



Opening the black box: how managers' political ideologies drive CSR decision-making through information processing

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ABSTRACT

This study explains how executives' political ideologies shape corporate social responsibility decisions by opening the 'black box' of information processing. Drawing on 31 interviews with key corporate social responsibility (CSR) decision-makers and experts in Pakistan, we find that liberal CSR managers adopt a comprehensive field of vision: they scan broadly across stakeholder groups, validate data through iterative cycles of interpretation, co-construct problem frames with communities, and pursue transformative CSR that anticipates resistance while seeking social acceptability. Conservative managers exhibit a narrow field of vision: they scan selectively, prefer confirmatory cues, rely on top-down interpretations, and confine CSR to operational objectives or legitimacy-seeking goals that minimize community pushback. We extend upper echelons theory by theorizing ideology-driven scanning and interpretation mechanisms and by situating them in developing-country 'wicked problem' contexts. The framework clarifies when and why managerial ideology yields divergent CSR strategies and offers implications for policy and governance.

1. Introduction

A key theme in management literature is the relationship of corporate social responsibility (CSR) and corporate social activism (Gupta & Briscoe, 2019) to the political ideologies of business executives (Chin, Hambrick, & Treviño, 2013; Chin, Zhang, Jahanshahi, & Nadkarni, 2021; Gupta, Briscoe, & Hambrick, 2017; Vallentin & Murillo, 2022). Political ideology can be defined as "an interrelated set of attitudes and values about the proper goals of society and how they should be achieved" (Tedin, 1987, p. 65).

While there is a burgeoning literature relating to the influence of executives' political ideologies on strategic decision making (Chin et al., 2013; Gupta & Briscoe, 2019), there is an important omission concerning the information-processing mechanism of managers. A 'perceptual process' may explain that mechanism and how it dovetails manager values with strategic choices (Christophe, Tine, Carolyn, &

Miha, 2020). These studies examined the start point (i.e., political ideologies as a type of value) and the end point (i.e., CSR as a strategic choice), while overlooking the intervening "perceptual process" (i.e., information-processing mechanism). Thus, the question remains unanswered as to how the information-processing mechanism (Daft & Weick, 1984; Weick, 1979, 2000) can vary based on an individual's political values, which influence firms' CSR-initiatives (Christophe et al., 2020; Ozgen, Mooney, & Zhou, 2024; Sun, Doh, Rajwani, Werner, & Luo, 2024).

Among a wide range of political spectrums (i.e. communism, fascism, egalitarianism, classical liberalism, right-ism and others) (Slomp, 2000), the *liberal-conservative dimension* has been identified as the most significant in understanding individual values (Schwartz, 1996). Individuals "are usually described as liberal if they seek to advance such ideas as equality, aid to the disadvantaged, tolerance of dissenters, and social reform; and as conservative if they place particular emphasis on order,

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stability, the needs of business, differential economic rewards and defence of the status quo” (Jost, 2006, p. 654). Moreover, liberals are more likely to acknowledge the interdependence of organizational members’ and multiple stakeholders’ behaviours and outcomes (Gupta & Briscoe, 2019). Therefore, when the liberal-conservative aspect is combined with a manager’s information processing mechanism in the CSR context, we can explore more fully how managers’ liberal or conservative political ideologies drive their information filtration process. Additionally, business ethics researchers’ general treatment of political ideologies in the absence of context holds an intrinsic limitation.

Drawing on upper echelons theory which postulates that strategic decisions such as CSR are shaped by values such as political leanings through a “perceptual process” that involves a “limited field of vision”, then “selective-perception”, and finally, “interpretation” (Hambrick & Mason, 1984, p. 195), we posit explanations for the information-processing mechanism driven by liberal/conservative political leanings of decision-makers towards the nature of CSR engagements.

2. Theoretical underpinnings

This study draws upon upper echelons theory which states that executives’ interpretive endeavours are formed by their values (Hambrick, 2007; Hambrick & Mason, 1984). The general underlying premise of upper echelons theory is that beliefs and attitudes of executives matter and therefore differences in these attitudes and beliefs are significant. Jost (2006) suggested that political ideology reflects individuals’ values and beliefs and that this is why individuals prefer to take different paths. Schwartz (1996) argued that liberals tend to understand the multilayered issues of a society before making important strategic decisions such as those relating to CSR (Reinecke & Ansari, 2016). These characteristics of liberals are echoed by Jost (2006) and Jost et al. (2003). Taking this into account, it is worthwhile exploring whether individuals on the liberal-conservative spectrum scan and interpret information in a similar or different manner when making strategic choices (Aguinis & Glavas, 2019; Barberá, Jost, Nagler, Tucker, & Bonneau, 2015).

Previous studies have conceptualized CSR using a broad spectrum that incorporated societal well-being (Margolis & Walsh, 2003), corporate social performance of firms (Carroll, 1999), a rational view of CSR contributing to ‘a calculated purchase of advertising services or goodwill’ (Knauer, 1994, p. 11), and a negative view where CSR represents the mis-allocation of a firm’s resources (Friedman, 2007). More recently, Aguinis (2011) defined CSR as follows: “[CSR is 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).

However, discussions around CSR decision-makers’ values are notably absent from the literature. CSR managers’ values influence firms’ CSR policies through these managers’ discretion and judgement (Hambrick and Mason, 1984). Individual discretion is conceptualized in three ways: “As formally permitted; as the unintended consequence of ambiguity in rules and procedures and, more controversially, as a unilateral exercise of initiative by individuals acting in an entrepreneurial manner” (Hemingway & Maclagan, 2004, p. 41). Based on Hemingway and Maclagan (2004) emphasis on managers’ unilateral exercise of initiatives in an entrepreneurial manner and Hambrick and Mason’s (1984) focus on personal values, we define CSR as *an ideology driven process through which managers take responsibility for identifying and accommodating the interests of those affected by the organization’s actions*.

Extant work has examined the ‘what’ and ‘whether’ questions about executives’ political ideologies and their strategic implications (Briscoe & Joshi, 2017; Chin et al., 2021). These include questions examining the extent to which CEOs inject their personal values into their CSR decisions (Chin et al., 2013) and whether liberals are more committed to CSR than conservatives (Gupta et al., 2017). The literature has overlooked the ‘perceptual process’ that explains managers’ information-processing mechanism and dovetails their values and strategic choices

(Christophe et al., 2020). Thus, an open question remains regarding how the information-processing mechanism (Daft & Weick, 1984; Weick, 1979) may differ depending on an individual’s political values, which in turn shape firms’ CSR initiatives (Christophe et al., 2020; Ozgen et al., 2024; Sun et al., 2024). This study extends upper echelons theory by explicating managers’ information processing mechanism when making strategic decisions such as those relating to CSR when dealing with complex socio-economic problems.

Often, there is a complex, reciprocal relationship between people and their environment, and how they interact with the environment when they face information equivocality. Information equivocality arises when information has two or more clear and rational meanings (Weick, 1979). Managers’ political ideologies, especially their position on the liberal-conservative continuum, direct their choices and actions when making strategic decisions (Jost, Glaser, Kruglanski, Sulloway, & Cooper, 2003).

In some cases, competing liberal and conservative ideologies can coexist in an individual regarding different socio-economic issues. For example, in a cross-national comparison of 99 countries, economically liberal individuals were found to be culturally conservative, while economically conservative individuals were culturally liberal (Malka, Lelkes, & Soto, 2019). Similarly, Rauf and Prasad (2020) found that participants in Tablighi Jamaat, an Islamic organization originating in South Asia that is practiced intermittently by its followers and aims to revive religious teachings, reported being more in favour of egalitarian “equal treatment for all” (Waldrop & Warren, 2024, p. 14) in their religious social gatherings and less so in non-religious social gatherings.

Furthermore, when measuring political ideology, the goal is to understand respondents’ positions on issues or their attachment to a particular party (Brandt, Sibley, & Osborne, 2019). The limitation of symbolic ideology (i.e., ideological self-identification) is that it is more relevant to party support, with potentially only a loose connection to an individual’s disposition towards issues (i.e., operational ideology) (Kalmoe, 2020). An individual’s partisan leaning is primarily driven by symbolic ideology, despite political leaders’ or government’s positions on issues (Brandt et al., 2019). Thus, the present study delves into managers’ context-dependent operational ideological proclivities by exploring their stand on socio-economic issues when planning CSR strategies. Accordingly, the research question of this study is: *How do managers’ political-ideological proclivities influence their information-processing mechanism for CSR engagements?*

3. Research context

The social and economic issues that companies usually address through their CSR strategies are wicked in nature (Reinecke & Ansari, 2016). Explanations of these problems depend on the understanding and solutions (Rittel & Webber, 1973). They are called wicked problems ‘not because these properties are themselves ethically deplorable’ (Rittel & Webber, 1973, p. 160). The term ‘wicked’ as follows:… in a meaning akin to that of “malignant” (in contrast to “benign”) or “vicious” (circle) or “tricky” (like a leprechaun) or “aggressive” (like a lion, in contrast to the docility of a lamb) (Rittel & Webber, 1973, p. 160).

