



HAL
open science

When the Right Thing to Do Is Also the Wrong Thing: Moral Sensemaking of Responsible Business Behavior During the COVID-19 Crisis

Heidi Reed

► **To cite this version:**

Heidi Reed. When the Right Thing to Do Is Also the Wrong Thing: Moral Sensemaking of Responsible Business Behavior During the COVID-19 Crisis. *Business and Society*, 2022, 63 (4), pp.1030-1062. 10.1177/00076503221114021 . hal-04531082

HAL Id: hal-04531082

<https://audencia.hal.science/hal-04531082>

Submitted on 3 Apr 2024

HAL is a multi-disciplinary open access archive for the deposit and dissemination of scientific research documents, whether they are published or not. The documents may come from teaching and research institutions in France or abroad, or from public or private research centers.

L'archive ouverte pluridisciplinaire **HAL**, est destinée au dépôt et à la diffusion de documents scientifiques de niveau recherche, publiés ou non, émanant des établissements d'enseignement et de recherche français ou étrangers, des laboratoires publics ou privés.

When the Right Thing to Do Is Also the Wrong Thing: Moral Sensemaking of Responsible Business Behavior During the COVID-19 Crisis

Business & Society

1–33

© The Author(s) 2022

Article reuse guidelines:

sagepub.com/journals-permissions

DOI: 10.1177/00076503221114021

journals.sagepub.com/home/bas

Heidi Reed¹ 

Abstract

This study examines how individual members of the public make moral sense of the potentially conflicting “economic problem” or “public health problem” representations of the COVID-19 crisis when judging responsible business behavior. The data are based on a qualitative survey involving a thought experiment with 119 participants in the United States conducted at the initial stage of the pandemic. This article proposes a typology matrix using the theories of cognitive polyphasia and cognitive dissonance to understand better individual moral sensemaking of responsible business behavior in the context of a societal paradox in which there are contradictory and interdependent demands between important social objectives. The typology, referred to as the 4R Model of Moral Sensemaking of Competing Social Problems, provides insights for how companies may be perceived when responding to competing social problems, expanding the micro-CSR (corporate social responsibility) and paradox literatures.

Keywords

cognitive dissonance, cognitive polyphasia, COVID-19, micro-CSR, paradox

¹Audencia Business School, Nantes, France

Corresponding Author:

Heidi Reed, Audencia Business School, 8 Route de la Jonelière, B.P. 31222, 44312 Nantes, Cedex 3, France.

Email: heidi.reed@audencia.com

At the start of the “war” (Panzeri et al., 2021) on COVID-19, businesses were seen by some as key allies to “stop the spread” while others questioning government lockdowns and health measures wondered whether “the cure was worse than the virus” (Meyerowitz-Katz et al., 2021; VanderWeele, 2020). In pitting public health frames of COVID-19 against its economic framing, the pandemic morphed into a societal paradox (Branicki et al., 2022; Keller et al., 2021; Pradies et al., 2021; Sharma et al., 2021) in which there are “interdependent and yet contradictory demands between socially significant objectives” (Branicki et al., 2022, p. 411). This paradox is not a simple moral question of life versus money or people versus profit but a complicated one of lives versus livelihoods (Branicki et al., 2022). The economic impacts of shutting down and the many other health measures put in place were not without consequence, often disproportionately borne by already disadvantaged groups (Clark et al., 2020; Couch et al., 2020; Hennekam & Shymko, 2020; Wenham et al., 2020). As these two frames of “public health problem” and “economic problem” fought for attention, the public watched closely not merely as an audience but as a judge (McGowan & Mahon, 2000). Business did not have the luxury of being spectator judge only and found themselves drawn into this fight between social objectives in which winning may also mean losing.

In a crisis context where the competition between social problems is high (Brammer et al., 2019, 2020; Wickert, 2021), managers need to take decisions that may controversially result in deprioritizing some corporate social responsibility (CSR) dimensions. Research has yet to provide a clear understanding, though, of how people make sense of competing social problems (Angus-Leppan et al., 2010; Demers & Gond, 2020; Girschik et al., 2020) and how they might respond to such re- or deprioritizing (Hahn et al., 2014, 2015, 2016, 2018; Meynhardt & Gomez, 2016). Companies have indeed struggled during the pandemic to be responsive and meet society’s emerging CSR expectations (Carroll, 2021a; Chen et al., 2021; Giacomini et al., 2021). In such an ambiguous and paradoxical environment, research shows that individuals rely on cognitive frames to judge CSR (Hahn et al., 2014; Hockerts, 2015) as they interactively negotiate the meaning of these frames within a social context (Daudigeos et al., 2020; Girschik, 2020; Roulet & Pichler, 2020). When the logics and values of these frames conflict, however, moral judgments become cognitively difficult (Demers & Gond, 2020). The moral judgments are not so much related to decision-making but to sense-making as individuals try to create order in a world perceived as disordered (Shadnam, 2020; Weick et al., 2005). Sensemaking is critical during disruptive events “when the current state of the world is perceived to be different from the expected state of the world” and “unfolds as a sequence in which

people concerned with identity in the social context of other actors engage ongoing circumstances from which they extract cues and make plausible sense retrospectively, while enacting more or less order into those ongoing circumstances” (Weick et al., 2005, p. 409).

