared as necessary for corporate engagement. To identify sufficient configurations of conditions, we then proceeded to constructing a truth table. Truth tables list all logically possible

combinations of the causal conditions and the empirical outcome associated with each configuration (Ragin, 2008). Following best practice, the minimum consistency level was set at 0,8 (Greckhamer *et al.*, 2018; Hotho, 2014; Ragin, 2000, 2008) and the frequency threshold was set at 1 as recent FsQCA practices for similar number of cases and as appropriate for QCA studies that involve smaller populations of cases (Greckhamer *et al.*, 2018; Hotho, 2014; Jacqueminet & Durand, 2019). Following recommendations, we established a proportional reduction in inconsistency (PRI) score of 0,7 to avoid that configurations were simultaneously associated with both the outcome and its negation.

We matched the selection of prime implicants with the directional expectations set by the existing theory that firm engagement is made possible with the presence of stakeholder and issue attributes. The software proceeds to a logical minimization that simplifies the configurations and arrive at a more condensed understanding of the cases into specific combinations. FsQCA produces three different solutions that show outcomes derived from the different considerations of counterfactual cases. The complex solution, which avoids counterfactual cases from the solution, the parsimonious solution which permits any counterfactual that will yield a more parsimonious result, and the intermediate solution, which permits “only easy conterfactuals” (Ragin, 2008). The intermediate solution “strikes a balance between complexity and parsimony, using procedures that mimic the practice of conventional case-oriented comparative research” (Ragin, 2008: 171).

Table 5. Analysis of necessary conditions for presence and absence of the outcome

Outcome variable: firm engagement in dialogue		
<i>Presence of condition</i>	Consistency	Coverage
Stakeholder power	0.61	0.79
Stakeholder legitimacy (expertise)	0.83	0.83
Urgency of the issue frame	0.54	0.75
Visibility of the issue in the claim	0.55	0.68
Severity of the issue in the claim	0.45	0.81
Fit between issue of the claim and firm values	0.35	0.76
Outcome variable: no firm engagement in dialogue		
<i>Presence of condition</i>	Consistency	Coverage
Stakeholder power	0.58	0.21
Stakeholder legitimacy (expertise)	0.60	0.17
Urgency of the issue frame	0.63	0.25
Visibility of the issue in the claim	0.89	0.32
Severity of the issue in the claim	0.37	0.19
Fit between issue of the claim and firm values	0.39	0.24

RESULTS

The results of our analysis of firm engagement in dialogue are presented in Table 6, and a summary of qualitative evidence substantiating these results is available in Table 7. We designate the presence of a condition in a configuration by a full dark circle and the absence of a condition by a crossed white circle. Large circles represent core conditions, namely conditions that are present in both the intermediary and the parsimonious solutions, while smaller circles represent peripheral conditions, namely conditions that only feature in the intermediary solution. Core conditions are not considered as theoretically more revelatory than peripheral conditions (Dwivedi, Joshi, & Misangyi, 2018; Jacqueminet & Durand, 2019; Misangyi *et al.*, 2017), we therefore treat them both as valuable. A blank space indicates a “don’t care” situation where the causal condition may be either present or absent without consequences on the outcome (Fiss, 2011). The table also features consistency and coverage scores for the solution. The overall solution consistency of 93% is very high, demonstrating a high number of cases displaying both the causal combinations and the outcome among cases with the causal combinations, and surpassing acceptable scores of 0,8 (Crilly, Zollo, & Hansen, 2012; Fiss, 2011). The overall solution coverage indicates the proportion (57%) of cases with firm engagement that are captured by the configurations in the solution.

We reviewed all cases explained by multiple configurations and the set-membership scores that were driving their contribution to ensure

that there were indeed multiple explanations for a case. We checked that the calibrated scores of these cases were not ambiguous (i.e. did not incorrectly fall below or above a cut-off point). No ambiguities were found, therefore a rework of the calibration was not necessary. In addition, we confirmed the robustness of our results by using different calibrations for measures calibrated with the direct method (see Annex 1).

Configurational paths to firm engagement in dialogue on accusations of misconduct

We found three equifinal configurations associated with and sufficient for firm engagement in dialogue, which we present below: *backstage expertise*, *backstage inescapability* and *frontstage severity*. We supplement our configurational analysis with case-level qualitative evidence to substantiate our results and further specify how these specific attributes combine for firm engagement in dialogue (Avers, Furnari, & Haefliger. 2015; Crilly *et al.*, 2012; Greckhamer *et al.*, 2018).

Table 6. Configurations for firm engagement in dialogue on accusations of misconduct

Causal Condition	Solution		
	Backstage expertise	Backstage inescapability	Front-stage severity
Power		●	
Legitimacy of the stakeholder (expertise)	●		
Urgency of the issue frame			⊗
Visibility of the issue in the claim	⊗	⊗	●
Severity of the issue in the claim		⊗	●
Fit between issue of the claim and firm values			⊗
Raw coverage	0.40	0.11	0.17
Number of cases	15	4	2
Unique coverage	0.30	0.01	0.14
Consistency	0.99	0.97	0.82
Overall coverage			0.57
Overall number of cases			19
Overall consistency			0.93

Note: Each combination is a complete explanation for cases in which corporate engagement in dialogue takes place. Large circles represent core conditions; small circles represent contributing conditions; ● represents the presence of a condition; ✖ represents the absence of a condition.

Backstage expertise

The first configuration, *backstage expertise*, implies that when an issue lacks visibility, the legitimacy of a stakeholder (as the stakeholder's expertise) is associated to firm engagement into dialogue on accusation of misconduct. We found fifteen cases explained by this configuration. We draw on qualitative evidence from documentation and an interview with an international union to substantiate this finding. The headquarters of firms in this solution are located in a diversity of countries, with no appearance of large divergence due to firm embeddedness in Nordic, Western or Eastern countries. Firms' headquarters were located in Austria (1)⁹, Finland (1)¹⁰, Germany (1)¹¹, the Netherlands (8)¹², Norway (1)¹³, Switzerland (2)¹⁴, and the United Kingdom (4)¹⁵ (one firm, Unilever, that has both headquarters in the Netherlands and the United

⁹ Andritz Hydro GmbH under the Austrian NCP.

¹⁰ UPM Kymmene under the French NCP.

¹¹ Adidas-Salomon under the Dutch NCP.

¹² Heineken, IHC Caland, ING Bank, NUON, Royal Dutch Shell, under the Dutch NCP; Unilever (3) under the UK NCP.

¹³ Det Norsje Oljeselskapet DNO ASA, under the Norwegian NCP.

¹⁴ Nestlé (2), under the Swiss NCP.

¹⁵ BP in the BTC consortium, Unilever (3)

Kingdom, appeared in three cases; another firm, Nestlé, headquartered in Switzerland, was involved in two cases).

Based on qualitative evidence, we identified three scenarios that could explain how stakeholder legitimacy or expertise played out: labor unions' abilities to access firm internal knowledge across borders and time, and build convincing cases; NGOs' technical knowledge on complex infrastructure projects to create an initial threat to the firm, even without continued strength in the dialogue; and NGOs' technical knowledge that permit to build cases on unprecedented issues to obtain the acceptance of the NCP.

Within all cases, the majority were submitted by stakeholders with internal labor knowledge of the firms on labor topics: eight cases were submitted by trade unions on questions of labor rights, while three others were submitted either by organized, but non-unionized workers (Cases 7 and 29) or by a NGO specialized in representing workers (Case 13). One way to explain the prevalence of labor cases in this configuration where visibility is lacking while expertise is present is that labor unions are able to obtain internal information. Unions have access to internal information from within firms from workers, through their local and possibly international representation. They also have experience in building cases and negotiating, even when information is challenging. Such abilities are illustrated by one international union's work to build a case on behalf of workers in a remote subsidiary of a European firm. Our respondent shared:

“We must admit, because our local organization over there is a very, very small union, we had difficulty in providing proper files all with single cases. [...] So what would they say is “Oh here is my brother Alex. I know that his mother was promised to get a job if she gives away her land to the company because they wanted to mine out the limestone over there. But she died. And it was always said that if she dies her son would get a job. So she never got a job. And now her son...”. And the company in Switzerland said “What the heck are you talking about”. [...] [But] at the end of the day the [local union] was quite happy with the solution that we had and that they have now collective bargaining agreement with the company.” (Respondent 1 from a trade union, 2019)

Unions also hold historical knowledge from following firms for a long time. In one of our interviews with a large international union, our respondents shared an exchange they had had with a large multinational cement company, showing how the union’s historical knowledge helped with negotiations as the company had undergone important turnover and change of ownership:

“Yeah, that led to a situation where anything you said, you said: “well yeah, in 1995 you promised the people that they would be employed in your plant”, [and the firm answered:] “oh we don't know of this and nobody knows. And that's long before we bought it”. [to which the union replied]“OK, but in 2007 you said you would do this and that.” [and the firm answered:] “Oh did we. Oh we don't know because I was not there”. (Respondent 1 from a trade union, 2019)

Three other cases belonging to this configuration concerned large infrastructure projects that involved stakeholder knowledge of technical aspects. In all three cases, firms engaged in dialogue but difficulties between parties for resolution were apparent after the first meeting. For these cases, stakeholders managed to engage companies in a less sustainable form of dialogue. All three cases are characterized by their complexity which may explain difficulties in discussions. In 2003, a group of NGOs including Corner House other stakeholders accuses British Petroleum to exercise undue influence in its agreements with governments of Azerbaijan, Georgia and Turkey by seeking tax and law exemptions in the construction of a pipeline. The Corner House's investigation of the situation had started in 2002, revealing technical information and questioning. According to the NGO OECDWatch, in this second case, the firm participated in the first dialogue session, but refrained from entering again and retaining information in the rest of the process until 2008, through a process that led the NCP to revise its final conclusions. A second set of accusations were filed in 2011 by Amnesty International and Friends of the Earth against Royal Dutch Shell for polluting the Niger Delta through its crude oil exploration activities. According to the relevant NCP, the parties had "helpful discussions" but did not reach an agreement. A third complaint was filed in 2014 against the Austrian firm Andritz by nine NGOs including EarthRights, in its activities as a supplier to a Hydropower Dam in Lao People's Democratic Republic. After several meetings, certain stakeholders left the complaint because of disagreement on key issues related to the impact of the dam,

but parties eventually found a settlement. In all these complex cases, stakeholders' technical knowledge helped to obtain firm engagement, albeit followed by complications in the dialogue.

The last case was submitted against the ING Bank for investing in polluting companies by the coalition of Banktrack, Oxfam, Greenpeace and Friends of the Earth in 2017 accusing the firm of not contributing to the targets of the Paris agreement, and failing to report on its indirect pollution (through its financed companies). Before the acceptance of the NCP, the first response by ING was defensive, naming the complaint "premature and unnecessary" while exposing their efforts to help achieve the climate agreement and its high position in rankings on climate mitigation actions (ING response, 2017). After the NCP's acceptance of the case, ING entered in dialogue, and eventually, both parties were congratulated for their constructive attitudes by the NCP (NCP of the Netherlands, final statement, 2019). In this case, stakeholders' knowledge seemed to have played an indirect role, through the NCP, as they managed to frame an unprecedented complaint in a convincing manner. The NCP explained that it was "conscious of the complexity of this subject, not least in respect to the methodology currently in development to calculate CO₂ emissions" yet adding that the NCP "takes the view that consideration of this notification could contribute to the purpose and enhance the effectiveness of the Guidelines" (NCP of the Netherlands, initial assessment, 2017).

Backstage inescapability

The second configuration, *backstage inescapability*, implies that when an issue lacks visibility and is not severe, the power of a stakeholder can suffice for engaging a firm into dialogue on accusation of misconduct. We found four cases explained by this configuration, including one case, against ArcelorMittal in Liberia, that was uniquely explained by this configuration. Firms involved in these cases had headquarters in Germany, Luxembourg, Switzerland and the Netherlands¹⁶. To add to our understanding of why attributes combined in this way, we gathered additional qualitative evidence on this case by consulting the NCP's statements as well as news and reports from civil society and firm sources.

The case concerns accusations against the steel multinational company Arcelor Mittal, through its subsidiary in Liberia, of mismanaging a County Social Development Fund (CSDF) of engaging in corruption with regard to its relations with the government of Liberia, and failing to provide information to neighboring communities about its operations and their potential impacts (Case 25). The accusations were lodged in 2011 to the NCP of Luxembourg by the NGO Friends of the Earth, a powerful international NGO, mainly specialized on environmental issues, through its European and Liberian branches. According to Friends of the Earth Europe, the CSDF was set up by both ArcelorMittal and the Government

¹⁶ Adidas-Salomon (Germany), ArcelorMittal (Luxembourg), Nestlé (Switzerland), NUON (Netherlands).

of Liberia to provide developmental assistance to communities affected by ArcelorMittal's operations. In absence of media visibility of the theme of bribery in Liberia and the severity of the harm, Friends of the Earth obtained the engagement of ArcelorMittal in dialogue. The parties' first meeting under the OECD Guidelines mechanism took place on June 8, 2012 (NCP of Luxembourg, 2013).

According to the civil society organization OECDWatch, Friends of the Earth obtained attention from the Government of Liberia, who shared oversight responsibility over the Fund, on this issue in March 2012, before the firm's engagement in dialogue:

“In a related March 2012 development, the Government of Liberia announced that it was “gravely concerned” about the alleged mismanagement of the CSDF and that it would begin an independent and comprehensive audit of the fund.” (OECDWatch, description)

In addition, Friends of the Earth had worked on investigating practices by ArcelorMittal several years before the complaint, and had released a report on its environmental and social impacts in 2008-2009 in which they already pointed to the issues in Liberia and presented recommendations to (local and) national authorities on how to deal with the company.

The NCP's final statement report provides evidence that the Government of Liberia was an important stakeholder taken into account once the firm

engaged. In their discussions following ArcelorMittal's engagement, parties agreed to focus mainly on the CSDF issue and that a report would be presented to the Liberian government.

The power of Friends of the Earth seemingly permitted the NGO to attract the attention of the Government of Liberia on the issues, even though it was not visible in the media, thus adding an important governmental pressure on the company to engage in dialogue towards resolution. This contextual evidence indicated that the power of Friends of the Earth at least partly lied in their ability to involve another important stakeholder, the Government of Liberia, adding pressure on ArcelorMittal to engage in dialogue with the aim of finding a resolution.

Front-stage severity

The third configuration, *front-stage severity*, shows that visibility and severity of an issue can be jointly sufficient for engaging firms in dialogue on misconduct when the issue is not framed as urgent and does not fit with firm values. Two cases belonged to this configuration: the first case concerned a Dutch Pension Fund ABP and its Pension Administrator APG (ABP/APG; case 20) who, through its investment in the Korean firm POSCO was accused by a civil society coalition in 2012 of failing to use its leverage onto POSCO with regards alleged missing human rights and environmental due diligence in India; the second case concerned a Norwegian consulting firm (Norconsult; case 14) accused by the NGO FIVAS of being linked to the adverse human rights and

environmental issues through its technical advice to a large hydropower project in Malaysia which forced indigenous communities to relocate.

We gathered information on these cases through confidential interviews with respondents involved in following the cases, and through consulting documentation from the Norwegian NCP to substantiate this configuration. Based on this data, we identified two explanations for the complementarity of visibility and severity, which we call “pull” (ABP/APG) when the firm saw engagement as an opportunity to be seen as a front-runner, and “push” (Norconsult), when the firm saw engagement as a necessary step for defending itself.

Both companies were accused of being linked to a harm through a business partner, and the OECD Guidelines’ expectations were deemed unclear with regard their responsibility (for example, an OECD guidance document for institutional investors was released in 2017). Qualitative evidence show that both firms were already aware of the issues before the complaint and recognized their severity. The choice of engagement was seemingly heavily driven by the need to clarify their responsibility vis-à-vis the issues.

For ABP/APG, the company saw in engagement an opportunity to be recognized as a leading the change, likely because the topic of the issue resonated in the general media. For a more “backstage” topic, the importance of becoming a front-runner may not have been as appealing. In this way, visibility complemented severity for the firm’s engagement

by providing a platform for the firm to build a positive image as a leader in corporate responsibility. For Norconsult, the visibility of the issue seemingly complemented severity by making it important to defend the company's image.

While the ABP was portrayed as having willingly engaged, seeing its role in the clarification process as beneficial ("pull"), Norconsult was decribed as having somewhat reluctantly engaged, arguing that their role in the alleged issues was minimal ("push"), but taking dialogue as an opportunity to defend their responsibility.

ABP

In the case of ABP/APG, which owned 1% of POSCO, discussions about its responsibility were exhibited from the beginning of the complaint process. In October 2012, the stakeholders published a press release about their complaint calling

“on the Dutch pension [fund] ABP [...] to pressure POSCO to address the human rights and environmental breaches [...] and if necessary to divest from the company” (press release, Lok Shakti Abhiyan, KTNC Wacth, Fair Geen Global Alliance, Forum, October 2012).

Our interview data states that the firm was “fully aware of the OECD Guidelines” and portrays the firm as a “progressive defendant” of responsible business conduct. Our anonymous respondents who followed

the case reports that ABP/APG saw the invitation to engage in dialogue as an opportunity.

According to our respondent, the firm was already engaged in trying to influence POSCO's behavior:

“I think even that they had already contacted one of their associates in India to go there. So [the people in the firm] were aware of [the issues]. And they had already for some time, engaged with POSCO. Saying, "listen, what's happening there is unacceptable" so they were fully aware.[...] I think that when they got the [accusation of misconduct] they realized that they could use this to their benefit” (Respondent 2, 2021)¹⁷

Thus, the firm was already aware of the issue and recognized its severity prior to the complaint. The visibility of the topic permitted ABP/APG to frame its engagement as an opportunity for them to act on it. In fact, all parties were interested in addressing the issues collectively. As our respondent explains:

“there was a broader ambition, for all of us sitting around the table to say, well, this is a case which could be a landmark.” (Respondent 2, 2021)

¹⁷ For confidentiality reasons, the sector of this respondent cannot be disclosed.

The collective awareness of the topic (visibility) and its acknowledged severity acted as complementary features for corporate engagement in dialogue.

Norconsult

In the case of Norconsult, our interview data indicates that the company was perceived as reluctant towards engaging in the complaint and that “they gave little response before there was a formal complaint process” (Interview with participant B, 2021). In their written response after the complaint was formally filed but before the NCP decision to accept it, the company contested the attributed responsibility, minimizing their role in the issue and shared its opinion to the NCP that accepting the case for further examination would be futile, yet still agreeing to engage should the NCP accept the complaint:

“Our involvement in the Murum project is modest and linked to a late stage of the project [...] our assistance in this project [...] was nonetheless limited being a sub-consultant [...]. Our understanding of the OECD Guidelines is that greater “proximity” to the alleged violations is required than we can reasonable be seen to have in this case.” [...]

“We thereby contest the material based for the complaint from FIVAS [...] FIVAS and its partners depict Norconsult’s role in Sarawak as far more extensive and important than it actually is. We have therefore considered it inexpedient to engage in further

dialogue with FIVAS. [...] If the NCP concludes that the complaint merits further examination, we confirm that we will take a positive view of participating in the procedure that the NCP finds expedient.” (Response by Norconsult to NCP, 2014)

Emphasis on clarifying the role of the company was included in the NCP’s report for accepting the case:

“The NCP notes Norconsult AS’s claim that its “contributions” to the alleged adverse impacts are too distant and too småææ, and that it has done what can reasonably be expected of it. The NCP agrees that the main responsibility for any alleged adverse impacts lies with the entity causing them. [...] That does not mean, however, that the subcontractor is without responsibility, and the further examination will look into precisely these matters.” [...] “the consideration of issues raised could contribute to clarifying further what is reasonable to expect as regards human rights due diligence by consultancy firms providing services to other companies” (Norwegian NCP initial assessment, 2017)

Our interview indicates that, after the Norwegian NCPs’ acceptance of the case, Norconsult took the opportunity to engage to explain its position and was given information on clarifying the expectations vis-à-vis their responsibility:

“I feel they were coming to the process with the aim of explaining what they had done, and in that process they learned that it was

not ... they had some gaps in their approach which they had to rectify.” (Interview with participant B, 2021)

The severity and visibility of issues seemingly made the accusations of misconduct sufficiently important for firms to dedicate resources to clarifying their responsibility, either using accommodative (ABP/APG) or defensive (Norconsult) behaviors. Base on this contextual information, one could propose that for issues that were not visible and not severe, companies may have avoided spending time on clarifying ambiguities with regard their role.

We confirmed the robustness of our results by modifying the calibration thresholds for measures on which we applied the direct method. To select thresholds for the robustness test, we observed the distribution of measures and identified observed full membership, full non-membership and cross-over points. The distribution of the uncalibrated measures and the results of this tests are available in Appendix A

Table 7. Specifying features of configurations based on qualitative evidence

Configuration	Backstage expertise	Backstage inescapability	Front-stage severity
Specifying features	<p>Labour unions' ability to access knowledge and build cases in the absence of visibility</p> <p>NGOs' technical expertise on complex infrastructure issue in the absence of visibility</p> <p>NGOs' technical expertise on unprecedented accusations (leverage through NCP) in the absence of visibility</p>	<p>NGOs' power through its leverage of important stakeholders in the absence of visibility and severity</p>	<p>Pull: issue visibility and severity complement to present an opportunity for engagement to become front-runner</p> <p>Push: issue visibility and severity complement call for defensive action</p>

DISCUSSION

The objective of this study was to advance knowledge on stakeholder and issue factors that contribute to firm engagement in dialogue on accusations of misconduct. Adopting a configurational perspective, we found that multiple combinations of attributes are sufficient for firm engagement in dialogue. These findings provide evidence on how stakeholders exercise leverage through the substitutability and complementarity between stakeholder and issue attributes in multiple, equifinal pathways.

With this study, we answer calls for furthering knowledge on the means by which impacts of firm misconduct can be addressed (Pfarrer *et al.*, 2008), providing insights into how societal grand challenges can be

addressed (George *et al.*, 2016). The management literature presents stakeholder-firm dialogue as a promising avenue towards tackling critical societal issues (Burchell & Cook, 2006; 2013; Logsdon & Van Buren, 2009; Schormair & Gerlach, 2020). We contribute to enriching knowledge on the aftermath of corporate misconduct (Hersel *et al.*, 2019) by developing theory for understanding firm engagement into dialogue by proposing that firms jointly assess stakeholder and issue attributes for evaluating threats of accusations, and finding empirical combinations of attributes that explain stakeholders' leverage. In this section, we elaborate on our contributions to advancing knowledge on the aftermath of firm misconduct for harm remediation, responsiveness to stakeholder demands before presenting avenues for future research and implications for practitioners.

Advancing knowledge on the aftermath of firm misconduct and harm remediation

Dialogue between firms and stakeholders on accusations of firm misconduct holds much potential for providing resolution, corrective action, remedy to victims and avoiding recidivism. Our paper contributes to the literature on firm social and environmental misconduct (Greve *et al.*, 2010; Hersel *et al.*, 2019; Lange & Washburn, 2012) by advancing knowledge on the aftermath of firm misconduct (Arvidsson, 2010; Hersel *et al.*, 2019; Helfat & Bailey, 2005; Michelon, Boesso & Kumar, 2013), and informing on drivers of firm engagement in dialogue. Our theoretical framework to explain firm engagement in dialogue on accusations of

misconduct developed theory by proposing that firms' assess stakeholder and issue attributes in an integrative manner in considering the threats of accusations of misconduct. This framework permitted to reveal that stakeholder attributes (power, legitimacy) could help engaged firms in absence of certain issue attributes (visibility and severity of the claim), and that certain issue attributes when combined (severity and visibility) can be associated to firm engagement.

Our study further enriches the literature on corporate misconduct by undertaking two important shifts. While important work has provided explanations on how firms use repair strategies to re-gain confidence of stakeholders (Elsbach, 1994; Pfarrer *et al.*, 2008; Dirks, Lewicki, & Zaheer, 2009), we turn attention towards the paths that hold promise for remediation of harm and recidivism avoidance to better understand how repair for the victims of firms' misconduct can be achieved. This shift contributes to the management scholarship for tackling grand challenges (George *et al.*, 2016) and follows endeavors that adopt stakeholders' perspectives (den Hond & de Bakker, 2007; Ehrnström-Fuentes, 2016; Frooman, 1999; King, 2008; Martin & Phillips, 2022; Rowley & Moldoveanu, 2003).

Relatedly, we extend knowledge on possible strategic pathways for stakeholders to engage firms. Given the resource scarcity that many civil society stakeholders operate under, our results develop knowledge on what attributes or combinations of attributes are sufficient for firm engagement on issues of misconduct. While stakeholders are societally

important monitors of corporate conduct (Crilly, Ni, & Jiang, 2016; Feddersen & Gilligan, 2001), they can be small in size and frequently operate under severe resource constraints (Barnett, 2012; Smith & Ferguson, 2010). As a result, it is unlikely that stakeholders possess all attributes associated with stakeholder salience. Understanding how stakeholders organize their limited resources to engage firms into dialogue is therefore of direct relevance for explaining the dynamics that operate after corporate harm.