These deep rooted socio-economic problems are entangled in such a way that it is necessary to determine which problems to solve first, which is always challenging (Jamali, Karam, Yin, & Soundararajan, 2017). For example, child labour is a crime in developed countries; however addressing child labour in a developing country may cause additional problems for economically deprived families (Khan, Munir, & Willmott, 2007). It is important to understand that many developing “countries have marginalized or vulnerable stakeholders whose voices are often excluded from the business and society debate, therefore limiting the quality and applicability of our theories” (Crane, Henriques, Husted, & Matten, 2016, p. 7). As wicked problems are of a highly publicized nature (Gras, Conger, Jenkins, & Gras, 2019), decision makers usually see them as a legitimacy tool (Wood, 2010). Thus, how

executives' political ideologies affect the way in which beliefs about the wickedness of a problem are formed remains unresolved.

4. Methodology

4.1. Research design

In addressing the research question, this study adopts a design that is constructivist and qualitative research design. Proponents of the constructivist paradigm place emphasis on achieving the goal of knowing the complex reality through the in-depth understanding of those who live it (Schwandt, 1994, p. 118). Organizational members such as managers tend to bring their own nuances and self-signalling when evaluating and interpreting underlying problems during decision making (Hu, Marlow, Zimmermann, Martin, & Frank, 2020; Roland & Jean, 2016). An in-depth understanding of an individual's unique interpretation is especially important when an underlying decision-making phenomenon is unobvious and there may be multiple interpretations of the phenomenon (Gras et al., 2019). For example, poverty could be due to a lack of education, lack of opportunities, or lack of motivation among the deprived stratum of society (Rittel & Webber, 1973). Thus, "a contextual interpretation of constructivism enables business ethicists to analyse a wide array of familiar moral issues in a manner that generates concrete, context-sensitive moral principles" (Buckley, 2013, p. 696).

First, we conducted a pilot interview with an industry expert in phase one followed by two interviews with CSR managers in phase two to refine the interview protocol. Additionally, we analysed documentary evidence such as firms' annual CSR reports and reports on firms' CSR performance from the Pakistan Centre for Philanthropy (PCP) (<http://www.pcp.org.pk>) plus CSR newsletters from the Pakistan Petroleum Exploration and Production Companies Association (PPEPCA) (<https://www.ppepca.com>). Next, we conducted semi-structured interviews using a purposive sampling approach. Snowball sampling was also employed in order to access the group of informants that may otherwise remain difficult to access.

Facts gathered during semi-structured interviews are mainly validated through documentation and archival records (Baptista, 2013). According to Natow (2019), triangulation assists in improving the trustworthiness of qualitative data. Additionally, document analysis assists in minimizing the biases inherent in semi-structured interviews (Flick, 2017). For the current study, we retrieved information from firms' websites and annual reports (i.e., CSR annual reports) and from published media articles to compare and contrast the primary data gathered through the semi-structured interviews. The interviewees confirmed that the reports and documents used for comparing and contrasting were correct and up to date. Thus, qualitative data reliability and trustworthiness were enhanced with the assistance of documentation triangulation.

4.2. Interview process

To explore respondents' positions on the liberal-conservative continuum, questions related to socio-economic equality or inequality, and preferences for social change or resistance to change were asked based on established scales (Jost, 2006; Jost et al., 2003). It should be noted that the coding of the two ideological dimensions was guided by the following previous definition of liberal-conservative inclination: "Individuals are usually described as liberal if they seek to advance such ideas as equality, aid to the disadvantaged, tolerance of dissenters, and social reform; and as conservative if they place particular emphasis on order, stability, the needs of business, differential economic rewards and defence of the status quo" (Jost, 2006, p. 654).

The data analysis was a collaborative and interactive process in which the researchers gradually progressed during the thematic analysis of the data. The concepts and dimensions were assessed and revised by

presenting conceptual and empirical papers in a series of conferences; one in the United States, two in Australia, and one in the United Kingdom. The concepts and dimensions were further evaluated and revised in workshops held in Australia with senior academic researchers from the United States, the United Kingdom, and Hong Kong, all specializing in the areas of strategic management and international business. The researchers concurrently were engaged in collecting the data, conducting the data analysis, and interpreting the data to draw research findings.

During face-to-face interviews, archival data on CSR were shared, including CSR annual reports and details of ongoing CSR projects. To gain additional insights and to further explore the concepts, subsequent interviews were conducted by telephone. The duration of each interview was approximately 40 to 60 min. The interview protocol was translated into Urdu (vernacular language). We initially arranged several face-to-face meetings between the translator and one of the co-authors, to discuss terminologies and expressions for each question.

4.3. Selection of informants

The objective of selecting multiple industries was to minimize potential industry-based differences. Managers who were responsible for and directly involved in CSR initiatives as proxies for firm knowledge (Lavrakas, 2008) and CSR managers holding the advisory positions on corporate, government, and non-government bodies for socio-economic strategic-decisions were recruited for the interviews (Cassell, Cunliffe, & Grandy, 2018). As part of the top management teams of multiple firms and various bodies, they were able to share insights into industry differences and government/non-government institutional pressures on CSR decisions.

Industry experts (IE1, IE2 and IE3) who have worked across multiple industries were engaged in the present study (telecommunications, oil and gas, banking, mining, fertilizer, food, and hospitality) together with those who have directly witnessed the CSR decision making of managers (Sandhu & Kulik, 2019). Insights from industry experts are important for supplementing the information provided by CSR managers (Cassell et al., 2018). Table A.1 in Appendix A represents the scope of interviewees' industrial expertise and Table A.2 represents the interviewees' characteristics.

The breadth (i.e., more than 10 years) and depth of respondents' experience (direct involvement in CSR decisions) provided assurance of their suitability as key informants. The objective of conducting more than one interview was to seek elaboration on any critical point(s) from respondents, thus, delay in the data collection was unavoidable, and snowball sampling proved beneficial.

4.4. Data-analysis

NVivo 12 was used to analyse the transcripts. The authors first read the interview transcripts and field notes, then began categorizing the raw data into informant-centric first-order empirical codes, using language that was as close to the data as possible (e.g., "relationship-building with the community"). The first-order codes related to a broad range of phenomena presented in the data, capturing issues such as the CSR manager's ideological inclination in the context of CSR decisions, whether the manager endorsed socio-economic change and equality, and instances of efforts such as relationship-building with the community. We also developed first-order codes capturing how some CSR managers acquired information from multiple sources regarding socio-economic issues, while other managers relied on fewer, discretionary data sources. First-order codes also included data interpretation based on dovetailing the community and a firm's interpretation of a problem and their reliance on locals' expertise for viable development projects. Further first-order codes were developed based on managers' preference for information validation or confirmatory information. Themes were identified through back and forth reading of the data from the

interviews (Nowell, Norris, White, & Moules, 2017). The thematic analysis assisted in recognizing respondents’ implicit and explicit opinions by using coding. The researchers applied open, focused, and theoretical coding to enhance data interpretation validity.

5. Findings

Findings suggest that a manager’s preferences for social benefits, despite weak institutional pressures for addressing socio-economic problems, and relationship building with the community, reflect their liberal proclivities. Further, it emerged that, through such inclinations, managers were able to adopt a comprehensive field of vision and thus acknowledged the inherent uncertain, complex and evaluative nature of multifaceted problems.

Our findings regarding CSR managers’ ideologically driven depiction of social problems as wicked or non-wicked echoes Alford and Head’s (2017) and Rittel and Webber’s (1973) dimensions of a wicked problem. The three dimensions are as follows:

- Knowledge fragmentation: Knowledge regarding the problem is fragmented among many stakeholders and each holds a fraction of knowledge, not all of which aims to address the problem (Dentoni, Bitzer, & Schouten, 2018).
- Conflict of interest: Various stakeholders with their own perceptions and frames are affected by wicked problems, and their ideas regarding the causes of a problem may vary.
- Dynamic complexity: There are no immediate objective answers and solutions to such issues; deep and broad changes are required in the

systems in which these problems are located (Ferraro, Etzion, & Gehman, 2015).