This study asks as its research question how do members of the public make sense of the potentially conflicting “economic problem” or “public health problem” frames of the COVID-19 crisis when judging business behavior as either responsible or irresponsible. The study contributes to our nascent understanding of individual moral sensemaking (Athanasopoulou & Selsky, 2015; Branicki et al., 2022) in looking at competing social problems in a crisis context where stakeholder pressure on businesses is contradictory and even paradoxical (Branicki et al., 2022; Keller et al., 2021; Pradies et al., 2021; Sharma et al., 2021). It does this by creating a typology matrix, drawing on the theories of cognitive polyphasia and cognitive dissonance. Cognitive polyphasia captures how individuals and collectives are able to hold multiple representations of a phenomena while cognitive dissonance expresses the affective tension created when these representations conflict. The typology, referred to as the 4R Model of Moral Sensemaking of Competing Social Problems, then leads to a series of testable propositions providing insights for CSR decision makers. The next section will review the literature on these psychological constructs and their link to sensemaking before describing how the data were collected, analyzed, and used to build the model.

Literature Review

Sensemaking demands during crises are severe given the difficulty of interpreting low probability events (Weick, 1988). The issue is that expectations of continuity have been broken. To normalize this breach and eventually restore expectations, individuals and collectives must search for “a plausible sense of what is happening” so that things can continue (Weick et al., 2005, p. 415). Crises arising to the level of grand challenges, such as COVID-19, are particularly problematic then as they often provoke conflicts between the expectations of one set of actors over another (Brammer et al., 2019). These conflicting expectations can then lead to a societal paradox, characterized by Branicki et al. (2022) as “(a) arising at the societal level of analysis (see Brammer et al., 2020) and (b) involving interdependent and yet contradictory demands between socially significant objectives” (p. 411). Keller and colleagues (2021) highlight the paradoxical tension during the pandemic between expectations around restoring public health and restoring the economy while pointing out that the two have never really been balanced. This article argues that cognitive

polyphasia is well suited to studying these conflicting expectations as it serves as “a sensemaking strategy for thinking in a divided society” and “enables people to use knowledge from different spheres and logical registers to make sense of contested, challenging and culturally diverse issues” (Jovchelovitch & Priego-Hernandez, 2015, p. 170). Cognitive dissonance theory then helps capture the affective tension that may occur when sensemaking is unable to reconcile these conflicting expectations.

Cognitive Polyphasia

As a sensemaking strategy, cognitive polyphasia can be defined as a “cognitive style that enables lay people, groups and societies to draw on various types of knowledge to fulfill different functions and make sense of their social reality” (Provencher & Wagner, 2012, p. 6). Applied to the pandemic, it helps explain how individuals may rely on different sets of ideas, beliefs, or bodies of knowledge, referred to as *social representations* (Marková, 2008; Moscovici, 1990, 1998; Wagner, 1998; Wagner et al., 1999), to conventionalize an unfamiliar phenomenon. *Conventionalization* is a process in which social representations are used to make sense of a *disruptive social object*, in the case here the pandemic, and “extricate it from a disturbing anonymity to endow it with a genealogy and to include it in a complex of specific words, to locate it, in fact, in the identity matrix of our culture” (Moscovici, 2000, p. 46). Essentially, conventionalization allows groups to relate the new phenomenon to already familiar bodies of knowledge (i.e., social representations, in a process of making the unfamiliar familiar, Moscovici & Marková, 1998). In the case of the pandemic, two ways society has conventionalized COVID-19 are by using medical and economic social representations (Miró, 2020; Pronk & Kassler, 2020).

Social representations “emerge in spaces of inter-subjective reality; they are not the products of purely individual minds, even though they find expression in individual minds” (Jovchelovitch, 1996, p. 121). Provencher (2011) encapsulates this idea in her use of the term *social individual* to emphasize “the fundamental proposition that ideas, types of knowledge and beliefs are not produced or used in isolation but are negotiated and constructed through interpersonal interactions and communicative acts” (p. 397). Social individuals have a certain amount of agency in choosing which representations they use to make sense of a social object, but they are also embedded in and shaped by their social context (Batel, 2012; Provencher, 2011) and influenced by the public spheres in which they are politically, spatially, and psychosocially situated (Jovchelovitch & Priego-Hernández, 2015).

Social individuals “do not live in a single homogeneous world but in many worlds each of which requires its own distinct form of discourse and thought” (Wagner et al., 2000, p. 304). This multiplicity of social contexts leads people to rely on different rationalities and values (Provencher, 2011; Renedo, 2010; Renedo & Jovchelovitch, 2007). Indeed, as members of a polysemous society (Kalampalikis & Haas, 2008), we often do not have mono-dimensional views and may even hold conflicting views (Upham & Johansen, 2020). The term *cognitive polyphasia* captures this co-existence of social representations and expresses “the plurality of representational fields, where differing, and at times conflicting, styles of thinking, meanings and practices co-exist in the same individual, institution, group or community” (Jovchelovitch, 2008, p. 442). When there is conflict between these representations, cognitive dissonance describes the resulting negative affect occurring at the individual level (Martinez, 2018).