Advancing knowledge on firm responsiveness to stakeholder demands

Scholars have argued for the consideration of both stakeholder (e.g. Mitchell *et al.*, 1997) and issue attributes (Aeslan & Tarakci, 2020; Bansal, 2003; Bundy *et al.*, 2013; Durand *et al.*, 2019) is needed to understand firm responsiveness to stakeholders' claim. We contribute to building theoretical knowledge into issue attributes that may be involved in helping firm engagement by proposing that urgency, visibility, severity and fit may jointly contribute.

Furthermore, we contribute to bridging the literatures on stakeholder and issue attributes by arguing that firms conduct joint assessments. Our theoretical framework and subsequent analysis thus permits to reveal how stakeholder and issue salience may be complementary or substitutable. Our findings showed substitutability between stakeholder legitimacy and visibility of an issue (backstage expertise), and between stakeholder power and the combination of visibility and severity of an issue

(backstage inescapability). Our findings also provided evidence on the complementarity between visibility and severity of an issue, in the absence of urgency and regardless of stakeholder attributes (front-stage severity).

Our paper also shows the role of stakeholder legitimacy as expertise. We build on studies that treat stakeholder legitimacy as based on the extent to which stakeholders are seen as legitimate arbitrators of an issue (Eesley & Lenox, 2006), and include non-professional experts, i.e. victims of alleged harm that have acquired domain specific expertise. Our findings showed that expertise matters in the absence of visibility of an issue, providing leverage to stakeholders such as Mr. Namegabe and Mr. Mataboro. Through qualitative evidence, we provide insights into different types of expertise, eg trade union negotiation skills, stakeholders technical skills on complex or new issues.

Limitations and avenues for future research

Data limitations restricted access to information on firm-stakeholder prior interactions to engagement. A future study on a smaller selection of cases could trace such interactions through a qualitative process study (e.g. Langley, Smallman, Tsoukas, & Van de Ven, 2013) enabling to identify possible tensions or conciliation between parties leading up to firm engagement. Should access to firms and stakeholders be warranted, a small-N case process case study could rely on historical data such as stakeholder and firm press releases, supplemented by primary data such

as interviews, to understand the steps that built up towards (or impeded) firm engagement.

Our approach consisted of evaluating the ways in which stakeholder and issue attributes combined to deepen explanations of firm engagement in accusations of misconduct. Although NCPs can in some cases encourage firm participation in dialogue, to our knowledge, no NCPs have the record of getting all companies to engage¹⁸. Thus, we considered that the threat assessed by the firm consisted mostly of the consideration of stakeholder and issue attributes as the main drivers for firm engagement.

In our study, we treated the initial first dialogue between firm and stakeholders as an important trigger towards potential resolution. Qualitative evidence revealed that some firms did not continue to engage after the first meeting, pointing to differences in the durability of engagement. Future research could investigate what factors encourage engagement durability, for example by studying the role of NCPs in creating links between parties and orchestrating interactions for sustaining dialogue towards resolution. Additional studies could also explore the different outcomes that derive from such dialogue, and how these outcomes are reached to understand its full potential for tackling corporate misconduct.

¹⁸ Even NCPs with recognized quality, such as the Dutch NCP, cannot fully influence the engagement of firms. See for example the case of VEON (filed in 2016 by the trade union UNI Global).

Finally, the empirical setting of our study, the grievance mechanism associated to the OECD Guidelines for Multinational Enterprises, is a specific international policy instrument which provides a frame for comparability across our cases. Nevertheless, studying stakeholder and issue attributes for firm engagement in dialogue outside of this frame would offer important complementary knowledge. For example, it would be interesting to know more about the reactions of corporations to accusations of corporate misconduct in the context of civil society consultations, for example during cross-sector collaborations (e.g. Gray & Purdy, 2018).

Implications for practitioners

Our results have important implications for stakeholders and policy-makers. In particular, our study provides important insights for stakeholders, given the resource scarcity that NGOs and many stakeholders operate under, by providing knowledge on what attributes or combinations of attributes are sufficient for firm engagement on issues of misconduct.

Stakeholders often work in groups for making firms accountable. In line with renewed interest in stakeholder coalitions (Frooman, 1999; Hoffman, 1999; Odziemkowska & Henisz, 2021; Neville & Menguc, 2006; Rowley, 1997; Wolfe & Putler, 2002), our findings also provide clear indications regarding the attributes that stakeholders may want to look for in other stakeholders when coalescing around an issue of concern. Our results show that low power stakeholders may seek more

powerful partners when issues lack visibility and severity to create “backstage inescapability”, and that they could seek negotiation, historical knowledge or technical skills in partners for issues that lack visibility, to create “backstage expertise”. Stakeholders whose claims lack urgency and fit with firm values may also seek to enhance the visibility of severe issues.

Finally, policy-makers who work on (ir)responsible business conduct, such as the OECD Guidelines for Multinational Enterprises, and rely on stakeholders for firm engagement on social issues can learn about how to support stakeholders that are active in these roles, for example by supporting stakeholders with niche expertise which would help uncover unknown issues. Overall, our study helps build opportunities for impactful social change on issues of corporate misconduct.

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Appendix A. Robustness check

To confirm the robustness of our results, we modified the calibration thresholds for measures on which we applied the direct method (normative power, ability to exercise power, visibility of the issue in the claim, fit between issue of the claim and firm vision). We present below the distribution of measures thresholds for calibrations of the robustness tests and the results of the robustness check.

1) Changes in calibration for robustness test

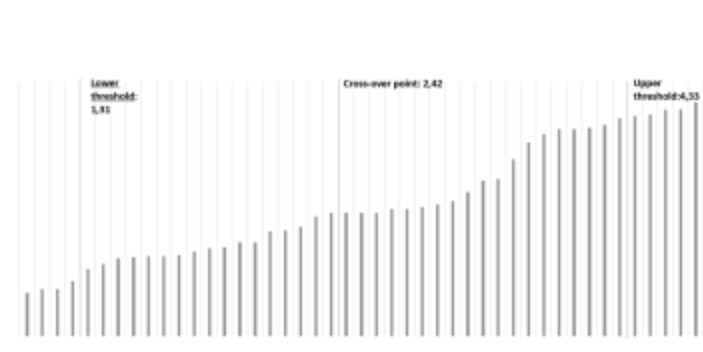
To choose the thresholds for the robustness test, we identified thresholds on the distribution of measures and identified full membership, full non-membership and cross-over points.

Condition	Main calibration*	Calibration for robustness check*
Normative power	(0.00038, 0.000072, 0)	(0.00027; 0.00017; 0.00010)
Ability to exercise power	(3.38, 2.5697, 2.26)	(4.33; 2.42; 1.32)
Visibility of the issue in the claim	(0.000037, 0.000026, 0.0000309)	(0.000036; 0.000022; 3.78E-07)
Fit between issue and firm value	(0.0223, 0.002088, 0)	(0.021; 0.0021; 0.000016)
* the first number corresponds to the upper threshold, the second number corresponds to the cross-over point and the third number corresponds to the lower threshold.		

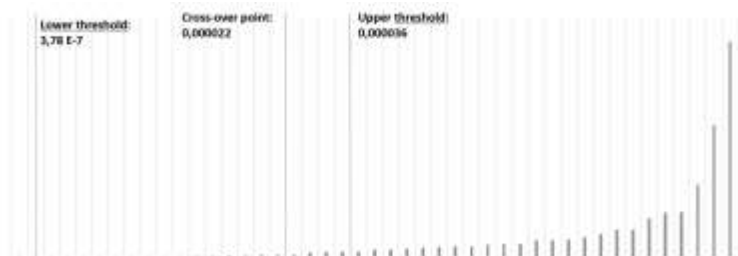
a) Normative power: calibration for robustness check



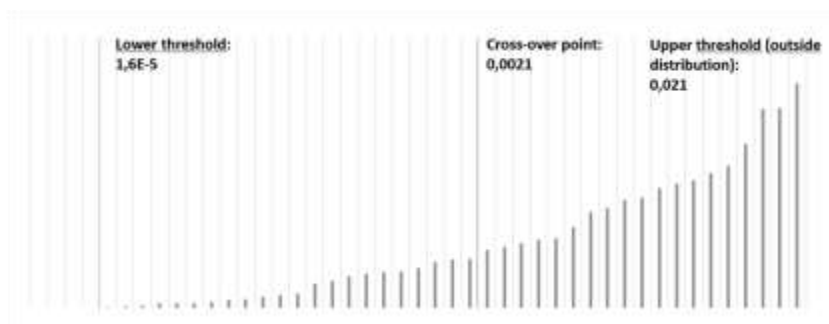
b) Ability to exercise power: calibration for robustness check



c) Visibility of the issue in the claim



d) Fit between issue and firm value



2) Results of the robustness checks

When altering our threshold and cross-over points, we find the same three configurations as in our main solution. In addition, we find a new solution, which we also find when we lower the consistency threshold to 0.79 in our main analysis. The solution in our main analysis is thus robust as slight changes in the calibration led to similar findings in terms of configurations, consistency and coverage found (Greckhamer *et al.*, 2018).

Causal Condition	Solutions			
	Backstage expertise	Backstage inescapability	Front-stage severity	Additional configuration
Power		●		●
Legitimacy of the stakeholder (expertise)	●			⊗
Urgency of the issue frame			⊗	●
Visibility of the issue in the claim	⊗	⊗	●	●
Severity of the issue in the claim		⊗	●	
Fit between issue of the claim and firm values			⊗	⊗
Raw coverage	0.39	0.11	0.17	0.03
Number of cases	15	4	2	1
Unique coverage	0.30	0.01	0.14	0.016
Consistency	0.99	0.97	0.82	0.80
Overall coverage				0.58
Overall number of cases				20
Overall consistency				0.92
Note: Each combination is a complete explanation for cases in which corporate engagement in dialogue takes place. Large circles represent core conditions; small circles				

represent contributing conditions; ● represents the presence of a condition; ✖ represents the absence of a condition.

**FACILITATING INTERACTIONS IN RAIN OR
SHINE: THE ROLE OF THIRD-PARTY QUALITIES
TOWARDS FIRM-STAKEHOLDER RESOLUTION
OF HUMAN RIGHTS MISCONDUCT**

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Abstract

Interactions between firms and civil society stakeholders can prove challenging, particularly in the context of stakeholders' accusations of corporate misconduct on human rights. Achieving resolution in this context is jeopardized by the potential presence of both divergent interests, when parties' attention to a topic differ from each other, and antagonism, when parties express opposition or hostility. To overcome these challenges, third party facilitators, such as mediators, can assist by convening parties and orchestrating interactions. Yet, little is known on which third-party qualities can help overcome the presence of interactional challenges between firms and civil society stakeholders for reaching resolution in the context of accusations of misconduct. Drawing on the literature on conflict management, I develop a theoretical model of three third-party qualities, process expertise, confidentiality management and perceived impartiality, that promote resolution by jointly helping to overcome the interactional challenges. Not knowing how third-party qualities combine in presence (rain) or absence (shine) of interactional challenges, I explore the combinations of third-party qualities associated to resolution through an fsQCA analysis of 23 firm-stakeholder interactions facilitated by National Contact Points for the OECD Guidelines on Multinational Enterprises (third parties). The results show that the joint presence of all three third-party qualities is associated to resolution regardless of the presence or absence of interactional challenges (*tripodal facilitation*), while two qualities could

not afford party antagonism (*bipedal facilitation*), and the presence of only one could afford neither interactional challenges (*unipedal facilitation*). Interactional challenges only acted as boundary conditions in the potential absence of one or more third-party qualities. This study contributes to the cross-sector literature by offering new insights on the role of third-party qualities for overcoming divergent interests and antagonism in the context of accusations of firms' human rights breaches.

Keywords: Third party, corporate misconduct, stakeholder demands, business and human rights, cross-sector collaboration, conflict, contestation, time, firm responses.

INTRODUCTION

Firms have long been attributed the responsibility to respect human rights and address potential negative impacts linked to their activities, as documented by the United Nations Guiding Principles on Human Rights (2011). Interactions between firms and civil society stakeholders¹⁹ are believed to hold much potential for helping address such critical societal issues and find resolution on firms' human rights breaches (Georges, Howard-Grenville, Joshi & Tihanyi, 2016; Gray & Wood, 1991; Mena, de Leede, Baumann, Balck, Lindeman & McShane, 2010; Schormair & Gerlach, 2020; Waddock, 1989). However, recent literature explains the potential difficulties in interactions between firms and civil society stakeholders who are governed by drastically different institutional logics and therefore may have strong divergent interests (Ahmadisimab & Chowdhury, 2021; Bryson, Crosby & Stone, 2015; Gray & Purdy, 2018; Thornton & Ocasio, 1999; Vurro, Dacin & Perrini, 2010). Furthermore, in the context of accusations of corporate human rights breaches, firm-stakeholder interactions are likely to host important antagonism jeopardizing resolution (Burchell & Cook, 2013).

To overcome these challenges, scholars have pointed to the role of third party facilitators²⁰ (e.g., Arenas, Sanchez & Murphy, 2013; Gray, 1989;

¹⁹ In the rest of the text, I use "civil society stakeholders" and "stakeholders" interchangeably.

²⁰ I will also refer to third-party facilitators as "third parties".

Lewicki, Weiss & Lewin, 1992; Purdy & Gray, 1994; Ross & Conlon, 2000), i.e. actors who have influence over the process of how parties interact, without controlling the outcome (Lewicki *et al.*, 1992; Ross & Conlon, 2000). Third parties have been recognized as facilitators of interactions across sectors, for example in partnerships (Reed & Reed, 2009), and in firm-stakeholder collaboration that have been preceded by conflict (Arenas *et al.*, 2013; Murphy & Arenas, 2010), because they can act as bridges between parties with different cultures and institutional logics (Ahmadsimab & Chowdhury, 2021; Crane, 1998; Vurro *et al.*, 2010). Third-parties' expertise, unbiased approach and skills for overcoming "misgivings and reluctance" can transform firm-stakeholder interactions from confrontational to collaborative (Arenas *et al.*, 2013:734). Yet, despite the promise of third-party facilitation for resolution of stakeholder accusations of firms' human rights breaches, there is limited evidence on which third-party qualities matter in the presence (or absence) of divergent interests and antagonism (Hersel, Helmuth, Zorn, Shropshire & Ridge 2019; Halevy, Haleli & Zlatev, 2019). Understanding how third-party qualities facilitate (or not) reaching resolution is important to enrich our theoretical understanding on the potential of firm-stakeholder interactions for social change and to provide useful insights into the rare pathways to judicial remedy for victims of human rights breaches by firms around the world (Daniel, Wilde-Ramsing, Genovese, & Sandjojo, 2015; Schormair & Gerlach, 2020).

In this study, I seek to answer the question, *What third-party qualities help reach resolution as outcomes of firm-stakeholder interactions on accusations of firms' human rights breaches?* To address this question, I focus on understanding the way three third-party qualities identified as critical in the conflict management literature, namely process expertise, confidentiality management skills and perceived impartiality (Purdy & Gray, 1994) complement one another for overcoming potential interactional challenges. I argue that these qualities potentially host complementarities because process expertise promotes third-parties' convening role that helps overcome difficulties posed by divergent interests, while confidentiality management skills and perceived impartiality are crucial to the orchestrating role of third parties for overcoming antagonism. Thus, I argue that these three qualities should be considered and analyzed together to understand how third parties help overcome interactional challenges and achieving resolution. A need for a configurational approach is further justified by the inclusion of boundary conditions, namely the presence or absence of divergent interests and antagonism, for reaching resolution. Because not all firm-stakeholder interactions host divergent interests and antagonism (firms may be interested in solving human rights issues in their activities), and that some interactions may host one without the other (firms may be interested in an issue but defensive about an accusation), the objective of the study is to uncover which and how third-party qualities matter in different interactional circumstances.

To address the research question, I adopt an abductive approach (Furnani, Crilly, Misangyi, Greckhamer, Fiss & Aguilera, 2021; Witt, Fainsshmidt & Aguilera, 2022). I first develop theory by considering the three third-party qualities of process expertise, confidentiality management skills, and perceived impartiality, and how they jointly help overcome potential challenges in firm-stakeholder interactions on accusations of firm human rights breaches. Then, I analyze 23 cases of firm-stakeholder interactions facilitated by third parties and resulting in either resolution or no resolution. I use fuzzy-set qualitative comparative analysis (fsQCA) (Fiss, 2007; Ragin, 2000, 2008; Rihoux & Lobe, 2009), to uncover equifinal configurations of qualities associated with the outcome (Misangyi, Greckhamer, Furnani, Fiss, Crilly & Aguilera, 2017; Ragin, 2008).

The results show that the joint presence of all three third-party qualities is associated to resolution regardless of whether divergent interests and antagonism are present or absent (“don’t care” situation (Fiss, 2011)). Additionally, the presence of only one (confidentiality management) or two (confidentiality management and process expertise) qualities cannot afford party antagonism and/or divergent interests, for reaching resolution. These findings show the potential of the presence of all three third-party qualities together for overcoming difficulties in the firm-stakeholder interactional resolution process.

This study contributes to advancing knowledge on cross-sector interactions (Arenas *et al.*, 2013; Crane, 1999; Gray, 1989; Gray & Purdy,

2018; Murphy & Arenas, 2010) by informing on the role of third-party qualities in presence or absence of interactional challenges. Specifically, it offers a pathways for understanding how antagonism, which is rarely studied despite its prevalence (Laasonen, Fougère & Kourola, 2012), can be overcome. This paper also contributes to the literature on firm responsiveness to stakeholder demands (Bundy, Schropshire & Buchholtz, 2013; Durand, Hawn, & Ioannou, 2019; Eesley & Lenox, 2006; Mitchell, Agle & Wood, 1997) by providing insights on the conditions enabling firm corrective responses. Finally, it contributes to the growing scholarship on business and human rights by providing an assessment of the OECD Guidelines' non-judicial mechanism for the resolution of firms' human rights breaches.

ACHIEVING RESOLUTION AS OUTCOMES OF FIRM-STAKEHOLDER INTERACTIONS ON ACCUSATIONS OF FIRMS' HUMAN RIGHTS BREACHES

Many victims of human rights violations by multinational firms do not have access to pathways for justice and remedy (Mena *et al.*, 2010; Schormair & Gerlach, 2020). Institutional contexts with weak rule of law (Schrempf-Stirling & Wettstein, 2017) and the presence of limited extra-territorial jurisdiction preclude access to redress (Mena *et al.*, 2010). In this sporadic landscape, corporations have increasingly been involved in alternative governance mechanisms and private regulatory activities, for example through multi-stakeholder initiatives of self-regulation (Mena *et al.*, 2010) or internal grievance mechanisms (Schormair & Gerlach, 2020). Another avenue involves international non-judicial grievance

mechanisms where third-parties help attain resolution (Raymond, 2008), as used in environmental disputes (Gray & Purdy, 1994; Rucht, 2004), labor, consumer, and land disputes (Purdy & Gray, 2009; Rao, Morrill & Zald, 2000; Ross & Conlon, 2000).

The principal objective of non-judicial grievance mechanisms is to attain some form of resolution, as an outcome of the interaction²¹ that satisfies the issue in the dispute and is acceptable by both parties (Gray, 1989). Resolution permits to “reorient the parties toward each other” and “by helping them to achieve a new and shared perception of their relationship, [...] that will redirect their attitudes and dispositions toward one another” (Fuller, 1971:104).

For victims and their representatives, resolutions are part of reparative actions that they hope for obtaining remedy. They can obtain moral repairs through apologies, regret, but also compensation (Vives-Gabriel, Lent, & Wettstein, 2022; Gillespie, Dietz & Lockey, 2014; Pfarrer, Decelles, Smith & Taylor, 2008). Although the resolution process is primarily designed for victims, firms may also benefit from recovery of trust and legitimacy recovery or enhancement to the eyes of key stakeholders (Greve, Palmer & Pozner, 2010; Pfarrer *et al.*, 2008).

²¹ The outcome studied in this paper belongs to the level of analysis of the interaction, and corresponds to the result of an interaction between a firm and one or more stakeholders, with the involvement of a third-party facilitator.

Achieving resolution is thus of crucial importance both towards remediating alleged harm and repairing challenged relationships.

However, attaining resolution is not instantaneous and often involves interactive processes between firms and civil society organizations who represent victims of human rights breaches. These interactions host two main challenges, namely divergent interests (e.g., Rondinelli & London, 2003; Rucht, 2004) and antagonism (Bendell, 2017). In the cross-sectoral setting, actors are driven by different institutional logics and therefore have different foci (Ahmadsimab & Chowdhury, 2021; Vurro *et al.*, 2010). Within the setting of accusations of misconduct, firms and civil society complainants are brought together around an issue that parties may be unwilling to recognize and solve. Thus, parties can have diverging interests that lead to a lack of commitment towards resolution. In addition, the context of accusations of misconduct may easily bring parties in opposition, creating tense interactions of “attack and defense”, increased distance, blockage and antagonistic relations (Burchell & Cook, 2013). Third parties can get the conversation started, keep the conversation going, and eventually effectively attain resolution by helping to overcome interactional challenges. I review below the interactional challenges present in firm-stakeholder interactions on accusations of firm human rights breaches and develop a theoretical model of three third-party qualities that jointly

help overcome these challenges through their convening and orchestrating roles, respectively (Figure 1)²².

INTERACTIONAL CHALLENGES FOR REACHING RESOLUTION

Divergent interests in firm-civil society stakeholders interactions

And they [the company] said: “So what? We don’t care”.

Respondent 1, representative of civil society organization

Divergent interests are present in interactions when parties do not share the same concerns for a set of given issues. Actors engaging in cross-sector interactions face particular challenges because they are driven by different institutional logics (AhmadSimab & Chowdhury, 2021; Bryson *et al.*, 2015; Gray & Purdy, 2018; Thornton & Ocasio, 1999; Vurro *et al.*, 2010) that drive their behaviors (Besharov & Smith 2014; Greenwood, Raynard, Kodeih, Micelotta & Lounsbury, 2011; Pache & Santos, 2010, 2013). Institutional logics are sets of standards that prescribe “how to interpret organizational reality, what constitutes appropriate behavior, and how to succeed” (Thornton, 2004: 70) (Friedland & Alford, 1991). Actors engaging in cross-sector interactions operate in different ways according to the expectations of their referent audiences to secure endorsement (Greenwood *et al.*, 2011; Thornton,

²² These interactional challenges reflect the nature of the relation between firms and stakeholders, which is arguably a product of stakeholder and firms characteristics themselves and in relation to one another. Thus, considering additional firm and stakeholder characteristics would not serve the objective of parsimony for configurational theorizing and analysis.

Lounsbury & Ocasio, 2012). For example, in the context of allegations of misconduct, one may boldly describe the company as mainly following “market” logics in their main activities, while stakeholders’ behaviors and activities are driven by “social” logics (Battilana & Dorado, 2010; Pache & Santos, 2010; Thornton *et al.*, 2012). Emanating from these different logics are different foci and concerns: while firms may be more concerned by financial revenue, civil society stakeholders may be more interested in promoting rights.

Divergent interests constitutes a challenge for reaching resolution, as firm and stakeholders each need to consider foreign prescriptions and interests, acknowledge them and find ways to address them in a way that they can satisfy their own referent audience using their limited resources (Sonenshein, 2016). Firms and stakeholders are thus brought together around an issue which one or more parties may be unwilling to solve. Under these conditions, cross-sector interactions can be inconclusive as firms and stakeholders may not be able to combine interests to overcome institutional conflict or may not be willing or able to leverage the necessary resources needed to adapt to foreign prescriptions (Battilana & Dorado, 2010; Durand *et al.*, 2019). Divergent interests thus lead to ignoring or resisting the deployment of resources for engaging and working towards resolution (Bundy, *et al.*, 2013; Durand *et al.*, 2019).

Antagonism in firm-civil society stakeholders interactions

So what we told them was: “Look, we will carry the dead corpses in front of your headquarters and tell your shareholders”.