It was further found that whilst adopting a comprehensive field of vision, managers value multiple stakeholders’ interests for mutual benefits, acknowledging the significance of cultural constraints and creating firms’ responsible community initiatives prior to their implementation. Consequently, to address wicked problems through CSR-initiatives, liberally inclined managers first tend to scan information from multiple stakeholders, use both top-down and bottom-up approaches, rely on primary and secondary data, and seek indigenous knowledge and expertise. Second, managers with liberal inclinations emphasize multiple interpretations and collaborative learning, seek information validation, and run multiple interpretation cycles before introducing any CSR-initiatives.

In contrast to liberally inclined managers, conservative managers tend to maintain the status quo, show dependence on government and legal obligations for socio-economic benefits, and overlook the potential of businesses in addressing socio-economic problems. Consequently, conservative propulsion leads managers to a reductive field of vision. Thus, they tend to see even complex socio-economic problems as obvious and self-explanatory, value only selective stakeholders over multiple stakeholders, choose socially and culturally less sensitive community issues to address through CSR, and prefer pre-existing CSR approaches to achieve operational objectives. Additionally, conservative managers prefer to limit their mind-set to a top-down approach for information scanning. For information interpretation, conservative managers prefer confirmatory interpretation (i.e., when the

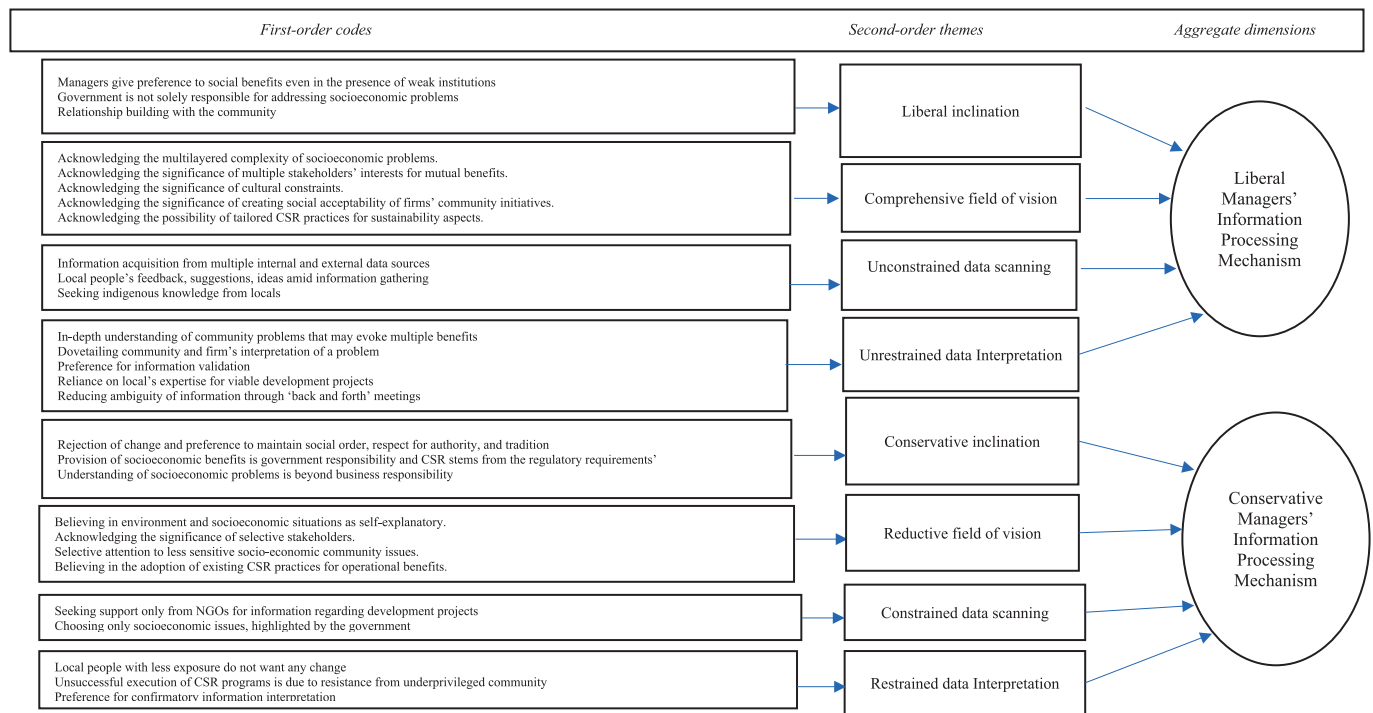


Fig. 1. Data structure: The ideology driven information processing mechanism of liberal and conservative managers. Fig. 1 Notes for first and second order coding: Following Miles and Huberman (1994), general statements relating to managers’ political inclinations were initially identified to code them under ‘liberal’, ‘conservative’ or ‘liberal-conservative’ inclinations. We then grouped the first-order codes describing managers’ acknowledgement of the multilayered complexity of socio-economic problems, acknowledgement of the significance of multiple stakeholders’ interests for mutual benefits, acknowledgement of the significance of cultural constraints, acknowledgment of the significance of creating social acceptability of firms’ community initiatives, and acknowledgment of the possibility of tailored CSR practices for sustainability aspects under the second order theme “comprehensive field of vision”. Similarly, we grouped the first order codes describing managers who consider locals’ feedback and suggestions and seek indigenous knowledge from locals under the second-order theme of “unconstrained data scanning.” The first-order codes describing managers’ in-depth understanding of community problems that might evoke multiple benefits, dovetailing community and firm’s interpretation of a problem, preference for information validation, managers’ reliance on locals’ expertise for viable development projects, and managers’ efforts to reduce ambiguity of information through ‘back and forth’ meetings were grouped into the second-order theme of “unrestrained data interpretation.” Through similar steps, we distilled second-order themes regarding managers’ seeking support only from NGOs for information.

interpretation of information coincides with their own interpretation), rely on fewer interpretations, blame local communities' lack of exposure that leads to their unacceptance of socio-economic change; resistance from these communities leads to failure of firms' CSR projects (see Figs. 2 and 3).

5.1. Liberal political inclinations and comprehensive field of vision for wicked problems

The interviewees' preference for social benefits beyond legal requirements contributed to the allocation of business profit for community welfare even in the absence of legal provisions. Informant CM9 indicated that, in the Pakistani context where legal requirements for CSR are weak, a mere dependency on legal compulsion is not helpful in bringing improvements to long-term, sustainable socio-economic well-being. Further, CM10 highlighted that government is not solely responsible for resolving the socio-economic issues, thus they emphasized the firm's role (see Appendix B for detailed quotes).

These findings indicate that a manager's intrinsic tendency to prefer collective beneficial outcomes beyond legal requirements represents their desire to contribute towards societal issues. CM9 explained that companies cannot ignore the fact that people are suffering, and companies are not contributing sufficiently towards improving social problems. CM9 also highlighted that a deficit in gas supply is negatively affecting the optimal utilization of their production capacity and thus government does not compel investment in CSR. The Punjab Board of Investment and Trade's (PBIT) (2018) report on the fertilizer sector of Pakistan acknowledges that the sector is facing an immense shortage of gas. The expansion of the fertilizer sector and the limited production of gas in Pakistan has resulted in the limitation of natural gas availability for the sector.

Further, findings suggest that preference for social change and socio-economic equality contribute to managers' desire to support multiple stakeholders' interests. By considering the various interests of multiple stakeholders, managers with liberal proclivities tend to understand and assess various causes of a wicked problem before introducing CSR-

initiatives.

In developing countries, most firms tend to prefer institutional actors to gain legitimacy and they overlook the socio-economic needs of multiple stakeholders (Ghauri, Tasavori, & Zaefarian, 2014). However, as indicated by informants quoted above, focusing on various stakeholders contributes to the identification of the needs of the underprivileged strata. To change and improve the socio-economic conditions of a community, liberally inclined managers tend to take the time to understand stakeholders' specific needs and give preference to tailored solutions. For example, with the objective of addressing the deprivation of local farmers, the CSR project head of a fertilizer company (CM10) avoids relying on the traditional, long-existing projects introduced by previous managers. CM10 explained the importance of farmers' needs-centric solutions for better production yield; for example, educating farmers about new farming techniques and providing microfinancing at minimum interest rates to help them buy essential farming inputs. To understand a farmer's production yield problem, one may change the farmer's mindset from traditional farming practices to new techniques by demonstrating modern technology and by providing training together with financial support in the form of microfinancing.

Findings suggest that managers advocating the importance of socio-economic wellbeing are inclined to accommodate cultural constraints in addressing gender equality in their CSR-initiatives. Liberally inclined managers emphasize the significance of gender equality and address the fact that, despite women constituting 49% of the population, the labour underutilization rate for women in Pakistan is 80% (WEF, 2020). Findings reveal that a cursory understanding of gender sensitivity to address gender inequality could lead to highly negative repercussions in Pakistan. According to CM11, while recruiting women from the Tharparkar region of the Sindh province, he faced severe social resistance.