Cognitive Dissonance

The theory of cognitive dissonance posits that “when an individual holds two or more elements of knowledge that are relevant to each other but inconsistent with one another, a state of discomfort is created” (Harmon-Jones & Harmon-Jones, 2007, p. 7). Festinger (1957) developed this theory in noting that people strive toward consistency within themselves and their cognitions referring to this consistency as *consonance* and inconsistency as *dissonance* (for a thorough review of cognitive dissonance theory within the management and business and society literature respectively, see Hinojosa et al., 2017 and Ivy et al., 1978). Inconsistent beliefs alone, however, do not cause dissonance but must violate societal or normative standards as argued in the instrumental works by Cooper and Worchel (1970) and Cooper and Fazio (1984). In other words, dissonance arises only when an individual’s attitudinal beliefs or behavior produce undesirable consequences (for a critique, see Joule & Beauvois, 1997). In this way, cognitive dissonance can be viewed as an individual process but one that is also social in nature. For example, cognitive polyphasia studies exploring cognitive dissonance have looked at how people support renewable energies but are against wind farms in their own backyards (Upham & Johansen, 2020) or support animal welfare while still eating meat (Panagiotou & Kadianaki, 2019).

There are many factors that influence the magnitude of dissonance (Hinojosa et al., 2017), two of which are particularly relevant here: free choice and responsibility for choice. Free choice causes “cognitive discrepancy between the desire to choose the best alternative and the need to make a

choice from the available imperfect alternatives” (Hinojosa et al., 2017, p. 174). Related to this, the higher the perceived personal responsibility for choosing when information suggests that the choice is a poor one, the higher the dissonance will be (Hinojosa et al., 2017, p. 174). Dissonance in this case can perhaps be best understood as a sort of psychological discomfort. The pandemic then is a ripe area for dissonance with several studies highlighting how the crisis is filled with such poor choice alternatives. To illustrate, Hennekam and Shymko’s (2020) empirical study describes the angst felt by participants choosing between work and caring for children while Branicki et al. (2022) describe the tension felt by human resource (HR) managers choosing between employee safety and maintaining business operations.

Cognitive Dissonance and Modes of Managing Cognitive Polyphasia

Jovchelovitch and Priego-Hernández’s (2015) foundational work captures the link between cognitive polyphasia and cognitive dissonance in proposing three polyphasic modes. The first is selective prevalence in which “Distinct systems of knowledge are held together and retrieved separately at different points in time/space” (p. 174). The different representations are able to live side by side and retain their “content, logic and emotional load” (p. 174) with contradictions avoided as they are not used concurrently. The second is hybridization in which “Multiple systems of knowledge are drawn upon simultaneously and interpenetrate generating a single mixed representational field” (p. 174). Here, multiple representations are fused together in a sort of amalgam and any contradictions are integrated as a new, syncretic knowledge system is created. The third and final is displacement in which “One system of knowledge is favored over other parallel systems leading to the displacement of alternative representations from a representational field” (p. 174). In this case, a knowledge system is refuted and abandoned in place of another as a reflection of the dissonance created.

Providing nuance to these three modalities and more thoroughly incorporating the concept of dissonance, Falade and Bauer’s (2018) and Falade and Guenther’s (2020) work on religion and science beliefs describes the use of hierarchies or partial displacement as a way to reduce dissonance. They found that individuals may create a hierarchy of knowledge systems in which some are favored over others, but the less favored systems are still embraced rather than refuted or fully displaced. This is perhaps best exemplified in their participant’s statement, “science I do believe in, but God I believe in more” (Falade & Guenther, 2020, p. 14).

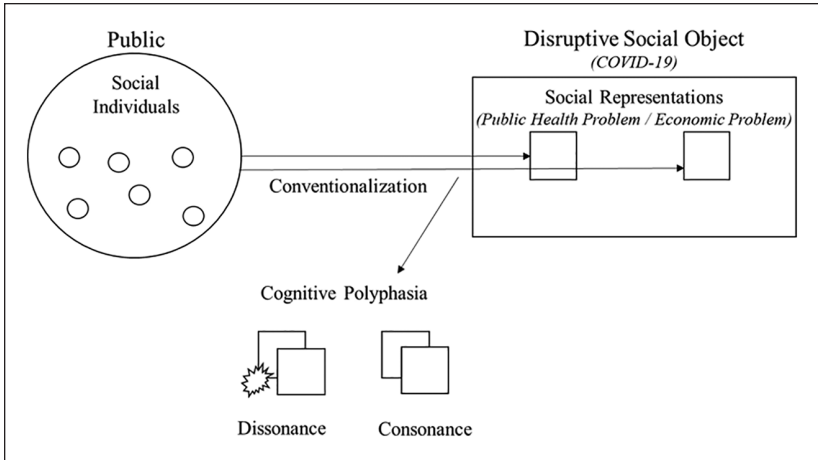


Figure 1. Conceptual framework: How society makes sense of a disruptive social object.

In summary, cognitive polyphasia expresses the holding of multiple and sometimes conflicting representations of the same social object making it of particular relevance to studying the “lives” versus “livelihoods” COVID paradox (Branicki et al., 2022). Figure 1 summarizes the key concepts and applies them to the pandemic. Often linked with cognitive polyphasia, the theory of cognitive dissonance has been proposed as a way to understand how individuals cognitively manage conflicting CSR demands with Meynhardt and Gomez (2016) calling for more empirical work in this area. Jovchelovitch and Priego-Hernández’s (2015) three modes of cognitive polyphasia provide great insights, but, with the exception of Falade and Bauer (2018) and Falade and Guenther (2020), few studies have sought to extend their ideas. The research here draws on their work and expands the micro-CSR literature as it examines how the public morally makes sense of responsible business behavior in the context of the COVID-19 crisis.

