

This article contributes to a thriving line of research that examines issue interpretation and social accounts in order to study the adoption and diffusion of organizational concepts and management practices. It employs the empirical example of the rise of CSR in Austria between 1990 and 2005 to investigate the complex role institutional pressures and social positions of actors play in the local adoption of globally theorized ideas. More specifically, the study reveals distinct patterns in rhetorical CSR adoption that illustrate the initial hesitation and reluctance of an established elite in the Austrian business community toward the Anglo-American notion of 'explicit' CSR, while non-elite actors who were less favorably positioned in the social order readily embraced the concept. It is in such a sense that CSR is nevertheless instrumentalized to challenge, reinterpret, or explicitly evoke the autochthonous idea of institutionalized social solidarity. Conceptually, this research takes into account social structure, actors' positions in the social order, and resulting divergent adoption motivations – i.e., the individual, yet socially derived, relevance systems of actors – and relates them to mechanisms and processes of institutional change.

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