CM11 explained how they created a support mechanism and a sense of security for males without negatively impacting their self-esteem. CM11 considered providing a job for a male family-member who could accompany their female family-members to work and still feel dignified as the breadwinner for their family.

For socio-economic change, liberally inclined managers believe in

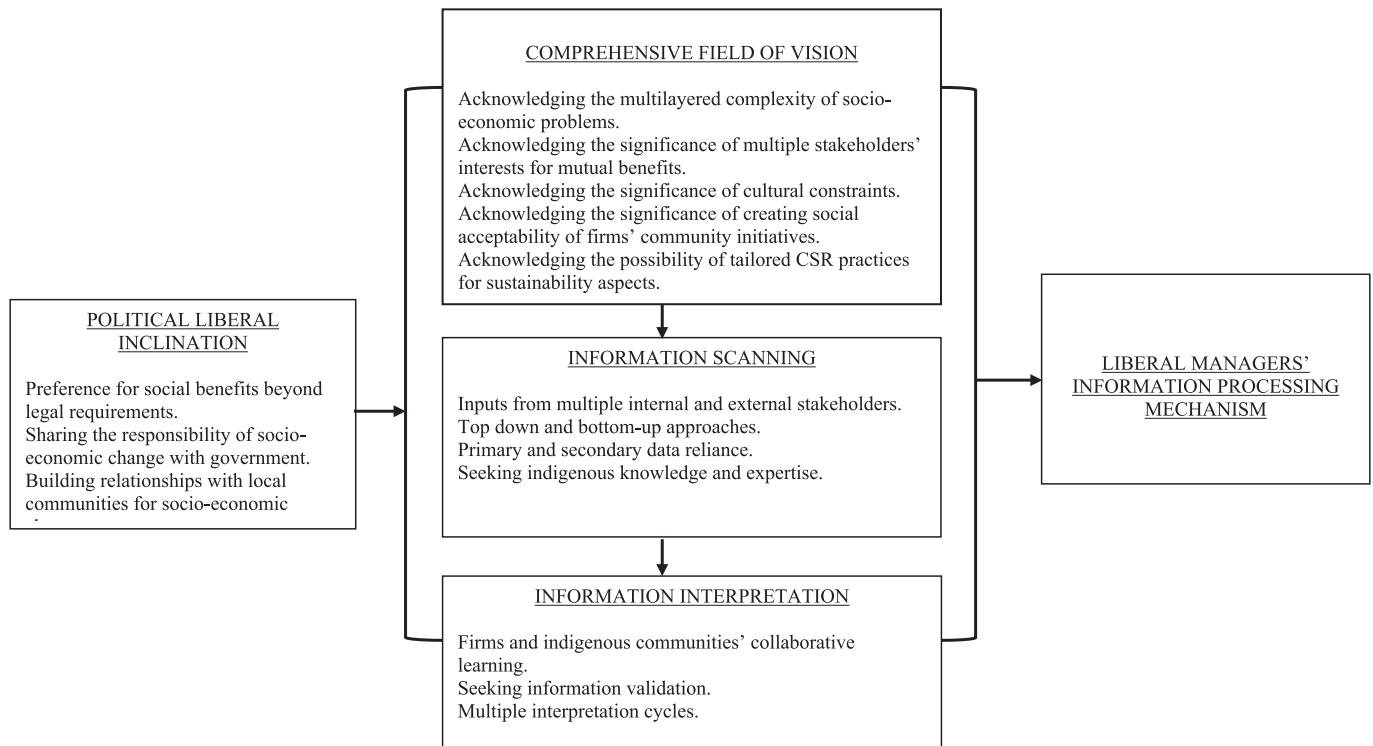


Fig. 2. Liberally inclined ideology driven information processing mechanism.

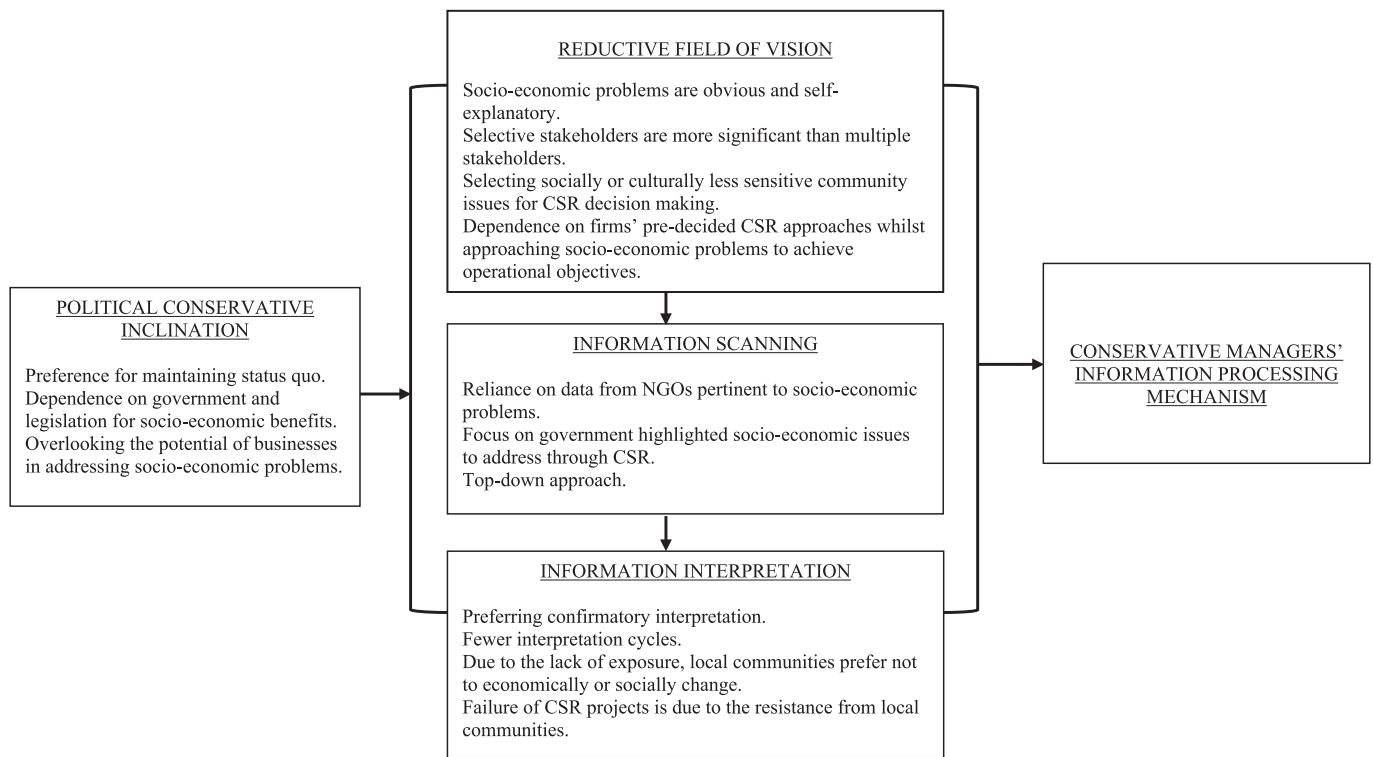


Fig. 3. Conservatively inclined ideology driven information processing mechanism.

the benefits of relationship building with the community. In the absence of strong and supportive relationships, communities can develop multiple false assumptions, such as “company’s earnings are huge, and the community is disadvantaged” (CM17). CM13 explained the importance of building connections with local people in the community through common language, cultural values, and by understanding their sentiments regarding the successful execution of a project.

5.2. Conservative political inclinations and reductive field of vision for wicked problems

CSR managers with conservative inclinations rely on a more superficial analysis and gauge a problem on its obvious effects rather than attempting to understand the underlying causes. Thus, they tend to show a reductive tendency towards multi-layered complex socio-economic problems. Informants CM9 and CM10 believe in extending CSR-initiatives beyond legal requirements to increase the likelihood of appropriate and beneficial social change for the community. In contrast, CM7 and CM12 believe that government is responsible for the socio-economic wellbeing of communities, and they assert that firms primarily engage in CSR to gain legitimacy. Further, CM7’s and CM12’s preference for legitimacy contributes to their understanding of CSR-initiatives to the extent that their view of firms’ responsibility is limited to providing funding for community projects (see Appendix B for detailed quotes).

When requested to expand upon how they perceived the need for funding education, environmental, or health projects in certain areas, it was revealed that they regard partnering NGOs and media sources to be highly influential in such recommendations. CM16 explained that taking care of these socio-economic problems is “a state level or a non-governmental organization level responsibility; we can partner with NGOs on these community development projects but cannot go further into details”. CM16 considered education as an obvious problem in Pakistan. CM14 prefers to undertake community development projects that he assumed to be good for obvious community problems and the firm’s smooth operations without necessarily harnessing their consent. In contrast,

CM17 refrained from characterizing lack of education as an obvious problem that firms should be asked or expected to deal with.

