



*Shaping Corporate Social Responsibility Management and  
Reporting through Engagement: The Role of Advocacy Organisations.*  
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## **ABSTRACT**

Advocacy organisations have traditionally played a prominent role in shaping corporate social responsibility (CSR) management and reporting practices through organisational-level and institutional-level engagement. Recent years have seen advocacy organisations expand the nature and content of their engagement interactions by (1) endeavouring to influence the emergence of institutional-level CSR frameworks and (2) placing enhanced emphasis on challenging the nature of companies' implementation of CSR frameworks through direct engagement processes. Together, these actions have sought to guide companies' adoption of CSR management and reporting mechanisms in order to ensure greater accountability is discharged for the social and environmental impact of their economic activities.

This thesis comprises three research papers and two case studies that examine how two influential advocacy organisations sought to shape the nature and content of the CSR management and reporting mechanisms implemented by companies in the United Kingdom and The Netherlands. The research papers are interpreted and theoretically framed using aspects of Bourdieu's theory of practice, the concepts of strategic frames and frame resonance, and institutional work. The thesis provides several empirical contributions that deepen our understanding of the role advocacy organisations play during processes of organisational-level and institutional-level engagement and the role forms of accounting play therein. The thesis also offers a number of theoretical contributions by advancing the application of the three aforementioned theoretical framings within the accounting and organisational studies literature streams.