

The Dark Side of Stakeholder Reactions to Corporate Social Responsibility: Tensions and Micro-level Undesirable Outcomes

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With a review of literature on corporate social responsibility (CSR) and its micro-level impacts, this paper proposes an integrative framework to map undesirable relational outcomes of CSR activities on internal (employees) and external (customers) stakeholders. By adopting a paradox-based perspective, the authors determine that unexpected, adverse stakeholder reactions to CSR are driven primarily by either performing or belonging tensions, related to exchange- and identity-based stakeholder concerns, respectively. Specifically, contextual and personal influences can trigger and explain undesirable relational outcomes of CSR. On this basis, this paper offers a research agenda for developing a more refined understanding of CSR-related tensions and a more nuanced perspective on the business case for CSR.

Introduction

The impact of corporate social responsibility (CSR), or the ‘context-specific organizational actions and policies that take into account stakeholders’ expectations and the triple bottom line of economic, social, and environmental performance’ (Aguinis 2011, p. 855), on firm performance has been a central topic of interest for management scholars and practitioners for close to half a century (Carroll and Shabana 2010; Margolis and Walsh 2003). Yet, studies of the direct relationship between CSR and economic performance still offer mixed results. Accordingly, the business case for CSR has evolved in the past

two decades, ‘from a narrow perspective, which assumes only a direct relationship between CSR and economic performance, to a broader, more syncretic one, in which intermediate variables pertaining to stakeholders’ attitudes and behaviors are considered more likely to explain the CSR–performance relationship’ (De Roeck and Maon, 2018, p. 611). From this perspective, CSR influences organizational performance by reducing transaction and agency costs for key stakeholders both within and beyond the organization, on which the organization depends for its survival and success (Jones 1995; Preston *et al.* 1991). Research in marketing and organizational behavior also proposes that CSR might create value and

increase organizational performance by establishing stronger relationships with these stakeholders (Gond *et al.* 2017; Pelozo and Shang 2011).

Some researchers, however, have highlighted the threat of undesirable CSR impacts on stakeholders' attitudes and behaviors (e.g. Sen and Bhattacharya, 2001). Management scholars posit that CSR might entail perceived incompatibilities or seeming irrationalities, which represent tensions associated with the ever-changing, ambiguous, potentially paradoxical features of CSR activities and communication (Jones 2004; Van der Byl and Slawinski 2015; Yoon *et al.* 2006). Such tensions seemingly might prompt unexpected, adverse stakeholder reactions to CSR, and yet they remain relatively poorly studied at a micro-level of analysis (De Roeck and Maon 2018; Robinson and Wood 2018; Vanhamme *et al.* 2015). In response, this paper provides a review of marketing and organizational behavior studies that address undesirable stakeholder reactions to CSR activities and communications and their associated tensions. With the presumption that 'tensions are integral to complex systems' (Smith and Lewis 2011, p. 397), we adopt a paradox-based perspective to categorize the undesirable stakeholder micro-level outcomes of CSR. These outcomes relate specifically to performing and/or belonging tensions for the organization and its stakeholders (Lewis 2000; Smith and Lewis 2011); in turn, we can characterize CSR as an organizational phenomenon that entails, respectively, exchange-related (Shore *et al.* 2006) and identity-related (Albert *et al.* 2000; Epstein 1973) strains for stakeholders.

By explicitly identifying, inventorying and mapping such undesirable outcomes of CSR activities on stakeholders, we emphasize some insufficiently addressed but relevant aspects of CSR at a micro-level, pertaining to unexpected, adverse stakeholder reactions – or the so-called dark side of CSR (Aguinis and Glavas 2012; Rupp and Mallory 2015). In turn, our findings highlight the need for scholars to develop more nuanced, less univalent perspectives to address the stakeholder-mediated impact of CSR on corporate performance, such that we detail some avenues for research according to this perspective. Furthermore, our review responds to calls for more research on individual reactions to tensions and paradoxes in and around organizations (Miron-Spektor *et al.* 2018). By focusing on impacts of CSR activities on internal and external stakeholders, we supplement other studies that approach this phenomenon from a paradox-inspired perspective, which typically adopt more meso-level

or organization-centric views (e.g. Hahn *et al.* 2015; Ozanne *et al.* 2016).

The remainder of this article is organized as follows: First, we introduce key theoretical elements associated with CSR and the impacts of CSR activities and communication efforts at a micro-level, as well as the tensions associated with these activities and efforts. Second, we detail our review approach, present our framework, and offer a critical synthesis of our conceptual investigation. Third and finally, we identify avenues for further research.

Micro-level perspective on CSR impacts on stakeholders

To date, research that adopts a syncretic, stakeholder-based perspective of CSR has focused primarily on psychological mechanisms and boundary conditions that drive consumer and employee responses to CSR activities (e.g. El Akremi *et al.* 2018; Gond *et al.* 2017; Pelozo and Shang 2011; Sen *et al.* 2016). Existing studies tend to highlight the 'numerous benefits (functional, psychosocial, and values) and how the type and extent to which a stakeholder derives these benefits from CSR initiatives influence the quality of the relationship between the stakeholder and the company' (Bhattacharya *et al.* 2009, p. 257). For consumers, buying products or services from organizations involved in CSR activities may seem simply the 'right thing to do', because CSR activities trigger associations with self-transcendent values of caring for society (e.g. Torelli *et al.* 2012). For employees, this perception might lead to an enhanced valuation of the job or employer. As a 2017 Cone Communications CSR Study shows, 87% of consumers say they would buy from an organization involved in CSR activities they consider relevant, and a 2016 Cone Communications Millennial Employee Engagement Study reports that more than 64% of respondents would opt to work for an organization they perceive as socially responsible, even if their salary was lower, and 83% would be more loyal to an organization that helps them contribute to social and environmental issues they hold dear.

These insights indicate that CSR engagement should generate positive returns for the organization, and thus, researchers focus mostly on highlighting how stakeholder reactions to CSR can support the alignment of economic, social and environmental dimensions (Margolis and Walsh 2003; Van der Byl and Slawinski 2015). According to this univalent

approach, any improvement in one of these dimensions increases, or at least does not harm, performance in the other dimensions. Yet, consumer and employee reactions are inherently subject to contextual and personal influences, which make them multifaceted and hard to predict. Some empirical studies thus point to the undesirable effects of CSR initiatives and communications on stakeholder perceptions, attitudes and behaviors (Carnahan *et al.* 2017; Luo and Bhattacharya 2006). These findings suggest the need to add nuance to predictions of favorable outcomes of CSR and also reveal tensions related to the development and communication of CSR.

Tensions in stakeholder CSR impacts

Tensions are ubiquitous in modern organizational settings; organizations that evolve in environments marked by fast-paced change and uncertainty are necessarily pluralistic, allowing for expressions of multiple perspectives and opinions (Jarzabkowski and Fenton 2006). More generally, tensions relate to the ‘clash of ideas, principles or actions and . . . the discomfort that may arise as a result’ (Stohl and Cheney 2001, pp. 353–354). When social actors confront contrasting prospects, contradictory demands or divergent components in a situation, tensions arise, though they may remain latent – ‘dormant, unperceived or ignored’ (Smith and Lewis 2011, p. 390) – until environmental factors or cognitive efforts accentuate and reveal their opposing and relational nature.