5.3. Liberal-conservative proclivities in information scanning

The liberally inclined managers tend to rely on multiple information sources and seek in-depth information from these multiple sources. CM 9 emphasized that this allows them to identify social interlocutors, to partner with multiple local actors (such as local administrations, NGOs, community heads, ulmas [clerics], and local people), and to plan initiatives favouring sustainable socio-economic development. Thus, liberal managers tend to comprehend socio-economic problems more comprehensively before proposing solutions (see Appendix B for details).

In contrast to the above, we found that conservatively inclined managers tend to rely on preferred information sources and established data gathering procedures such as impersonal sources (i.e., routine documents, print and electronic media, NGOs’ highlighted issues) to gain legitimacy.

Institutional pressures and regulatory requirements appear to be the core motivation for some managers to be involved in CSR projects. Consequently, their sources of information tend to remain secondary and any further efforts by managers to unearth wicked problems are regarded as unnecessary and thus tend to be overlooked. To implement the regulations, government institutions rely on NGOs to encourage firms’ CSR-activities (Khan, Lockhart, & Bathurst, 2018). For example, the PCP (<https://www.pcp.org.pk>) is a government nominated institution that lists the government of Pakistan’s approved NGOs for CSR funding (<https://www.nacta.gov.pk>). These NGOs approved by the PCP provide the regulatory pressure on firms for their CSR-initiatives. However, the fundamental problem with a reliance on NGO-driven development programs is that firms and NGOs have a preference for their desired outcome over the core socio-economic problems of society (Noh, 2017). In firm-NGO partnerships, NGOs access funding from firms and firms seek legitimacy by investing in CSR, while the embeddedness of community involvement is mostly overlooked (ibid).

Additionally, the neglect of community involvement is particularly prevalent in developing countries due to the lack of systematic measures of social and environmental benefits and accountability (Thekdi, 2016). Thus, a 'mind one's own business' attitude (Bano, 2019) may replace the conceptualisation of socio-economic problems and CSR may remain a tool of legitimacy for firms, a source of donation for NGOs, and a way of capacity building for government institutions (Păceșilă & Colesca, 2020). Supporting Bano's (2019) findings, CM18 stated that reliance on NGOs can steer a CSR project towards an unlikely outcome. CM18 explained that, in Pakistan, most NGOs do not perform their functions honestly, and their activities are not transparent.

The above findings reveal liberally inclined managers' reliance on various primary and secondary data sources prior to developing and implementing their CSR-initiatives. In contrast, conservatively inclined managers tend to rely on fewer and secondary sources. Please see Table A.3 in Appendix A on managers' information sources.

5.4. Liberal-conservative proclivities in information interpretation

Reliance on multiple data sources involves higher information equivocality, which means that the gathered information is likely to suggest various interpretations of a complex issue (Daft & Weick, 1984). We found that CSR managers with liberal proclivities tend to acknowledge the equivocality of data and tend to run multiple information cycles to reduce the equivocality of information. Therefore, liberally inclined managers assure the validity of the information gathered from multiple sources. In contrast, CSR managers with conservative proclivities tend to ignore the possible equivocality of data and therefore rely on fewer information cycles to reach their preferred interpretation of the information. CM3 illustrated this principle by suggesting that 'instead of giving people fish, you should teach them how to fish.'"

CM3 stated that it is possible to achieve multiple benefits from a single initiative if it is conceived and analysed appropriately. He illustrated this view by providing the example of the school bags project in which old billboard skins were used to make school bags, which resulted in multiple benefits. CM3 explained how the project contributed to environmental protection, empowered marginalized women, and assisted in promoting their educational outcomes. He emphasized how an in-depth understanding of a social problem may evoke multiple benefits (see Appendix B for detailed quotes).

In contrast, CM2 prefers a different approach and interprets socio-economic problems through the lens of preferred sources. According to CM2, the planning, execution and evaluation of community development projects can be easily conducted through a forum called the Petroleum Social Development Committee (PSDC). This belief is based on the premise that it is a committee at district level that includes the deputy commissioner, the local member of national assembly, and the provincial member. CM2 believes that the committee can better decide on community development projects because the deputy commissioner is aware of the districts and the communities that reside there. "So, committee members know about these social problems. So, all the need assessment has been done from that end" (CM2).

CSR managers with a liberal inclination tend to adopt a pluralistic approach and believe in collaborative learning to dovetail community and firm interpretations of a problem. A combined interpretation leads to honed and sustainable CSR-initiatives. CM20, a general manager and head of CSR at a 5-star hotel, described his honey production CSR initiative, explaining that organic and wildflower honey from the Gilgit Baltistan and Hunza regions is in high demand throughout Pakistan. As a result of the popularity of organic honey, CM20 explored this avenue as a sustainable business opportunity for locals. For sustainable honey production, he relied on local expertise, his hotel's line of products, and the extended business network of the hotel. Furthermore, local knowledge about the potential hurdles in honey production assisted them to introduce appropriate sustainability solutions.

In contrast, conservative inclinations tend to seek less social

engagement and socially directed outcomes, as they believe that unrestrained social change can lead to social harm. This viewpoint justifies the need to seek more balanced outcomes (Sowell, 2007). Conservatives tend to view internal and external environments as conveniently analysable. Therefore, they tend not to believe in the need for a continuous 'back and forth' information gathering process. CM1 illustrated this with the example of a failed vocational training program, stating that the locals were responsible because they did not take advantage of the program. Interestingly, CM1 argued that locals may not have been aware of the program's benefits, they may have lacked confidence in the initiative and the firm, or they may simply have required some adaptation in the training program.

6. Discussion

6.1. Reductive vs comprehensive field of vision

Consistent with the premise of upper echelons theory, the findings suggest that variances in executives' liberal-conservative values influence their focus and strategic choices such as an understanding of wicked socio-economic problems for CSR-initiatives. Our findings demonstrate that, due to variations in ideological inclinations, CSR decision-makers display variations in their tendency toward socio-economic issues, even within the same industry. Specifically, we found that managers' liberal inclinations drive them to see the scope of CSR beyond legitimacy and as a mechanism for sustainable change around multilayered complex socio-economic problems, while managers with conservative inclinations adopt a reductive vision and confine the scope of CSR to operational benefits.

By examining ideological proclivities, our findings suggest that conservatively inclined managers tend to adopt independent processes where wicked problems are not aligned to their information processing prior to CSR-initiatives. In contrast, liberally inclined managers prefer a comprehensive approach to acknowledge and understand wicked problems, for example, by creating social acceptability among the community as a forerunner to their CSR-initiatives.

Chin et al. (2013) suggest that liberal CEOs will engage in more CSR as they tend to be sensitive towards social change, environmental issues and human rights. However, Chin et al. (2013) focused on the degree of CSR, but they overlooked the degree to which the socio-economic problem must be comprehended before any CSR initiative. Specifically, in the context of wicked problems in Pakistan such as education and the empowerment of women, it appears that CSR managers' willingness for social change encourages them to more readily attempt to comprehend the complexity of socio-economic problems before advancing social benefits. This liberally inclined mindset thus inspires them to understand the various causes and possible repercussions of wicked problems, which may drive more well-conceived CSR-initiatives to address such problems.

For example, CM11 initially faced fierce resistance against women's involvement in work from locals in the rural region. However, after 'back and forth' efforts, CM11 found a middle ground to engage women as dump truck drivers and their husbands in other jobs in the organisation. Similarly, before initiating a school project, CM17 asserted the value of education among naysayers. Managers with a liberal inclination (e.g., CM11 and CM17) invest efforts in gaining social acceptability for CSR projects. CSR managers with a preference for philanthropic CSR practices rarely face resistance from the community for these general and non-transformative CSR-initiatives. Unlike CM17, CM14 invested in schools without knowing how education was valued in those rural communities.

As explained by CM2, a new plantation project was adapted to control carbon-emissions. CM20 initiated an environment awareness program among youth, identified an improved waterflow landscape, managed field visits, and conducted soil analysis. This approach demonstrates CM20's compliance with legal requirements and their goals to

contribute towards a sustainable development initiative. CM20 explained that the choice of fruit trees for the plantation activities was primarily “due to their survivability at a high altitude and these fruit trees will become locals’ source of income too”.