Research Method and Design

Relying on an inductive approach, my initial research focused simply on how the public makes sense of CSR in an emerging, crisis context. It then evolved to focusing more deeply on the strong signs of cognitive dissonance I noticed in the data and which serendipitously (Wiedner & Ansari, 2017) led me to the

theories of cognitive dissonance and cognitive polyphasia. The study of cognitive polyphasia allows for an eclectic mix of research strategies (Lo Monaco et al., 2017) while studies on cognitive dissonance have tended to rely on experimental settings with little use of open-ended approaches despite their potential (Hinojosa et al., 2017; Panagiotou & Kadianaki, 2019). Qualitative studies privilege participants as knowers and can help us to better understand “the actual human experience of CSR” (Glavas, 2016, p. 8).

Survey Method

Qualitative surveys have previously been validated as a way to understand complex phenomena and the lived experience of participants (Fink, 2003). By using open-ended, short response questions, qualitative surveys look for meaningful variation in a population by examining the diversity of the topic of interest as opposed to measuring frequencies or means (Jansen, 2010). There are several reasons why this method was used. First, anonymous surveys may reduce social desirability bias, which is particularly important when asking people to make moral judgments (Kreuter et al., 2008; Umbach, 2005). In addition, the pandemic has been experienced by many as a psychologically traumatic event (Berg-Weger & Morley, 2020; Usher et al., 2020) with indirect communication being a way to help participants feel emotionally comfortable with sharing (Elmir et al., 2011; Mealer & Jones, 2014). Furthermore, the data were collected at the very start of the pandemic in which the work and care giving loads for many people increased dramatically (Hennekam & Shymko, 2020; Keller et al., 2021; Squazzoni et al., 2020; Wenham et al., 2020). People can respond to qualitative surveys on their own terms as they require less time than face-to-face interviews (Fielding et al., 2013; Umbach, 2005) helping to ensure the inclusion of a wider range of participants. Finally, and drawing on the previous two points, researchers have a responsibility to consider the well-being of not only participants but also themselves (Bal et al., 2019; Elmir et al., 2011; Halek et al., 2005). Indeed, the pandemic has had a significant and gendered impact on the well-being and research output of academics (MacArthur et al., 2020; Miller, 2021; Motta, 2020; Squazzoni et al., 2020). Social context is then not only an object of research but also something in which the research itself is embedded and should be considered when developing the research design.

The survey consisted of the four open-ended response questions below as well as a series of demographic questions to monitor sampling and ensure diversity of participants:

1. What types of positive things have you seen businesses doing during the COVID-19 outbreak?
2. What types of negative things have you seen businesses doing during the COVID-19 outbreak?
3. Imagine that you are a business owner. What actions would you consider responsible to take in response to the COVID-19 outbreak?
4. Imagine that you are a business owner. What actions would you consider irresponsible and avoid in response to the COVID-19 outbreak?

The last two questions were designed as a thought experiment to help limit hypothetical bias and overly idealistic responses. A small pilot study with five participants was used to validate and adjust the ordering and phrasing of the questions as well as to verify that the data given would help explore the research question.

Data Collection and Sampling

The survey was distributed from the end of March to the end of April 2020 during the initial stages of the U.S. outbreak and in line with the initial closing and then reopening of businesses, thus capturing a fleeting moment in a newly emerging and highly ambiguous context. The United States was chosen as it provides a critical case given that business has had a particularly strong role there in responding to the COVID-19 crisis (Saad-Filho, 2020). The Qualtrics-based survey was widely distributed, principally through Facebook, using a combination of purposive, convenience, and snowball sampling. Given its popularity and ease of access, Facebook has been validated as a well-suited nonprobability sampling frame for exploratory studies in the United States especially for recruiting elusive subpopulations (Antoun, 2016; Baltar & Brunet, 2012; Boas et al., 2020; Brickman Bhutta, 2012). The sample was continuously monitored to ensure a wide range of perspectives were obtained. The sample consisted of 119 participants from all regions of the United States (Table 1).

Qualitative research is concerned with saturation and not necessarily bias (Galdas, 2017); however, selectivity can still be a problem (Miles et al., 2014; Tellis, 2017). To reduce the effects of selective sampling, Miles et al. (2014) suggest increasing sample size and purposely seeking extreme cases, which were done here through posting on political groups and reaching out to personal contacts who held more of these extreme beliefs (i.e., advocating for businesses to violate government mandates) and who agreed to share it to their personal networks. It is important to note that measuring political orientation in the United States has become problematic as Trump supporters may

Table 1. Sample Composition.