Because they arise from the complexities and ambiguousness of organizational systems (Lewis 2000; Smith and Lewis 2011), tensions can be paradoxical. For example, the patchwork of intermingled, seemingly opposite extrinsic (self-interested) and intrinsic (more altruistic) motivations for an organization’s participation in and communication about CSR, together with the apparent inconsistency of the nature of the organization’s CSR practices, which might encompass both discretionary (peripheral) and integrated (strategically embedded) initiatives, represent potential sources of paradoxical tensions. Hoffmann (2018) labels these paradoxical tensions, respectively, CSR motive and CSR practice paradoxes. Derived from the Greek adjective *paradoxos*, meaning ‘“contrary to expectation or opinion’, a paradox generally refers to a statement that contradicts itself or a situation that a priori seems to question reason, but that can be true. In management studies, paradoxical tensions are understood as tensions that are dynamic and persist over

time, across interrelated elements that seem logical individually but inconsistent when combined, such that their combination exposes seemingly irrational or unsound processes, practices, and relationships (Lewis 2000; Smith and Lewis 2011). According to Lüscher *et al.* (2006, p. 491), for organizations, ‘at best, paradoxes are brainteasers, challenging formal logic. At worst, they are sources of organizational paralysis, an anxiety-provoking tug-of-war fueled by actors’ struggles to make sense of underlying tensions’.

Four generic sources of tensions stem from the central activities of organizations (Smith and Lewis 2011; Smith *et al.* 2013): organizing, learning, performing and belonging. Organizing tensions emerge internally when complex systems generate competing structures and processes to achieve expected outcomes. Learning tensions arise from the innovation and transformation that surface when organizations seek to adjust, renew or change. These two sources of tensions can be central to the development of CSR activities from an organization-centric perspective (Fortis *et al.* 2018; Hahn *et al.* 2018; Ozanne *et al.* 2016), but we focus on the performing and belonging tensions, which relate more directly to the stakeholder-centric, micro-level focus that we adopt in this paper.

Performing tensions

Tensions linked to performing arise for social actors (e.g. employees, consumers) when they seek conflicting objectives or endeavor to address conflicting expectations. These tensions become salient at the micro level when the actors ‘struggle to respond to either the conflicting demands embodied within their own roles or the conflicting demands arising from the roles of others’ (Jarzabkowski *et al.* 2013, p. 247). Such conditions lead to contradictory interpretations and actions, because actors pursue competing goals, influenced by their diverse conceptions of success and failure (Jay 2013; Smith and Lewis 2011); when it comes to CSR, we predict that these conceptions are grounded fundamentally in exchanges between the organization and its stakeholders, according to economic or social perspectives (cf. Shore *et al.* 2006).

Economic exchanges involve financial, commercial and tangible aspects of the organization–stakeholder relationship; social exchanges imply that stakeholders trade effort and support from the organization for socio-emotional benefits such as esteem, approval or caring (Blau 1964). The two exchange processes typically rely on a norm of reciprocity, such

that ‘the receipt of benefits incurs an obligation to repay the donor’ (Armeli *et al.* 1998, p. 288). Stakeholders assess the appropriateness, content and outcomes of the exchange relationship for themselves and for others, which represent key determinants of which designs and communications about CSR initiatives drive positive stakeholder returns (Bhattacharya *et al.* 2009; Farooq *et al.* 2014).

What managers expect stakeholders to consider valuable, however, might not be prized by a particular constituency, or at least not in the way that managers anticipated. In the specific context of CSR-related organization–stakeholder exchange relationships, the terms of the exchange are often complex, ambiguous and misconstrued, potentially leading to unexpected strains and negative stakeholder reactions, erratic returns, and diminished individual and organizational performance.

Belonging tensions

Belonging tensions pertain to the ‘complex relationships between self and other, highlighting the problematic nature of individuality and group and organizational boundaries’ (Lewis 2000, p. 765). They reflect questions that social actors encounter about their own aspirations and the strain they experience due to inconsistent demands on their identities (Kreiner *et al.* 2006), related to their priorities, values and beliefs (Lüscher and Lewis 2008; Smith and Lewis 2011). Whether conscious or not, such identity tensions often become salient when social actors seek to connect with organizations through their particular identities or to confront divergent identities between or across subgroups (Ashforth and Reingen 2014; Smith and Lewis 2011).

Identity-related considerations are prominent in stakeholder-mediated approaches to the business case for CSR, from both internal (Crane and Ruebottom 2011; De Roeck *et al.* 2016) and external (Bhattacharya and Sen 2003; Marin *et al.* 2009) perspectives. These identity-related considerations constitute a fundamental dimension of the psychological mechanisms that can explain how organizations reap relational rewards from engaging in CSR. When an organization behaves in a manner that stakeholders perceive as socially responsible, stakeholders are expected to ‘infer that it has certain desirable traits that resonate with their sense of self’ (Lichtenstein *et al.* 2004, p. 17) and to develop positive attitudes toward the organization. Yet, the actual experience of identity is often diffuse and riddled with subtleties.

Identity is complex, composed of multiple elements (Brewer 1991; Frable 1997) and reflective of a composite network of beliefs and values that characterize individuals and groups. In addition, the centrality of any particular identity (e.g. gender-based, moral, employment-related) might shift over time (Weaver 2006). Owing to their intricate nature, such identity-related factors can evoke uncalled-for thought processes and unexpected effects and uncertainties in an organization–stakeholder relationship context. The extent to which CSR activities represent a source of performing and belonging tensions within and across organizational boundaries (see Schad *et al.* 2016) thus constitutes the central focus in our literature review.

Literature review and organizing framework

For clarity and in accordance with our paradox-based perspective, we use the encompassing term ‘tension’ to designate a strain that is integral to complex (inter-)organizational systems and which a priori is unexpected and seemingly inconsistent, yet still makes sense. With this foundation, we conducted a structured, flexible, three-stage process to select articles for the literature review. First, we used a keyword search of the ABI/Inform Global, Business Source Complete, and ISI Web of Science search engines to generate a list of relevant literature contributions (Short 2009). Search terms in the keywords, abstracts or titles of the articles had to relate to CSR or sustainability, negative consumer and employee reactions, tensions, contradictions or paradoxes, which ensured the simultaneous extensiveness and focus of the literature review.

Second, we applied several inclusion criteria. Only research evoking CSR-driven, stakeholder-based tensions and reactions that influence organizational performance, both significantly and detrimentally, could be included. To maintain the consistency of our literature review effort – and noting the need to compare works that share the same epistemological basis and the great paucity of qualitative research addressing the type of tensions we study – we excluded qualitative articles. Nor did we retain books or book chapters. Articles that evoked tensions but took a non-empirical perspective were disqualified too. Finally, to ensure the quality of the articles included in our literature review, we excluded any works published in journals with an impact factor lower than 2 in the

2017 Journal Citation Reports or journals rated 1 or 0 in the Academic Journal Guide (AJG) of the British Chartered Association of Business Schools. Thus, we ensured a consistent focus on quantitative research efforts, which offer significant results, published in high-quality business and management journals, with a coherent mapping effort.

Third, the keyword-based selection failed to include some relevant contributions, because the tensions and stakeholder-related impacts at the center of this paper might not appear explicitly in titles, keywords or abstracts. Therefore, we deployed a snowball approach to trace references from articles already included in the article set. We also returned to the databases with additional search terms and broadened the research scope to include actual article content. Using Google Scholar, we sought articles published online first. The collaborative selection process was marked by constant discussions among the authors (Combs *et al.* 2010).

Overall, we identified 26 articles from general business and management, marketing, applied and environmental psychology, and organizational behavior journals, as well as some specialty publications in the fields of business and society. Owing to their particular relevance, we decided to include one article published in *Journal of Applied Social Psychology* (impact factor = 1.439, below the inclusion threshold of 2) and one article published in *Journal of Environmental Psychology* (impact factor = 3.553, but not included among journals rated at least 2 in the AJG ranking list). Table 1 provides a full description of the articles.