Briscoe and Joshi (2017) found that managers with liberal political ideologies tend to reduce gender-based inequalities in performance-based pay. However, addressing gender-based discrimination could be challenging in a country like Pakistan, where cultural norms exacerbate favouritism towards males (Ashraf, 2017). Our findings extend those of Briscoe and Joshi (2017) by revealing that liberal inclinations value male family members’ influence on women as part of their culture. Consequently, liberal inclination tends to comprehend cultural sensitivity before addressing gender inequality through their culture-centric socio-economic interventions.

McLennan and Banks (2019) argued that, for long-term community development and effective contributions, firms should embrace relationships that focus on community priorities and goals. The present study suggests that relationship building with the community demands respect for locals and culturally pertinent decision-making processes. Our findings empirically affirm those of McLennan and Banks (2019) by demonstrating that modifications in outward looking community relationships are possible with introspective redesigning of internal processes and by considering a community’s demands as part of the decision-making process.

6.2. Information scanning and interpretation

Upper echelons theory (Hambrick & Mason, 1984) assists us in comprehending the information-processing mechanism of strategic decision-makers. The enacted environment is the output from the process of an information-processing mechanism (i.e. scanning and interpretation of information) (Daft & Weick, 1984). Through the integration of ideological proclivities, the findings suggest that there is considerable variation among CSR managers’ information scanning and interpretation.

The conceptual framework of Asif, Searcy, Zutshi, and Fisscher (2013) focuses on the top-down and bottom-up approaches to integrate CSR in decision-making. They suggested that the simultaneous use of both approaches could cater to various stakeholders’ needs and provide benefits to firms. Our findings extend the study of Asif et al. (2013) by revealing that individuals with liberal inclinations support social change and socio-economic equality. To achieve this, liberally inclined managers tend to project sustainable community development programs through top-down integration. Additionally, through the bottom-up approach, managers with liberal inclinations tend to delineate community development indicators through various stakeholder contributions. The findings show that liberal values assist in incorporating the community’s local knowledge and feedback into development initiatives. In contrast, our findings show that conservatively inclined managers tend to commence community development projects to gain legitimacy, despite the possible socio-economic upheaval it may inadvertently cause in a community.

The findings suggest that the process of organising information originates from both internal and external sources to reduce equivocality (i.e., information that has two or more reasonable and clear meanings) (Weick, 1979). According to Yudarwati and Tjiptono (2017), CSR and public relations are perceived as community-based relational functions used by managers to gain legitimacy, and are primarily driven by external institutional pressures. Their study suggested that, under equivocal institutional pressures, firms will tend to display little to no difference in their implementation of CSR strategies.

Additionally, because of the greater focus on institutional pressures, their study suggests a dampening effect on the possible role of CSR decision-makers in distinguishing the CSR practices despite equal institutional pressures. Yudarwati and Tjiptono (2017) argued that organizations need to develop greater analytical skills to better

comprehend environmental uncertainties to recognise the multiple possible interpretations that may exist in their environment. Our findings extend those of Yudarwati and Tjiptono (2017) and explore the preference for addressing information equivocality among managers. We show that managers with liberal proclivities tend to prefer multiple interpretations of a socio-economic problem to offer a solution with multiple benefits. However, conservatively inclined managers tend to consider only confirmatory information and discard any non-confirmatory information despite any possible relevance and significance. Therefore, such managers remain resolute in their selective interpretation of socio-economic problems.

6.3. Theoretical implications

The findings also reveal that marginalized communities are not fully aware of the possible solutions to underlying problems. This is primarily due to their often narrow exposure to available facilities, opportunities, and possibilities (Haushofer & Fehr, 2014). Thus, upper echelons theory (Hambrick & Mason, 1984) is able to explain why CSR managers with a liberal inclination tend to adopt a pluralistic approach to dovetail community and firm interpretations of a problem. Therefore, a combined interpretation leads to more sustainable CSR-initiatives.

By revealing managers’ differing information processing mechanisms, the findings of this study extend upper echelons theory. There is an ongoing pattern of action-reaction pattern among strategic-level managers to formulate the organization’s interpretation. Jost (2006) posited that individuals use their ideological constructs appropriately and meaningfully. These ideological constructs, such as the liberal-conservative spectrum, often guide or constrain their behaviour and attitudes (Carney, Jost, Gosling, & Potter, 2008). Political ideologies such as the liberal-conservative spectrum are useful in determining executives’ values, beliefs, and attitudes toward CSR engagement. Liberal CEOs will tend to undertake more CSR initiatives than conservative CEOs (Briscoe & Safford, 2008; Chin et al., 2013). However, when the liberal-conservative aspect is combined with the manager’s perceptual filtration process (i.e., seeking information from only those sources that are congruent with their values), we intend to explore managers’ liberal or conservative political ideology-driven information processing mechanisms. That is, how managers’ ideological inclination affects their filtering of information from various cues stemming from their environment.

Being a manager resembles being an artist, as they should both take into consideration the thoughts and emotions of others along with their own. Managers with a liberal ideology are more creative, open-minded, novelty seeking, and curious (Carney et al., 2008). Thus, they are expected to perceive internal and external stakeholders’ information as valuable, which will affect their attitudes toward CSR engagement. However, CSR research regarding how managers collect and interpret information from internal and external stakeholders is scarce, especially regarding the effects of their liberal-conservative political ideologies when making CSR decisions (Briscoe & Safford, 2008; Chin et al., 2013; Gupta et al., 2017). Therefore, our study extends upper echelons theory by exploring the differences among liberal/conservative managers’ information processing mechanisms.

6.4. Methodological implications

By adopting a qualitative research design to comprehend the role played by decision makers’ ideologies in their strategic decisions, such as those relating to CSR, the current study has responded to the call for more qualitative research (Neely, Lovelace, Cowen, & Hiller, 2020).

According to Chin et al. (2013), in order to fully comprehend executives’ political ideologies, future studies should understand executives’ viewpoints and statements regarding socio-economic problems. This line of research is particularly relevant in contexts where political voting and donating are primarily driven by family connections, and caste or

clan preferences (Bapuji & Chrispal, 2020). Similarly, the nature of socio-economic problems is not consistent across developed and underdeveloped countries (Karim, 2014).

Previous studies in the CSR field have relied on data gathering from multiple managers across different departments in an organization (Jiang, Zalan, Tse, & Shen, 2015; Yударwati & Tjiptono, 2017). This approach overlooks the role of key decision makers (CSR managers) in these decisions. For example, despite input from multiple departments, a CSR manager is the formally delegated decision-making authority and is above managers of other departments.

6.5. Managerial and policy implications

The findings have implications at both the organizational and individual levels, for organizational learning and adaption. Organizations that embrace a sustainability journey (often driven by the legitimacy impetus) can learn to put their scarce resources to better use rather than scrambling to enact unrelated sustainability initiatives. They can learn from organizations whose CSR efforts have resulted in multiple benefits to the community and formalize at least some aspects of their sustainability programs. This will provide sustainability programs with strategic direction on those initiatives that have the potential to transform the livelihoods of marginalized strata.

Findings imply that CSR managers with liberal inclinations are critical change agents and with such managers on board, CSR-initiatives aimed at socio-economic development can be implemented and the momentum for CSR can be sustained. This could be achieved through relationship building with the community, which may assist in understanding the deep-rooted causes of resistance. The absence of close connectedness with a deprived community may hinder an in-depth understanding of locals' cultural, social and religious norms. Such insensitivity towards locals may evoke the rejection of CSR-initiatives and lead to a belief that firms have their own agenda with a lack of community concern. Consequently, communities may be suspicious regarding firms' earnings versus contributions to socio-economic benefits.

Furthermore, findings suggest that, by addressing only the superficial needs of the community, firms may avoid resistance from deprived communities, but such a strategy cannot lead to sustainable socio-economic change. Therefore, an in-depth understanding of the underlying causes of communities' socio-economic deprivation is invaluable. The presence of weak laws and the absence of objective accountability measures outweigh the voices of communities for their own rights in Pakistan. This may develop an indifferent attitude among firms preferring only bare minimum legitimacy and their partnering NGOs seeking donations (Bano, 2019). In this context, the role of individual leadership in urging for socio-economic change becomes essential.

The findings may help the policymakers to build a clearer image of

the present status of CSR public policy practices. The findings will assist the government to enhance its role as a mediator among different stakeholders and organise and improve initiatives and procedures to encourage firms to be more socially responsible. Governments can empower, facilitate, support and partner with local communities to not only involve them in the resolution but also reach solutions. Our findings allow policymakers to understand that any single option may not elevate the CSR agenda, and the best approach is a mix of policies and procedural instruments that work well together and fit political, economic and social contexts.

7. Research limitations and future research

This study has two key limitations. First, the study relies exclusively on qualitative interviews with CSR managers and industry experts. Additional research should seek in-depth data from community members directly affected by CSR decisions. Second, the study is restricted to Pakistan. Future studies should explore CSR managers' ideology driven initiatives in weak vs strong institutional contexts.