Race & ethnic background		Employment status before & after the outbreak			Age	
(multiple selection allowed)		Disabled	1%	1%	18–24	3%
White	73%	Employed full time	55%	41%	25–34	11%
Asian	5%	Employed part time	5%	10%	35–44	19%
Hispanic or Latinx	4%	Retired	23%	23%	45–54	11%
Other	3%	Unemployed looking for work	2%	1%	55–64	18%
Black or African American	1%	Unemployed not looking for work	1%	9%	65–74	18%
American Indian or Alaskan Native	1%	Student	1%	1%	75–84	3%
Mix	1%	Homemaker	0%	1%	85 or older	3%
No response	13%	No response	13%	13%	No response	14%
Political orientation		Economic status based on U.S. Federal guidelines			Gender	
Democrats	44%	Low income or below	18%		Female	48%
Independent	21%	Middle income	45%		Male	35%
Republican	13%	High income	21%		Other or nonbinary	2%
Other	5%	No response	16%		No response	15%
No preference	3%					
No response	14%					

not identify with the Republican or any clear party (Galvin, 2020). In addition, an important disadvantage of using a self-selection, online survey is that affluent people and women may be more likely to respond (Dutwin & Buskirk, 2017; Hargittai, 2020; Saleh & Bista, 2017), which occurred here. Despite these limitations, theoretical saturation was still achievable.

Theorizing From the Data

A typology approach to theorizing is well suited to emerging areas of research qualitatively exploring new phenomenon (Delbridge & Fiss, 2013; Snow & Ketchen, 2014). To validate saturation, I used the theorizing from typology criteria outlined by Doty and Glick (1994). Those criteria are being able to (a)

identify constructs, (b) specify the relationships between those constructs, and (c) develop predictions that may be falsifiable. This is in line with Saunders and colleagues (2018) who suggest examining “whether sufficient depth of understanding has been achieved in relation to emergent theoretical categories” (p. 1901). For each of the theoretical categories created, I verified that there were enough examples in the sample “to identify the characteristics of concepts, to develop concepts, and to develop theory” (Morse, 2015, p. 588).

Data Analysis

The open-ended questions resulted in 64 pages of text (15,969 words). The average response to each question was 134 words. The longest response to a single question was 319 words and the shortest was one word. The responses were coded with NVivo software. Using a phenomenon first approach (Patton, 1990; Tellis, 2017), the analytical process involved “cycling between emergent data, themes, concepts, and dimensions and the relevant literature” with the intention of establishing whether what I was finding had precedent or was something new (Gioia et al., 2013).

For first round coding, I initially used an in vivo technique, simply coding at the semantic level the company actions that participants identified as responsible or irresponsible, resulting in 99 codes. I then noticed that the actions seemed to be directed at addressing COVID-19 either as a health problem or as an economic problem. Responses like providing PPE (personal protective equipment) and social distancing were then coded as “public health problem” while responses like keeping workers employed and providing products and services were coded as “economic problem.” Although other representations, such as “infringement of rights and freedom” were present, they were not prevalent (Braun & Clarke, 2006). This is perhaps due to the study’s narrow and specific focus on responsible business behavior. No doubt, the wording of the questions had a strong influence on how participants framed their answers.

An important feature of the data was that many participant comments emanated a sort of cognitive distress to the extent that one participant could not even take the survey. In a post on the survey link, she commented,

I tried, but I just couldn’t answer those questions. I don’t envy the dilemma business owners are in right now.

In particular, I believe that asking people to imagine themselves as a business owner heightened the factors of free choice and responsibility for choice

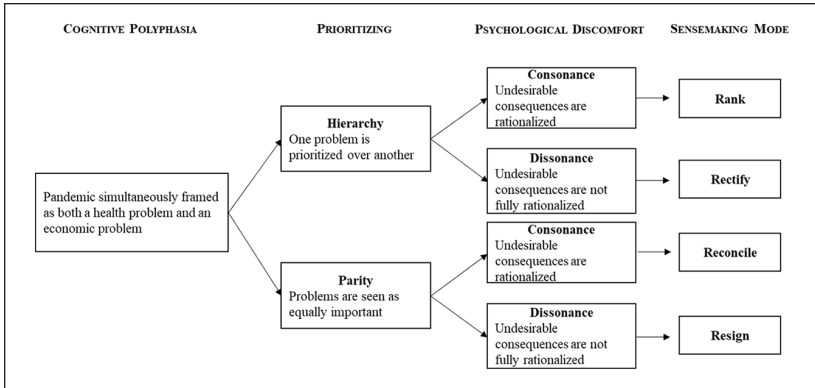


Figure 2. Data themes.

leading to quite noticeable levels of dissonance. To further analyze this more latent feature of the data, I turned to the social psychology literature, drawing on the theories of cognitive polyphasia and cognitive dissonance leading to the themes of prioritizing and psychological discomfort. It became apparent that responses could then be classified as ranking one social problem over another, coded as “hierarchy,” or viewing them as equally important, coded as “parity.” For example, the participant statement, “Placing employee and client health over revenue” was coded as hierarchy, whereas “Any business that is keeping people paid at the same time as keeping them safe” was coded as parity. In addition, responses could be classified as indicating either the presence or absence of cognitive dissonance that were then coded as “consonance” or “dissonance,” respectively (Figure 2).

Drawing on the methods used by other qualitative studies (Falade & Bauer, 2018; Falade & Guenther, 2020; Panagiotou & Kadianaki, 2019), dissonance was initially assessed by looking for oppositional statements within participant responses. Using the findings of Cooper and Fazio (1984) and Cooper and Worchel (1970), statements were coded as consonant or dissonant based on whether an undesirable consequence was indicated and/or when the participant mentioned feeling emotional unease. Drawing on the work of Falade and Bauer (2018) and Falade and Guenther (2020), statements were coded as consonant in cases where an undesirable consequence was rationalized by prioritizing one representation over another. For example, “I understand that this would mean laying off employees but I would prefer they be safe” was coded as “consonance,” whereas “Lots of anxiety and people trying to navigate too many competing priorities all at once” was coded as “dissonance.” Figure 3 clarifies the decisions used to code.