Studies highlighting undesirable stakeholder reactions to CSR activities have emerged progressively in the past two decades, with a relative acceleration in recent years (Table 2). This increased, converging emphasis echoes scholarly demands for research that addresses CSR processes and impacts at a micro level (Aguinis and Glavas 2012), as well as the suspicion that previous research may have been overly enthusiastic about the benefits of CSR, necessitating more consideration of its potentially negative consequences (Waddock 2008).

To organize our analysis, we applied a two-dimensional organizing framework. The first dimension relates to the type of primary stakeholder investigated, whether (1) consumers (external) or (2) employees (internal). The second dimension entails the type of stakeholder-related tensions that CSR initiatives trigger, whether (1) exchange (performing), (2) identity (belonging) or (3) combined ex-

change/identity (belonging/performing) (Smith and Lewis 2011).

Exchange-related (performing) tensions

Tensions and undesirable impacts of CSR activities on stakeholders, from an exchange-process perspective, depend on stakeholders' perceptions of the economic and social CSR-related costs and rewards for themselves and other exchange parties. Generally in line with Hoffman's (2018) discussion of potential CSR paradoxes, we characterize the sources of performing tensions at the consumer and employee levels as related to (1) attributions of corporate motivations for (and perceived appropriateness of) engaging in CSR and (2) the perceived content and outcomes of such CSR engagement.

CSR as a source of exchange-related and consumer-based external tensions

Marketing is an exchange process (Bagozzi 1975a) through which people, groups and organizations seek to obtain 'benefits and value, defined in their own terms' (Roberts and Rowley 2004, p. 198). Marketing can encourage constructive, fruitful relationships between exchange parties (Palmer *et al.* 2005). For consumers to support organizations engaged in CSR, 'they must receive value from the exchange' (Green and Peloza 2011, p. 48). This value can be functional or economic, or more relational and social (Bagozzi 1975b). In any case, it can be difficult to ascertain what consumers value and how, or which, CSR activities provide consumers with the economic or social value they consciously or unconsciously seek from the exchange relationship. From this perspective, CSR activities may evoke exchange-related tensions.

Performing tensions linked to attributed corporate motivations for CSR engagement. Marketing scholars seek to understand tensions by relying on persuasion-knowledge theory, which asserts that because consumers continuously interpret and cope with marketing actions (e.g. sales attempts, advertising), they develop personal knowledge about the underlying persuasive tactics (Friestad and Wright 1994). With this knowledge, consumers can identify how, when and why organizations try to influence them and infer whether organizations' actions, such as CSR activities and CSR communication, arise from

Table 1. List of articles included in literature review

Authors	CSR perceptions/ attributions	Mediating mechanisms/ variables	Outcome variables	Sample	Moderators	Main conclusions related to object of our literature review
<i>Articles about consumers</i>						
Sen and Bhattacharya (2001)	CSR: diversity issues as CSR domain in study 1; diversity issues and labor practices in non-US operations (sweatshop) in study 2	Organization–consumer congruence	Evaluation of organization, purchase intention	In study 1, 277 MBA students; in study 2 (experiments), 345 students	CSR domain, CSR–consumer attitude beliefs, CSR support	Consumers' intentions to purchase a high-quality product are lower for high-CSR support consumers.
Ellen et al. (2006)	CSR attributions: egoistic, stakeholder driven, values driven, strategy driven	CSR attributions	Organization–cause fit, level of organizational commitment to the cause, purchase intent	193 staff employees at a large university (experiments)	–	Egoistic and stakeholder-driven CSR attributions decrease purchase intent.
Luo and Bhattacharya (2006)	CSR (<i>Fortune</i> America's Most Admired Corporations [FAMA] ratings of CSR)	Customer satisfaction	Firm market value	339 organization-year observations across 113 organizations from the 2001–2004 period	Corporate abilities (innovation capability and product quality)	In organizations that are less innovative in nature, CSR may decrease customer satisfaction levels and ultimately reduce the organization's financial returns.
Simmons and Becker-Olsen (2006)	Low-fit vs. high-fit sponsorships of a cause vs. control group (no sponsorship)	Clarity of positioning, attitude toward the sponsorship, cognitive elaboration	Firm equity (affect, intention)	In study 1, 236 students in non-marketing professional seminars; in study 2 (experiments), 120 students in non-marketing professional seminars	Message content and source	Low-fit sponsorship leads to more negatively biased elaboration on the sponsorship, leading to less favorable attitudes toward the sponsorship and diluting the firm's equity (cf. control group).
Yoon et al. (2006)	CSR in support of a cause	Perceived sincerity of motives	Evaluation of organization, inferred motives	In study 1, 128 undergraduate students; in study 2, 124 undergraduate students; in study 3 (experiments), 139 undergraduate students	Benefit salience of the cause, the source through which consumers learn about CSR, ratio of CSR contributions and CSR-related advertising	Consumers attribute the lowest sincerity to a CSR activity with high benefit salience when they learn about this activity through the organization's own advertising. This lower sincerity leads to diminished evaluations of the organization.
White and Willness (2009)	Promotion of decreased usage of the organization's own core products	Cognitive elaboration, perceived incongruity	Evaluation of organization	In study 1, 198 participants; in study 2, 163 undergraduates; in study 3 (experiments), 80 undergraduates	Need for cognition, cognitive load	The presence of a decreased usage message that highlights incongruity between the marketing message and the organization's goals leads to negative evaluations of the organization.

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Table 1. Continued

Authors	CSR perceptions/attributions	Mediating mechanisms/variables	Outcome variables	Sample	Moderators	Main conclusions related to object of our literature review
<i>Articles about consumers</i>						
Luchs <i>et al.</i> (2010)	Sustainable brand vs. less sustainable brand	–	Associations of ethicality, product preferences (for sustainable vs. less sustainable products)	In study 1, 42 undergraduate students; in study 2, 148 undergraduate students; in study 3, 76 undergraduate students; in study 4 (experiments), 311 undergraduate students; in study 5 (observations), 51 participants	Product categories, portray of products as being strong or not	Consumers associate higher product ethicality with gentleness-related attributes and lower product ethicality with strength-related attributes. As a consequence, the positive effect of product sustainability on consumer preferences diminishes when strength-related attributes are valued, sometimes even resulting in preferences for less sustainable product alternatives. A luxury brand's self-enhancement concept (i.e. dominance over people and resources) is in conflict with CSR information's self-transcendence concept (i.e. protecting the welfare of all), which causes disfluency and a decline in evaluations.
Torelli <i>et al.</i> (2012)	Presence vs. absence of CSR information CSR of a luxury brand	Processing disfluency	Evaluations of brand	In study 1, 44 members of a consumer panel; in study 2, 279 undergraduate students from University of South Carolina; in study 3, 182 undergraduate college students from the University of Minnesota; in study 4 (experiments), 218 members of an online consumer panel	Brand concept (self-enhancement, openness, conservation), abstract vs. concrete consumer mindset, informativeness of disfluency	Consumers motivated to enhance their own self-interests over the benefits of society (i.e. high scores on self-enhancement values and low scores on transcendence values) pay less for a product that is organic than for an identical non-organic product.
Barber <i>et al.</i> (2014)	Pro-environmental and non-pro-environmental products	–	Consumers' actual willingness-to-pay	98 customers of a local winery, retail store, and a restaurant in western Connecticut were recruited randomly through the intercept method	Self-transcendence and self-enhancement: age, income, gender and education	Consumers motivated to enhance their own self-interests over the benefits of society (i.e. high scores on self-enhancement values and low scores on transcendence values) pay less for a product that is organic than for an identical non-organic product.
Vanhamme <i>et al.</i> (2015)	CSR communication	Persuasion knowledge	Consumers' attitude toward the organization	In study 1, 340 European participants recruited from the general population; in study 2, 403 European participants recruited from the general population	Communication source	<i>Ex ante</i> CSR communication through a third-party source, compared with such communication without mention of CSR, aggravates the drop in consumers' attitude toward an organization when unrelated allegations of irresponsibility surface.
Brough <i>et al.</i> (2016)	Product type: green vs. non green	–	Femininity associations, social judgments, self-perceptions, preference for green products	In study 1, 127 students at Notre Dame University; in study 2, 194 students at Notre Dame and Seattle University; in study 3, 131 individuals recruited on MTurk; in study 4, 403 US men recruited on MTurk; in study 5, 472 participants recruited from MTurk; in study 6A, 322 individuals recruited on MTurk; in study 6B (experiments), 73 customers who visited one of three different BMW car dealerships in northern China during the same one-month period	Participant gender, gender identity: control vs. masculinity affirmation, branding (conventional vs. masculine), shopping context (public vs. private)	The concepts of greenness and femininity are cognitively linked, and consumers who engage in green behaviors are stereotyped by others as more feminine and even perceive themselves as more feminine; gender identity maintenance therefore can reduce men's likelihood of adopting green behaviors.