Despite these two limitations, the paper opens multiple opportunities for future research concerning aspects of upper echelons theory. Future studies could explore CSR teams' ideology driven decision-making that could have positive influence and impact on the decisions of CSR managers. In line with CSR team research, future studies could also explore how CSR decisions emanate from the ideology of a dominating team member. The effect of CEO ideologies on CSR manager ideologies could be an interesting avenue for future research. This study cannot determine whether CSR managers act independently or not. Scholars may wish to explore how a politically liberal manager or politically conservative manager within a politically conservative firm might drive the information-processing mechanism when making strategic choices. It will be important to explore whether decisions are predictable using such a framework. Since strong political ideologies may steer individuals to like-minded others, thereby affecting their strategic choices, it would be interesting to explore homophily among CSR managers.

CRediT authorship contribution statement

Nida Farman: Writing – review & editing, Writing – original draft, Visualization, Software, Methodology, Investigation, Formal analysis, Data curation, Conceptualization. **Susan Freeman:** Writing – review & editing, Writing – original draft, Supervision, Conceptualization. **Abdul Waheed Khan:** Writing – review & editing, Writing – original draft. **Tamer Cavusgil:** Writing – review & editing, Writing – original draft, Supervision, Conceptualization. **Huda Khan:** Writing – review & editing, Writing – original draft. **Pervez Ghauri:** Writing – review & editing, Supervision.

Appendix A

Table A1
Interviewees' industry expertise¹.

CSR managers & Industry Expert	Positions	Experience (Years)	Scope of expertise	Source
CSR Manager (CM) 1	CSR Head, Advisor, and Social Development Professional	26	CSR expert and member CSR editorial board PPEPCA. PPEPCA is an industrial body of fifteen national and multinational petroleum exploration and production companies. Manage wide range of community investments alongside legal compliance and robust stakeholders' management.	https://www.ppepca.com/PPEPCA_Newsletters/PPEPCA_17th_iss_ue.pdf https://www.ppepca.com/members.html

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Table A1 (continued)

CSR managers & Industry Expert	Positions	Experience (Years)	Scope of expertise	Source
CM 3	CEO, Executive Board member of Prime Minister’s Task Force for strategy	37	Business executive with global experience in telecom and technology with vast experience in board strategy and operations. Member of several boards and advisor of various diverse entities from media and food to technology and telecom.	https://www.techjuice.pk/prime-minister-task-force-on-it-telecom-announced/ https://www.dawn.com/news/1445770
CM 6	Head CSR and Public Affairs	20	Heading the CEO’s taskforce providing insights and leadership to one of the largest electricity distribution firm’s Board on ongoing projects. Country Advisor (Pakistan) Government & External Affairs to one of the top three largest mining companies in the world. Proactively managing regulatory affairs, overseeing communication, augmenting media relations, crisis management, and CSR projects. CSR expert at PPEPCA.	https://www.ppepca.com/PPEPCA_Newsletters/PPEPCA_17th_iss_ue.pdf
CM 10	CSR Projects Head	25	Member Food Security and Agriculture Center of Excellence (FACE) program. FACE is an all-inclusive one window solution program for farmers and marginalized segments of the society with services including technical support and capacity building.	https://www.technologytimes.pk/2020/02/06/ffc-inaugurates-face-at-rahim-yar-khan/
CM 11	CSR Head	32	Member of National Humanitarian Network (NHN). NHN is a network of National NGOs in Pakistan, led by an elected Chair and Central Executive Committee nationally, with provincial chapters in five provinces (Punjab, Sindh, Balochistan, Khyber Pakhtunkhwa and Gilgit Baltistan) and regional chapters in Islamabad and Azad Jammu & Kashmir. Has been working with prominent organizations in the development sector. Worked with notable organizations in development and corporate sector.	https://www.tharfoundation.org/how-we-work/ https://nhnpakistan.org/introduction/ https://resourcecenter.nhnpakistan.org
CM 13	CEO and head community projects	34	Member board of directors and Senior vice president of a large fertilizer firm.	https://www.marketscreener.com
Industry Expert (IE) 1	Social Activist, Executive Director, Corporate Partner	28	Director of Mehergarh, which is an Islamabad-based human rights and democracy center that provides training and conducts research on youth activism and empowerment. Worked in collaboration with different firms across various industries as an NGO representative.	https://www.peaceinsight.org/conflicts/pakistan/peacebuilding-organisations/mehergarh/
IE 2	CSR Advisor	35	Key member of Responsible Behavior Institute (RBI), Pakistan’s only enabler for responsible business. Among Pioneers of Corporate Citizenship and workplace process integrity (Environment, Ethical & Economic Sustainability) in Pakistan. Has been part of governance bodies of Global Reporting Initiative (GRI), Asia Pacific Roundtable for Sustainable Consumption & Production (APRSCP), UN Global Compact, CSR expert committees. Co-founded Asia-Pacific CSR Center. Among pioneer authors of the first Pakistan’s CSR status by UNDP/ Security Exchange Commission of Pakistan (SECP).	https://isar.unctad.org
IE 3	CEO, Chairman of two large Telecom companies, Board member of six companies from different industries	35	Multi-tiered professional background in Banking, Finance, Consumer Marketing and Corporate Restructuring at Senior Executive level. Vast experience in Business Development and has worked with Citibank as Regional Business Head (Europe/London)	https://www.wsj.com

¹Among the 23 interviewees, 9 held key positions (in addition to their own organisations) in government and non-government bodies involved in the development, youth activism, empowerment, and capacity building of society. For example, interviewees CM3, CM11, and CM13 had witnessed the challenges faced by various stakeholders across many different industries in Pakistan, such as telecommunications, education, mining, food, and fertilizer. They have witnessed various strategy-related problem-solving approaches, including CSR. Therefore, with their diverse experiences and advisory expertise, they were able to share different perspectives. These managers with extensive industrial experience and interaction with multiple stakeholders were able to provide rich data beyond their own firms (Sandhu & Kulik, 2019).

Table A2
Interviewees’ characteristics.

Interviewees	Position	Ideological proclivities of CMs	Industry	Type	Experience (Years of Experience)	Number of Interviews	Date of Interviews	Interview Duration (Minutes)	Interview Mode	Secondary Data
CM 1	CSR Head	Conservative inclination	Oil and Gas exploration	MNE	26	2	25 November 2017 07 July 2019	45 25	Phone	World Economic Forum United Nation Report
CM 2	Senior Manager Community Development	Conservative inclination	Oil and Gas exploration	National	23	1	11 January 2019	65	Phone	Non-Profit Organization Report PPEPCA

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Table A2 (continued)

Interviewees	Position	Ideological proclivities of CMs	Industry	Type	Experience (Years of Experience)	Number of Interviews	Date of Interviews	Interview Duration (Minutes)	Interview Mode	Secondary Data
CM 3	CEO and CSR Head	Liberal inclination	Telecom	MNE	37	1	22 February 2019	30	Face to Face	PCP SECP FBR
CM 4	Advisor CSR and Government Affairs	Conservative inclination	Oil and Gas exploration	National	24	1	28 February 2019	37	Phone	PBITTransparency International (2019)
CM 5	Head of Public relations and CSR	Liberal inclination	Telecom	MNE	15	1	4 March 2019	42	Face to Face	
CM 6	Head CSR and Public Affairs	Liberal inclination	Mining	National	20	2	26 February 2019 23 April 2020	57 26	Phone	
CM 7	Manager HR strategy and Special Projects	Conservative inclination	Telecom	National	14	1	14 March 2019	40	Face to Face	
CM 8	CSR Manager	Conservative inclination	Telecom	MNE	11	1	14 March 2019	35	Phone	
CM 9	CSR Manager	Liberal inclination	Fertilizers	National	18	1	10 October 2019	63	Phone	
CM 10	CSR Project Head	Liberal inclination	Fertilizers	National	25	1	16 March 2020	39	Phone	
CM 11	CSR Head	Liberal inclination	Mining	National	32	1	23 July 2019	46	Phone	
CM 12	CSR Manager	Conservative inclination	Oil and Gas	MNE	28	1	13 July 2019	67	Phone	
CM 13	CSR Head	Liberal inclination	Mining	National	34	1	17 July 2019	38	Phone	
CM 14	General Manager Technical and CSR	Conservative inclination	Oil and Gas exploration	National	22	1	26 July 2019	25	Phone	
CM 15	Manager Engineering and CSR	Conservative inclination	Engineering	National	19	1	20 July 2019	37	Phone	
CM 16	Strategic Manager HR	Conservative inclination	Banking	MNE	21	2	19 January 2020 19 January 2020	41 26	Phone	
CM 17	Senior Manager Community Development	Liberal inclination	Oil and Gas exploration	MNE	27	3	23 July 2019 21 January 2020 21 January 2020	53 42 37	Phone	
CM 18	CEO / head Community development projects	Liberal inclination	Food	National	16	1	25 February 2020	58	Phone	
CM 19	Manager Economic Transformation Initiative	Liberal inclination	Hospitality	National	22	3	28 March 2020 22 May 2020 27 May 2020	62 30 27	Phone	
CM 20	General Manager and CSR Head	Liberal inclination	Hospitality	MNE	18	2	18 May 2020 19 May 2020	56 42	Phone	
IE 1	Social Activist, Executive Director, Corporate Partner	Liberal inclination	NGO	National	35	1	15 February 2019	37	Face to Face	
IE 2	Social Activist and Corporate Partner	Liberal inclination	NGO	National	28	1	19 July 2019	64	Phone	
IE 3	CEO and Chairman	Conservative inclination	Telecom	National	35	1	13 February 2019	25	Face to Face	

¹All firms were large size firms.