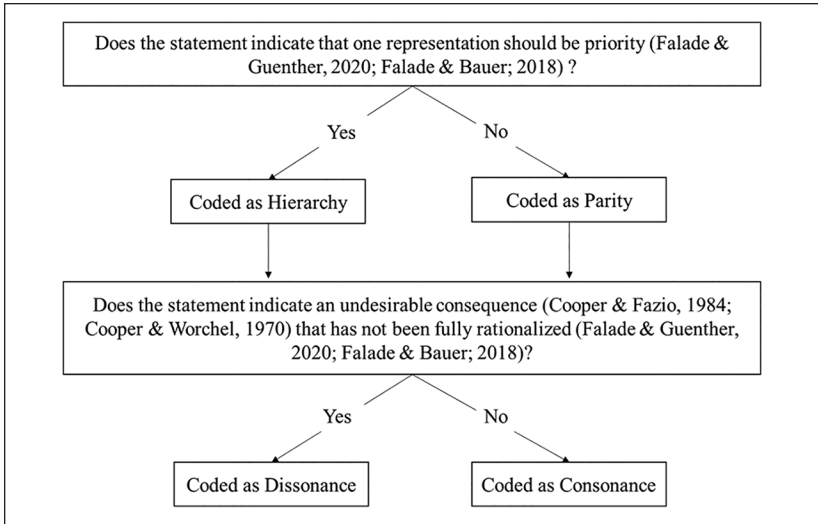


Figure 3. Coding decision map.

It is important to note that managing both cognitive dissonance and cognitive polyphasia is a dynamic rather than conclusive process. The ways people manage cognitive polyphasia are not mutually exclusive and people may fluidly move from one strategy to another (Panagiotou & Kadianaki, 2019). The coding was therefore done at the level of discourse and not by participant or question. Indeed, within the data it can be seen that participants may show signs of one modality for answering one survey question while displaying another for a different question and even displaying multiple modalities for the same question.

Themes From the Data

The qualitative analysis revealed four modes based on the dimensions of prioritizing (hierarchy/parity) and psychological discomfort (consonance/dissonance). Table 2 provides an overview of the data analysis with representative quotes.

Rank (Hierarchy/Consonance)

Within the data, many statements show signs of “ranking” the conflicting social representations by prioritizing economic responsibilities or public

Table 2. Data Analysis.

Analytical constructs	Representative quotes
RANK (hierarchy/consonance)	
<i>Responsible</i>	<p>"I would do anything to keep my business open"</p> <p>"Placing employee and client health over revenue."</p> <p>"Safety first, for all the people involved."</p> <p>"I understand that this would mean laying off employees but I would prefer they be safe."</p>
<i>Irresponsible</i>	<p>"Ignoring the outbreak, not putting human life first."</p> <p>"Putting money, profits, etc above the health, safety and needs of your employees."</p>
RECTIFY (hierarchy/dissonance)	
<i>Responsible</i>	<p>"Helping any laid off staff maintain health insurance and apply for unemployment insurance."</p> <p>"If anyone must come to the office and is also medically able to come to the office, provide them with PPE and enforce a strong 6 feet away from anyone rule."</p> <p>"Anything that can be done to limit the amount of time customers are in the building, curbside delivery, online ordering"</p>
<i>Irresponsible</i>	<p>"firing staff with no promise of hire back"</p> <p>"Not acknowledging COVID-19 in general. Having employees continue to work without any [] changes in precautions and safety. Not taking action soon or fast enough."</p> <p>"Continuing to have shops opens where people are roaming through the store, where it becomes difficult to social distance and difficult to manage disinfecting surfaces."</p>
RESIGN (parity/dissonance)	
<i>Ambivalent</i>	<p>"I do believe it was irresponsible in this situation to keep seeing clients and reporting to work as persons are asymptomatic for so long after contracting the virus AND I understand why it was done by these agencies as they would go out of business. Going out of business doesn't help"</p> <p>"Lots of anxiety and people trying to navigate too many competing priorities all at once."</p> <p>"Not a lot of positive things, most businesses are shut down. How could that be positive when all these employees are being laid off?"</p> <p>"I have only seen local businesses doing what they are forced to do by emergency directives from the government or by economic necessity."</p> <p>"I tried, but I just couldn't answer those questions. I don't envy the dilemma business owners are in right now."</p> <p>"Laying off people (which sometimes can be inevitable)."</p>

(continued)

Table 2. (continued)

Analytical constructs	Representative quotes
RECONCILE (parity/consonance)	
<i>Responsible</i>	<p>“The welfare of my staff as well as my customers are my responsibility so I would consider options for work from home or alternatives to protect everyone but also have a paycheck for staff.”</p> <p>“Any business that is keeping people paid at the same time as keeping them safe.”</p> <p>“Look at portfolio and see if anything helps the medical or food supply chains.”</p> <p>“Look for innovative ways to readapt to my business model to promote and sell my product in an effort to keep revenue coming in and keep my employees earning income.”</p> <p>“Manufacturing businesses that are restructuring to build face masks and ventilators.”</p> <p>“Switching their business to provide PPE, ventilators and other needs of the people. This is not only the right thing to do, but might also be a good business decision for profit and reputation.”</p>

Note. PPE = personal protective equipment.

health. Perhaps given that the data collection was at the start of the pandemic, most statements in this category place health over economic concerns. For example, Participant 85 writes that it is irresponsible to

Plac[e] profit over public health. We could continue business as usual and I am certain that it would result in a faster, larger spread of disease. We must look at long-term goals, rather than short-sighted economic gains.