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Table 1. Continued

Authors	CSR perceptions/attributions	Mediating mechanisms/variables	Outcome variables	Sample	Moderators	Main conclusions related to object of our literature review
<i>Articles about consumers</i>						
Giebelhausen et al. (2016)	Participation in voluntary green programs (e.g. recycling)	Warm glow of participation	Service encounter satisfaction	In study 1, 76 consumers in a field setting; in study 2, 602 consumers of hotels (data from J.D. Power 2014 North American GSI Study); in study 3 (quasi-experimental design), 596 participants recruited from MTurk; in study 4 (quasi-experimental design), 552 participants	Type of incentives (self-benefitting, other-benefitting, mixed)	People are less satisfied with a service experience when they choose not to participate in the provider's voluntary green program (e.g. recycling) – an effect mediated by the 'warm glow' of participation. Incentivizing the program (i.e. compensating program participants) paradoxically increases satisfaction for those who do not participate, but decreases satisfaction among those who do. Compared with no incentive, an 'other-benefitting' incentive decreases warm glow and satisfaction among non-participants. Organizational CSR engagement reduces perceived price fairness (and revenues and loyalty) for low levels of intrinsic CSR attribution through a perceived CSR price markup.
Habel et al. (2016)	Level (0/1) and type of organizational CSR engagement (philanthropic vs. business-process)	Perceived CSR benefits; perceived CSR price markup; perceived level of organizational CSR costs	Perceived price fairness; customer loyalty; customer revenue	In study 1, 1180 respondents; in study 2, 1703 customers through an online survey; in study 3, 885 consumers from a consumer panel; in study 4, 245 customers from a consumer panel	Intrinsic CSR attributions; type of organizational CSR costs; framing of the CSR engagement budget as reallocated from advertising budget, executive salaries, profit	Organizational CSR engagement reduces perceived price fairness (and revenues and loyalty) for low levels of intrinsic CSR attribution through a perceived CSR price markup.
Shang and Peloza (2016)	Ethical vs. non-ethical condition	–	Masculinity/femininity inferences; probability of choosing fair trade product	In study 1, 266 undergraduate students; in study 2, 217 undergraduate students; in study 3, 165 undergraduate students; in study 4 (experiments), 228 undergraduate students	Type of appeal (other-benefit, self-benefit), awareness of gender role orientation inferences	Consumers are viewed as less masculine and more feminine when they consume ethical products. When male or female consumers are in the presence of observers of the same sex, they chose the non-ethical brand over the ethical brand if they are aware that ethical consumption can signal their femininity/masculinity.
Robinson and Wood (2018)	CSR	–	New product trial, brand's perceived product performance	In study 1, 89 consumers; in study 2, 142 undergraduate students; in study 3, 178 undergraduate students; in study 4 (experiments), 212 undergraduate students	Type of brand priority (CSR priority, product priority, dual (product + CSR priority); new vs. established (unfamiliar and familiar) brands	Trial of the new product is higher in the no CSR condition than in the CSR condition; consumers perceive a new brand that has engaged in CSR to be less effective than when the brand does not engage in CSR.

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Table 1. Continued

Authors	CSR perceptions/ attributions	Mediating mechanisms/ variables	Outcome variables	Sample	Moderators	Main conclusions related to object of our literature review
<i>Articles about employees</i>						
Lin <i>et al.</i> (2010)	Legal, ethical, and discretionary citizenship (Carroll 1979)	Social identity theory (not tested empirically)	Organizational citizenship behaviors (altruism, conscientiousness, sportsmanship, courtesy and civic virtue)	Survey of 421 employees from large firms in Taiwan	–	Perceived discretionary citizenship has negative effects on two dimensions of OCBs (altruism and courtesy).
Vlachos <i>et al.</i> (2010)	Egoistic, values, stakeholder and strategic attributions	Trust	Loyalty intentions, positive word of mouth	Survey of 63 sales force employees of a large, global, <i>Fortune</i> 500 consumer packaged goods organization	–	Egoistic motives negatively influence salesperson trust in the organization. Values-driven attributions have an inverted U-shaped relationship with organizational trust.
Evans <i>et al.</i> (2011)	Economic, legal, ethical and discretionary citizenship (Maignan and Ferrell 2000)	Social identity theory (not tested empirically)	Work-role definition, organizational citizenship behaviors, organizational identification	Time-ordered cross-sectional design that collected data at time 1 and time 2 about 184 employees (including supervisor organizational citizenship behavior ratings)	Other-regarding value orientation	Perceived corporate citizenship has a negative influence on organizational citizenship behavior for persons with a low level of other-regarding value orientation.
Ormiston and Wong (2013)	Kinder, Lydenberg, Domini Inc.'s (KLD) social ratings	–	CSI	49 publicly traded <i>Fortune</i> 500 organizations Mixed-method study involving organization-level ratings of analysts at the KLD for CSR and CSI; judges' ratings of CEOs' moral identity; archival organization-level data and archival individual-level data for CEOs from Dun and Bradstreet's Book of Corporate Managements	Leaders' moral identity symbolization, or degree to which being moral is expressed outwardly to the public through actions and behavior	There is a significant CSR–CSR relationship when CEOs are high on moral identity symbolization (the relationship is non-significant when CEOs are low on moral identity symbolization).
Erdogan <i>et al.</i> (2015)	Perceived management commitment to the ecological environment	–	Organizational justice, organizational commitment, organizational citizenship behaviors targeting (related to) the environment	194 employees and 25 supervisors in a textile organizations in Turkey	Perceived organizational support	Perceived management commitment to the ecological environment; organizational citizenship behavior related to the environment relationship is negative when perceived organizational support is high.
Singhapakdi <i>et al.</i> (2015)	Employee's and organization's CSR orientation incongruence	–	Employee's higher-order quality of work life	Survey of 820 Thai employees from six organizations in different sectors	–	Incongruence between employee's and organization's CSR orientation is negatively associated with both lower- and higher-order need satisfaction.
Thornton and Rupp (2016)	CSR (triple bottom line of economic, social, and environmental performance; Carroll and Shabana 2010)	–	Group prosocial (volunteering) and deviant (stealing) behaviors	Laboratory experiment on 326 students from a large Midwestern US university	Group moral identity, overall justice climate	Deviant behaviors are higher when justice climate is unfair and CSR is favorable.