Respondent 1, representative of civil society organization

In addition to divergent interests, interactions can host antagonism between parties. Antagonism is the “actively expressed opposition or hostility” (Merriam-Webster, 2022). In contrast with divergent interest, which may bring parties to passively ignore each other, antagonism is an attitude revealed when parties interact. Accusations of misconduct provoke a risk of legitimacy loss or “symbolic damage” for the targeted firm which may, in turn, cause economic or relational punishment (Den Hond & De Bakker, 2007; Greve & Teh, 2016; Pfarrer, Pollock & Rindova, 2010; Suchman, 1995). Firms are thus prone to strategically minimize the potential losses induced by accusations of misconduct (Bradford and Garrett, 1995), including through defensive reactions to protect the firm’s image (Bundy *et al.*, 2013; Elsbach & Kramer, 1996; Garrett, Bradford, Meyers, & Becker, 1989; Hersel *et al.*, 2019) but hampering the resolution process. For example, when the Dutch bank ING Bank, which devotes much focus in sustainability issues, faced accusations of misconduct regarding environmental impact, it responded that it found the complaint “premature and unnecessary” (ING Bank response to accusations of misconduct, 2017). On the other side of the table, stakeholders who engage resources to exchange with firms on misconduct expect their demands to be met in search of justice, remediation and prevention of future harm (Schormair & Gerlach, 2020).

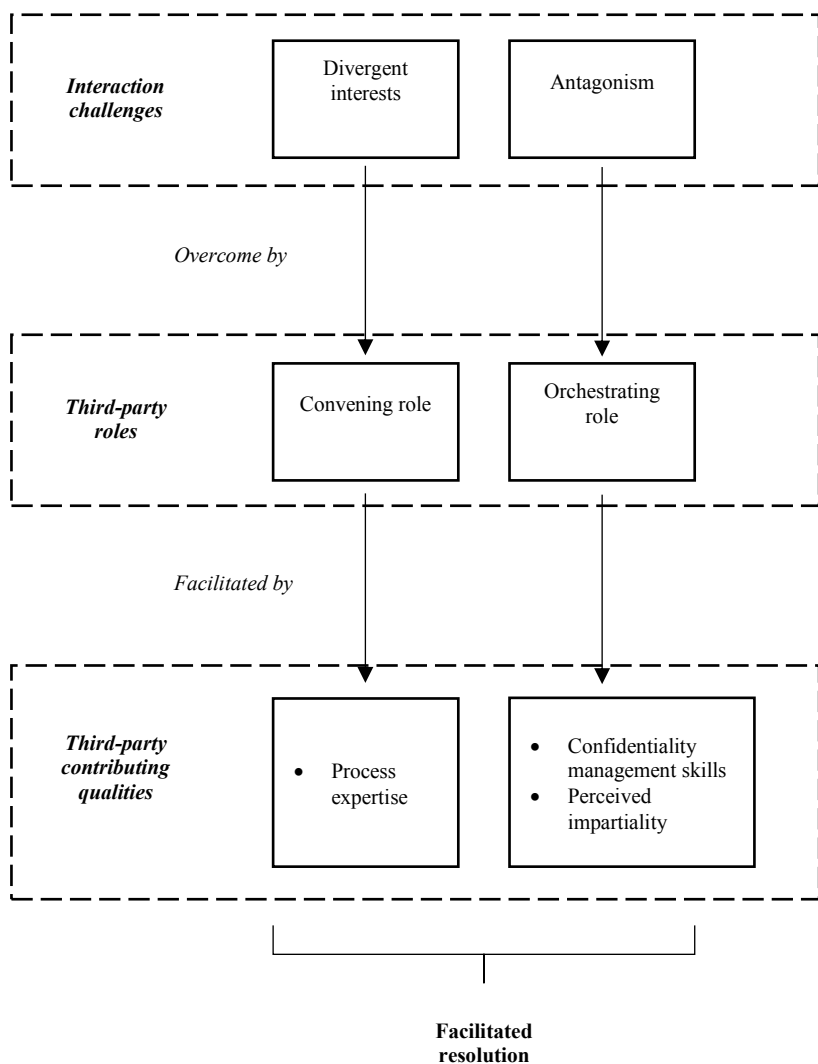
These contrasting objectives characterize the antagonistic setting of interactions on accusations of misconduct when it creates tensions, blockage and distance between parties (Brand, Blok & Verweij, 2019; Burchell & Cook, 2011; Klitsie, Ansari & Volberda, 2018). When present, antagonism jeopardizes the ability of parties to interact constructively and hampers resolution.

THIRD-PARTY QUALITIES FOR REACHING RESOLUTION ON ACCUSATIONS OF CORPORATE MISCONDUCT

To facilitate interactions under these conditions, the conflict management literature (Gray, 1989; Hardy, 1994; Lewicki, Weiss & Lewin, 1992; Ross & Conlon, 2000; Sheppard, 1984) has emphasized the role of formal third-party facilitators. Third-party facilitators are actors who have influence over the interaction between parties, but without controlling the outcomes (Lewicki *et al.*, 1992; Ross & Conlon, 2000). They endorse two broad roles. First, they act as “conveners” (Gray, 1989:71) (Arenas *et al.*, 2013), gathering actors with different world views around issues, in a liaison function. This role is also described as “brokerage”, by occupying a bridging position between stakeholders and firms, which did not previously exist (Halevy, *et al.*, 2019:218). Conveners helps overcome divergent interests by *creating links* between parties through a shared platform for interactions and shared vocabulary to the parties (Crane, 1998; Murphy & Arenas, 2010). Second, they act as “orchestrators” as they coordinate interactions between the parties, also described as “brokering” role (Lewicki *et al.*, 1992; Halevy *et al.*, 2019). Orchestrating

consists of *shaping the relationship* between the two other parties (Halevy *et al.*, 2019), through encouraging parties to communicate their views with the goal of resolving antagonism. To conduct these roles successfully, scholars have proposed that three qualities are essential for successful dialogue facilitation (Carpenter & Kennedy, 1988; Purdy & Gray, 1994). These are process expertise, confidentiality management, and perceived impartiality. Each quality can help with the convening and orchestrating roles, but I argue that process expertise will mainly benefit a third party's convening role, while confidentiality management and perceived impartiality are important qualities for a third party's orchestrating role. Thus, the joint consideration of all three third-parties is needed for overcoming interactional challenges of divergent interests and antagonism with the goal of reaching resolution.

**Figure 1. Third party qualities for facilitating resolution
between firms and civil society stakeholders on accusations of firm
human rights breaches**



Process expertise for convening parties and overcoming divergent interests

As a first quality, *process expertise*, or the ability to conduct the mediation is essential to ensure the good development of the mediation process (Purdy & Gray, 1994; Wildau, 1987). Expertise in the process permits to convene parties around a table and keep parties around that table until resolution is achieved. Process expertise involves communication skills and formulation skills that permit to bridge parties' languages, and help them understand each others' case and remain civil (Crane, 1998; Fiadjoe, 2004; Gray & Purdy, 2018; Purdy & Gray, 1994). While too much technical knowledge on the topic may jeopardize a third party's neutrality (Purdy & Gray, 1994), general knowledge of the issues is desirable to provide information and facilitate interactions (Moore, 2014). Background knowledge of the different parties' interests and worldviews facilitates the bridging of parties with different institutional prescriptions as they translate different positioning, propose frames of references and shared vocabulary to the parties (Crane, 1998). The translating function of process expertise thus provides much potential for developing links between parties around the table when divergent interests are present.

Confidentiality management and perceived impartiality for orchestrating interactions and overcoming antagonism

To "influence the mechanisms through which disputants manage their disagreements" (Halevy *et al.*, 2019:226), a third party should develop trust with the interacting actors (Wall, Stark & Standifer, 2001).

To do so, conflict management scholars emphasize the role of confidentiality provisions (Wall *et al.*, 2001) and perceived impartiality (Carpenter & Kennedy, 1988; Moore, 2014). Confidentiality provisions have been shown to improve opportunities for agreement between parties (Brown, 1991; Wall *et al.*, 2001) because parties are more willing to disclose their views and needs if they can be assured that they will not later be used against them (Brown, 1991). Confidentiality permits to open the conversation and thus overcome blockage due to antagonism, by enabling exchange of information between parties, sharing underlying interests, protecting stakeholders and firms from further abuse (Carpenter & Kennedy, 1988; Purdy & Gray, 1994; Rees, 2010) but also permitting third parties to propose innovative solutions which would not be possible without sufficient information (Brown, 1991).

Notwithstanding the importance of confidentiality, it should be balanced with sufficient transparency on the outcomes and key aspects of the process in order to maintain the parties and the public's confidence in the third party process. Balance is particularly valuable when interactions host power asymmetry (Gray & Purdy, 2018; Murphy & Arenas, 2010) as is often the case on human rights issues opposing victims or non-governmental organizations to large multinational corporations (Rees, 2008; 2010). Transparency ensures that the less powerful party is not being pressured into an agreement. Such transparency helps address challenges led by antagonism as it gives parties an incentive to reach resolution to showcase legitimizing elements, such as stakeholder

inclination on the firm's side, and success of complaint on the stakeholder's side. Thus, the balance between confidentiality and transparency present in third-parties' confidentiality management skills can help overcome antagonism.

Confidentiality management without perceived impartiality, however, is unlikely to support resolution (Carpenter & Kennedy, 1988; Moore, 2014; Purdy & Gray, 1994). Impartiality refers to "the absence of bias or preference in favor of one or more negotiators, their interests, or the specific solutions that they are advocating" (Moore, 2014:35-36). Parties expect impartiality as a guarantee that mediators are concerned about their satisfaction and that their interests will be represented (Moore, 2014; Purdy & Gray, 1994). Parties are more likely to accept third parties' help for overcoming antagonism when they are perceived as impartial (Moore, 2014).

METHODS

To understand the ways by which third-party qualities bring about resolution, I now turn to analyzing factors and their combinations encouraging resolution without an a priori conception as to which different configurations will emerge. I apply fuzzy-set qualitative comparative analysis (fsQCA). FsQCA reflects three analytical assumptions of configurational theorizing. First, it allows for conjunctural causation, which embraces complexity as it permits to uncover how factors combine for an outcome (Fiss, 2007; Furnani *et al.*, 2021; Misangyi *et al.*, 2017; Ragin, 2008), instead of identifying a main

factor as would a standard regression study (Witt *et al.*, 2021). Second, fsQCA assumes equifinality, i.e. that several paths may lead to the same outcome (Fiss, 2007; Furnani *et al.*, 2021; Misangyi *et al.*, 2017; Ragin, 2008), which enables to uncover the multiple different configurations that bring about an outcome. Third, fsQCA embraces asymmetric causality, implying that factors “found to be causally related in one configuration may be unrelated or even inversely related in another” (Meyer *et al.*, 1993:1178; Misangyi *et al.*, 2017), which enables to incorporate both the presence of a factor and the absence of a factor in the paths leading to an outcome (Furnani *et al.*, 2021).

Empirical setting

I analyzed third-party qualities in their handling of 23 instances of firm-stakeholder interactions on accusations by stakeholders of firm misconduct on issues of human rights. The accusations were filed by civil society stakeholders, including non-governmental organizations and trade unions between 2011 and 2018 under the complaints mechanisms of the OECD Guidelines for Multinational Enterprises (the OECD Guidelines). The Guidelines were established in 1976 by all OECD countries and signatories of the OECD Investment Declaration, and its associated complaints mechanism was founded in 2000. Since a reform in 2011, the Guidelines include a chapter on Human Rights, which reflects and endorses other international recommendations on business and human rights, such as the United Nations Guiding Principles on Business and Human Rights (OECD, 2011; United Nations, 2011). The

Guidelines explain that “enterprises, regardless of their size, sector, operational context, ownership and structure, should respect human rights wherever they operate. Respect for human rights is the global standard of expected conduct for enterprises independently of States’ ability and/or willingness to fulfil their human rights obligations” (OECD, 2011:31-32).

The OECD Guidelines complaints mechanism is an international voluntary, non-judicial mechanism, under which any stakeholder can file a complaint with the aim of entering into a dialogue with corporations, facilitated by third-parties called National Contact Points (NCPs). The OECD does not host the complaints mechanism and does not have a say in the resolution of complaints. Instead, it is the NCPs that handle complaints by acting as facilitators between firms and stakeholders towards resolution. The NCPs are national entities set up by governments (even independent NCPs) specifically to handle complaints filed. NCPs generally handle the issues concerning harm in their country or accusations against corporations headquartered in their country when there is no NCP in the harm country. Importantly, the 2011 reform also incorporated new guidance on the handling of complaints by NCPs to “strengthen the role of the NCPs, improve their performance and foster functional equivalence” (OECD, 2011:4).

When NCPs receive a complaint with accusations against a firm, they decide on its acceptability, based on its relevance and the extent to

which it is substantiated²³. If the NCP accepts the complaint, it offers parties to interact to discuss the issue. NCPs offer “good offices” to help reach resolution. NCPs facilitate interactions by endorsing mediator roles, quasi-mediator roles or simply assist parties under no legalistically defined role. Because the NCP complaint mechanism is voluntary, firms are not obliged to participate in dialogue²⁴. When they do participate, a dialogue takes place between the stakeholders and the firm. This dialogue is facilitated by an NCP acting as a third party. The objective is to reach a resolution that can help address the issue. Typical resolutions include firms’ promises for policy and practice change, such as adopting organizational policies and practices to prevent an issue raised in the complaint, repairing or ceasing harmful activities, assessing the impact of its activities on an issue, learning more about an issue raised in the complaint, committing to furthering or improving dialogue with stakeholders, and advocating with stakeholders.

²³ NCPs determine acceptability based on the following criteria set out in the OECD Guidelines (2011): whether the submitting party has an interest in the matter, whether the issue is material and substantiated, whether there seems to be a link between the enterprise’s activities and the issue raised in the specific instance, the relevance of applicable law and procedures, including of court rulings, how similar issues have been, or are being, treated in other domestic or international proceedings; whether the consideration of the specific issue would contribute to the purposes and effectiveness of the Guidelines (OECD, 2011).

²⁴ Only the Canadian NCP has established economic diplomacy sanctions for firms that do not engage. As I focus on interactions happening after engagement, this rule did not preclude the inclusion of the Canadian NCP in the paper.

Case selection and data collection

The case selection includes all the human rights accusations that were submitted by stakeholders between 2011 and 2018, accepted by NCPs and concluded after an interaction took place between stakeholders and firms, and that had an annual reports available and associated documentation about the interactional process. Selecting cases that concerned companies with annual reports permits to increase the comparability of cases as annual reporting reflects corporate resources, transparency and visibility. All 23 cases are listed in Table 1.

I gathered archival record related to each case selected during the period 2019-2020, and analyzed it for the purpose of this study between summer 2020 and spring 2021. Archival records consists of NCP rules of procedure from relevant years, NCP final statements on each case, NCP Annual Reports, NCP Peer Reviews, OECD descriptions, two OECD studies of NCPs (on NCP structures and on handling cases involving labor rights), OECDWatch²⁵ evaluations of NCPs (descriptions and methodology), OECDWatch descriptions of cases, firm responses to accusations before third-party facilitation, firm annual and corporate social responsibility reports, stakeholder filed complaints and stakeholder press releases. To complement this data, I conducted interviews with stakeholders (6), NCPs (3) and firms (3), and exchanged written correspondence with NCPs (2). These interviews provided helpful

²⁵ OECD Watch is a civil society organization that provides information and advice about the OECD Guidelines and its associated complaint mechanism.

qualitative evidence that is less visible in archival records, notably on the interactional challenges between parties, and permitting additional triangulation of data sources. In the preliminary phase leading to this project, I benefited from a 19-months immersion as a member of the policy support unit to the OECD Guidelines between February 2016 and August 2017. This experience enabled a deep understanding of the processes undertaken after a complaint is lodged under the OECD Guidelines complaints' mechanism. It also provided an opportunity to gain knowledge on the role of the NCPs as third-party facilitators, and access to public by often hidden archival records. In this role, there was no implication in the resolution of complaints.

Table 1. List of Cases

Case Num.	NCP (third party)	Company	Sector²⁶	Country of harm	Submitter(s)	Year submitted	Resolution
1	Netherlands	APG, administrator of the Dutch Pension Fund ABP	Insurance	India	2 NGOs	2012	Yes
2	Austria	Andritz Hydro Gmbh	Manufacture of machinery and equipment (hydropower)	Lao	9 NGOs	2014	Yes
3	Netherlands	Atradius Dutch State Business	Insurance	Brazil	4 NGOs	2015	Yes
4	United States	Coca-Cola	Manufacture of beverages	Indonesia	1 trade union	2017	No
5	Switzerland	Crédit Suisse	Financial service activities	Switzerland, United States	1 NGO	2017	Yes
6	Germany	Deutsche Post DHL	Postal and courier activities	United States	2 trade unions	2012	Yes
7	United Kingdom	Eurasian Natural Resources Corporation (ENRC)	Mining and quarrying (diverse)	Democratic Republic of Congo	2 NGOs	2013	No
8	Switzerland	Fédération Internationale de Football Association (FIFA)	Sports activities	Qatar	1 trade union	2015	Yes
9	Switzerland	Holcim Group	Manufacture of cement	India	2 trade unions	2012	Yes
10	Canada	Imperial Metals Corporation	Mining and quarrying (diverse)	Canada	1 NGO	2016	No
11	Brazil	Kinross Gold Corporation	Mining and quarrying (diverse)	Brazil	3 NGOs	2013	Yes

²⁶ NACE classification, with some additional clarification when needed

12	United Kingdom	KPO Consortium	Mining and quarrying (diverse)	Kazakhstan	3 NGOs	2013	No
13	Switzerland	LafargeHolcim Group	Manufacture of cement	Indonesia	5 NGOs	2015	Yes
14	France	Michelin	Manufacture of rubber and plastic products	India	4 NGOs	2012	No
15	Netherlands	Mylan	Manufacture of basic pharmaceutical products and pharmaceutical preparations	United States	1 lawyer	2016	Yes
16	Norway	Norconsult AS	Architectural and engineering activities; technical testing and analysis	Malaysia	1 NGO	2014	Yes
17	Denmark	PWT Group	Manufacture of wearing apparel	Bangladesh	2 NGOs	2014	No
18	Finland	Pöyry Oyj	Architectural and engineering activities; technical testing and analysis	Lao People's Democratic Republic	14 NGOs	2012	No
19	Netherlands	Rabobank	Financial service activities	Indonesia	1 NGO	2014	Yes
20	United Kingdom	SOCO International Plc	Mining and quarrying (diverse)	Democratic Republic of Congo	1 NGO	2014	Yes
21	Chile	Starbucks	Retail (food)	Chile	2 trade unions	2014	No
22	Sweden	Statkraft	Electricity supply (production of electricity)	Sweden	1 local community	2012	No
23	Germany	TÜV Rheinland	Activities of head offices;	Bangladesh	5 NGOs and individuals	2016	No

			management consultancy activities				
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Calibration

An important step in building measures for fsQCA is calibration. Calibration permits to anchor the measures relative to known, qualitative standards. For example, in Celcius temperature measurement, 0 represents a situation where water freezes, while 100 represents a situation where water boils. Calibration permits to provide context for understanding scores and results (Fiss, 2011; Ragin, 2008). There are two ways of calibrating, i.e. using qualitative categories (indirect method) and using external criteria (direct method). I used both in creating the measures. Qualitative calibration (indirect method) consists of setting descriptive categories in a hierarchical order of membership in a set. Contrastingly, the direct method consists of choosing relevant external criteria based on contextual knowledge (Greckhamer *et al.*, 2018). Researchers rely on their expertise and general and scientific knowledge of standards to anchor a measure in a relevant contextual setting (Misangyi & Acharya, 2014; Ragin, 2008). To calibrate using the direct method, I processed the data through the fsQCA software.

ANALYSIS

The analysis permitted to identify the third party qualities that are associated to resolution when interactional challenges are present or absent. The fsQCA 3.0. software (Ragin & Davey, 2014) was used to

analyze the configurations of third-party qualities and interactional challenges. An analysis of necessary conditions with a lowest consistency level of 0.9 was first conducted, following best practices (Schneider & Wagemann, 2010, 2012). Table 4 presents the results of this analysis. Each condition assessed showed a consistency score lower than 0.9 which means that no necessary conditions were identified.

I set the minimum consistency level at 0,8 reflecting recommendations (Hotho, 2014; Ragin, 2006), and set the frequency threshold at 1 mirroring common practice (Hotho, 2014; Jacqueminet & Durand, 2019), and a PRI consistency threshold of 0.7 to prevent configurations associated with both the presence and absence of the outcome.

Based on the theoretical development presented in the last section, I made the directional assumption that the presence of third-party qualities of process expertise, confidentiality management skills, and perceived impartiality, in the absence of divergent interests and antagonism is associated to resolution. The prime implicants were set according to these directional expectations. Through a logical minimization process, the fsQCA software then produced three different configurations for corporate commitments.

Measures and calibrations

The measures and calibrations are available in Table 2 and descriptive statistics are available in Table 3.

Outcome: Resolution (crisp set)

Resolutions were identified using manual coding of NCP final statements to complaints published by NCPs, the OECD case descriptions and the OECDWatch case descriptions. Final statements are reports that are systematically published by NCPs at the outset of a complaint and that document the outcome of the dialogue. For example, in the case of Andritz Hydro GmbH, the NCP in its final statement writes:

“The Austrian NCP congratulates the parties on reaching the Joint Statement through mediation and commends them for their efforts to resolve differences” (NCP of Austria, Final Statement, 2017). An example of “no resolution” concerns the complaint against the Danish firm PWT. The Danish NCP’s final statement explains “The NCP [...] decided on that basis to offer the parties mediation assisted by the NCP. Both parties agreed to the offer, which was followed by three mediation meetings [...]. The parties were unable to agree on a mediation agreement. The mediation process ended in February 2016.” (NCP of Denmark, Final Statement, 2016). Cases displaying resolution were coded as 1, while cases displaying no corporate commitment as the formal outcome of the dialogue process were coded as 0.

Third-party qualities

The three third-party qualities for facilitating resolution established in the literature (Carpenter & Kennedy, 1988; Purdy & Gray, 1994) are process expertise, confidentiality management skills and impartiality. To measure these constructs, I applied the methodology by OECDWatch in its 2020 NCP evaluations for coding each quality to the relevant years for each case. The non-governmental association

OECDWatch is an international network of associations whose objective is to “inform and advise the global NGO community on how to use the OECD Guidelines for Multinational Enterprises and its associated grievance mechanism [...]” (OECDWatch, 2020). In 2020, OECDWatch published “NCP Evaluations”, an analysis of NCPs according to 40 performance criteria, including “expertise”, “confidentiality rules” and “location in bureaucracy”. These performance criteria were selected by OECDWatch based on consultation of OECDWatch members, union partners, the OECD Secretariat and NCPs. For each NCP in each case²⁷, I coded archival reports following OECDWatch’s criteria for measuring process expertise, confidentiality management skills and perceived impartiality.

²⁷ Structures and processes of NCPs can change from one year to another.