²Entries in the table are in numerical order of coding. There were 23 respondents however, for some respondents (CM1, CM6, CM16, CM17, CM19, CM20) more than one interview was deemed necessary to develop a deeper understanding of their explanation and examples. Thus, a total of 31 interviews were conducted with 23 respondents.

Table A3
Information sources.

Interviewees	Ideological proclivities of CMs	Industry	Type and number of information sources	Nature of information
CM1	Conservative inclination	Oil and gas exploration	One secondary	Partnering NGO
CM2	Conservative inclination	Oil and gas exploration	One secondary	Local government formed Petroleum Social Development Committee (PSDC)
CM3	Liberal inclination	Telecom	Four primary and one secondary	Vendors of panaflex sheets, CEO of other telecom firms, Torchbearers [employee volunteers], marginalized women, NGOs
CM4	Conservative inclination	Oil and gas exploration	Two secondary	NGOs, district government
CM5	Liberal inclination	Telecom	Two primary and three secondary	Internal CSR committee one to one interviews with community members, primary surveys, consultancy firms survey reports, local news articles, NGOs
CM6	Liberal inclination	Mining	Two primary and three secondary	Baseline survey, socio-economic survey, verification through NGO, field team, local community representatives
CM7	Conservative inclination	Telecom	Two secondary	WWF, Armed Forces Institute of Transfusion (AFIT)
CM8	Conservative inclination	Telecom	Two secondary	Pakistan Bureau of statistics, government ministries
CM9	Liberal inclination	Fertilizer	Three primary and Three secondary	Project wing, farmers' community centers, field teams, Pakistan Centre for Philanthropy, Sustainable Development Policy Institute, UN Global Compact Chapter
CM10	Liberal inclination	Fertilizer	Four primary and One secondary	Surveys from local farmers, facilitation centers, field teams, specialists in social mobilizations, NGOs,
CM11	Liberal inclination	Mining	Four primary sources and six secondary	CSR field teams, meetings with community heads, engaging local people, one to one meeting with male family representatives, baseline surveys, different research institutions, census reports, sectoral studies, consultancy firms, international [CSR] models
CM12	Conservative inclination	Oil and gas	One secondary	Partnering NGO
CM13	Liberal inclination	Mining	Three primary and two secondary	Local milk traders, community tribal heads, field visits (by organization teams and CEO), NGO, third party surveys.
CM14	Conservative inclination	Oil and gas exploration	One secondary	NGOs
CM15	Conservative inclination	Engineering	One secondary	Partnering NGO
CM16	Conservative inclination	Banking	Two secondary	Socio-economic survey of Pakistan, NGOs
CM17	Liberal inclination	Oil and gas exploration	Three primary and two secondary	Participatory Rural Appraisal (PRA), internal staff, local community volunteers for social mobilization, NGO, baseline surveys
CM18	Liberal inclination	Food	Three primary and two secondary	Audit teams, field teams, vendors, provincial government departments, NGOs
CM19	Liberal inclination	Hospitality	Five primary and two secondary	Rural community people, Ulmas (Clerics), notables (Tribal heads), training experts and their developed booklets and pamphlets, internal staff experienced staff working on various development projects, government departments, government surveys
CM20	General Manager and CSR Head	Liberal inclination	Five primary	Local farmers, honey production experts, honey extraction machine experts, multiple embassies, waterflow and soil experts
IE1	Liberal inclination	NGO	Five primary	CSR managers, change agents, NGOs, local community
IE2	Liberal inclination	NGO	Six primary	Responsible Behavior Institute (RBI), Global Reporting Initiative (GRI), Asia Pacific Roundtable for Sustainable Consumption & Production (APRSCP), UN Global Compact, CSR expert committees, Asia-Pacific CSR Center.
IE3	Conservative inclination	Telecom	Two secondary	Government priority areas and NGO.

¹Entries in the table are in numerical order of coding.

Appendix B.: Detailed quotes and relevant findings

Interview Quote	Relevant Finding
<p>“[despite production constraints] We, on a volunteer basis are investing one percent of our profit in social benefit initiatives and there is no regulation in Pakistan that binds us” (CM9, CSR Manager, Fertilizers)“There were social barriers, for example, how could a woman go alone for work, or how could she work among thousands of men, and then men will also have this inferiority complex- a typical Pakistani male thinking- that if a women will earn and men will eat, this is a moment of shame for them. So, we tried our best to handle this issue of ego and insecurity” (CM11, CSR Head and Industry Expert, Mining)“We trained the women of Tharparker as dump truck drivers. We came up with an idea of providing a job to one male family member of every female worker and that was a good trigger for acceptability. We explained to male family members that one of you will get a job and then you can accompany your females to work too” (CM 11)</p>	<p>Liberal political inclinations and comprehensive field of vision for wicked problems</p>
<p>“... it [CSR] stemmed from the regulatory requirements. I don't think any company would wholeheartedly spend money on philanthropic causes without regulatory pressures.....companies must work within their limits and [available] funding” (CM7, Manager HR strategy and Special Projects, Telecom).“One can easily tell, they [poor people] need the basic facilities like water pumps, schools, medical camps etc. So, we provided incentives to communities based on their basic needs. It is a win-win situation for the community and for us [firm] too.” (CM14, General Manager Technical and CSR, Oil and Gas Exploration).“Our company's employees started informal interaction with them [local people]; it was a sort of developing realization that if these employees' parents sent them to schools and now, they are earning good, why can't we? By showing these employees' achievements, we made them realize that their kids can do it too. It takes time to develop trust;...to even send their girls to schools” (CM17, Senior Manager Community Development, Oil and Gas Exploration)</p>	<p>Conservative political inclinations and reductive field of vision for wicked problems</p>

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(continued)

Interview Quote	Relevant Finding
<p>“In addition to data gathering from Pakistan Centre for Philanthropy, Sustainable Development Policy Institute, and the UN Global Compact Chapter Pakistan, we evaluate things, events And then there is a dedicated project team [project wing] working in the field with the local people.... their feedback and suggestions...adds a lot of valueour staff in farmers’ community centres gather data to evaluate the quality of their agricultural land” (CM9, CSR Manager and Industry Expert, Fertilizers) “We consulted panaflex vendors to understand.... durability, flexibility, and any possible health hazards...we evaluated the handicraft skills and requirements of those marginalized women [to stitch school bags]...we talked to some of the big corporations like Coca-Cola who use big billboards for their advertisements....why don't you donate these canvases after you are finished with them” (CM3, CEO, CSR Head and Industry Expert, Telecom)</p> <p>“There are underprivileged women in the villages and need some kind of means to earn money. Moreover, because of the culture they are not allowed to leave home. So, we decided, we are buying them sewing machines. We will give them a design and they will take the canvas and make little school bags for little kids. After further discussion, we decided that we will donate these school bags” (CM3, CEO, CSR Head and Industry Expert, Telecom) “A Polio patient has different requirements than a person who lost his limb due to amputation. We therefore involved our Chinese vendors to personally meet disabled persons and go through their medical reports. They then provided us the detailed report. After ‘back and forth’ sessions, we found that every disabled person does not require a wheelchair. Some of them only required less expensive mobility aids e.g., crutches” (CM18, CEO & Head Community Development Projects, Food). “We started a vocational training program for local people, many of them were not ready to take part in that training program.... they come from a background where they have seen their parents spending a happy life with limited resources. So, they were not ready to take additional stress by leaving their parents and village and going for training” (CM1, CSR Head and Industry Expert, Oil and Gas Exploration)</p>	<p>Liberal-conservative proclivities in information scanning</p> <p>Liberal-conservative proclivities in information interpretation</p>

Data availability

The authors do not have permission to share data.

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