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Table 1. Continued

Authors	CSR perceptions/attributions	Mediating mechanisms/variables	Outcome variables	Sample	Moderators	Main conclusions related to object of our literature review
<i>Articles about employees</i>						
Carnahan <i>et al.</i> (2017)	Provision of pro bono legal services	–	Occupation change, probability to found a start-up firm	Sample of 3293 New York City metro-born attorneys and 28,084 unique office mates, constituting 196,263 attorney-years	Employees leaving their occupation vs. employees moving elsewhere within their occupation; mortality-related shock in employees' lives	Law firms with higher levels of CSR experience higher rates of employee departures to other law firms. Overall, there is a null relationship between organization's CSR activities and organizations' overall turnover rates (i.e. departure to any destination). Symbolic CSR has a negative effect on affective commitment, person–organization fit, perceived organizational support and relationship quality with leaders.
Donia, Sinsly, and Ronen (2017)	Substantive and symbolic attributions of CSR, and CSR attributions (Vlachos <i>et al.</i> 2010)	–	Affective commitment, perceived organizational support, person–environment fit, leader–member exchange, social exchange	A sample of 175 employed students from a large Canadian public university; two samples of 227 and 222 full-time employees across a broad range of organizations in North America	–	When CSR is perceived as important, symbolic CSR is negatively related to perceptions of fit with the organization.
Donia <i>et al.</i> (2017)	Substantive and symbolic attributions of CSR (Donia <i>et al.</i> 2017)	Person–organization fit, work-related attitudes (organizational attractiveness, organizational identification, perceived organizational support, trust in top management, pride in the organization, job satisfaction, and meaningfulness of work)	Individual performance: in-role performance and five dimensions of organizational citizenship behaviors	A time-lagged sample of 371 North American individuals working full time in a wide range of industries, occupations, and levels	CSR importance	When CSR is perceived as important, symbolic CSR is negatively related to perceptions of fit with the organization.
Scheidler <i>et al.</i> (2018)	Internal CSR (employee-directed) and external CSR (e.g. philanthropic)	Perceptions of corporate hypocrisy	Emotional exhaustion, turnover	In study 1, a cross-industry survey on 3410 employees; in study 2, a multisource secondary data set of 1902 observations including 623 unique companies from 50 countries over a period of 10 years	–	Inconsistency between internal and external CSR can disrupt positive social and moral identification dynamics in employees by evoking hypocrisy perceptions and leading to emotional exhaustion, culminating in a higher intention to quit.

Notes: Papers are listed by date of publication.

Table 2. Distribution of reviewed articles over time

Years	No. of articles
2000–2004	1 (CB: 1; OB: 0)
2005–2009	5 (CB: 5; OB: 0)
2010–2014	7 (CB: 3; OB: 4)
2015–... ^a	13 (CB: 6; OB: 7)
Total	26 (CB: 15; OB: 11)

^aPrior to August 2018, including online publications available before the print versions.

Notes: CB, consumer behavior research; OB, organizational behavior research.

ulterior motives. For example, consumers use persuasion knowledge to determine whether the primary motivation for an organization's philanthropic activity is self-serving (e.g. raising brand awareness, improving brand or corporate reputation) or public-serving and altruistic (e.g. actually helping people). With this inference, consumers can cope more effectively with persuasion episodes (Campbell and Kirmani 2000) and respond adaptively to those episodes to achieve their own goals (Friestad and Wright 1994).

In general, consumers express little confidence or trust in businesses (Ellen *et al.* 2006), so CSR efforts to create an appearance as a good organization might lead to more scrutiny of the organization's 'true' motivations (Fein 1996). The activation of persuasion knowledge then might induce perceptions of organization hypocrisy or lack of sincerity, attributions of egoistic (or extrinsic) motives for engaging in CSR or consumer skepticism about true corporate motivations. These views, in turn, might prompt negative consumer behaviors. For example, Leonidou and Skarmas (2017) show that consumer skepticism about CSR activities sparks negative word of mouth to friends and acquaintances and increases reluctance to buy green products. We identify two broad types of studies in this context: those that investigate motivations inferred from CSR activities only; and those that integrate both corporate social irresponsibility (CSiR) and CSR.

In the first group of studies, we find two contextual factors that are likely to trigger an attribution-related backlash for organizations involved in CSR activities: the basic attributions that consumers make about motives for CSR activities (Ellen *et al.* 2006; Habel *et al.* 2016) and a perceived lack of innovativeness of the organization involved in CSR activities (Luo and Bhattacharya 2006). As Ellen *et al.* (2006) show, consumers respond negatively (express decreased purchase intent) to efforts that they perceive as

stakeholder-driven or egoistic. In other words, organizations face tensions if consumers believe they engage in CSR solely because consumers expect it (stakeholder motive) or to gain a tax write-off (egoistic motive). In such cases, doing good leads to decreased sales, in conflict with the organization's economic goals. Consumers' perceptions of fit also may influence perceived motives, as we address more fully in the next section. For example, attributions to egoistic motives are more prevalent when consumers perceive a poor fit between the organization's core business and the cause it supports (Ellen *et al.* 2006). In addition, Habel *et al.* (2016) show that, if consumers believe that an organization is extrinsically motivated to engage in CSR (i.e. strategic or financial motives) and also infer that it charges higher prices to cover the costs of its CSR (price markup), the impact of CSR activities on perceived price fairness is negative, which lowers both revenues and loyalty.

An unexpected detrimental effect of CSR also may arise for less innovative organizations (Luo and Bhattacharya 2006), if consumers use poor innovativeness capability as a cue of inferior organization competitiveness – which signals weaker future performance – and assume that CSR investments are opportunistic or manipulative, disguising a selling purpose. In this case, consumers attribute the organization's CSR activities to an ulterior (self-serving) motive and express less satisfaction with it, which harms the organization's market value.

The second group of studies, related to the combination of CSiR/CSR, highlights that CSiR actions establish a negative context that triggers consumer suspicion, against which CSR activities are contrasted. Such suspicion might arise from a perceived connection between CSR and CSiR domains (Yoon *et al.* 2006), the budget spent on advertising CSR activities (Yoon *et al.* 2006), or the sources used for CSR communication (Vanhamme *et al.* 2015). To some extent, all these factors induce corporate motivation-related attributions. When organizations with a bad CSR reputation engage in CSR activities, they might suffer an even more negative image than if they had not invested in CSR activities at all, especially if they support a cause that benefits an entity that reflects the organization's 'evil' core business (e.g. a tobacco producer giving money to a cancer organization and then openly publicizing these contributions) or spend more to advertise their CSR activities than on the actual activities (Yoon *et al.* 2006). Consumers attribute self-serving motives to such initiatives. White and Willness (2009) confirm the

detrimental effects for organizations with an ‘evil’ core business, such as cigarette manufacturers that invest in CSR activities and whose messages advocating reduced consumption of cigarettes create a backlash (i.e. negative cigarette manufacturer evaluations). Finally, even when perceived CSiR and CSR involve different domains, backfiring effects can arise, depending on the sources that communicate the CSR activities. As Vanhamme *et al.* (2015) highlight, more negative consumer attitudes emerge when CSR messages are communicated through third-party sources, owing to the stronger activation of persuasion knowledge that these messages induce.

Performing tensions linked to the content and outcomes of CSR engagement. From a content-based view, which addresses the type of CSR initiatives studied, we find that undesirable impacts of CSR initiatives on consumers are often described as emerging from inadequate perceived fit. That is, the content of the CSR initiatives fails to match the positioning of the organization’s operations, products or brands. Fit between the organization and its CSR activities matters because it affects the clarity of the organization or brand positioning. Brand positioning, or the distinctive position that the brand takes in consumers’ minds, relates directly to consumer loyalty, consumer-based brand equity and willingness to purchase (Kotler and Keller 2016). Consumers maintain associations with CSR and with various brands in their minds, and the associations that are most salient depend on the context or specific situation.