Table 2. Measures and calibrations of outcome and conditions

Outcome and conditions	Description	Data source	Measure and calibration
<i>Outcome: resolution</i>	<i>Whether the parties reached resolution, i.e. an agreed outcome which may cover one or more points in the complaint.</i>	NCP final statements; OECDWatch descriptions	<p>Manual coding of presence of outcomes agreed between parties.</p> <p><u>Crisp set: Yes/No (no calibration required)</u></p> <p>Example: <i>Specific instance involving Friends of the Earth against Rabobank</i> The Dutch NCP reports in its final statement: "The parties have agreed that: • a critical view on the sustainability of palm oil production is imperative, in view of the issues relating to the use of the environment and land. • Rabobank maintains its dialogue with external stakeholders on the basis of concrete evidence of non-compliance by Rabobank's clients in the palm oil industry." (Dutch NCP, Final statement on the Friends of the Earth versus Rabobank). OECDWatch reports in its description of the case: "Current status: Agreement [...] The parties did agree that a critical view on the sustainability of palm oil production is imperative and that Rabobank should maintain its dialogue with external stakeholders on the basis of concrete evidence of non-compliance by Rabobank's clients in the palm oil industry."</p>

<i>Process expertise</i>	<i>NCP ensures broad expertise in its complaint handling and promotion functions through formally involving diverse relevant government departments, having a multipartite structure or having an independent structure (OECDWatch definition)</i>	OECD Annual reports, OECD study on NCP structures, NCP annual reports (13 documents), OECDWatch description s.	Manual coding and calibration based on criteria used by OECDWatch: <u>Calibrated using qualitative scale (4-value fuzzy-set):</u> 1: The NCP consists of an independent expert body 0,66: The NCP consists of a quadripartite or tripartite body (representatives from government, business associations, trade unions (tripartite NCP), and NGOs (quadripartite). 0,33: The NCP consists of an interagency (representatives from two or more Ministries) 0: The NCP consists of a monoagency (one or more representatives from a single Ministry)
<i>Confidentiality management skills</i>	<i>NCP maintains transparency generally, but allows for confidentiality only over: (a) the personal identities of parties for security/privacy reasons (b) legitimately sensitive business information (c) documents shared and discussions had during the good offices stage</i>	NCP rules of procedures and final statements (33 documents), OECDWatch description s.	Manual coding and calibration based on criteria used by OECDWatch: <u>Crisp set: Yes/No (no calibration required)</u> 1: Balanced: The NCP maintains transparency generally, but allows for confidentiality only over: (a) the personal identities of parties for security/privacy reasons (b) legitimately sensitive business information (c) documents shared and discussions had during the good offices stage. Example: The Dutch NCP states in its rules of procedure that "Exceptions to the rules of confidentiality are stated in the RoP including (a) the initial assessment final statement, evaluation of outcomes of the final statement (b) Information that is already legally accessible to the public or has been legally obtained outside the bounds of the NCP procedure and (c) Information that the parties themselves provided prior to

	<i>(OECDWatch definition)</i>		<p>the dialogue phase, such as the content of the notification and their own statements.</p> <p>0: Not balanced: The NCP does not have rules on transparency or confidentiality in its procedure; or the NCP does not balance transparency and confidentiality according by maintaining transparency generally but allowing for confidentiality only over: (a) the personal identities of parties for security/privacy reasons (b) legitimately sensitive business information (c) documents shared and discussions had during the good offices stage.</p>
<i>Impartiality</i>	<i>NCP is not housed within a ministry focused on economics, trade or investment to ensure there is no real or perceived conflict of interest (OECDWatch definition)</i>	Manual coding of: OECD Annual reports, OECD study on NCP structures, NCP annual reports (13 documents) .	<p>Manual coding and calibration based on criteria used by OECDWatch:</p> <p><u>Crisp set: Yes/No (no calibration required)</u></p> <p>1: Impartial: The NCP is not located in a ministry focused on economics, trade or investment.</p> <p>0: Not impartial: The NCP is located in a ministry focused on economics, trade or investment.</p>
<i>Divergent interests</i>	<i>The firm does not communicate an interest on the topic of human rights</i>	Automatic text analysis of: NCP final statements and OECD complaint descriptions (48 documents) ; corporate annual reports and sustainability /corporate social	<p>Automated coding (Natural language processing using a python code) of human rights words and expressions in CSR reports or paragraphs based on a dictionary created using the Global Reporting Initiative lexicon.</p> <p>Words and expressions related to human right were counted and divided by the total number of words in Annual reports, and CSR Reports when available.</p> <p>Example of words and expressions counted: "human right"; "human rights policy"; "due diligence"; "forced labour"; "protect, respect, and remedy"; "indigenous people"; "ruggie".</p> <p><u>Calibrated using direct method</u></p>

		responsibility reports.	<p>(external criteria): (upper threshold = 0, cross-over point = 0.002088, lower threshold = 0.0223)</p> <p>External criteria were chosen to establish the three calibration points.</p> <p>For the upper threshold (full membership in "divergent interests"), the score of fit between theme of human rights and First Quantum's vision was used. I selected the oil company First Quantum (2000) as one of the first firms who received accusations of human rights breaches under the OECD Guidelines complaint resolution mechanism, before voluntary principles on human rights were expressed by the industry in the United States and the United Kingdom (https://www.hrw.org/news/2000/12/20/human-rights-principles-oil-and-mining-companies-welcomed), and expressing minimal interest in human rights issues.</p> <p>The cross-over point was established as Unilever's 2017 publicised interest on environmental issues in its annual communication. Unilever is perceived as communicating interest on environmental issues (see GlobeScan/Sustainability Leaders Survey, 2018), but has also been subject to different criticism from civil society for its inattention to environmental issues, such as being accused of plastic pollution (Greenpeace, 2018). Unilever also faced complaints under the OECD Guidelines' mechanism.</p> <p>I selected the lower threshold by searching for a firm known for its dedication to a societal topic. Based on collective knowledge, I retrieved Patagonia's score using its Annual Benefit Report (2016-2017), where it reports its strong interest on environmental issues.</p>
<i>Antagonism</i>	<i>The relationship between the</i>	Interviews with stakeholder	Manual coding and calibration based on criteria used by OECDWatch:

	<p><i>parties is involves defensiveness, resistance and/or low trust before the first NCP mediation.</i></p>	<p>s and NCPs; NCP final statements; OECDWatch description s; Company responses to complaint found on OECDWatch and the Business and Human Rights resource center; OECD & Global Deal case study report ("Facilitating Social Dialogue Under the OECD Guidelines for Multinational Enterprises") particularly for labor cases.</p>	<p><u>Calibrated using qualitative scale (4-value fuzzy-set):</u></p> <p>1: The firm does not show interest in engaging in the resolution process, is defensive and/or does not show willingness to find a common agreement. Example: "Gamma was represented by an external lawyer who was not authorised to take decisions and did not have knowledge of the relevant technical issues" (OECDWatch description)</p> <p>0.67: The firm shows defensiveness but understands engaging with civil society stakeholders. Example: "SOCO would like to make it clear that all alleged breaches of the voluntary guidelines raised are absolutely ill-founded, tendentious and not supported by the facts. [...] This will leave considerable amount of time to continue meaningful open engagement opportunities" (Company response to complaint).</p> <p>0.33: The firm shows some defensiveness but expresses willingness to engage in the resolution process. Example: "[our company's role is depicted as] far more extensive and important than it actually is. We have therefore considered it inexpedient to engage in further dialogue with FIVAS [civil society stakeholder]. [...] If the NCP concludes that the complaint merits further examination, we confirm that we will take a positive view of participating in the procedure that the NCP finds expedient" (Company response to complaint).</p> <p>0: The firm shows interest in engaging in the resolution process is accomodative and/or shows willingness to find a common agreements. Example: "APG showed interest also to have this dialogue" (respondent 2, interview with resolution process participant)</p>
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Third-party process expertise. I measured process expertise (4-value fuzzy-set) by coding archival data following OECDWatch’s methodology for its criteria “expertise”, defined as “NCP ensures broad expertise in its complaint handling and promotion functions through formally involving diverse relevant government departments, having a multipartite structure or having an independent structure” (OECDWatch, 2020)²⁸. I gathered and manually coded data from 13 documents including OECD Annual reports (2012 to 2015), a study published in 2018 by the OECD Secretariat on NCP structures (OECD, 2018), as well as required supplementary information from individual NCP annual reports for relevant years. These documents reported the structure of NCPs. Values were assigned according to the representation of ministries and other actors in the NCP, with 0 for a monoagency (representation from one Ministry), 0.33 for an interagency (representation from two or more Ministries), 0.67 for a tripartite or quadripartite body (representation from government, business associations, trade unions (tripartite) and non-governmental organizations (NGOs) (quadripartite)), and 1 for an independent expert agency body (representation of independent experts).

Third-party confidentiality management skills. The measure of confidentiality management skills (crisp set) was designed based on

²⁸ While OECDWatch’s definition mentions the breadth of expertise, it actually measures whether NCPs hosts the presence of quality process expertise or not (measured as a dummy).

OECDWatch's "confidentiality rules" criteria, defined as "NCP maintains transparency generally, but allows for confidentiality only over: (a) the personal identities of parties for security/privacy reasons (b) legitimately sensitive business information (c) documents shared and discussions had during the good offices stage". In correspondence with OECDWatch, the organization explained that the choice of the three elements (a, b, and c) to be evaluated were based on the organization's "experience with the NCP system" and respecting the official guidance for NCPs regarding transparency and confidentiality (as presented in the OECD Guidelines 2011's Procedural Guidance). Importantly, NCPs with both more or fewer confidentiality rules than the ones selected by OECDWatch were considered "imbalanced". The organization coded NCP rules of procedures, supplemented by NCP practices, and had NCPs cross-check their results. To measure NCP transparency-confidentiality balance, I gathered and coded 33 documents of NCP rules of procedures and final statements that included indications of NCP's dedication to transparency and confidentiality on the years of the complaints, triangulating data with relevant OECDWatch scores and sources. NCPs with a transparency-confidentiality balance on the year of the complaint were attributed a score of 1, while NCPs with a transparency-confidentiality imbalanced were attributed a score of 0.

Third-party perceived impartiality. To measure NCPs' impartiality (crisp set) as perceived by parties, I used the OECDWatch criteria of "location in bureaucracy", defined as "NCP is not housed within a

ministry focused on economics, trade or investment to ensure there is no real or perceived conflict of interest” (OECDWatch, 2020). In its Guide for NCPs on Building and Maintaining Impartiality, the OECD (2022) explains that NCPs that are located in a ministry “with an economic portfolio or an investment promotion agency [may be perceived] as “pro-business”” (OECD, 2022:10). Isolating the NCP from the portfolios of such other ministries can help isolating it from conflicting interests. Thus, measuring impartiality based on the location of the NCP permits a conservative measure of “perceived” impartiality, which ultimately is what matters for facilitating the interaction²⁹. Data was gathered using the same set of documents as for process expertise. NCPs that were located outside a ministry focused on economics, trade or investment for each relevant year received the score of 1, while others received the score of 0.

Interactional challenges

²⁹ Some NCPs located in ministries focused on economics, such as NCPs of Chile or Germany, have purposely isolated their unit from the rest of the Ministries after 2018. Because these efforts took place after the time range of the cases studied in this paper, they are not accounted for in the measure of impartiality.

Other NCPs limit impartiality by ensuring broad representation within their structure. This is already captured by the measure of process expertise. An additional source of perceived impartiality may emanate from NCP officials’ background (if the NCP official is a former employee of a company, part of a trade union submitting the case etc.). Data constraints have so far limited access to such data, but if accessible in the future, specifications of the measure could include this element, for example in order to better reflect perceived impartiality relative to the stakeholders.

Divergent interests. Divergent interests (continuous fuzzy set) was measured as the misfit between firms' attention and the theme of human rights (and related themes of labor rights and environmental rights when also present in accusations), using automated coding. I first coded the themes of accusations in complaints using 48 documents including NCP final statements and OECD complaint descriptions. Ambiguities were solved by checking with OECDWatch descriptions of the complaints. Then, firms' attention to the topic(s) was measured using firms' annual and corporate social responsibility (CSR) (or sustainability) reports. I created a dictionary of words (and expressions) related to each topic based on the Global Reporting Initiative (GRI) lexicon³⁰. I then developed a word (and expression) count program using the Python software to count the frequency of relevant words and expressions in firms' CSR reports. When no CSR report was available, I retrieved the paragraphs dedicated to CSR in annual reports. The total count was then divided by the total words of available reports (annual and CSR reports or annual report only) as a way of measuring the dedicated attention to topics proportionately to a firms' reporting quantity.

Calibration. I used external criteria to calibrate this measure (direct method) by choosing relevant firms that showed interest or lack thereof on certain sustainability topics, based on collective knowledge (Greckhamer *et al.*, 2018). The upper threshold for divergent interests

³⁰ Example of words and expressions counted: "human right"; "human rights policy"; "due diligence"; "forced labour"; "protect, respect, and remedy"; "indigenous people"; "ruggie".

(full-membership in the set) was set as First Quantum's score in year 2000. First Quantum is an oil and mining firm from the oil industry that received was accused of not respecting human rights under the OECD Guidelines complaint mechanism. First Quantum is representative of companies that did not pay attention to human rights, before voluntary principles on human rights were expressed by the industry in the United States and the United Kingdom (Human Rights Watch, 2000). The cross-over point, or point of maximum ambiguity (neither in or out of the set) was set at the score of a firm that has both received praise for a sustainability topic but also harsh criticism. This is the case of Unilever in 2017³¹ on the topic of environmental protection. In 2017, Unilever was recognized as a leader on sustainability among companies operating globally, taking the first place in the 2017 GlobeScan-SustainAbility Leaders Survey, an assessment that relies on sustainability experts from corporate, government, NGOs, research and service sectors (GlobeScan/SustainAbility, 2017). At the same time, Unilever received harsh criticism from civil society organizations accused of being "a predominant force behind the throwaway economic model driving the plastic pollution crisis" (Greenpeace, 2018). Unilever's 2017 score is thus a reliable one for revealing maximum ambiguity. Finally, to set the lower threshold, I chose a firm that is praised for its attention to sustainability, i.e. Patagonia in 2017. I retrieved Patagonia's score using

³¹ The year 2017 was chosen because the youngest complaint in the data was filed in 2017.

its Annual Benefit Report (2016-2017), where it reports its strong interest on environmental issues.

Antagonism. The measure for antagonism (4-value fuzzy set), defined as “actively expressed opposition or hostility” was built using manual coding of archival reports, including firm responses to the accusations before the third-party facilitation, interviews with stakeholders and NCPs, OECDWatch case descriptions, NCP final statements and a case study by the OECD and the Global Deal. The use of several sources permitted source triangulation which was helpful to distinguish situations prior and after the NCP facilitation. I searched for evidence of, e.g. defensive or accommodative behaviors from firms, and frustration or satisfaction from civil society stakeholders. For example, in the case involving Eurasian Natural Resources Corporation (ENRC), OECDWatch reports that “ENRC denies all the allegations, but has indicated its willingness to enter into mediation under the auspices of the UK NCP.”, which shows defensiveness but some accommodation (coded as more in than out, score of 0.67). Cases were attributed a score of 1 (full membership) when the firm did not show any interest in engaging in the resolution process, expressed unambiguous defensiveness and did not show any will to reach a common agreement. For example, in the case of Gamma, OECDWatch reports “Gamma was represented by an external lawyer who was not authorised to take decisions and did not have knowledge of the relevant technical issues”. The score of 0.67 (more in than out) was given to cases such as ENRC

where firms showed high levels of defensiveness but at the same time, some level of accommodation or interest in engaging in the resolution process or meaningful engagement in general. For example, in the case of SOCO, the company replied to the accusations: "SOCO would like to make it clear that all alleged breaches of the voluntary guidelines raised are absolutely ill-founded, tendentious and not supported by the facts. [...] This will leave considerable amount of time to continue meaningful open engagement opportunities" (Company response to complaint). Cases were given a score of 0.33 when the firm showed an existent but low level of defensiveness and expressed some interest in engaging the resolution. For example, in the case of Norconsult, the firm states: "[our company's role is depicted as] far more extensive and important than it actually is. We have therefore considered it inexpedient to engage in further dialogue with FIVAS [civil society stakeholder]. [...] If the NCP concludes that the complaint merits further examination, we confirm that we will take a positive view of participating in the procedure that the NCP finds expedient" (Company response to complaint). A score of 0 (full non-membership) was attributed to cases where firms showed accommodation and interest in engaging in resolution and/or finding a resolution. For instance, in the case of APG, a participant reports "APG showed interest also to have this dialogue" (Respondent 2³²).

³² For confidentiality purposes, I do not reveal the sector of the respondents which would be easily relatable to their identity because the case in question is not disguised.

Table 3. Descriptive statistics

Outcome and conditions	Mean	Std. Dev.	Minimum	Maximum
Resolution	0.56	0.50	0	1
Process expertise	0.53	0.35	0	1
Confidentiality management skills	0.57	0.50	0	1
Perceived impartiality	0.30	0.46	0	1
Divergent interests	0.72	0.25	0.32	0.95
Antagonism	0.52	0.36	0	1

RESULTS

The results, presented in table 5, show three configurations of third party qualities in the presence or absence of divergent interests and antagonism, in the context of accusations of human rights. Following common practice, the presence of a condition is indicated by a full dark circle, while the absence of a condition is represented by a white, crossed circle. The larger circles are core conditions, which feature both on the intermediary and parsimonious solutions of the fsQCA analysis, and the smaller circles are peripheral condition. We treat both as having theoretical relevance, in line with other scholarly work (Dwivedi, Joshi, & Misangyi, 2018; Jacqueminet & Durand, 2019; Misangyi *et al.*, 2017). Blank spaces indicate that the presence or the absence of a condition doesn't matter for the outcome (Fiss, 2011). The score for overall solution consistency is very high, 95%, which shows that many cases that consist of a certain configuration have both the conditions and the

outcome (Crilly, Zollo, & Hansen, 2012; Fiss, 2011). The score for overall solution coverage of 54% informs that about one out of two cases with resolution are captured by the configurations in the solution.

Certain configurations do not feature all three third-party qualities, depending on interactional challenges. *Bipedal facilitation* (the first configuration) and *unipedal facilitation* (the third configuration) cannot afford one or both interactional challenges. Interestingly, the presence or absence of impartiality in these two configurations did not matter. Contrastingly, the third-party quality *tripodal facilitation* (the second configuration), displays the presence of all three third-party qualities as associated to resolution, regardless of the presence or absence of interactional challenges, expressing the importance of joint consideration of all three qualities for overcoming interactional challenges. I present each configuration below and substantiate them with qualitative evidence.

Bipedal facilitation

The first configuration shows that process expertise and confidentiality management skills are associated to resolution, in the absence of antagonism. In this configuration, the presence or absence divergent interests and impartiality does not matter (“don’t care” situation). The favorable setting of absence of antagonism seemingly permits the absence of impartiality.

Four cases are covered by this configuration. Two cases, with full membership into the configuration, were dealt with by the Dutch NCP,

with one case (involving the firm Mylan) also featured in the second configuration, and two other cases that were processed by the Swiss NCP.

Table 4. Analysis of necessary conditions

Outcome variable: Resolution		
	Consistency	Coverage
<i>Presence of condition</i>		
Process expertise	0.61	0.65
Confidentiality management skills	0.77	0.77
Perceived impartiality	0.30	0.57
Divergent interests	0.78	0.61
Antagonism	0.38	0.42
<i>Absence of condition</i>		
Process expertise	0.39	0.47
Confidentiality management skills	0.23	0.30
Perceived impartiality	0.69	0.56
Divergent interests	0.22	0.44
Antagonism	0.62	0.73
Outcome variable: No resolution		
	Consistency	Coverage
<i>Presence of condition</i>		
Process expertise	0.43	0.35
Confidentiality management skills	0.30	0.23
Perceived impartiality	0.30	0.43
Divergent interests	0.64	0.39

Antagonism	0.70	0.58
<i>Absence of condition</i>		
Process expertise	0.57	0.53
Confidentiality management skills	0.70	0.70
Perceived impartiality	0.70	0.44
Divergent interests	0.37	0.56
Antagonism	0.30	0.27

Qualitative evidence supports these findings. In the case handled by the Dutch NCP concerning the pension fund ABP/APG interacting with a two civil society stakeholders (2012)³³, who asked the fund to prevent or mitigate adverse impacts by a company in which it held a 1% share, different parties report the interest of the firm in the interaction:

“When [the company] got the [accusations], [the company] realized that [it] could use this to [its] benefit.” (Respondent 2). “APG showed interest also to have this dialogue because it was for the first time actually that a complaint under the revised 2011 OECD guidelines was filed against them.” (Respondent 2).

Two elements inform on the fact that stakeholders expected an efficient NCP process. First, it was hinted that the stakeholders

³³ At the time of the accusations involving Mylan, the Dutch NCP was hosted in the Ministry of Foreign Affairs .

purposefully chose the ABP pension fund because it was a “progressive defendant” of corporate social responsibility. Second, the Dutch NCP was already viewed as a competent body for handling firm-stakeholder interactions towards resolution by having “significant resources” and “highly qualified personnel” (Report of the [Dutch] NCP Peer Review Team, 2010³⁴). The peer review stated that, in relation to its location in the Ministry of Economic Affairs, Agriculture and Innovation:

“some stakeholders expressed the concern that having the secretariat in the ministry of Economic Affairs creates a (perceived) natural bias towards enterprises”. The case of ABP pension fund demonstrates that potential perceived natural bias towards economic entities (and in this case, also related to the government) did not prevent resolution.

Table 5. Configurations of Third-party Qualities for Resolution in the Presence or Absence of Interactional Challenges

³⁴ NCP Peer Reviews involve assessments of NCPs by government, business, trade unions, civil society representatives, and additional relevant professionals.

Condition	Solutions		
	Bipedal facilitation	Tripodal facilitation	Unipedal facilitation
Process expertise	●	●	
Confidentiality management skills	●	●	●
Perceived impartiality		●	
Divergent interests			⊗
Antagonism			⊗
Raw coverage	0.33	0.23	0.15
Number of cases	4	3	1
Unique coverage	0.16	0.13	0.07
Consistency	0.93	1	0.85
Overall coverage			0.54
Overall number of cases			7
Overall consistency			0.95
Note: Each combination is a complete explanation for cases in which resolution takes place. Large circles represent core conditions; small circles represent contributing conditions; ● represents the presence of a condition; ⊗ represents the absence of a condition			

In the case involving FIFA, the Swiss NCP described the process as constructive:

“[Both parties] demonstrated a firm willingness throughout the process to find a mutually satisfying resolution of the issues raised in the submission.” (Swiss NCP, Final statement)

Similarly to the Dutch NCP, the Swiss NCP which handled cases against FIFA (2017) and Crédit Suisse (2017) under this configuration is described as “enjoy[ing] a good reputation amongst external stakeholders”, being “recognized to be highly knowledgeable, competent and responsive” (National Contact Point Peer Reviews, Switzerland, 2017), regardless of its location in the State Secretariat for Economic Affairs. These results, which show an interest by governments and parties in corporate social responsibility, possibly echoing the CSR policy developments in the Netherlands and Switzerland which may lower perceptions of partiality (see, e.g. the Netherlands’ international CSR industry covenants and Switzerland’s CSR Position Paper and Action Plan 2015-2019).

Tripodal facilitation

The second configuration, showcases the tripodal facilitation by NCPs, i.e. all three third-party qualities as being associated to resolution. This tripodal facilitation provides “stability” in the sense that resolution is found, in rain or shine, i.e. regardless of whether interactional challenges are present or absent. The three cases that fall under this

configuration were all handled by the Dutch NCP. They are cases involving Atradius Dutch State Business (filed in 2015), Mylan (filed in 2015) (which also appeared in the previous configuration) and Rabobank (filed in 2014). At the time of these complaints, the Dutch NCP had moved from being hosted by the Ministry of Economic Affairs, Agriculture and Innovation to the Ministry of Foreign Affairs.

The tensions present in the case related to Atradius Dutch State Business and Rabobank, and the divergent interests in all three cases did not preclude resolution in the presence of all three third-party qualities. Atradius Dutch State Business is a private enterprise working for the Dutch State. Interestingly, in the case of Atradius Dutch State Business, the NCP, which could have been perceived to be partial towards the company, not because of the ministry hosting it, but because of its relationship to the state, was found to be convincing in its work in getting a reluctant firm to engage. A participant states:

“the NCP applied significant pressure to get Atradius to accept their offer to have consultations and mediation consultations. And it happened that, because Atradius is working under the responsibility of the government, that also the Ministry of Finance participated in this confrontation” (Respondent 3).

Evidence shows, that in the presence of both divergent interests and antagonism, resolutions could be reached, however, without bringing

full satisfaction to stakeholders. In the case of Rabobank, the stakeholders issued a response to the agreement reached, welcoming the resolution but also communicating about their disappointment reproaching the NCP's work:

“Friends of the Earth has taken note of the NCP statement published on Friday 15th January. Friends of the Earth welcomes Rabobank's commitment that they will modify their current approach to handling complaints and will publish their complaints procedure, including a time frame for the procedure. This is what Friends of the Earth had advocated. [...] Friends of the Earth concludes that NCP has not been able to address the underlying problem of Rabobanks' continuous financing of palm oil companies.”. (Friends of the Earth, Response to Final Statement, 2016).

The stakeholders reproach that the NCP should have gathered more information to base its findings and provide more details in its statements, e.g., on the criteria of follow-up. The stakeholders' criticism shows that the NCP system did not fully appease tense interactions. This evidence points to different types of resolutions, which may provide more or less satisfaction to stakeholders (and likely, firms too).

Unipedal facilitation

The last configuration shows that, with reduced presence of divergent interests and antagonism, confidentiality management skills

are associated to resolution, regardless of process expertise or impartiality. One case belongs to this configuration, concerning Deutsche Post, handled by the German NCP (2012). Deutsche Post showed openness to engagement with stakeholders when it was asked by the Business and Human Rights Resource Centre to respond to accusations of misconduct by trade unions on employment and human rights issues. While stating differences in views with stakeholders, the ITF and UNI trade unions, the firm's vice president of labor relations international wrote:

“it is our intention to continue our regular and ongoing global dialog with representatives of the global union federations ITF and UNI”.

As an OECD case study reports:

“the value of ongoing NCP support was clear to the parties. After the agreement was signed, the parties requested continued NCP engagement to assist with the implementation of the agreement” (OECD, 2018).

This instance shows the potential of an NCP to strengthen the relationship between the parties, in a context where they already share some interest and are willing to exchange.

No resolution

The analysis of absence of outcome provides additional evidence on how third party qualities matter (Table 6). The first configuration

shows that, even in the presence of impartiality, antagonism and the absence of process expertise is associated to absence of resolution. This configuration concerned two cases involving Starbucks and Coca-Cola that were handled by the NCP of the United States. The second configuration shows that the absence of divergent interests can also fail resolution when there is impartiality, absence of confidentiality management skills and antagonism. Two cases belong to this configuration, namely a case against PWT Group handled by the Danish NCP (2014), and the case involving Michelin, handled by the French NCP (2012).