He then discusses business decisions that he would consider responsible even if they would have negative economic repercussions for both the business and employees:

Protecting the health and safety of the employees is paramount. It may require furloughing some employees due to decreased production or working from home if possible. Cutting hours and limiting exposure may be key to social distancing and responding to an outbreak.

Likewise, Participant 104 in imagining herself as a business owner responds,

It would be difficult not to consider, at least briefly, the survival of my business and the welfare of my employees. However, it would also be clear to me as a human being and citizen of the world, that my business would have to be of secondary importance with respect to doing whatever was necessary to not spread COVID-19 in my city, country, and the world. I would feel deeply that my first obligation was to protect and/or save lives as much as I was able through my actions and decisions as a person, regardless of my position as a business owner. . . . Knowing that social distancing is the only known weapon to fight the virus right now, I would accept the determination that my business needed to close down, that my employees needed to shelter/work in/from home, and that I would not be able to open again until it was deemed safe by the scientists and medical experts to re-open. I imagine as a business owner I would gulp mightily at what this might mean for my future and that of my employees but I would know closing down was the correct and only option for any future.

She understands that shutting down creates harm to society, but statements like this is “the correct and only option” indicate a certain rationalizing to reduce dissonance. This can be contrasted with an actual business owner in the data who prioritizes economic responsibilities:

As an SMB (small-medium) business owner, it’s imperative to do whatever is required to keep business profitable I recently read that most companies can survive two weeks before running out of cash flow, and ultimately, going out of business.

He believes the virus to be a real threat by discussing later in his response that “it’s incredibly important to maintain social distancing,” but it is also possible to see signs of trivializing:

Hysteria. Alarmism. I would advise that business owners stay away from news outlets that are reporting that the world as we know it is over.

Rectify (Hierarchy/Dissonance)

Other participants rank the frames, acknowledge the undesirable consequences that ranking creates, but add a final step of trying to reduce or “rectify” the harm their choice creates. This mode differs from pure ranking in that it is not enough to say one representation is more important than the other. There seems to be a lingering discomfort that causes the participant to go further. As an example, when first speaking about businesses generally in Questions 1 and 2, Participant 57 shows a ranking strategy with the simple

view that “shutting down the business and firing people” is irresponsible while “having people work from home and paying them” is responsible. When asked to imagine herself as a business owner, however, the answer becomes more nuanced and moves to rectifying: “Send my employees home and try to pay them as long as I could.” Imagining herself as a business owner, she believes that “Keeping [employees] in place until everyone is sick” would be irresponsible, but she acknowledges that it may not be realistic to continue paying employees. She tries to rectify this in her statement, “as long as I could.”

With this mode, a sort of “if . . . then. . .” format is very common as exemplified by Participant 48:

Try to provide hours for all employees so they can continue to work even if the role has changed. If you cannot provide employment, help everyone to sign up for unemployment. . . I would avoid having sick employees working. I would avoid cutting hours if there is a way to keep employees working whether at home, etc.

The words *try* and *avoid* suggest both acknowledgment and discomfort with the idea that undesirable consequences cannot be eliminated. Participant 48 goes on to say that she is upset that there has been so “many people laid off without any further assistance from the company.” She understands that workers may need to be fired to preserve public health, but a responsible business is one that tries to rectify the harm from these actions. This harm reduction, but not elimination, approach suggests that the participant is not at moral ease with businesses responding this way, but she cannot think of any better way to respond.

Resign (Parity/Dissonance)

Other participants do not rank or prioritize and instead “resign” themselves to the idea that both public health and economic problems are important with no way to reconcile the two. Any action that would be responsible under one representation would be unjustifiably irresponsible under the other. Participant 39 epitomizes this mode in her discussion of what she personally saw as a social service worker dealing with the issue of in-person visits:

I do believe it was irresponsible in this situation to keep seeing clients and reporting to work as persons are asymptomatic for so long after contracting the virus AND I understand why it was done by these agencies as they would go out of business.

Capitalizing the word “AND” dramatically emphasizes that both public health and staying in business are important, but her response indicates that there is no way to reconcile them. In another case of resignation, Participant 51 vaguely answers in response to the question about what positive business actions she has seen, “Lots of kindness:),” while avoiding the question on negative business behavior. Rather than responding directly and denouncing certain business actions as irresponsible or negative, she states, “Lots of anxiety and people trying to navigate too many competing priorities all at once.” Here, Participant 51 does not offer any way to rank these “competing priorities,” nor does she find a way to reconcile them. Perhaps given the high level of dissonance in this mode, these responses are rare in the data.

Reconcile (Parity/Consonance)

Finally, some participants acknowledge that both public health and the economy are important but see them as being compatible rather than in competition. In this way, “reconciling” the social representations precludes dissonance. In essence, reconcile responses in the data are solution rather than problem focused. To demonstrate, Participant 125 suggests businesses should

Immediately explore options for adjusting the business operations in order to keep it running to meet the new needs of the public, such as manufacturing health equipment and providing transportation and shipping.