For example, laundry detergents may be associated with cleaning power in general, but the most salient association could shift if a detergent is positioned as a green or ethical product, because consumers associate product ethicality with other attributes such as gentleness, whether accurately or not. As Luchs *et al.* (2010) show, for product categories for which strength is favored over gentleness, consumers might prefer a non-sustainable brand over a sustainable one because they perceive sustainable products as less powerful than non-sustainable products. This trend reflects the low fit between the key benefit sought (e.g. cleaning strength) and spontaneous associations with sustainability (e.g. gentleness). Organizations selling products presented as sustainable in such categories thus perform badly. Torelli *et al.* (2012) offer another example: Because luxury brands evoke associations of dominance, they are in direct conflict with the self-transcendence values that consumers associate with CSR (e.g. protecting everyone’s wel-

fare). As a result, consumers’ perceptions of luxury brands diminish when they become aware of CSR activities. A luxury brand that positions itself on self-enhancement values will suffer if consumers become aware of the brand’s CSR activities. Robinson and Wood (2018) further highlight that, in consumers’ eyes, new brands promoting their good deeds are associated with a lack of priority or focus on the product, which leads to a decrease in consumers’ interest in trying the new product. Another example, from Simmons and Becker-Olsen (2006), reveals that low fit between an organization’s specific associations and the cause the organization sponsors decreases the clarity of the organization’s positioning, even if the cause is well liked and the organization indicates its sincere interest in the cause. The lack of clarity then generates more unfavorable thoughts (negative elaboration) and attitudes, leading to lower firm equity than a situation in which no social sponsorship takes place. Thus, a poor choice (i.e. low fit) of a cause to support harms the organization’s equity.

CSR as a source of exchange-related and employee-based internal tensions

Employees engage in ongoing exchange relationships with their employers. From an economic exchange perspective, employees perform formal, task-related behaviors in exchange for fair economic rewards and other contractual obligations. From a social exchange perspective, employees tend to reciprocate their organization’s good deeds through extra-role behaviors that go beyond their formal job descriptions and that facilitate the smooth functioning of the organization as a social system (i.e. interpersonal and organizational citizenship behaviors; Cropanzano and Mitchell 2005). Organizational behavior research reveals how CSR activities can prompt increased employee trust in, and commitment toward, the organization, which then encourage favorable employee behaviors (Gond *et al.* 2017). Yet, CSR can also be a source of employee-related tensions.

Performing tensions linked to attributed corporate motivations for CSR engagement. Echoing Ellen *et al.*’s (2006) results for consumers, Vlachos *et al.* (2010) find that egoistic CSR attributions by front-line sales employees disrupt their organizational trust and positive word of mouth. Similarly, Donia *et al.* (2017) report a negative impact of employees’ perceptions that the organization adopts CSR practices for self-serving purposes on their affective commitment,

relationship quality with leaders, and perceptions of the extent to which the organization values their contributions or cares about their well-being. Thus, investing in CSR initiatives that employees are likely to attribute to self-serving corporate motives might harm the employee–organization exchange relationship and subsequent work outcomes. However, Donia *et al.* (2017) also suggest that this effect holds only if CSR is important to employees. Thus, identity-based dynamics may be critical for understanding CSR attribution processes, as we discuss subsequently.

When employees perceive value-driven, altruistic motives for CSR though, an unexpected, inverted U-shaped effect may emerge for organizational trust, implying ‘too much of a good thing’ (Vlachos *et al.* 2010). In this sense, managers might need to limit their communication of value-driven motives to avoid giving employees the impression that the organization is pursuing social performance at the expense of its financial health. Specifically, too much values-driven CSR may make employees believe that their organization is naïve and not competent enough to take care of its business and, consequently, of its employees (Vlachos *et al.* 2010).

Performing tensions linked to the content and outcomes of CSR engagement. The type and content of CSR initiatives can also generate unexpected outcomes at the micro (employee) level of analysis. For example, Lin *et al.* (2010) show that employees’ perception of CSR initiatives as discretionary (Carroll 1979) can negatively affect employees’ altruism and courtesy, weakening their propensity to help or be mindful of how their behaviors affect others in a job context. Because the public typically does not require discretionary CSR initiatives, employees might regard these efforts as a waste of organizational resources, acting against their interests.

With regard to employee turnover, Carnahan *et al.* (2017) reveal, in the specific context of law firms, that organizational members may grow more likely to leave and join a competing organization if their current employer engages more in specific CSR-related initiatives (in this case, promoting employee pro bono work). They offer a potential explanation: CSR organizations might attract more talented employees and offer them better training, so that they then become preferential targets for competing organizations.

Studies that address the interaction between initiatives to support external stakeholders’ well-being (external CSR) and those oriented toward employees’ well-being (internal CSR) suggest some other un-

expected effects, including retention-related ones. Scheidler *et al.* (2018) show that, when employees sense that external stakeholders’ well-being is favored over their own, they perceive corporate hypocrisy, which leads to greater emotional exhaustion and employee turnover. In this line, Thornton and Rupp (2016) observe more deviant behaviors (i.e. stealing) when the overall justice climate appears unfair and external CSR is highly developed. According to Erdogan *et al.* (2015), when employees perceive organizational support – such that ‘the organization values their contributions and cares about their well-being’ (Eisenberger *et al.* 1986, p. 501) – increased engagement in external CSR can diminish their organizational citizenship behaviors related to the environment. When extrapolated, these counterintuitive results might signal that, when employees feel supported by the organization but also see that their organization is not involved enough in environmental CSR, they reciprocate by engaging in more green behavior to compensate for the organization’s lack of investment in this cause. Conversely, when employees perceive that their organization is highly involved in environmental CSR, they will not feel the need to reciprocate this support and even engage in less green behavior.

Thus, the expected positive outcomes of an organization’s investment in external CSR depend on the organization’s investment in internal CSR. Perceptions of inconsistencies between internal and external CSR among employees can evoke backfiring effects in the organization–employee exchange relationship.

Identity-related (belonging) tensions

Belonging tensions involve questions of identity and arise among stakeholders who strive for self-expression or group affiliation. These tensions can surface especially when people encounter opposing or inconsistent demands on their identity, which foster contradiction and strains in terms of their values, beliefs or priorities.

CSR as a source of identity-related and consumer-based external tensions

Consumers prefer organizations or brands whose personality traits appear congruent with their own (Sirgy 1982). They also see themselves as good, decent and moral (Janoff-Bulman 1992; Rimé 2005). Thus, consumers should perceive at least some congruence

between themselves and socially responsible brands. However, identity is complex and composed of multiple elements, which may lead to unexpected effects. For example, Brough *et al.* (2016) determine that men and women perceive consumers who engage in green behaviors as more feminine than consumers who exhibit non-green behaviors. As a result, men may be less likely to adopt green behaviors, to preserve their masculine identity, particularly if they wish to avoid being stereotyped as feminine. Organizations targeting men might perform badly if they position themselves as green. Shang and Peloza (2016) go a step further to show that both male and female consumers prefer non-ethical products in the presence of other consumers of their own gender if they are aware that ethical consumption signals their femininity/masculinity. This effect, therefore, might relate to sexual selection and a desire to communicate attractive qualities to potential romantic partners (Shang and Peloza 2016).

Another facet of consumers' identity relates to their values, which influence the extent to which consumers support CSR activities and the type of CSR activities they support. Sen and Bhattacharya (2001) show that consumers who are highly supportive of the specific type of CSR activities in which the organization engages display lower intentions to purchase high-quality products from this organization, as a result of contrast effects during the product evaluation process. Therefore, organizations producing high-quality products might perform badly if their target consumers truly support their CSR actions; in that case, their CSR efforts actually decrease the appeal of their high-quality products. Barber *et al.* (2014) show that consumers who are motivated to enhance their self-interests over the benefits of society (i.e. high scores on self-enhancement values and low scores on transcendence values) are willing to pay less for a product that is organic than for an identical, non-organic product. Organizations targeting this type of consumers would thus perform badly if they were to sell organic products.