To summarize, we found that all three third-party qualities jointly were associated to resolution, regardless of interactional challenges. We also found that one or two qualities could also help reach resolution but only in the absence of one or two interactional challenges.

Table 6. Configurations of third-party qualities for absence of resolution in the presence or absence of interactional challenges

Condition	Solutions	
	1	2
Process expertise	⊗	
Confidentiality management skills		⊗
Perceived impartiality	●	⊗
Divergent interests		⊗
Antagonism	●	●
Raw coverage	0.17	0.15
Number of cases	2	2
Unique coverage	0.17	0.15
Consistency	1	0.86
Overall coverage		0.32
Overall number of cases		4
Overall consistency		0.93
Note: Each combination is a complete explanation for cases in which resolution takes place. Large circles represent core conditions; small circles represent contributing conditions; ● represents the presence of a condition; ⊗ presents the absence of a condition.		

DISCUSSION

This study reveals different ways in which third-party qualities can combine to overcome challenges in firm-stakeholder interactions. I argued that three third-party qualities could help overcome interactional challenges, by supporting third-parties' convening and orchestrating roles. In absence of knowledge on how these third-party qualities combine in the presence or absence of one or both interactional challenges, I conducted a configurational analysis which revealed that the three third-party qualities jointly are associated to resolution, regardless of the presence or absence of interactional challenges. I also found that, combined, process expertise and confidentiality management skills could help achieve resolution if antagonism was absent, which shows that their sole combination does not necessarily overcome antagonism. Furthermore, confidentiality management skills alone could not afford both interactional challenges for reaching resolution.

This study contributes to the literature on cross-sector interactions by providing insights on how third-parties can help overcome interactional challenges, and antagonism in particular using a case-based, systematic analysis of third-party qualities for firm-resolution on accusations of firm misconduct. It also furthers our understanding of firm responses to stakeholders demands by considering the influence of stakeholders and third parties, where third parties can encourage firm accommodation. Finally, this study expands the literature on business and human rights by providing evidence on helpful and complementary

qualities of third parties in non-judicial complaint mechanism for reaching resolution on transborder human rights issues.

While the literature on firm-stakeholder interactions is increasingly promoting fit and compatibility between actors as key for successful outcomes (Austin & Seitanidi, 2012; Bundy *et al.*, 2018), the findings show that certain combined third-party qualities can be effective in the presence of divergent interests but also antagonism between parties. This study contribute to noteworthy albeit rare studies in the cross-sector literature that have hinted towards the potential of antagonistic interactions for joint problem solving (Arenas, *et al.*, 2013; Hardy & Phillips, 1998; Roy, Burdick, & Kriesberg, 2010).

Advancing our understanding which third party qualities matter, how and when

This study contributes to the literature on cross-sector interactions by furthering our understanding of how third-party facilitation can help overcome challenges in the accusatory context. Scholars have emphasized the potential of third-party facilitation for firm-stakeholder outcomes (Arenas *et al.*, 2013; Crane, 1999; Gray, 1989; Gray & Purdy, 2018; Murphy & Arenas, 2010). By drawing on the related conflict management literature, it provides systematic evidence about effective third-party qualities for reaching resolution in different challenging conditions, i.e. with the presence or absence of divergent interests and antagonism.

Furthermore, because of an important focus on cross-sector collaborations which a priori mostly host cooperative dynamics, while divergent interest is a common focus, antagonism between parties is often left aside (Hardy & Phillips, 1998; Laasonen *et al.*, 2012). This study complements the noteworthy albeit rare studies in the cross-sector literature that have hinted towards the potential of antagonistic interactions for joint problem solving (Arenas, *et al.*, 2013; Hardy & Phillips, 1998; Roy *et al.*, 2010). Separating divergent interests from antagonism is particularly valuable in a context that host confrontational dynamics, such as accusations of human rights breaches, but also finds more general relevance as some level of conflict may also exist in cross-sector partnerships (Gray & Purdy, 2018). The empirical setting of this study thus permits the separation of both constructs, enabling in turn, to find that the joint combination of all three third-party qualities was the only combination that could afford the presence of antagonism.

Our focus on divergent interest and antagonism also permits to contribute to conversations on the role of compatibility between firms and stakeholders for achieving successful outcomes (Austin & Seitanidi, 2012; Bundy *et al.*, 2018). While the literature increasingly promotes fit and compatibility between interests and values as key for successful outcomes of firm-stakeholder interactions (Austin & Seitanidi, 2012; Bundy *et al.*, 2018), the study provides insights on how the lack of fit and compatibility can be overcome with the help of third parties. Noting that some level of divergence in interests and values, and some level of

conflict (Gray & Purdy, 2018) is frequent in interactions between firms and stakeholders, the study enriches knowledge on how interactions can work in absence of fit and compatibility.

Furthering knowledge on firm responsiveness to stakeholder demands

Because this study focuses on stakeholders' accusations against firms, it also contributes to the literature of firm responsiveness to stakeholders' demands (Bundy *et al.*, 2013; Durand *et al.*, 2019; Eesley & Lenox, 2006; Mitchell, Agle & Wood, 1997). First, the study alleviates the often implicit assumption that firm responses are instantaneous by focusing on interactions with stakeholders and third parties. To explain corporate responses to stakeholder demands, much focus has been devoted to the focal corporation's perception and choice to act, possibly minimizing the importance of firm-stakeholder interactions in the shaping of corporate corrective response. The current study contrasts with this work by admitting that different degrees of conflict, negotiation or collaboration may occur as part of a corporate response to stakeholders' accusations (Burchell & Cook, 2013; Greve & Teh, 2016; Hardy & Phillips, 1998). This study permits to deepen knowledge on the pathways other parties use to influence corporate response.

Understanding effectiveness of non-judicial mechanisms for firm human rights' breaches resolution

Finally, this study contributes to the timely literature on business and human rights (Giuliani, 2018; Mena *et al.*, 2010; Schormair &

Gerlach, 2020; Schrempf-Stirling & Wettstein, 2017; Wettstein, Giuliani, Santangelo, & Stahl, 2019) by providing evidence on helpful and complementary qualities of third parties in non-judicial complaint mechanism for reaching resolution on human rights issues. In absence of hard law regulation on transnational issues of business and human rights (Mena *et al.*, 2010; Wettstein *et al.*, 2019), I find that the victims and their representatives can expect enhanced effectiveness of NCP facilitation in the presence of all three qualities. The study also shows the limits of the NCP mechanism where one or both qualities are absent, as the absence of divergent interests and antagonism between firms and stakeholders cannot be guaranteed.

Limitations and future research

To further this research, it appears interesting to identify different stages within the firm-stakeholder interactions, and map the interactional process and what it is made of. For example, more research could uncover how third parties translate one party's language to the other, and how they ensure a balance between confidentiality and transparency when parties want more or less confidentiality. This could be done by adopting a qualitative, observation study of the firm-stakeholder dialogue itself. The setting did not permit such an approach due to the highly confidential nature of firm-stakeholder interactions taking place. Such privileged access may be enabled in other settings, permitting to enrich further our understanding of drivers of resolution.

Additional limitations relate to access to data. I relied much on archival records that I complemented with interviews, yet access to firms proved challenging. This could be explained by the contentious and sensitive nature of stakeholders' accusations and lower prioritization of communicating about these instances, in comparison with stakeholders. Thus, most interviews were conducted with stakeholders and NCPs who were much more willing to speak about the topic, and more archival records were made available from these parties. Even though certain company response letters to the accusations were available publically, more interviews with firms would help refine measures of divergent interests and antagonism. Furthermore, much of the reporting and interviews were done after the end of the interaction facilitated by the third party due to the time range of the study. Future research could evaluate the impact of NCPs in overcoming interactional challenges in contemporary cases by asking parties about their perception of challenges before and after third-party facilitation to allow comparison, using interviews or questionnaires.

Future research may also investigate whether the kinds of resolution differ according to each configuration. Qualitative evidence showed that, even when a resolution was reached, it did not necessarily fully satisfy parties. The example of Friends of the Earth's reaction in the case involving Rabobank and tripod facilitation shows that parties' expectations on the role of third parties may differ from the realized impact in a disappointing manner. Given the value of long-term

satisfaction of stakeholders for the quality of firm-stakeholder relationships, measuring the extent to which parties' expectations are met is an alternative measure for informing on the potential of third parties to satisfy stakeholders in their search for justice and remedy (and, possibly firms).

Finally, it should be stated clearly that the resolutions found as the outcomes of firm-stakeholder interactions constitute an important part of a path forward towards remediating harm, but that it often remains insufficient to satisfy civil society stakeholders and the victims they represent. Civil society stakeholders have often deplored the “lack of teeth” of the NCP system (Wilde-Ramsing & Oldenziel, 2009), which does not constrain firms to act on accusations of human rights and only rarely follow-up on the resolution. More research is needed to uncover the different qualities of resolutions, and how quality resolutions can be implemented for social change, including through the improvement of the NCP system.

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**TIME FOR DUTY: TEMPORAL ORIENTATIONS IN
FIRM'S SCRIPTS FOR ACTION AS OUTCOMES OF
FIRM-STAKEHOLDERS INTERACTIONS ON
ACCUSATIONS OF HUMAN RIGHTS BREACHES**

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Abstract

Getting firms to act on human rights issues is a key priority in the sustainable development agenda, and interactions between firms and civil society stakeholders are seen as a promising mechanism for achieving this goal. To better understand the potential of firm-stakeholder interactions, we conduct a qualitative study of the settled outcomes of a voluntary complaint resolution mechanism on human rights breaches by firms, a setting that hosts the contradictory dynamics of collaboration and confrontation between firms and stakeholders. We find that settlements consist of firm scripts for action in which firms use different temporal orientations and verbal devices that serve the potential quality of subsequent action. Our study contributes to developing theory on the role of temporal orientation in firms' expressed aspirations for societal issues and firm responses to critical stakeholder demands.

Keywords: Corporate misconduct, business and human rights, cross-sector collaboration, contestation, time, firm responses.

INTRODUCTION

Addressing human rights issues is “the most significant contribution most businesses can make towards sustainable development” according to the United Nations (United Nations, 2021). Yet, in many instances, firms’ attention towards human rights needs to be triggered by confrontational encounters with civil society stakeholders³⁵. From these encounters may follow a form of collaboration, within the confrontational setting, where parties share information, expertise or advice, as in the case of complaint resolution. However, while the outcomes of either collaborative (e.g. Gray & Purdy, 2018; Odziemkowska, 2022a; Yaziji & Doh, 2009) or confrontational (e.g. McDonnell & King, 2013; Soule, 2009) forms of interactions have received much attention, knowledge on the potential of interactions that host both collaborative and confrontational contradictory dynamics remains scarce.

Researchers studying firm-stakeholder collaboration warn about the destructive effects of divergence for reaching social value, and promote fit and compatibility between parties (Austin & Seitadini, 2012; Bundy, Vogel, & Zachary, 2018; Odziemkowska, 2022b). At the same time, scholars argue that conflict can productively address critical societal issues (Arena, Sanchez, & Murphy, 2013; Hardy & Phillips, 1998; Roy, Burdick, & Kriesberg, 2010). However, little is known on the societal value of firm-stakeholder collaboration in confrontational settings,

³⁵ In the rest of the text, I use “civil society stakeholder” and “stakeholder interchangeably.

despite its prevalence (Laasonen, Fougère, & Kourola, 2012). The social potential of outcomes from interactions that host firm-stakeholder collaboration but are triggered by a confrontational accusation and marked by antagonism remains puzzling.

The aim of this paper is to uncover outcomes of firm-stakeholder collaboration in the confrontational setting of human rights complaint resolution to contribute to a better understanding of the societal value of firm-stakeholder interactions. We draw on the burgeoning corporate social responsibility literature on the impact of firms' symbolic, verbal devices to help understand the potential of firms' scripts for actions as the outcome of their interactions with civil society stakeholders. Specifically, based on the literature on firm-stakeholder interactions, we draw attention to the temporal orientations (i.e. past and future) adopted by firms in their scripts for action. Because firm-stakeholder collaboration is typically turned towards building new firm activities in the future (Gatignon, 2022; Le Ber & Branzei, 2010; Murphy, Perrot, & Rivera-Santos, 2012; van Tulder, Seitanidi, Crane, & Brammer, 2016), and confrontation generally oriented towards addressing past activities (Briscoe & Gupta, 2016), we ask *How do firms use temporal orientation in their scripts for action as outcomes of firm-stakeholder collaboration in the confrontational setting?*

To address this question, we analyzed the outcomes of all 28 settled instances of firm-stakeholder human rights complaint resolution under the grievance mechanism of the Organisation for Economic Co-

operation and Development (OECD) Guidelines for Multinational Enterprises between 2000 and 2018. These instances were triggered by stakeholders' accusations of firm misconduct on human rights, and as such, started with confrontation, and proceeded with confrontational dynamics but within a collaborative setting of information exchange and even advice that permitted to reach a settlement. Following a 19 months preliminary immersion in the support team of the complaint resolution mechanism which enabled a thorough understanding of the setting, we conducted a multiple case analysis of outcomes of complaint resolution processes based on the manual analysis of a thorough corpus of archives composed of public OECD reports and archived public releases by governmental entities. Our multiple case study permitted to identify the content of firms' scripts for actions within settlements of complaints.

We found that firms' scripts for actions included different temporal orientations, i.e. building the future when they focused on corporate activities that did not yet exist and would supplement their portfolio, and addressing the past when they focused on corporate activities that existed prior to the complaint. When firms used both past and future orientations, they presented *temporally rooted* scripts for action, showcasing *temporal coherence* that enhance the *comprehensiveness* of firm scripts. Such temporal orientations were established through verbal devices, namely acknowledgements and commitments that reflected firms' publicized admittance of responsibility and plans for actions. When both verbal devices were present, firms' scripts were *verbally rooted*, providing

opportunities for *communicative coherence*, enhancing the *credibility* of firm scripts.

Our study informs on the quality of firm's scripts for action as outcomes of firm-stakeholder interactions that host contradictory dynamics, thereby providing elements to consider when assessing their impact, answering recent calls (van Tulder, *et al.*, 2016; Odziemkowska, 2022a). We advance theory through identifying bundles in firms' scripts (temporally rooted and verbally rooted) and proposing that they enhance the quality of subsequent substantive social action. In this way, we contribute to scholarly discussions of the role of temporal dimensions in firm's expressed aspirations for social action (Bansal, Reinecke, Suddaby, & Langley, 2022; Crilly, Hansen, & Zollo, 2016; Crilly, 2017; Liang, Marquis, Renneboog, & Sun, 2018; Slawinski & Bansal, 2012; Slawinski & Bansal, 2015). We also advance the literature on firms' responses to stakeholder demands on critical issues (Crilly, Zollo & Hansen, 2012; Durand, Hawn, & Ioannou, 2019; Oliver, 1991; Pache & Santos, 2013; Raaijmakers, Vermeulen, Meeus, & Zietsma, 2015) by informing on outcomes on interactions marked by contradictory dynamics, providing knowledge on the different temporal and verbal qualities of symbolic responses which will matter for subsequent substantive actions. Finally, we inform to victims of corporate human rights breaches and their representatives on what to expect from a voluntary complaints mechanism, and shed light on what they could aim at to ensure comprehensiveness and credibility.

SCRIPTS FOR ACTION AS IMPACTFUL OUTCOMES OF FIRM-STAKEHOLDER INTERACTIONS

Firm-stakeholder interactions, may they be collaborative or confrontational, are seen as means to address complex societal issues that require joint work from complementary actors (George, Howard-Grenville, Joshi, & Tihanyi, 2016). For example, collaborative interaction between corporations and stakeholders co-create societal impact in addition to value for each party (Austin & Seitanidi, 2012; Bryson, Crosby, & Stone, 2006; George *et al.*, 2016). Different definitions are associated to the concept of impact, but scholars agree that benefits of firm-stakeholder interactions can include general value for society. For example, the value of firm-stakeholder interactions has been defined as “the amount and quality of benefits created for firms and NPOs engaged in collaboration *as well as for communities*” (Murphy, Arenas & Batista, 2015:146, emphasis added) and as “the transitory and enduring benefits relative to the costs that are generated due to the interaction of the collaborators and that accrue to organizations, individuals and *society*” (Austin & Seitanidi, 2012:945, emphasis added). More recently, however, the need for enquiring on more specific realized societal impacts “beyond generalizations” has been raised (van Tulder *et al.*, 2016:4; Odziemkowska, 2022a).

While the contemporary inquiry regarding the impact of firm-stakeholder interactions develops, interest in communication of corporate social responsibility (CSR) as an impactful device in itself has expanded (Burbano, 2016; Crane & Glozer, 2016; Schultz, Castello, &

Morsing 2013). The idea is that corporate communication on its social responsibility does not only serve to report on impact, but actually embodies impact as such (Christensen, Morsing, & Thyssen, 2013; Schoeneborn, Kuhn & Kärreman, 2019; Schoeneborn & Trittin, 2013). Specifically, firm's scripts for action, defined as firm's expressed programs for action, can "do things" (Austin, 1962), in that they establish a new reality from what existed before (Austin, 1962; Ford & Ford, 1992) and do more than simply reporting facts. A striking example of verbal impact is a company apologizing publicly for its irresponsibility. Similarly, if a firm announces that it will set up a stakeholder committee, it is different than "merely thinking" about it; it may express a strong intent, and will have an effect on its audience (Christensen, Morsing, & Thyssen, 2021). Scripts for action are "often necessary to mobilize further activities" (Christensen *et al.*, 2021:412), and that is so even if they are met with suspicion or disbelief, as such reactions would only confirm their impactful nature.

Symbolic scripts for action may not always be satisfactory on their own, or may not be followed by corresponding action as studies on decoupling demonstrate (Bromley & Powell, 2012; Crilly *et al.* 2012; Christensen, Morsing & Thyssen, 2020; Delmas & Burbano, 2011; Kim & Lyon, 2014). Yet, their impact should not be discarded simply because actions do not follow. Verbal devices are commonly used as a first step before a substantive change (Haack, Martigoni & Schoeneborn, 2020; Tilcsik, 2010; Rathert & Wernicke, working paper) that sheds light on firms,

enables stakeholder pressure and scrutiny to act on corresponding practices (Christensen *et al.*, 2021; Haack, Schoeneborn & Wickert, 2012).

When they are reached, outcomes of firm-stakeholder interactions include firm scripts for action into accessible form (Kuhn, 2008), such as joint statements, charters and reference codes (Ahmadsimab & Chowdhury, 2021), as results of the efforts and resources engaged in conversing and negotiating between parties. Such outcomes are of crucial importance because they will be “displayed to actors outside [the organizations] and [are likely] to be drawn on to (re)create a sense of [...] value” (Koschmann, Kuhn, & Pfarrer, 2012:336). Firms’ scripts for action include promises, commitments and acknowledgements of responsibility that change reality “and [do] not simply report on or represent something that was already there” (Austin, 1962; Ford & Ford, 1992:544). Such scripts for action thus constitute impact of firm-stakeholder interactions, and as such, they need to be qualified.

Qualifying firms’ scripts for action through their temporal orientations

Not all scripts for action are equivalent and embody the same value (Christensen, *et al.*, 2021). Some may be more promising for substantive social change than others, thus the impact of scripts for action needs to be qualified. One important qualifier is the temporal dimension implied in firms’ scripts for action, as different temporal orientations are impactful in different ways.

Recent work has unveiled the temporal dimension between decoupled corporate social responsibility responses, i.e. acknowledging dynamism in “talk-action” relationship (Brunsson, 2003; Christensen *et al.*, 2020:328). But temporality also matters in the “talk” itself (Bansal & Slawinski, 2012; Crilly, 2017; Crilly *et al.*, 2016) for considering its effectiveness over social, substantial change. For example, Crilly, Hansen & Zollo (2016) find that managers from firms that implement policy instead of decoupling use the past tense to communicate on actual actions taken in the past, instead of relying on future promises. Bansal and Slawinski (2012) explain that certain firms connect the past and future to the present when responding to climate change, showing a better tolerance for uncertainty, for example by drawing on the firm’s long history of company commitments and strategizing about climate change in its response.

When firms use scripts for actions, including promises, commitments and acknowledgements, they express scripts for future activities (Christensen *et al.*, 2021; Crilly *et al.*, 2016), in which they may similarly employ diverse temporal orientations that express aspirations towards an issue and provides more or less potential for social substantive change. For example, future-orientation, such as when a firm commits to setting up new corporate policies on human rights, is used to express the firms’ aspiration for “building a better future” (Christensen *et al.*, 2021). Contrastingly, past-orientation, for example when a firm commits to evaluating, justifying, excusing or even repairing a harm that it allegedly

caused, it may express its aspiration for “reflecting on” or “fixing” the past (Christensen *et al.*, 2021; Coombs, 1995; Garrett, Bradford, Meyers & Becker, 1989; Slawinski & Bansal, 2012).

When it comes to outcomes of firm-stakeholder interactions, the type of interaction promotes different temporal orientation. Collaboration is prone to bring about future orientation, through novel solutions that add to firm portfolios, and confrontation promotes past orientation, where outcomes are meant to address failures of the past. We review both orientations present in firm’s scripts for action below.

The value of future orientation as outcome of firm-stakeholder collaboration

Future-orientation, which we define as focusing on planning corporate activities that *do not yet exist* (Christensen *et al.*, 2021; Crilly *et al.*, 2016) is particularly present in outcomes of formal firm-stakeholder collaborations such as partnerships (Austin, 2010; Desai, 2018; Gray & Purdy, 2018; Seitanidi & Lindgreen, 2010; Odziemkowska, 2022a; Waddock, 1991; Yaziji & Doh, 2009). In firm-stakeholder collaboration, parties voluntarily gather around a common interest, draw on their different resources to tackle a problem identified by both parties such as human rights issues and poverty (Austin & Seitadini, 2012; George *et al.*, 2016; Gray & Purdy, 2018; Murphy, Arenas, & Batista, 2015; Selsky & Parker, 2005; Vurro, Dacin, & Perrini, 2010; Waddock, 1989).

firm-stakeholder collaborations’ outcomes are typically future-oriented as the aim is to find solutions to problems (Holzer, 2008), often by

creating new activities to a firm's portfolio (Gatignon, 2022), and through social innovation (Le Ber & Branzei, 2010; Murphy *et al.*, 2012; van Tulder *et al.*, 2016). Parties build customized solutions according to their own strategic interests (Selsky & Parker, 2005; Seitanidi & Crane, 2009). Collaboration can also be used by firms to anticipate and avoid potential costly conflict, by integrating stakeholders' perspectives through committees and dialogues, thereby forging future landscapes for corporate activities by making "better decisions" (Holzer, 2008) and, possibly, co-opting stakeholders and reducing challenges to the organization. Firm-stakeholder collaboration may include symbolic verbal devices, such as when Oxfam and the insurance company Swiss Re announced joint Commitment to Action at the Clinton Global Initiative for developing solutions to help "communities most vulnerable to climate change" (Oxfam America, 2008).

Future-oriented scripts for action as an outcome of firm-stakeholder interactions are valuable to audiences who see them as plans to create a better future. Future-oriented outcomes may be socially useful insofar as they are an initial attempts to promote solutions and trigger hope for the future, or at least provide material for holding firms accountable. Firms that commit to adapting their practices to better serve the needs of stakeholders project one possible pathway towards social goals.

The value of past-orientation as outcome of firm-stakeholder confrontation

In contrast, past-orientation can be defined as focusing on corporate activities that *have already existed* (or failed to exist). Past-orientation is typically present in outcomes of confrontation between firms and stakeholders (McDonnell & King, 2013; Schormair & Gerlach, 2019). Stakeholders use confrontational tactics with the aim of revealing corporate misbehavior and changing existing corporate practices of the target firm or beyond (Briscoe & Gupta, 2016; Soule, 2009; Yaziji & Doh, 2009), stakeholders challenge firms on their activities (or lack thereof) using diverse tactics such as protests (King & Soule, 2007; Luders, 2006; Soule, Swaminathan, & Tihanyi, 2013), boycotts (King, 2008; McDonnell & King, 2013) and broader media campaigns (Soule, 2009; Yaziji & Doh, 2009).

Confrontation is met by firms with reactive efforts, oriented towards activities that have already taken place in the past, to defend and repair potential image loss (McDonnell & King, 2013). Corporations opt for different impression management devices to repair legitimacy and reputation (Elsbach, 1994; Garrett *et al.*, 1989; Pfarrer, Pollock, & Rindova, 2010; Suchman, 1995) from more defensive to more accommodative. Firms aiming to restore a more positive image may deny accusations, minimize responsibility through excuses, justify their actions thereby minimizing the undesirable nature of an issue (Ashforth and Gibbs, 1990; Garrett *et al.*, 1989; Bolino, Kacmar, Turnley, & Gilstrap, 2008; Suchman, 1995), connect the firm's image to positive

elements (Coombs, 1995), selectively confess (Suchman, 1995), make concessions or apologies (Ashforth & Gibbs, 1990; Garrett *et al.*, 1989) and remediate, repent or rectify (Coombs, 1995). A well-known example is the Greenpeace campaign against Nestlé's palm-oil purchase involving protests and social media content which brought Nestlé to declare it would take action on its past activities by not ceasing its relationship with the supplier (Steel, 2010).

Firm's commitments that are oriented towards the past are particularly valuable when they bring some satisfaction to stakeholders by inculcating a sense of responsibility or justice (Schormair & Gerlach, 2020; Schrempf-Stirling & Wettstein, 2017). For example, restorative justice finds value in acknowledgement of guilt by offenders and commitment to victim compensation (Schormair & Gerlach, 2020). Similarly, Schrempf-Stirling & Wettstein (2017) argue that "the mere fact that corporations publicly and in writing state that they are committed to [...] have certain specific policies in place, can be seen as an improvement to the status quo" (Schrempf-Stirling & Wettstein, 2017:560). In addition, the value of certain words, such as apologies, can also be seen in the effects of their absence. To serve as an example, in a case opposing Camellia, a British agriculture firm to Kenyan claimants for alleged killings, rape, attacks and arbitrary arrests by company security guards, complainants received payments but regretted the absence of a corporate apology. A stakeholder representing victims explained:

“An apology is a great way to show that the company is remorseful for the harm suffered by the community and a commitment that the harm will not be repeated. It is extremely unfortunate that Camellia has failed to offer an apology.” (SOMO, 2021).

Temporal orientation in firm-stakeholder interaction that host collaborative and confrontational dynamics

While collaboration tends to offer solutions for the future, and confrontation tends to trigger outcomes to address the past, less is known about the potential of firm-stakeholder interactions that host both confrontation and collaboration. Such interactions, as firm-stakeholder complaint resolution processes, are characterized by contradictory dynamics that may impede progress towards valuable outcomes. On the one hand, researchers studying firm-stakeholder collaboration suggest that divergence of parties jeopardizes value, explaining that successful outcomes requires compatibility or alignment between parties (Austin & Seitadini, 2012; Bundy *et al.*, 2018; Le Ber & Branzei, 2010; Odziemkowska, 2022b). Confrontation within collaboration neutralizes the interactions’ potential for providing solutions oriented towards the future. On the other hand, scholars have argued that divergence and conflict between firms and stakeholders could be productive for tackling critical societal issues (Arena *et al.*, 2013; Hardy & Phillips, 1998; Poncelet, 2001; Roy, Burdick & Kriesberg, 2010). Yet the literature has tended to focus much on how to overcome divergence (Ahmadsimab, & Chowdhury, 2021) and on promoting fit between parties (Austin & Seitanidi, 2012; Berger, Cunningham, & Drumwright, 2004; Bundy *et*

al., 2018) at the cost of understanding the value of having confrontational dynamics as a setting for collaboration (Laasonen, *et al.*, 2012). Thus, how firm-stakeholder collaboration in the accusatory setting provides value remains puzzling. Because temporal orientations offer different types of value, we investigate how firm-stakeholder collaboration in the accusatory setting are settled, and in particular, how firms adopt temporal orientations within their scripts for action.

METHODS

The aim of this paper is to elaborate theory on the potential of firm-stakeholder interactions with particular attention to temporal orientations used by firms in their scripts for action. To do so, we study a context that has received scarce attention, namely firm-stakeholder collaboration in the confrontational setting. We conducted an exploratory multiple-case study to understand how instances of interactions that host both collaborative and confrontational dynamics were settled. This method is appropriate for building theory by studying contemporary events over which investigators have no control (Siggelkow, 2007; Yin, 2014). Our cases consists of outcomes of complaint resolution processes on human rights that were submitted and settled under the OECD Guidelines for Multinational Enterprises between 2000 and 2018. The unit of analysis for the study consists of the outcomes of complaint resolution processes.

Empirical background

The context of the complaint resolution mechanism of the OECD³⁶ Guidelines for Multinational Enterprises (OECD Guidelines) was chosen for its unusually revelatory qualities as it presents the outcomes of two decades of firm-stakeholder interactions that are not easily accessible in other situations (Eisenhardt & Graebner, 2007; Yin, 2014). In addition, the voluntary nature of the complaint resolution mechanism means that some level of collaboration is necessary for the resolution to unfold and eventually lead to a settlement. Thus, the complaint resolution of the OECD Guidelines is well suited for our study of outcomes of firm-stakeholder collaboration in the confrontational setting.

The OECD Guidelines are a set of voluntary norms and standards addressed to corporations by adherent governments. Established in 1976, they are one of the oldest international instrument that communicate voluntary standards describing expectations on responsible business conduct of multinational corporations. The OECD Guidelines present expectations coherent with other international standards such as the Sustainable Development Goals, International Labour Organization and the United Nations Guiding Principles on Business and Human Rights, and mirror and supplement existing national laws. Eleven themes are featured in the OECD Guidelines, including human rights but also labour

³⁶ The Organisation for Economics Co-operation and Development (OECD) is a highly influential international policy body that gathers member countries throughout the world.

rights, environmental protection, and corruption. Importantly, the OECD Guidelines do not provide any certification and firms cannot adhere to them, in contrast with the United Nations Global Compact. Adhering governments are in charge of promoting the OECD Guidelines and resolving complaints.

The complaint resolution mechanism of the OECD Guidelines was launched in 2000. It enables any interested party, including stakeholders, to submit a complaint that a firm had breached the OECD Guidelines. In 2018, 425 complaints had been submitted under all the different chapters, including 59 that were closed (either through settlement or not) on human rights issues. The admissibility of these complaints is assessed by national agencies called National Contact Points (NCPs) based on a set of criteria, including whether the issues are substantiated and whether the issues are relevant to the OECD Guidelines³⁷. When complaints are admissible, firms and stakeholders are asked to engage into a complaint resolution dialogue with the aim of reaching a settlement on the issue. Because the mechanism is voluntary, companies are not obliged to enter

³⁷ The criteria set out in the OECD Guidelines (2011) are the following: whether the submitting party has an interest in the matter, whether the issue is material and substantiated, whether there seems to be a link between the enterprise's activities and the issue raised in the specific instance, the relevance of applicable law and procedures, including of court rulings, how similar issues have been, or are being, treated in other domestic or international proceedings; whether the consideration of the specific issue would contribute to the purposes and effectiveness of the Guidelines (OECD, 2011).

the dialogue, and many choose not to without fear of regulatory consequences³⁸.

Data collection

We studied all outcomes of firm-stakeholder complaint resolution on human rights that were submitted and settled between 2000 and 2018 (28 cases). In the preliminary phase to this study, the lead author benefited from an immersion of 19 months at the OECD in the policy support team of the OECD Guidelines and the NCPs. The author's experience in reporting on the work of NCPs and on complaints, as well as supporting NCPs in their general procedures provided a thorough understanding of the OECD Guidelines and its associated complaint mechanism. This preliminary phase that took place between February 2016 and August 2017 was instrumental in defining and informing the present study.

Our formal data collection took place between September 2017 and June 2019. To identify cases featuring settlements, we first collected data and analyzed content to specify our focal cases. To identify the 28 cases to be analyzed, we initially built a database of all 425 complaints submitted between years 2000 and 2018, with information on the issues, targeted organizations, complainants, NCPs, timeline, status, milestones regarding the complaints and outcomes. This data was extracted manually from multiple sources including public OECD reports,

³⁸ One exception concerns Canada which has economic diplomacy sanctions. This exception does not affect the present study.

archived public releases by NCPs and archived media records and interviews, involving a total of 447 documents.

Then, we identified all relevant complaints that had been submitted under the human rights chapter of the OECD Guidelines. This step of the case selection involved the manual analysis of 152 reports of between 1 and 53 pages on the complaint by different NCPs, the OECD and occasionally stakeholders in case of lack of clarity. NCP documents included initial assessments of the complaint, to identify whether it was accepted or not, final statements which informed on the outcome of the complaint resolution process, and rarely available follow-up statements, which informed on whether the firm had in fact taken action on its commitments.

A total of 59 complaints related to human rights were identified as submitted and concluded (whether settled or not) between 2000 and 2018. Noting that a chapter on human rights had only been included in the OECD Guidelines in 2011, we carefully coded all 19 pre-2011 complaints to identify whether they related to human rights or not, based on 46 documents. Then, these complaints were coded according to whether the firm and the stakeholder(s) reached a settlement, i.e. whether a firm script for action was made available as outcomes of discussions.

Out of the 59 human rights complaints, 30 complaints presented settlement. Two complaints were excluded. One complaint regarding an insurance company in New Zealand was excluded because of missing

information by the NCP, and a complaint against the Danish firm Arla was excluded for comparability limitations as the settlement was reached outside of the complaint resolution process. As a result, all 28 settlements of all 28 complaints were analyzed. An overview of these cases is available in Table 1.

Table 1: Corporate human rights violation accusations under the OECD Guidelines complaint resolution mechanism

Company	NCP	Sector	Country of harm	Submitter(s)	Year submitted
Afrimex Ltd.	United Kingdom	Mineral trading	Democratic Republic of Congo	1 NGO	2007
Aker Kværner	Norway	Oil services	Cuba	1 NGO	2005
Andritz Hydro Gmbh	Austria	Hydropower	Lao	9 NGOs	2014
Arla	Denmark	Dairy	Ivory Coast, Nigeria, and Bangladesh	1 NGO	2014
Atradius Dutch State Business	Netherlands	Export Credit Agency	Brazil	4 NGOs	2015
BHP Billiton Plc	United Kingdom	Mining	Mozambique	5 NGOs	2012
Cargill Cotton Limited	United Kingdom	Cotton trading	Uzbekistan	1 NGO	2010
Cermaq ASA	Norway	Fishing	Canada/Chile	2 NGOs	2009

DAS Air	United Kingdom	Airline	Democratic Republic of Congo	1 NGO	2005
Deutsche Post DHL	Germany	Logistics	United States	2 trade unions	2012
Devcot	France	Cotton trading	Uzbekistan	2 NGOs	2010
Dutch Pension Fund ABP and its Pension Administrator APG, investor in POSCO	Netherlands	Pension Fund	India	4 NGOs	2012
Ecom Agroindustrial Corp. Ltd.	Switzerland	Cotton trading	Uzbekistan	1 NGO	2010
Fédération Internationale de Football Association (FIFA)	Switzerland	Sports and entertainment	Qatar	1 trade union	2015
Formula One Group	United Kingdom	Sports and entertainment	Bahrain	1 NGO	2015
Global Solution Limited (GSL) (then G4S)	Australia	Security services	Australia	5 NGOs	2005
Goldcorp Inc.	Canada	Mining	Guatemala	2 NGOs	2009
Holcim Group	Switzerland	Construction	India	2 trade unions	2012
Holcim Group	Switzerland	Construction	Indonesia	5 NGOs	2015

ICT Cotton Limited	United Kingdom	Cotton trading	Uzbekistan	1 NGO	2010
IHC caland	Netherlands	Oil and gas support services	Burma	2 trade unions	2001
INTEX resources asa	Norway	Mineral exploration	Philippines	2 NGOs	2009
Karl Rieker	Germany	Retail	Bangladesh	1 individual	2013
Kinross Gold Corporation	Brazil	Mining	Brazil	3 NGOs	2013
Louis Dreyfus Commodities Suisse S.A.	Switzerland	Commodity merchant	Uzbekistan	1 NGO	2010
Makro-Habib Pakistan Limited	Netherlands	Wholesale	Pakistan	1 NGO	2010
Mylan	Netherlands	Pharmaceutical	United States	1 lawyer	2016
Norconsult AS	Norway	Engineering consultancy	Malaysia	1 NGO	2014
Otto Stadtlander GmbH	Germany	Cotton trading	Uzbekistan	1 NGO	2010
Paul Reinhart AG	Switzerland	Cotton trading	Uzbekistan	1 NGO	2010
Rabobank	Netherlands	Banking	Indonesia	1 NGO	2016
Sjøvik AS	Norway	Fishing	Western Sahara	1 NGO	2011
SOCO International Plc	United Kingdom	Oil and gas exploration	Democratic Republic of Congo	1 NGO	2014

Starwood Hotels & Resorts Worldwide	United States	Hospitality industry	Maldives and Ethiopia	1 trade union	2015
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Data analysis

We conducted an exploratory, inductive multiple-case study to analyse the settlement of complaint resolution processes. Multiple case studies are relevant in efforts of theory building (Siggelkow, 2007), and permit replication in that the multiple cases can “independently confirm emerging constructs and propositions”, as well as reveal complementary features of a phenomenon (Santos & Eisenhardt, 2009).

Our analysis took place in three stages. The first stage of the analysis of outcomes was conducted in two rounds of intensive manual text coding, and a third round of second-order coding from which different types of outcomes emerged, including the classification of outcomes into acknowledgements and commitments within scripts for actions. The first round consisted of inductive coding of 152 documents using the NVivo 12 software, including NCP reports (initial statements, final statements, follow-up statements) and OECD reports from which a list of outcomes (acknowledgements and commitments) emerged. Two co-authors undertook a first round of inductive coding which generated a first list of 26 first-order codes representing corporate acknowledgements and commitments. After both researchers reached agreement on the codes to use (refinement of categories), the second round consisted of using this list of outcomes to deductively code the text. New questions emerged

leading to discussions on definitions and subsequent agreements on a new list of 35 codes. These new 35 codes were used in a deductive, third round of coding. Following this process, both co-authors then met to discuss second-order categories representing the higher-order action in each outcome. A total of 11 second-order codes were agreed upon, exhibiting acknowledgements and commitments. We iterated between this analysis, in which we analysed cases and compared them, and the literature (Eisenhardt, 1989). While the initial analysis was aimed at understanding how firm-stakeholder complaint resolution was settled, the identified scripts for action led us to invoke literature treating corporate responsibility symbolic, verbal devices as impactful. In addition, we noticed that different temporal orientations were used in scripts for action, which led us to seek literature on how temporal orientations were reflected in outcomes of firm-stakeholder interactions. Both streams of literature helped ground our findings, but did not fully explain outcomes of contradictory dynamics, i.e. confrontation and collaboration, between firms and stakeholders. we thus conducted the second stage of the analysis to identify temporal orientations of all outcomes by coding by one author and checked by the second author. Table 2 features the different codes that emerged, classified under their relevant temporal orientations: *addressing the past* or *building the future*. In a third stage of analysis, one author returned to each cases to identify temporal orientations within each case, and identified that firms sometimes used past and future orientations jointly. The results of the

third stage analysis are presented in table 3. We review our findings in the next section.

FINDINGS: PAST AND FUTURE ORIENTATIONS OF FIRMS' SCRIPTS FOR SOCIAL ACTION

Our findings offer insights into the outcomes of firm-stakeholder collaboration in the accusatory setting of complaint resolution. A total of 28 cases presented settlements.

We found that settlements of complaint resolution consisted of firms' scripts for action using past and/or future orientations that bring alignment between parties. Firms *addressed the past* when their scripts for action concerned corporate activities that existed prior to the complaint. Firms *built the future* when their scripts for action concerned activities that did not yet exist and would supplement their portfolio. When firms adopted both past and future, their scripts were **temporally rooted**, because evaluating or fixing the past provided a foundation for scripting the future. Scripts that are temporally rooted offer complementarity between past and future in that they offer **temporal coherence**, showcasing firms' attention to both existing issues and new opportunities, and presenting learning opportunities for firms to learn through analyzing and tackling past activities to inform their future activities (e.g. Desai, 2018; Kaplan & Orlikowski, 2013), unlike scripts that are oriented only towards the past or only towards the future, enhancing *the comprehensiveness* of proposed action.

We also found that temporal orientation was established through verbal devices to tackle human rights issues, namely acknowledgements and commitments, that were oriented either towards the past or the future. *Acknowledgements*, for example of international standards on human rights, reflect firms' publicized admittance of responsibility that was assigned to them through the complaint. *Commitments*, as when firms commit to adapting organizational policies to prevent harm, reflect firm's programs for action. Whenever bundles included acknowledgements in addition to commitments, their scripts were **verbally rooted** because the permanent nature of declarations of acknowledgement of responsibility provided a foundation for firms' commitments. Scripts that are verbally grounded offer complementarity between acknowledgements and commitments in that they offer **communicative coherence**, in contrast with scripts that only acknowledgements or commitments, which promotes *the credibility* of proposed action (e.g. Hersel, Gangloff, & Schropshire, 2022).

In most cases, scripts were composed of bundles of different temporal orientations and verbal devices. In reporting our findings, we first describe the different past and future oriented devices used in firms' scripts. We then present bundles of different temporal orientations and verbal devices. This analysis permits to highlight temporally grounded and verbally grounded of firms' scripts for action. Table 2 presents the results of our analysis of firm scripts, table 3 showcases the findings for

each case. Table 4 presents the typology of firm scripts that resulted from our analysis, and table 5 shows the different grounded bundles.

Table 2. Temporal orientation of firm-stakeholder outcomes of collaboration in the accusatory setting

Addressing the past	
Acknowledging potential harm	<ul style="list-style-type: none"> • Firm acknowledges that harm could have been done (not necessarily acknowledging responsibility for the harm)
Committing to repairing or ceasing alleged harm	<ul style="list-style-type: none"> • Firm will provide remedy • Firm will cease harmful activities
Committing to assessing the impact of its activities on the issue	<ul style="list-style-type: none"> • Firm will conduct impact assessment • Firm will publish results of impact assessment • Firm will commission independent review of potential harm • Firm will review its current measures/activities • Firm will review the current measures/activities of its business partner
Building the future	
Acknowledging responsibility to identify, prevent and mitigate harm	<ul style="list-style-type: none"> • Firm acknowledges responsibility to identify, prevent and mitigate harm
Acknowledging responsibility to respect international standards	<ul style="list-style-type: none"> • Firm acknowledges responsibility to respect international standards
Committing to respecting international standards and guidelines	<ul style="list-style-type: none"> • Firm will respect international standards and guidelines on responsible business conduct
Committing to adapting organizational policies and practices to prevent issue raised in the complaint	<ul style="list-style-type: none"> • Firm will adapt existing policies or measures • Firm will update internal complaint mechanism • Firm will adopt new policies, procedures or practices • Firm will improve efforts to prevent harm

Committing to learning more about the issue raised in the complaint	<ul style="list-style-type: none"> • Firm will review the current measures/activities of its business partner
Committing to bridging through dialogue with stakeholders	<ul style="list-style-type: none"> • Firm will maintain dialogue with stakeholders -> Firm will maintain dialogue with complaint(s) ---> Firm will give official consultative role to complainant in long term • Firm will maintain dialogue with stakeholders other than complainant -> Firm will maintain dialogue with local community • Firm will improve dialogue with stakeholders -> Firm will improve dialogue with complainant -> Firm will improve dialogue with stakeholders other than complainant(s) ---> Firm will develop program with the local community ---> Firm will improve dialogue with local community • Firm will facilitate connections between complainant and third party
Committing to advocating with internal and external stakeholders	<ul style="list-style-type: none"> • Firm will advocate issue with the local (country of harm) government • Firm will increase employee awareness • Firm will signal or convey standards and best practices to business partners
Committing to increasing transparency	<ul style="list-style-type: none"> • Firm will increase general transparency • Firm will increase transparency on its activities • Firm will increase transparency on its policies • Firm will make their complaint procedures more transparent externally • Firm will share new information with complainant • Firm will increase employee awareness

Table 3. Bundles of firm-stakeholder interaction output and temporal orientation (ordered by bundles)

Case	Accusation	Temporal orientation	Bundles in scripts
Mylan vs 1 lawyer 2016	As a manufacturer and supplier of medicine that has been adopted into the lethal injection execution protocols of a number of U.S. States and was used in an execution, the firm is accused of failing to restrict the sale of its products to "US prisons risks enabling the executions of prisoners, in violation of their right to life and, potentially, their right not to be subjected to cruel, inhuman and degrading treatment.", of failing to assess the impact of its inaction and engage with stakeholders on the issue, of failing to carry out due diligence on the use of its product, failed to encourage third party distributors to apply responsible business conduct, failed to have a policy commitment to respect human rights.	<p>Addressing the past:</p> <ul style="list-style-type: none"> - Acknowledgement of potential harm; <p>Building the future:</p> <ul style="list-style-type: none"> - Commitment to advocating issue; - Commitment to improving dialogue; - Commitment to adapting organizational policies and practices to prevent harm; - Commitment to increase transparency. 	"A better tomorrow": Enhanced comprehensiveness and credibility
Global Solution Limited (GSL) (then G4S) vs. 5 NGOs 2005	Through its role in administering Australian Immigration Detention Centres, the firm is accused of having violated detainee's human rights by acquiescing in the mandatory detention asylum seekers, including of children, with no legal limit on the length of the detention. The centers allegedly host human rights abuses such as placing people in isolation as a punishment. (Complaint by stakeholders, 2005).	<p>Addressing the past:</p> <ul style="list-style-type: none"> - Acknowledgement of potential harm; - Assess the impact of its activities; <p>Building the future:</p> <ul style="list-style-type: none"> - Acknowledgement of international standards and guidelines; - Acknowledgement responsibility to identify, prevent, and mitigate harm; - Commitment to respecting international standards and guidelines; - Commitment to improving dialogue; 	"A better tomorrow": Enhanced comprehensiveness and credibility

		<ul style="list-style-type: none"> - Commitment to learning about the issue; - Commitment to adapting organizational policies and practices to prevent harm. 	
<p>Fédération Internationale de Football Association (FIFA) vs. 1 trade union 2015</p>	<p>Through its activities as an organizer of global sports events in Qatar, the firm is accused of having appointed a host country known for violating human rights of migrant workers, failing to conduct adequate human rights due diligence and contributed to adverse human rights impacts of migrant construction workers who contributed to preparing venues for the event.</p>	<p>Addressing the past:</p> <ul style="list-style-type: none"> - Acknowledgement of potential harm; - Commitment to repairing harm; <p>Building the future:</p> <ul style="list-style-type: none"> - Acknowledgement responsibility to identify, prevent, and mitigate harm; - Acknowledgement of international standards and guidelines; - Commitment to respecting international standards and guidelines; - Commitment to advocating issue; - Commitment to improving dialogue; - Commitment to adapting organizational policies and practices to prevent harm; - Commitment to increase transparency. 	<p>“A better tomorrow”: Enhanced comprehensiveness and credibility</p>

Cermaq ASA vs. 2 NGOs 2009	Through its fish farming and fish feed activities in Canada, the firm is accused of failing to consider indigenous people's rights, failing to participate in dialogue fora with and dispute arbitration processes, conducted unfounded dismissals and attempts to prevent employee organizing, has had inadequate safety routines for its employees possibly leading to the death of 5 employees, and accidents, failed to protect the biodiversity by allowing the spread of lice and salmon diseases, failed to consult with communities on impacts of its activities.	<p>Addressing the past:</p> <ul style="list-style-type: none"> - Acknowledgement of potential harm; - Commitment to assessing the impact of its activities <p>Building the future:</p> <ul style="list-style-type: none"> - Acknowledgement of international standards and guidelines; - Acknowledgement responsibility to identify, prevent, and mitigate harm; - Commitment to respecting international standards and guidelines; - Commitment to improving dialogue; - Commitment to adapting organizational policies and practices to prevent harm; - Commitment to increase transparency. 	“A better tomorrow”: Enhanced comprehensiveness and credibility
Sjøvik AS vs. 1 NGO 2011	Through its fishing activities in Western Sahara, the firm is accused of breaching the human rights of the Saharawi to self-determination and rights to consent to and benefit from their natural resources. (Final statement, NCP Norway)	<p>Addressing the past:</p> <ul style="list-style-type: none"> - Commitment to assessing the impact of its activities; <p>Building the future:</p> <ul style="list-style-type: none"> - Acknowledgement of international standards and guidelines; - Acknowledgement responsibility to identify, prevent, and mitigate harm; - Commitment to respecting international standards and guidelines; - Commitment to adapting organizational policies and practices to prevent harm; - Commitment to increase transparency. 	“A better tomorrow”: Enhanced comprehensiveness and credibility