CSR as a source of identity-related and employee-based external tensions

On the employee side, various studies note how identity-related processes lead to positive returns from CSR investments. In particular, such investments can increase employees' identification with the organization (De Roeck and Maon 2018; Gond *et al.* 2017). However, identity processes might trig-

ger strains related to factors such as values and beliefs or actual organizational membership. For example, Singhapakdi *et al.* (2015) highlight that, when employees' CSR beliefs (i.e. expectations about the role of business in society) differ from their perceptions of the extensiveness of their organization's CSR engagement, they sense 'CSR incongruence', which negatively affects the quality of their work life and can hinder their work performance. At a managerial level, Ormiston and Wong (2013) indicate that greater prior engagement in CSR ironically predicts CEOs' increased propensity to engage in CSiR when they are characterized by high moral identity symbolization (i.e. extent to which they outwardly express being moral). Consistent with moral licensing theory, Ormiston and Wong (2013) suggest that CSR strategy implementation provides moral credit to these CEOs, which leads them to engage in less ethical stakeholder treatments afterward. Therefore, contrary to what we might expect, CEOs who actively attempt to put forth a moral image for their organization are more likely to engage in CSiR, which potentially hinders their organization's performance.

Combining exchange-/identity-related (performing/belonging) tensions

Tensions at the crossroads of exchange-related and identity-related considerations represent the last set of stakeholder-based tensions that arise from CSR. Research pertaining to these tensions is relatively scarce though.

CSR as a source of exchange-/identity-related and consumer-based external tensions

Giebelhausen *et al.* (2016) address the positive feeling (warm glow) that consumers often experience when engaging in prosocial behavior (e.g. recycling, reusing towels in a hotel) and how incentives might influence such prosocial behaviors. Incentives as extrinsic motivators can affect consumers' true or perceived motivation to perform a behavior. If the incentives directly benefit the consumers, the incentives reduce the perceived value of the prosocial behavior, including the warm glow, because the incentives create individual doubts about the consumers' own true motivations for the good deed, leaving the consumers less satisfied. Self-benefitting incentives for voluntary participants paradoxically reduce the fit between the organization's CSR initiatives and consumers' values

(as an important facet of their identity). In turn, these incentives are detrimental to the prosocial initiative and can adversely affect the organization.

CSR as a source of exchange-/identity-related and employee-based internal tensions

Donia *et al.* (2017) assert that perceptions of CSR activities as more self-serving negatively influence employees' sense of fit with the organization and their subsequent attitudes and behaviors, though only if CSR is important to employees. Evans *et al.* (2011) also show that, for employees with low other-regarding value orientations (i.e. extent to which they consider being helpful and compassionate toward others important), CSR perceptions have negative influences on the extra-role behaviors they undertake to support the social and psychological work environment and their co-workers.

Discussion and research avenues

Using a tension-based, paradox-inspired perspective, we propose a framework to map the undesirable CSR-driven reactions of both internal and external stakeholders. In particular, we detail how engaging in CSR can generate tensions at the micro level, leading to adverse reactions, which conflicts with the expected outcomes of enhanced individual and organizational performance that tend to be *a priori* associated with CSR activities. Thus, our study contributes to extant literature in two main ways.

First, we contribute to emerging research at the micro level of analysis on the potential detrimental influence of CSR on stakeholders' attitudes and behaviors, often characterized as a 'dark side of CSR' (Aguinis and Glavas, 2012; Luo and Bhattacharya 2006). Recent reviews of the literature in micro CSR highlight the paucity of studies that analyze the potentially harmful influence of CSR activity on stakeholders' attitudes and behaviors (De Roeck and Maon 2018; Gond *et al.* 2017; Rupp and Mallory 2015). The present conceptual effort, which produced relatively few articles that could be included in the sample, confirms this assertion. These previous reviews and ours together suggest that research addressing the stakeholder-mediated business case for CSR typically adopts a univalent approach, whereby CSR engagement only creates positive (micro-level) outcomes. By combining disparate inter-related studies published in different disciplines into an integrated body of

research, the current review substantiates the more complex implications of corporate 'do-goodism'. Studying the relational outcomes of CSR activities requires more careful consideration of how individual and contextual aspects, identity-related features and exchange-related elements all influence the relationship of CSR and individual evaluations with subsequent organizational performance.

Second, by adopting a stakeholder-centric perspective and focusing on micro-level CSR-driven tensions experienced by social actors, our study extends existing organization-centric and meso-level research on CSR-related tensions and paradoxes (e.g. Hahn *et al.* 2018; Ozanne *et al.* 2016; Smith *et al.* 2013; Van der Byl and Slawinski 2015). In particular, our study underlines that CSR-driven tensions experienced by stakeholders within and beyond organizational boundaries often take a latent form, such that they may remain unnoticed by the organization or its leaders, thereby hindering understanding of the ways in which these tensions can eventually affect organizational performance.

Overall, our conceptual investigation indicates that specific future research efforts are required to delineate the nature of CSR-driven tensions experienced by internal and external stakeholders and the mechanisms that underlie these tensions. With this perspective, we identify specific research areas at the crossroads of consumer behavior, organizational behavior and cross-disciplinary CSR research.

Research avenues in consumer behavior

Compared with the vast research on the positive influence of CSR activities on consumers' behaviors, relatively few studies analyze their harmful effects. We encourage more studies that replicate and extend the current results in this area. In particular, the studies that we reviewed imply that consumers hold spontaneous associations with socially responsible products (e.g. gentle for green detergents) that represent huge hurdles to overcome before the socially responsible initiatives can be effective. Being aware of such perceptions is a first necessary step toward trying to change such associations and alleviating the undesirable tensions. Thus, we call for research that investigates how to shift the associations into versions that do not trigger tensions.

The sources of performing tensions that we highlight also relate to consumers' inferences that organizations' good deeds arise from ulterior motives; consumers are suspicious because they hold an a

priori perception that organizations' primary goal is economic. Such a priority may be the day-to-day reality for many organizations, but as an increasing range of success stories offer descriptions of organizations that truly consider social and economic goals as equally important (Haigh *et al.* 2015), consumers might become progressively less likely to infer spontaneously that organizations' good deeds reflect hidden motives and serve economic priorities. This shift might relieve some performing tensions.

Moreover, our review highlights a dominance of research related to exchange-related tensions. Very few studies highlight undesirable effects that relate to consumers' identities, which represents a research gap to investigate further. In the studies reviewed, consumers try to make sense of why organizations are investing in CSR (and infer their 'true' motivation) or evaluate CSR activities using marketing lenses (i.e. are the CSR activities coherent with the brand positioning?). Consumers are presented as able to deconstruct marketing activities as if they were marketers (Baker 2003), meaning that consumers might tend to put on their 'marketer's hat' when they evaluate organizations' marketplace behaviors. Because of their so-called marketing literacy, consumers might regard CSR activities as another 'marketing activity' and evaluate them as such. However, would consumers without such marketing literacy react differently? The extent to which marketing literacy informs CSR-related, stakeholder-based tensions thus should be investigated further. Other unexplored identity-related variables also might be worth considering. The view that the sole purpose of business is to make money is related to a short-term focus on maximizing profit. The occurrence of performing tensions might, therefore, be particularly prevalent among consumers who tend to focus on the short term, with a present-oriented temporal orientation. In a similar vein, consumers who are more optimistic (optimism bias) might be worth considering; optimism reduces risk perceptions inherent in a short-term focus on economic goals at the expense of social goals.