<p>Norconsult AS vs. 1 NGO 2014</p>	<p>Through providing consulting services to a hydropower construction project in Malaysia, the firm is accused of contributing to a project that violates indigenous rights to self-determination for their own land, and free, prior and informed consent, of failing to provide information on human rights impacts, of contributing to a project that involves bribery, of using persuasion techniques and threats on villagers related to their compensation, of failing to conduct an environmental impact assessment and social impact assessment, of failing to prevent harassment of local protesters by the police and other violent acts.</p>	<p><i>Addressing the past:</i> - Commitment to assessing the impact of its activities; <i>Building the future:</i> - Acknowledgement of international standards and guidelines; - Acknowledgement responsibility to identify, prevent, and mitigate harm; - Commitment to respecting international standards and guidelines; - Commitment to improving dialogue; - Commitment to adapting organizational policies and practices to prevent harm; - Commitment to increase transparency.</p>	<p>“A better tomorrow”: Enhanced comprehensiveness and credibility</p>
<p>SOCO International Plc vs. 1 NGO 2014</p>	<p>By conducting oil exploration and exploitation activities in a National Park which is on the List of World Heritage in Danger and classified as a World Heritage Site in the Democratic Republic of Congo (DRC), the firm is accused of disregarding the DRC's legal commitment to preserve the national park, seeking and/or accepting exemption from any new laws and regulations aimed at sustainable development, failed to provide evidence of human rights due diligence despite local concerns that its oil exploration will lead to the presence of more armed groups, failed to hold adequate consultations with local communities.</p>	<p><i>Addressing the past:</i> - Acknowledgement of potential harm; - Commitment to assessing the impact of its activities; <i>Building the future:</i> - Acknowledgement responsibility to identify, prevent, and mitigate harm; - Commitment to respecting international standards and guidelines; - Commitment to improving dialogue; - Commitment to adapting organizational policies and practices to prevent harm.</p>	<p>“A better tomorrow”: Enhanced comprehensiveness and credibility</p>

Paul Reinhart AG vs. 1 NGO 2010	Through its purchase of cotton harvested in Uzbekistan and sold by state-run merchants, the firm is accused of contributing to perpetuating potential systematic and extensive child labor, and of failing to use its leverage for influencing Uzbek authorities regarding the use of forced child labor. (NCP of Switzerland, closing statement, 2012).	<i>Addressing the past:</i> - Acknowledgement of potential harm; <i>Building the future:</i> - Acknowledgement responsibility to identify, prevent, and mitigate harm; - Commitment to improving dialogue; - Commitment to adapting organizational policies and practices to prevent harm; - Commitment to increase transparency.	“A better tomorrow”: Enhanced comprehensiveness and credibility
Louis Dreyfus Commodities Suisse S.A. vs. 1 NGO 2010	Through its purchase of cotton harvested in Uzbekistan and sold by state-run merchants, the firm is accused of contributing to perpetuating potential systematic and extensive child labor, and of failing to use its leverage for influencing Uzbek authorities regarding the use of forced child labor. (NCP of Switzerland, closing statement, 2012).	<i>Addressing the past:</i> - Acknowledgement of potential harm; <i>Building the future:</i> - Acknowledgement responsibility to identify, prevent, and mitigate harm; - Commitment to advocating issue; - Commitment to adapting organizational policies and practices to prevent harm.	“A better tomorrow”: Enhanced comprehensiveness and credibility
Otto Stadtlander GmbH vs. 1 NGO 2010	Through its purchase of cotton harvested in Uzbekistan and sold by state-run merchants, the firm is accused of contributing to perpetuating potential systematic and extensive child labor, and of failing to use its leverage for influencing Uzbek authorities regarding the use of forced child labor. (NCP of Switzerland, closing statement, 2012).	<i>Addressing the past:</i> - Acknowledgement of potential harm; <i>Building the future:</i> - Acknowledgement of international standards and guidelines; - Acknowledgement responsibility to identify, prevent, and mitigate harm; - Commitment to respecting international standards and guidelines; - Commitment to adapting organizational policies and practices to prevent harm; - Commitment to increase transparency.	“A better tomorrow”: Enhanced comprehensiveness and credibility

Rabobank vs. 1 NGO 2016	Through financial services provided to a palm oil plantation in Indonesia, the firm is accused of contributing to deforestation related to palm oil plantation, of failing to conduct human rights due diligence, of failing to communicate on potential risks of the plantation, and failing to use its leverage to influence the investee to prevent and mitigate impacts, and failed to provide stakeholders with information on the due diligence steps it undertook for identifying adverse impacts.	<p>Addressing the past:</p> <ul style="list-style-type: none"> - Acknowledgement of potential harm; <p>Building the future:</p> <ul style="list-style-type: none"> - Commitment to adapting organizational policies and practices to prevent harm; - Commitment to increase transparency. 	“A better tomorrow”: Enhanced comprehensiveness and credibility
INTEX resources asa vs. 2 NGOs 2009	Through its mining activities in the Philippines, failing to conduct proper consultation with indigenous local population and obtaining consent, failed to translate agreements with local populations in local languages, inhibiting local population's right to information and consent, failed to provide complete information about negative impact on the environment, will contribute to deforestation that causes erosion and landslides.	<p>Addressing the past:</p> <ul style="list-style-type: none"> - Acknowledgement of potential harm; <p>Building the future:</p> <ul style="list-style-type: none"> - Acknowledgement of international standards and guidelines; - Commitment to respecting international standards and guidelines. 	“A better tomorrow”: Enhanced comprehensiveness and credibility
Holcim Group vs. 5 NGOs 2015	Through its construction activities in Indonesia, and the use of forest land in a first given area, the firm is accused of having violated the rights of citizens for a decent livelihood by providing a compensation land to the State in a second area that is inhabited by local population. The firm allegedly failed to consider that it would result in the eviction and loss of livelihood for more than 800 local households.	<p>Addressing the past:</p> <ul style="list-style-type: none"> - Commitment to repairing harm; <p>Building the future:</p> <ul style="list-style-type: none"> - Acknowledgment of international standards and guidelines; - Commitment to advocating issue; - Commitment to improving dialogue. 	“A better tomorrow”: Enhanced comprehensiveness and credibility

<p>Dutch Pension Fund ABP and its Pension Administrator APG, investor in POSCO vs. 4 NGOs 2012</p>	<p>Through its financial investment in an iron ore and steelwork enterprise in India, the firm is accused of having failed to protect human rights related to land acquisition, where opponents were violently repressed by public authorities, failed to consult with communities affected by the land acquisition, failed to carry out environmental due diligence, and failed to provide the public with adequate information about potential environmental impacts.</p>	<p>Addressing the past: - Acknowledgement of potential harm; - Commitment to assessing the impact of its activities; Building the future: - Acknowledgement responsibility to identify, prevent, and mitigate harm; - Commitment to improving dialogue; - Commitment to adapting organizational policies and practices to prevent harm.</p>	<p>“A better tomorrow”: Enhanced comprehensiveness and credibility</p>
<p>Deutsche Post DHL vs. 2 trade unions 2012</p>	<p>Through its activities in the mail delivery services in subsidiaries in Bahrain, Guatemala, Hong Kong, South Africa, Panama, Malawi, USA and Norway, the firm is accused of having failed to respect the rights of workers to establish and join trade unions, of unduly dismissing employees, of using lie detectors on its workers, of exerting pressure on employees for them to resign, and of systematically discriminating against African-American and Hispanic employees.</p>	<p>Addressing the past: - Commitment to repairing harm; Building the future: - Acknowledgement of international standards; - Commitment to improving dialogue; - Commitment to increase transparency.</p>	<p>“A better tomorrow”: Enhanced comprehensiveness and credibility</p>

Karl Rieker vs. 1 individual 2013	By holding textile manufacturing production activities in an unsafe building and without conducting proper audits in Bangladesh, the firm is accused of bearing partial responsibility for the death of 112 people who died in a factory fire, and the injuries of more than 300 people. The firm is accused of having failed to provide compensation to victims and families.	<p>Addressing the past:</p> <ul style="list-style-type: none"> - Acknowledgement of potential harm; <p>Building the future:</p> <ul style="list-style-type: none"> - Acknowledgement of international standards and guidelines. 	“Time on your side”: Enhanced comprehensiveness
Andritz Hydro GmbH Vs. 9 NGOs 2014	Through its supply of hydropower equipment to a dam project in the Mekong River, the firm is accused of having contributed and will continue to contribute to human rights and the environmental adverse impacts. The dam project threatens "thousands of people's livelihoods, increase food insecurity [...] and eliminate many species of fish that thrive only in the Mekong River" (complaint by stakeholders, April 2014).	<p>Building the future:</p> <ul style="list-style-type: none"> - Acknowledgment of international standards; - Commitment to respecting international standards and guidelines; - Commitment to improving dialogue; - Commitment to learning about the issue; - Commitment to adapting organizational policies and practices to prevent harm; - Commitment to increase transparency. 	“From now on”: Enhanced credibility
Atradius Dutch State Business vs. 4 NGOs 2015	Through its provision of export credit insurance to a dredging project in Brazil, the firm is accused of having failed to use its influence over the project to ensure compliance to international standards, failed to ensure monitoring of the project's impact, failed to consult with affected communities, contributed to damaging traditional ways of life, biodiversity and ecosystems.	<p>Building the future:</p> <ul style="list-style-type: none"> - Acknowledgement responsibility to identify, prevent, and mitigate harm; - Acknowledgement of international standards and guidelines; - Commitment to respecting international standards and guidelines; - Commitment to improving dialogue; - Commitment to adapting organizational policies and practices to prevent harm; - Commitment to increase transparency. 	“From now on”: Enhanced credibility

ICT Cotton Limited vs. 1 NGO 2010	Through its purchase of cotton harvested in Uzbekistan and sold by state-run merchants, the firm is accused of contributing to perpetuating potential systematic and extensive child labor, and of failing to use its leverage for influencing Uzbek authorities regarding the use of forced child labor.	<i>Building the future:</i> <ul style="list-style-type: none"> - Acknowledgement of responsibility to identify, prevent, and mitigate harm; - Acknowledgement of international standards and guidelines; - Commitment to adapting organizational policies and practices to prevent harm. 	“From now on”: Enhanced credibility
Formula One Group vs. 1 NGO 2015	Through organizing and holding a race in Bahrain, the firm is accused of contributing to human rights abuses of protestors against the event who were repressed by security forces, and of failing to conduct human rights due diligence.	<i>Building the future:</i> <ul style="list-style-type: none"> - Acknowledgement of international standards and guidelines; - Commitment to respecting international standards and guidelines; - Commitment to adapting organizational policies and practices to prevent harm. 	“From now on”: Enhanced credibility
Ecom Agroindustrial Corp. Ltd. Vs. 1 NGO 2010	Through its purchase of cotton harvested in Uzbekistan and sold by state-run merchants, the firm is accused of contributing to perpetuating potential systematic and extensive child labor, and of failing to use its leverage for influencing Uzbek authorities regarding the use of forced child labor. (NCP of Switzerland, closing statement, 2012).	<i>Building the future:</i> <ul style="list-style-type: none"> - Acknowledgment of international standards; - Commitment to respecting international standards and guidelines; - Commitment to improving dialogue; - Commitment to learning about the issue; - Commitment to adapting organizational policies and practices to prevent harm; - Commitment to increase transparency. 	“From now on”: Enhanced credibility

Holcim Group vs. 2 trade unions 2012	Through its subsidiary in the cement manufacturing in India, the firm is accused of having violated the rights of workers to organize and engage in legal trade union activities without fear of harassment or dismissal, including lodging false criminal and civil cases against union members. The firm is also accused of having destroyed the livelihoods of local families who depended upon the land on which it operates, failing to provide rehabilitation, endangering the safety of residents, and suppressing protesters.	<i>Building the future:</i> - Commitment to increase transparency.	N/A
IHC caland vs. 2 trade unions 2001	Through its dredging activities in Burma, the firm is accused of contributing to compulsory labor by failing to use its leverage for the elimination of forced labor, and contributing to the state's oppressive way to work with forced labor.	<i>Building the future:</i> - Commitment to advocating issue; - Commitment to adapting organizational policies and practices to prevent harm.	N/A
Afrimex Ltd. Vs. 1 NGO 2007	Through its minerals sourcing activities in the Democratic Republic of Congo (DRC), the firm is accused of paying taxes to rebel forces and of failing to conduct adequate due diligence "on the supply chain, sourcing minerals from mines that use child and forced labor, who work under unacceptable health and safety conditions". (Final Statement, UK NCP, 2008).	<i>Building the future:</i> - Commitment to adapting organizational policies and practices to prevent harm.	N/A
BHP Billiton Plc vs. 5 NGOs 2012	Through its aluminum smelter activities in Mozambique, the firm is accused of having obtained a bypass to release exhaust fumes, by failing to sufficiently inform stakeholders and by providing documentation that insufficiently evaluate alternatives for the bypass.	<i>Building the future:</i> - Commitment to increase transparency.	N/A

Starwood Hotels & Resorts Worldwide vs. 1 trade union 2015	Through its hospitality activities in the Maldives and Ethiopia, the firm is accused of failing to recognize legitimate trade union organizations, failing to negotiate with them and undertaking intimidation prevent them from exercising their rights through mass employee terminations and disciplinary proceedings. The stakeholder also cited provisions 1, 3, 4 and 5 of the Human Rights chapter of the OECD Guidelines, which refer to human rights, including the corporate duty to respect human rights, seek ways to prevent human rights abuse, to have a policy commitment to respect human rights and carry out human rights due diligence in its activities.	<i>Building the future:</i> - Commitment to improving dialogue.	N/A
Kinross Gold Corporation vs. 3 NGOs 2013	Through its gold mining activities in Brazil, the firm is accused of having caused cracks in local houses and of having isolated a rural area, damaging local residents' access to the city and diminishing the venal value of their lands. (NCP Final statement, 2014).	<i>Addressing the past:</i> - Commitment to repairing harm.	N/A
Cargill Cotton Limited vs. 1 NGO 2010	Through its purchase of cotton harvested in Uzbekistan and sold by state-run merchants, the firm is accused of contributing to perpetuating potential systematic and extensive child labor, and of failing to use its leverage for influencing Uzbek authorities regarding the use of forced child labor. (NCP of Switzerland, closing statement, 2012).	<i>Addressing the past:</i> - Acknowledgement of potential harm.	N/A

Addressing the past

Firms adopted a past-orientation when they committed to addressing harm that allegedly linked to their past corporate activities. They did so by acknowledging potential harm, committing to repair harm, cease activities and assess the impact of their activities.

Acknowledging potential harm

Firms acknowledged the existence of harm in their contexts of operation. For example, in the specific instance involving Cermaq, a Norwegian company accused in 2009 of inadequately considering indigenous peoples' rights in Canada and Chile, the settlement states:

“Cermaq acknowledges that the aquaculture industry in Chile, including Cermaq’s aquaculture activities, was not sustainable as it was operated before the fish health crisis in 2007.” (National Contact Point of Norway, 2011).

As illustrated by Cermaq’s acknowledgement, firms frequently mention their whole industry when acknowledging potential harm, whether they accepted responsibility or not. In another specific instance, Cargill, accused of contributing to perpetuating child labor in Uzbekistan, declared:

“Cargill does not condone the use of abusive, enforced or illegal labour wherever this may occur. It recognises that there have been serious allegations about the systematic use of forced child labour in Uzbekistan and would wish such allegations to be investigated by an appropriate independent international organisation.”

(National Contact Point of United Kingdom, 2011)

Similarly, but without acknowledging its own responsibility, Intex, accused of failing to respect human rights of indigenous populations in its mining activities wrote:

“Negative impact is always associated with development projects such as mining. However, mitigating measures to avert the negative effect of mining operations on the environment can be developed and implemented.” (National Contact Point of Norway, 2011).

One firm, Otto Stadtlander, also accused of perpetuating child labor in Uzbekistan through its cotton supply, had already acknowledged potential harm before the accusation, and reiterated their positioning in the outcome. The statement reports:

“Otto Stadtlander GmbH is a founding member of the Association of Cotton Merchants in Europe (ACME), which has, on a number of occasions, called on Uzbekistan’s leaders to end the practice of child labour, most recently by means of a letter to the Minister for Foreign Trade dated 17 June 2011. That letter calls on Uzbekistan,

among other things, to enter into dialogue with the ILO, UNICEF and European retail trade associations and allow ILO and UNICEF observer missions to operate during the cotton harvest.” (National Contact Point of Germany, 2011).

Committing to repairing harm or cease activities

Firms committed to “fixing” the past by repairing harm or ceasing harmful activities. The complaint against the Canadian company Kinross illustrates the firm’s commitment to repair harm. The accusations by local residents’ associations pertained to Kinross’ use of explosives in its production damaging local homes and its transformation of acquired rural properties into dams or preservation areas preventing access to the city by rural communities. After three mediation meetings where parties discussed, argued and exchanged material (e.g. stakeholders drafted and presented proposals for the payments of preparing a study on cracks and for the purchase of rural equipment for the local community, Kinross provided guidance for drafting the proposal):

“Kinross confirmed its intent to repair the homes through a partnership project with City Hall, with the active participation of communities” (National Contact Point of Brazil, 2016)

Companies also committed to ceasing activities that caused local harm. In 2014, SOCO International PLC, a company based in the United Kingdom, was accused by the NGO WWF International of conducting oil exploration activities in the Virunga National Park, a land in the

Democratic Republic of Congo protected by international agreements and national legislation. Among allegations, the company was accused of failing to conduct appropriate human rights due diligence and to have held community consultations in intimidating manners. As the outcome of NCP mediation, the company stated that it would complete its final program of work within 30 days and not undertake any other exploration:

“In relation to Virunga National Park we will complete our existing operational programme of work in Virunga which we anticipate will conclude within approximately 30 days of the date of this statement. The company commits not to undertake or commission any exploratory or other drilling within Virunga National Park unless UNESCO and the DRC government agree that such activities are not incompatible with its World Heritage status” (Joint Statement by SOCO International PLC (‘SOCO’) and WWF, 2014).

Firms’ promises to address and repair or cease harm did not imply firms admittance of responsibility for the damage. As an illustration, in the case of Kinross, the report states:

“Kinross will repair the urban neighborhoods’ residences, despite not having admitted causality between their mining activities and the cracks presented at the houses” (National Contact Point of Brasil, 2016).

Committing to assessing the impact of its activities on the issue

Firms also committed to assessing the impact of their past activities. Several complaints resulted in commitments to conduct impact assessments. While in some cases these had been asked in the complaint, in other cases commitments to conduct impact assessments emerged without a specific request.

After Sjøvik, a Norwegian fishing company was accused of operating a fish vessel and leasing or running a fish processing plant in the Non-Self-Governing Territory of Western Sahara, it committed to:

“carry out an environmental and social impact assessment for its activities based on the principles set out in the OECD Guidelines and the recently enacted UN Guiding Principles on Business and Human Rights” (National Contact Point of Norway, 2011).

Companies also committed to commission independent reviews of potential harm, and to review its activities and that of business partners. When the Dutch Pension Fund (ABP) and its Pension Administrator (APG) were asked to use their leverage on the company POSCO, a South Korean company operating in India and accused of human rights breaches, ABP/APG and stakeholders reached the agreement to commission an independent review together and to draft the Terms of Reference:

“for an authoritative independent review and assessment of contentious issues [...] of social, environmental and human rights aspects” (National Contact Point of the Netherlands, 2013).

By committing to repair, cease or assess the impact of activities, firms adopt past orientation as they promise to tackle existing activities that have potentially been involved in human rights breaches.

Building the future

Firms adopted a future orientation when they made commitments for building their future corporate activities. They did so through commitments to adapt organizational policies and practices to prevent future issues, to learn and train on the issue, through dialogue with stakeholders, through advocating the issue, and increasing transparency.

Acknowledging responsibility to identify, prevent and mitigate harm

Firms acknowledged their responsibility to identify, prevent and mitigate harm in the future. As an illustration, following accusations of human rights violations of migrant workers related to the construction of facilities for the FIFA 2022 World Cup in Qatar, it was reported that the Fédération Internationale de Football Association (FIFA):

“accepts its responsibility to mitigate risks by aiming to build and exercise its leverage whenever possible with all relevant actors in Qatar to contribute to ensuring decent and safe working conditions for the 2022 FIFA World Cup Qatar™ stadiums construction workers” (National Contact Point of Switzerland, 2017; emphasis added)

Acknowledging responsibility to respecting international standards

In acknowledging responsibility, firms made references to international standards such as the United Nations (UN) Guiding Principles on Business and Human Rights, the UN Global Compact, OECD Guidelines for Multinational Enterprises and declarations by the International Labour Organization. For example, the handling NCP's final statement on the FIFA case included the future-oriented commitment that:

“FIFA will seek ways to honour the principles and standards of, among other, the OECD Guidelines to the fullest extent which does not place it in violation of domestic law and to the extent that the Guidelines are relevant for FIFA.” (National Contact Point of Switzerland, 2017; emphasis added)

As another example, resulting from a complaint regarding alleged discrimination against African-American and Hispanic employees in its activities in the United States, Deutsche Post DHL stated that:

“it is a member of the UN Global Compact and declared its commitment to respect the ILO Declaration on the basic rights and principles at work of 1998 in accordance with national law and practices”. (Joint final statement by the National Contact Point of Germany, UNI Global Union, International Transport Workers' Federation and Deutsche Post DHL, 2014)

Acknowledgements of responsibility to respect international standards was not found to mean an acknowledgement of attribution of harm. For instance, in the case of Sjøvik, the parties' joint statement reports:

“Sjøvik supports and respects the protection of internationally recognised human rights. The company has not taken a position on the views expressed by NSCWS [the stakeholder], as this would be incompatible with its presence in the territory”. (National Contact Point of Norway, 2013).

Committing to respecting international standards and guidelines

Firms also explicitly committed to respecting international standards and guidelines. For example,

In the case of Andritz, an Austrian company accused of in its role in the construction and operation of a hydropower project in Lao People's Democratic Republic,

“Andritz hydro GmbH has committed to develop policies and procedures [...] including a direct referral to and commitment to apply the OECD Guidelines for Multinational Enterprises.”

(National Contact Point of Austria, 2017)

Similarly, the consulting agency Norconsult, accused of contributing to human rights adverse impact of indigenous peoples in its consulting services to a hydropower construction project in Malaysia declared,

“Norconsult shall ensure that its Group Code of Ethics and governing documents are in compliance with the OECD Guidelines.” (National Contact Point of Norway, 2015)

Committing to adapting organizational policies and practices to prevent issue raised in the complaint

Companies committed to *adapt* policies and practices with the aim of preventing issues as raised in the complaint in other locations. For example, the complaint against SOCO showcases commitments related to the prevention of harm, as the following statement illustrates:

“SOCO commits not to conduct any operations in any other World Heritage site”. (Joint Statement by SOCO International PLC (‘SOCO’) and WWF, 2014).

Andritz also committed to:

“develop policies and procedures in relation to the implementation of human rights and environmental standards in accordance with internationally recognised principles [...]”. (Joint statement by Finance and Trade Watch, EarthRights International, Andritz and the Austrian NCP, 2017)

As this commitment shows, policies and procedures may be left unspecific, leaving much agency by the corporation on how to act on these commitments.

Committing to learning more about the issue raised in the complaint

Our findings also feature commitments that relate to learning about the issue. For example, in a complaint submitted under the Australian NCP and involving GSL, a company involved in providing immigration detention services, the company made several commitments to training on human rights as a means to enhance the company's understanding of the issue:

“GSL acknowledged the value of deepening the knowledge of understanding of human rights standards of all GSL staff, from senior management down given the nature of the industry that GSL was involved in. [...] GSL agreed that staff with particular duties in relation to detainees may have a need for more specialized and in-depth human rights trainings. [...] GSL agreed to seek input from human rights experts to deliver human rights training as appropriate (the complainants offered to recommend appropriate trainers)” (National Contact Point of Australia, 2006)

In other words, the firm-stakeholder interactions succeeded in making the company aware of a significant knowledge gap and the fact that more knowledge was required for the company to be able to shift its position on human rights and prevent harm in the future.

Committing to bridging through dialogue with stakeholders

Companies also committed to pursue their dialogue or further engage with stakeholders, including stakeholders involved in the accusation, on the specific issue at hand or beyond.

These "bridging" commitments took different forms. First, some companies committed to *continue and maintain conversations* with stakeholders, including complainants, that had been initiated during or prior to the complaint process. For a revelatory example, at the outset of allegations against FIFA in its operations in Qatar, the organization committed to include the stakeholder Building and Wood Workers International (BWI) representatives in its oversight body (National Contact Point of Switzerland, 2017).

While in most cases these types of commitments were made to stakeholders that the company had engaged with as part of the accusatory process, in some cases such commitments concerned affected communities that were represented by national or international civil society actors but were already in contact with the firm. As an illustration of the commitments to maintain dialogue with stakeholders, Holcim committed to support "ongoing dialogue at national and plant level in India" and to "insist in its contact with the Indian plants that agreed follow-up measures and deadlines need to be respected" (National Contact Point of Switzerland, 2014).