Finally, most research into the harmful effects of CSR uses experimental methods; these experiments enable researchers to detect valid causality effects. To unearth the causes of harmful effects of CSR activities, this methodology is well suited. However, studying identity-related tensions requires quasi-experiments, because respondents cannot be randomly assigned to different identities, nor can identities be manipulated validly, such as we might manipulate the type of CSR activity. Identities only

can be measured and, in such a case, valid causality effects are difficult to demonstrate.

Research avenues in organizational behavior

Similarly to our findings in the marketing literature, we find a dominance of research efforts focused on exchange-related tensions in organizational behavior literature, along with the later emergence of these studies relative to studies of consumers. In many studies, undesirable results are never anticipated or hypothesized (e.g. Carnahan *et al.* 2017; Erdogan *et al.* 2015; Lin *et al.* 2010), but the surprising findings appear in the a posteriori discussions. A key avenue for research into CSR and organizational behavior thus is to try to replicate unanticipated findings with appropriate theoretical frameworks and research designs. More generally, research should investigate the processes and potential boundary conditions to explain why, how and when CSR generates undesirable employee reactions.

Research efforts also should address inconsistent or unconfirmed results related to (1) the role of employees' attributions for CSR and (2) employees' assessments of internal and external CSR. Regarding the role of attributions, Vlachos *et al.* (2010) highlight negative effects of self-serving CSR attributions on employees' attitudes and behaviors, but other studies are inconclusive (Vlachos *et al.* 2017). This difference might result from the type of employees, such as non-boundary-spanning employees vs. salespeople in direct contact with consumers. On the one hand, salespeople may anticipate that their job will become more difficult if their organization has self-serving motives for engaging in CSR, because consumers usually react negatively to such CSR attributions (Ellen *et al.* 2006). On the other hand, self-serving motives might not be negatively perceived or prompt negative reactions from non-boundary-spanning employees, who probably regard their employer's signal that it intends to remain profitable as a necessary condition for keeping their jobs. Further research on attributions thus should investigate whether and how individual characteristics (e.g. self-regarding vs. transcendence values, cultural and religious affiliations, family composition and age) influence employees' responses to extrinsic CSR attributions. In addition, most studies of employees' CSR attributions ignore potential interactions with other CSR appraisals such as employees' CSR awareness or perceptions of the level of the organization's CSR engagement and CSR fit, which might have led to incomplete conclusions

about the potential effect of extrinsic CSR attribution on employees (Jones *in press*). For example, De Roeck and Delobbe (2012) find that the positive relationship between employees' perceptions of their organization's engagement in environmental CSR and employee trust is stronger among employees who hold more self-serving motives. In summary, more studies are warranted to understand the potentially damaging impact of CSR attribution on employees' work outcomes.

Regarding employees' assessments of internal and external CSR, some research efforts indicate that external CSR is more likely to invoke negative responses if employees perceive lower levels of internal CSR (less favorable employee treatment; De Roeck *et al.* 2016; Scheidler *et al.* 2018). Other research suggests instead that external CSR prompts responses that are more undesirable when employees perceive higher levels of internal CSR (Erdogan *et al.* 2015; Rupp *et al.* 2013). Further research should seek to specify the conditions in which employees are more likely to prioritize the interests of others or not.

Three other research gaps suggest avenues for research. First, insufficient studies use experimental or longitudinal designs to assess the presumed causality involved in the reported findings. Second, our review reveals an overall lack of conceptual clarity and consistent measurement of CSR perceptions and CSR attributions, making any effort at consolidating knowledge very difficult (Gond *et al.*, 2017; Rupp and Mallory 2015). Using more robust measurement tools for CSR appraisals (e.g. Donia *et al.* 2017; El Akremi *et al.* 2018) can support the production of more comparable findings across studies. Third, the majority of CSR studies have been conducted in western, developed countries; differences in cultural values and economic conditions across nations could be useful to consider (Farooq *et al.* 2014; Jamali and Karam 2018). Broadening the contextual scope of investigation could lead to more nuanced insights into why, how and when CSR leads to undesirable employee-based outcomes.

Cross-disciplinary research efforts

The stakeholder-based impact of CSR initiatives and the associated tensions that they can trigger require cross-disciplinary research efforts. Our review reveals that research in organizational behavior and consumer behavior has developed mostly independently, despite commonalities in the themes that they

research (e.g. undesirable impact of perceived self-serving or egoistic motives).

The thin boundaries marking traditional stakeholder groups seem increasingly porous, such that we need an individual-oriented, wide-ranging approach to understanding stakeholders and their reactions (Greenwood and Freeman 2011; Hejjas *et al.* 2018). For example, a consumer might react to a specific CSR initiative in the marketplace with bad word of mouth or reduced purchasing, or else engage in other behaviors such as avoiding employment with the organization (Greening and Turban 2000). In other words, strains experienced in one stakeholder role may affect other stakeholder roles, thus highlighting the need for cross-disciplinary conceptual frameworks. Cross-disciplinary research could also provide a more comprehensive view of stakeholder-based tensions at not just consumer or employee levels, but also potentially at investor and local community levels. We focused on reviewing consumer- and employee-based studies, which represent the most developed research efforts for stakeholder-mediated business cases. Yet more efforts are needed to understand CSR-related belonging and performing tensions and the undesirable impacts of CSR initiatives at the micro level for other stakeholders, too.

Researchers might also unearth more complex, multilayered tensions and contradictions within individuals; each person can represent several stakeholder categories, be guided by different goals, and be affected by various opposing forces (Crane and Ruebottom 2011), all of which might account for different micro-level sources of tensions related to the same CSR initiative. How do people cope with those sources of tension? Which stakeholder role dominates and drives the resulting effects? Does some kind of balance emerge across different roles, and if so, how? Identifying the tensions related to potential stakeholder role conflicts, along with the coping mechanisms that people use to deal with them, represents a promising avenue for cross-disciplinary research.

Conclusions

Managers often make CSR decisions expecting positive stakeholder-based impacts, but they too rarely step back to ask, 'What else might happen?' or 'What else *is* happening?' (Wilburn and Wilburn 2016). By examining booming consumer- and employee-focused streams of research on the micro-level influence of CSR activities, we underline the need to

develop further research efforts that address the potential unanticipated, undesirable individual reactions to CSR activities. Adopting a paradox-inspired perspective, this paper highlights different types of tensions related to CSR activities: the performing, exchange-related tensions and the belonging, identity-related tensions occurring both within and across organizational boundaries.

With this paper, we thus establish the need for perspectives on the stakeholder-mediated business case for CSR that go beyond basic win–win or trade-off approaches, so that we can develop a more nuanced understanding of the potential contradictory effects of CSR activities on stakeholders' reactions. Such improved understanding, in turn, might support more constructive CSR investments by organizations, helping them address their social responsibilities and develop their initiatives, as well as helping stakeholders meet their needs and benefit accordingly.

In the end, we also must acknowledge that more nuanced perspectives on the so-called business case for CSR might not be sufficient to encourage companies engaging in CSR to build actual, sustainable (i.e. economic, social and environmental) value. For CSR activities to be meaningful and constructive, managers cannot maintain a persistent focus just on exploiting activities to meet economic objectives and micro-level stakeholder-related 'gains'. Rather, the prioritization of economic objectives and the relentless pursuit of revenues that define the conventional business case for CSR fundamentally create central CSR-related tensions for stakeholders. If CSR activities are to foster positive societal change, 'doing well' and 'doing good' eventually need to be (re)contextualized: Doing well and good for whom? A constructive way to deal with CSR-related tensions might be for managers to recognize and assume the multidimensional, paradox-laden nature of the necessarily coincidental social, environmental and economic missions of 21st-century companies.

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