Other firms committed to *improve dialogue* with stakeholders. Improving dialogue reflects commitments to deepening existing conversations with stakeholders involved or represented in the complaint or starting new ones. Starting new engagement with stakeholders was for example part of ADSB's commitment where the company promised to undertake a public consultation process before publishing its revised

Environmental and Social Policy (National Contact Point of Norway, 2018). Similarly, Cermaq, declared:

“CERMAQ will seek to enter into mutually beneficial agreements with indigenous people in all areas where their rights are affected by CERMAQ's operations, including in Chile.” (National Contact Point of Norway, 2011)

Improving a conversation was for example reflected in the stated intent to deepen a conversation on a topic that had been discussed as part of the proceedings. For instance, Andritz, committed to involve civil society stakeholders (and other stakeholders) in the development of its policies:

“Andritz Hydro GmbH also committed to develop its policies and procedures in relation to the implementation of human rights and environmental standards in accordance with internationally recognised principles, such as the Guidelines. In the course of the adaptation of its policies, Andritz Hydro GmbH will exchange information and involve relevant stakeholder groups, including the remaining complainants.” (National Contact Point of Austria, 2017).

A third type of bridging commitment consists of firm commitments to facilitate connections between actors in the field and third parties. This was revealed in two instances where the issue took place in countries with regimes that were deemed to play an active or enabling role in facilitating the alleged harm, but that had proven unreceptive or otherwise difficult

to engage on the issue. In such instances, some companies not only committed to converge towards other actors in the field, but also committed to utilize their connections with governments as a conduit for stakeholders that sought to engage with these governments directly, thereby enabling possible convergence between other actors in the field. In the case of Andritz, the company committed to:

“discuss the situation of the resettled communities and to support the remaining complainants in their respective efforts by helping them to establish direct contact to the Xayaburi hydropower project developer (Ch. Karnchang) and/or the government of Lao PDR, if necessary” (National Contact Point of Austria, 2017).

Similarly, FIFA committed to:

“facilitate any ongoing process and discussions taking place directly between BWI and the Supreme Committee of Delivery and Legacy [the entity responsible for delivering the infrastructure required for the 2022 FIFA World Cup]” (National Contact Point of Switzerland, 2017).

Committing to advocating with internal and external stakeholders

A notable finding on future-orientation is firms’ commitments to hold an advocacy role on the issue. This comprises advocating the issue to the government of the country of harm and signaling or conveying standards and best practices to business partners. For example, in

December 2010, the Swiss company Louis Dreyfus Commodities Suisse S.A., a purchaser of cotton from Uzbekistan cotton suppliers, was accused by NGO European Center for Constitutional and Human Rights (ECCHR) of “contributing to the systematic and extensive use of child labor” (National Contact Point of Switzerland, 2012). One outcome of this case was that the “company will continue to engage with the Uzbekistan authorities and other stakeholders in order to address the Issue” and that:

“if over the course of time ECCHR determines, in consultation with the company and other stakeholders, that engagement with the Uzbekistan authorities (in concert with other initiatives) has failed to adequately address the Issue then further consultation between the ECCHR and the company shall take place to assess the current state of the Issue and discuss the subsequent steps” (National Contact Point of Switzerland, 2012).

Committing to increasing transparency

Finally, firms committed to increase transparency on their activities. For instance, Norconsult, committed to:

“publish information about what areas it is involved in and respond to enquiries about what projects it is involved in [excluding confidential projects]. Norconsult will respond to enquiries concerning risk assessments” (National Contact Point of Norway, June 2015).

Bundles within firm scripts

Most firms' scripts for action were composed of bundles of different temporal orientations and verbal devices. Analyzing bundles that include either both temporal orientations or both acknowledgements and commitments permitted to identify two valuable characteristics, namely temporal rooting and verbal rooting respectively. After describing our findings below and summarized in table 5, we propose and argue that temporal rooting and verbal rooting promote comprehensiveness and credibility of firms' scripts for action, and thus constitute more promising scripts for substantive change than scripts that do not present bundles. Our resulting typology of promising scripts is presented in table 5.

Temporally rooted and verbally rooted scripts

In sixteen cases, firms used both past and future orientations in their scripts. In this way, they temporally rooted aspirations for the future in assessing or fixing their past activities. For example, Deutsche Post committed to assess the impact of its existing activities (past orientation), as well as improve dialogue and transparency on its activities (future orientation). In face of the many allegations made regarding labor rights in different countries, Deutsche Post promised to assess its activities by conducting an internal industrial relations assessment in India, through meetings with relevant stakeholders and local representatives. The firm intended to share the report with civil society stakeholders. The bundle shows how the firm's future activities of stakeholder meetings are used

to address issues of the past, and may also help prevent issues in the future.

In twenty cases, we found that firms used both acknowledgements and commitments, thus showcasing verbally rooted scripts, oriented towards the future or the past, or both. For instance, Andritz acknowledged international standards and committed to respect them, as well as to improve dialogue, learn about the issue, adapt policies and practices to prevent future harm and increase transparency.

We found three configurational types showcasing temporal rooting, verbal rooting or both (table 5). In one case, a firm expressed comprehensiveness using temporally rooting but only through acknowledgements. With no commitments, this firm communicated an understanding of its responsibility but with “time on their side”. In five cases, firms communicated credibility through rooting verbally their scripts, but only directed towards the future. They expressed their plans to work on social change “from now on” without addressing issues of the past. In fifteen cases, firms’ scripts for action were both temporally and verbally rooted. Recognizing issues of the past and aspiring to build the future using both acknowledgements and commitments, firms’ scripts reflect aspirations to lead way towards “a better tomorrow”.

“A better tomorrow”: comprehensiveness and credibility in scripts for action.

When scripts both temporally rooted and verbally rooted, they contribute to the comprehensiveness and the credibility of firms' projected action. We found 15 scripts addressing the past and building the future through acknowledgements and commitments for "a better tomorrow". For example, in the case of FIFA, the organization acknowledged harm (acknowledgement towards the past), committed to tackle harm (commitment towards the past), acknowledged international guidelines (acknowledgement towards the future) and committed to act to adapt its policies (commitment towards the future). The Swiss NCP's report states:

"The Parties recognize that while enforcement procedures for the revised Qatari labour regulations are in place on the construction sites in Qatar, there is room for improvement to address the situation of migrant workers." **[acknowledgement towards the past]**

"In relation to the preparation and hosting of the 2022 FIFA World Cup Qatar™, the Parties agree to enhance their cooperation for contributing to resolve workers' complaints on serious violations of the standards of the OECD Guidelines in case they are not adequately addressed by existing mechanisms." **[commitment towards the past]**

"FIFA follows guidance from the OECD Guidelines and the UN Guiding Principles on Business and Human Rights and accepts

responsibility in terms of contributing to ensure [...] a due diligence process” **[acknowledgement towards the future]**

“including through the use of its leverage, a due diligence process in the FIFA World Cup™-related construction sites and in collaboration with the relevant and competent actors, such as the Supreme Committee in Qatar” **[commitment towards the future]**

(National Contact Point of Switzerland, 2017)

Such scripts provide the value of both being temporally rooted and verbally rooted, thus projecting comprehensive and credible messages.

“Time on your side”: comprehensiveness in acknowledgements

In one case, we found that a script that include only acknowledgements, but both towards the past and the future, while we did not find a script that includes only commitments towards both the past and the future. In the complaint against Karl Rieker, accused of being partly responsible for unsafe factory conditions in Bangladesh that led to a fire killing 112 people and injuring more than 300 people, the company acknowledged potential harm (although not admitting responsibility for the harm) and acknowledged international standards and guidelines, the German NCP reports:

“The parties agree on the importance of safeguarding human rights, on fair working conditions, and particularly on a high level

of safety, especially in the textile industry in Bangladesh and in other countries.” [**acknowledgement towards the past**]

And

“As a member of the Business Social Compliance Initiative (BSCI), Karl Rieker champions respect for human rights, the payment of fair wages, fair working hours, and the guaranteeing of trade union rights irrespective of this specific complaints procedure [**acknowledgement towards the future**].

The script presents a form of understanding of stakeholders’ expectations, and admittance of responsibility which may provide some satisfaction to stakeholders. However, acknowledgements alone remains intangible and ceremonial, leaving future actions undetermined. The lack of comprehensiveness potentially lowers the value of such scripts.

“From now on”: credibility towards the future

In five cases, verbal coherence was inscribed only for the future, while we did not find verbal coherence solely towards the past. When firms showed verbal coherence with a future orientation, they communicated a credible will to build the future from the point of the complaint onwards. This type of bundle portrays a will to change, but is not rooted in acknowledgement and commitment towards the past.

In the case of Andritz, the company acknowledged international standards, committed to respect them and also committed to improve

dialogue with both complainants and other stakeholders, to learn about the issue, to deploy organizational efforts to prevent harm in the future and increase transparency (future). The following extract reveals that Andritz’ commitment is rooted in its acknowledgement. Both verbal devices are used conjointly in a complementary fashion:

“[Andritz committed to] develop policies and procedures in relation to the implementation of human rights and environmental standards [**commitment towards the future**]

in accordance with internationally recognised principles including a direct referral to and commitment to apply the OECD Guidelines for Multinational Enterprises.” [**acknowledgement towards the future**]

(Joint statement by Finance and Trade Watch, EarthRights International, Andritz and the Austrian NCP, 2017)

The verbal rooting of such scripts provide credibility but the single temporal orientation towards the future does not portray aspiration to address past issues, which may jeopardize the temporal coherence and comprehensiveness of the outcome.

Table 4: Bundles in firms’ scripts		
	Temporally rooted	Not temporally rooted
Verbally rooted	“ A better tomorrow ”	“ From now on ”

Not verbally rooted	“Time on your side“	<i>No bundles.</i>
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Qualifying firms’ scripts for action: comprehensiveness and credibility

Integrating our findings with the literature, we qualify firms’ scripts for action as outcomes of firm-stakeholder collaboration in the confrontational setting by proposing that temporal rooting enhances the comprehensiveness of future substantive action and verbal rooting promotes the credibility of future substantive action.

Temporally rooted scripts, temporal coherence and comprehensiveness of firms’ scripts for action

The use of both past and future orientations in firms’ scripts offers complementary value in contrast to when orientations are used separately because they offer *temporal coherence* (Hersel *et al.*, 2022; Kaplan & Orlikowski, 2013; Lusiani & Langley, 2019) that enhances the *comprehensiveness* of scripts. Firms addressing the past express better alignment with concerns from stakeholders regarding existing activities, showing willingness admit potential issues linked to their doing. Their scripts indicate an awareness of potential existing issues, and shows willingness to act on them. The connection with building the future permits temporal coherence. If firms orient their scripts to the past only, they showcase plans to fix or evaluate the past, but without enabling efforts to prevent new issues. Thus, they do not build shelters for the focal

issue to occur again in the future. When firms orient their scripts to the future only, they present plans to prevent potential new issues, but without addressing problems of the past. In this way, they limit opportunities for learning (Desai, 2018) and preventing recidivism (Hersel, Helmuth, Zorn, Shropshire, & Ridge, 2019), and may even generate other problems related to the past. In absence of temporal coherence, neither single temporal orientation on its own permit to envision comprehensive plans. This situation poses the risk that firms engage in “forgetting work” and silence “rememberers” (Mena, Rintamäki, Fleming & Spicer, 2016:726; Phillips, Schrempf-Stirling & Stutz, 2020), if they only focus on the future or that they fail to avoid recidivism if they only focus on the past. Contrastingly, when firms’ scripts address the past and build the future, they permit to evaluate issues of the past to offer an understanding of the situation that enables efforts to prevent new issues in the future. By creating a link between the past and the future of its activities, we thus propose that temporally rooted scripts permit temporal coherence that contributes to the *comprehensiveness* of future substantive social action, enhancing their quality.

Verbally rooted scripts, communicative coherence and credibility of firms’ scripts for action

Our findings also show that temporal orientation was established through verbal devices of acknowledgements and commitments, oriented either towards the past or the future. When used alone, acknowledgements

reflect a firm’s admittance of its responsibility assigned by stakeholders, but does not infer specific opportunities for firm accountability. When firms only use commitments, they present plans for action, and thus inspire accountability, but these plans are not rooted in an explicit admittance of its responsibility and thus do not reflect an understanding of the firm’s durable duty. However, when firms include both acknowledgements and commitments, scripts for actions present *verbal coherence* that enhance the *credibility* of scripts because of expressed logical and consistent fit between a firm’s positioning (acknowledgements) and its plans for action (commitments) (Hersel, *et al.*, 2022). Firms commitments are bound by their acknowledged responsibility, and, symmetrically, firm acknowledgements are followed by firm plans for action (commitments).

Table 5: Bundles in firms’ scripts: enhancing comprehensiveness and credibility		
	Temporally rooted	Not temporally rooted
Verbally rooted	“A better tomorrow” : Enhanced comprehensiveness and credibility	“From now on” Enhanced credibility towards the future. <i>No instances of credible scripts towards the past.</i>
Not verbally rooted	“Time on your side” : Enhanced comprehensiveness through acknowledgements. <i>No instances of comprehensive scripts with only commitments.</i>	<i>No bundles.</i>

DISCUSSION

In this paper, we examined the outcomes of firm-stakeholder interactions that host the contradictory dynamics of collaboration and confrontation, in the context of stakeholder's accusations of human rights breaches by firms. Doing so, we shed light on a scarcely examined yet prevalent phenomenon, which permits us to enrich knowledge on outcomes of firm-stakeholder interactions. Drawing on the flourishing literature in the field of corporate social responsibility that considers corporate talk as impactful, we uncover the temporal orientations of firms' scripts for action (i.e. publically communicated plans of action) as important elements to consider when evaluating firm-stakeholder interactions.

By studying settled outcomes of firm-stakeholder interactions that host contradictory dynamics, we revealed that firms used different time orientations in their scripts for action. We also found that firms use two verbal devices to do so, namely acknowledgments and commitments. Specifically, firms used a past-orientation when they acknowledge potential harm created, committed to repair, cease or assess existing activities, and a future-orientation when they acknowledge responsibility to identify, prevent and mitigate harm and respect international standards, committed to forge future activities by adapting practice and policies, learn and train about the issue, bridge and advocate with stakeholders, and increase transparency. Thus, contradictory dynamics, when they are fruitful, permit to benefit from both dynamics – confrontation and collaboration, and open paths for tackling critical issues in the future in

ways that account for past mistakes. In this way, we provide insights on the “fruits” of confrontation when collaboration is also present, joining discussions on the potential of confrontation for social impact (Arenas *et al.*, 2013; Burchell & Cook, 2013; Hardy & Phillips, 1998), and building on research suggesting that conflict should be seen as an opportunity for constructive outcomes and social change (Arenas, *et al.*, 2013; Hardy & Phillips, 1998; Roy *et al.*, 2010), and is not necessarily “bad” (Hardy & Phillips, 1998:217). Adding to the literature on cross-sector interactions, our study provides an empirical demonstration of arguments that confrontation does not always need to be hushed to obtain societal benefits (Laasonen *et al.*, 2012). Furthermore, in contrast to recent work on stakeholder-firm fit, we found that strong alignment between parties (Bundy *et al.*, 2018) is not always necessary for parties to work together cooperatively, at least for reaching settlements.

We develop theory on outcomes of firm-stakeholder interactions through our identification of bundles of different temporal orientations and verbal devices, and by proposing that bundled scripts for action provide potential for enhancing the quality subsequent substantive social action. We suggest that dedicating attention to the quality of firm’s symbolic scripts for actions permits to learn about the quality of potential subsequent action, therefore providing material for the assessment of societal outcomes of firm-stakeholder interactions, answering calls for better understanding the impact of firm-stakeholder interactions (van Tulder *et al.*, 2016:4; Odziemkowska, 2022a). By advancing knowledge

on firm-stakeholder interactions, this paper contributes to a better understanding of the role of temporal dimensions within firms' declared efforts towards societal change (Bansal *et al.*, 2022; Crilly *et al.*, 2016; Crilly, 2017; Slawinski & Bansal, 2012; Slawinski & Bansal, 2015; Liang *et al.*, 2018) as well as firms' responses to stakeholder demands on critical issues (Crilly *et al.*, 2012; Durand *et al.*, 2019; Pache & Santos, 2013; Raaijmakers *et al.*, 2015; Oliver, 1991; Maher, Neumann & Lykke, 2021; Murillo-Luna, Garcés-Ayerbe, & Rivera-Torres, 2008).

Advancing knowledge on temporal orientations in outcomes of firm-stakeholder interactions

Our study also informs scholarly discussions on the role of time in firm's aspirations for tackling societal issues as part of their corporate responsibility (Bansal *et al.*, 2022; Crilly *et al.*, 2016; Crilly, 2017; Liang *et al.*, 2018; Slawinski & Bansal, 2012; Slawinski & Bansal, 2015; Stjerne, Wenzel & Svejnova, 2022). Corporate social responsibility is often understood as reflecting future-oriented attention (Liang *et al.*, 2018) because it relates to how firms consider the future, including the long-term future (Liang *et al.*, 2018), for example to prevent ecological catastrophes (Bansal, *et al.*, 2022). Similarly, firm-stakeholder collaborations are typically future-oriented when finding innovative solutions that add new activities to a firm's portfolio (Gatignon, 2022; Le Ber & Branzei, 2010; Murphy *et al.*, 2012; van Tulder *et al.*, 2016). Along these lines, the outcomes we analysed contained future-oriented commitments to build new activities for preventing future harm and more

generally, creating a plan of action that includes stakeholder concerns to build a “good” future.

Yet, our findings also show that firms use past orientation, forging plans of a different nature. Victims of human rights breaches and their representatives seek justice, remedy or even acknowledgement of harm (Schormair & Gerlach, 2019; Wettstein, 2009), which inherently require an orientation towards the past. The confrontational aspect of contradictory dynamics in firm-stakeholder interactions seemingly allowed for firms to consider the past within their plans for the future, as pressured by stakeholders. Thus, not only can a firms’ general future-orientation be a predictor of corporate social responsibility (Liang *et al.*, 2018), but both future and past orientations should be considered as serving goals of corporate responsibility. This finding has implications for firms’ subsequent substantive actions. Given that implementor firms were found to use past-orientation in their language, while decouplers emphasize future-oriented commitments (Crilly *et al.*, 2016), it could be proposed that scripts showcasing past orientation predict better implementation than others .

Furthermore, our findings revealed the power of contradictory dynamics in firm-stakeholder interactions by shedding light on the use of both past and future orientations jointly in firms’ scripts for action, and on how they complement one another for impact. Past-oriented verbal devices that ground future-oriented verbal devices enable temporal coherence (Hersel *et al.*, 2022; Kaplan & Orlikowski, 2013; Lusiani & Langley, 2019)

through temporal rooting, offering potential for the comprehensiveness of promised change. Temporal coherence permits scripts to “logically connects projections of the future with understandings of past history” (Kaplan & Orlikowski, 2013:19; Slawinski & Bansal, 2012; Stjerne, *et al.*, 2022) thus promoting comprehensiveness. Our findings echo Slawinski & Bansal’s (2012) identification of firm’s “integrated” responses, which connect the past and the future to the present in their responses to climate change. Through our study in the human rights setting, we also complement scholarly discussions on environmental sustainability plans (Bansal *et al.* 2014; Kim, Bansal, & Haugh, 2019; Ortoz-de-Mandojana & Bansal, 2016) by revealing complementarities between past and future orientations for societal impact instead of trade-offs between present and future orientations of firms.

Advancing knowledge on firm responses to stakeholder demands

In addition, our study enriches knowledge of firm responses to stakeholder demands on critical issues. Much research in the management literature has been devoted to understanding firm responses to stakeholder demands (Crilly *et al.*, 2012; Durand *et al.*, 2019; Oliver, 1991; Pache & Santos, 2013; Raaijmakers *et al.* 2015), and more recently, scholars have become interested in understanding firm responses to sustainability issues (Maher *et al.*, 2021; Murillo-Luna *et al.*, 2008; Slawinski & Bansal, 2012; Slawinski & Bansal, 2015). Scholars have devoted interest to organizational responses in complex situations or in the face of contradictions (Pache & Santos, 2013; Raaijmakers, *et al.*,

2015). We contribute to this literature by informing on the outcomes of firm-stakeholder interactions marked by contradictory dynamics of both confrontation and collaboration. These outcomes are the results of an interactive process between firms and stakeholders, but because they were triggered by stakeholders' accusations, and insofar as settlements are made of firms' scripts for action, they are relevant to furthering our understanding of firm responses to stakeholder demands.

We contribute by informing on different qualities of symbolic responses by admitting firm's symbolic scripts for action (which include acknowledgements and commitments) as valuable in and of themselves. Symbolism is often associated with the risk of hypocritical behavior (Christensen *et al.*, 2020) or inability for acts to follow (Bromley & Powell, 2012; Durand *et al.*, 2019). We argue that this treatment may have minimized the value of talk as outcomes of firm-stakeholder interactions, and downplaying and channeling attention away from the achievements of stakeholders work to get firms to communicate solutions. In our study, by considering symbolic scripts for action as impactful, either through their own effect or through their projected effect (i.e. as a step towards substantive action), permitted us to qualify them through their temporal orientations, to help assess their value and the value of subsequent substantive social action.

Consistently, we adhere to arguments that firm responses to contradictory situations can be sequential (Crilly *et al.*, 2012; Raaijmakers *et al.*, 2015; Holm, Decreton, Nell & Klopff, 2017) and treat firms' scripts for action

as potential steps towards firm's substantive actions in a response sequence (Haack *et al.*, 2020; Tilcsik, 2010; Rathert & Wernicke, working paper) - one that stakeholders have devoted much resources to trigger in their work on holding firms accountable. Through this understanding, we were able to provide material for assessing firm's scripts for action in order to better assess the potential of firm's subsequent social actions.

Limitations and future research

We propose two main avenues for future research overcoming the limitations we faced in data access, which would build on our findings by focusing on deepening knowledge of antecedents and consequences of firm's scripts for action.

We investigated a setting that hosts contradictory dynamics within the interactions between firms and stakeholders. untangling these dynamics and observing how they unfold for reaching firm scripts for outcomes would permit to better understand the pathways towards different temporally-rooted and verbally-rooted scripts. One could use a qualitative process study (Langley, Smallman, Tsoukas & Van de Ven, 2013), ideal for uncovering flow in interactions, to examine "how and why things emerge" (Langley *et al.*, 2010:3:1). The sensitive nature of accusations of human rights breaches did not permit easy access to such data, which limited the present study. An ideal method would be ethnography, gathered through participant-observation during firm-

stakeholder interactions. Another option which is suitable for sensitive settings would be to collect diaries from participants (e.g. Rauch & Ansari, 2021) to “[capture] what people think and feel”, helping to identify the nature, movements and consequences of contradictory dynamics at play. In particular, because power imbalance is likely in favor of firms (Rees, 2008; 2010), it would be interesting to learn more about the resources spent by stakeholders to build concessions from firms. One could include instances that involve settlements as well as instances that did not conclude with settlements to help with the comparison. Similarly, because the study only analyses instances where resolution was reached, it depicts an incomplete picture of the results of the complaint resolution mechanism and the NCP system. Studying civil society stakeholders’ disappointments could be beneficial for further understanding how the mechanism can be improved.

In addition, while identifying whether and how firms’ scripts for action were implemented lies outside of the scope of this paper, future research would permit to assess how the temporal orientations within scripts for actions impacted their implementation. Deductive studies could evaluate whether temporally-rooted and verbally-rooted scripts for action indeed permit enhanced quality in scripts through their comprehensiveness and credibility, which our current data limitations did not permit. Similarly, an abductive study could analyse the temporal and verbal bundles we found in light of their effect on stakeholders’ perceived quality of firm’s

scripts. Such an endeavor would deepen understandings of the links between temporality in discourse and decoupling (Crilly *et al.*, 2016).

Furthermore, while we assign value to temporally rooted and verbally rooted scripts for action, it would be helpful to gather the opinions on relevant stakeholders. i.e. stakeholders and victims to understand their perception of the usefulness of outcomes and assess stakeholders' satisfaction. One could survey stakeholders and other stakeholders involved in the complaint resolution process after outcomes are achieved, linking characteristics emerging from the process study suggested above, for example through a qualitative comparative analysis (Ragin, 2008).

Implications for practitioners

Our study contributes to informing victims of alleged human rights breaches and their representatives on what to expect from a voluntary complaint resolution mechanism. Past-oriented outcomes, such as remedy of past harm, has an important place in the human rights context (UNGP, 2011; OECDWatch, 2015). Yet, we found that outcomes of firm-stakeholder interactions did not always lead to past-orientation. Practitioners should expect to also find future-oriented commitments, either jointly with or in the place of past-orientation. These different temporal orientations offer other opportunities for tackling human rights issues, but do not always satisfy needs for justice. Another practical implication lies in the finding that voluntary interactions also offer scope

for obtaining temporally rooted and verbally rooted scripts for action. Effective stakeholders may wish to actively pursue different temporal orientations in their interactions. This also implies that third parties who moderate firm-stakeholder interactions may want to facilitate discussions aiming for different temporal orientations (Hardy, 1994; Gray & Purdy, 2018; Klitsie, Ansari, & Volberda, 2018; Lewicki, Weiss, & Lewin, 1992; Ross & Conlon, 2000).

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