He focuses on “Trying to adapt and keep going,” pointing out that “Restaurants here are still providing carry-out service” and “One business has converted from making mechanical parts to making thousands of medical masks.” He uses words like *explore*, *adjust*, and *adapt* as he reconciles the need to stay in business with the public health crisis.

Adding a focus on working collaboratively with employees, Participant 107 similarly responds,

For businesses that cannot sustain their business in the lock-down environment, I would brainstorm with staff to figure out how to re-purpose the business to be of benefit to the needs of society and redirect it towards that goal. For example, restaurants can prepare food for delivery. Retail stores could become staging areas for food delivery services. . . If a business has space (e.g., sports fields, warehouses, hotels, parking lots), repurpose for staging field hospitals or local, drive through testing sites.

In identifying negative things he has seen businesses doing, he remarks,

Not working with their staff to understand the financials and not using their collective intelligence to figure out a way to help in the crisis and to maintain some level of pay. . . Not re-purposing the business to face the crisis. . . I have not seen businesses efforts in the background to align to addressing the pandemic beyond the critical services.

Reconciling economic issues with public health issues is then not only responsible but not doing this for participants like him can actually be viewed as irresponsible.

This type identifies how companies can engage in total CSR during the pandemic, but there is little acknowledgment that these solutions may not be practical or even possible for every business. Not one participant proposing that businesses transform to manufacturing essential products that would help “the cause” points out how challenging and burdensome this might be. Given that pointing this out would no doubt create dissonance, it is perhaps not surprising. Although this final mode seems to provide businesses the best insight into being seen by society as responsible, it is ambitiously aspirational.

Discussion

The aim of this inductive study was to understand how social individuals make moral sense of responsible business behavior in the crisis context of the COVID-19 pandemic in which the competition between social problems is heightened (Brammer et al., 2019, 2020; Wickert, 2021). The main finding is that the public’s judgments around CSR are couched within their perceptions of the pandemic as a health problem and an economic problem. The issue is that addressing one of these problems is often seen as exacerbating the other. For example, the participant comment, “do whatever is required to keep business profitable” is at odds with his later statement that “it’s incredibly important to maintain social distancing.” In other words, the right thing to do is also the wrong thing, making the problems not only competing but paradoxical.

In judging CSR in the context of COVID-19, participant responses can be mapped along two dimensions: prioritizing the social problems and psychological discomfort. This mapping was used to create a typology matrix leading to the main contribution of the study, the 4R Model of Moral Sensemaking of Competing Social Problems, as shown in Figure 4. The typology describes four cognitive modes linked to a series of testable propositions on CSR perceptions. The first two modes, reconciling and ranking, support and build on

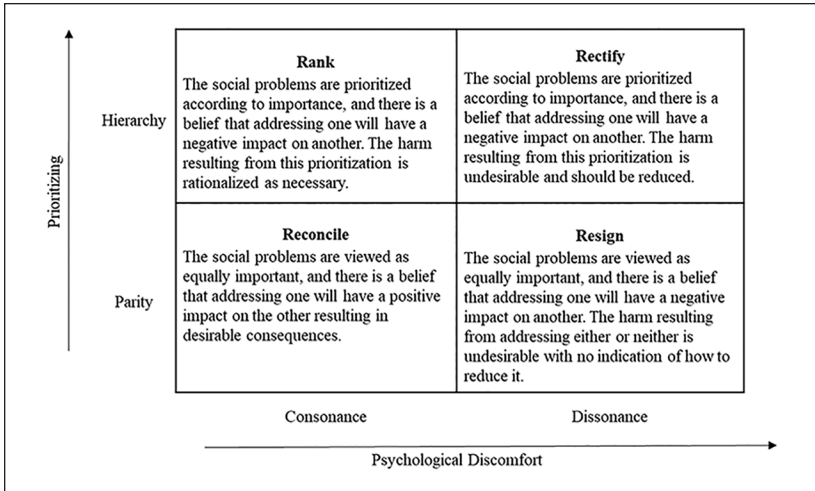


Figure 4. The 4R model of moral sensemaking of competing social problems.

previous studies within the cognitive polyphasia literature. The third and fourth, rectifying and resigning, are more novel and have strong connections to paradoxical thinking.

The first two modes manage cognitive polyphasia by avoiding cognitive dissonance. The first, ranking, is similar to Jovchelovitch and Priego-Hernández (2015) proposition that individuals may use displacement, electing one representation over another to reduce dissonance. Their work, however, suggests that the other representation is extinguished while here it has simply been deprioritized. The ranking mode is more similar, then, to Falade and Guenther's (2020) and Falade and Bauer's (2018) hierarchy approach. In either case, fully displacing or partially displacing the other representation, cognitive dissonance is assumed to be reduced (Falade & Bauer, 2018; Falade & Guenther, 2020; Jovchelovitch & Priego-Hernandez, 2015). The second mode, reconciling, supports Jovchelovitch and Priego-Hernandez's (2015) work on hybridization strategies and precludes dissonance.

The third and fourth modes do not fully avoid or resolve the conflict between the two representations and it is the persistent presence of cognitive dissonance that connects them to paradoxical thinking. Unlike in the more black and white mode of ranking, with the third mode of rectifying, trade-offs are considered with business behavior not being fully responsible or

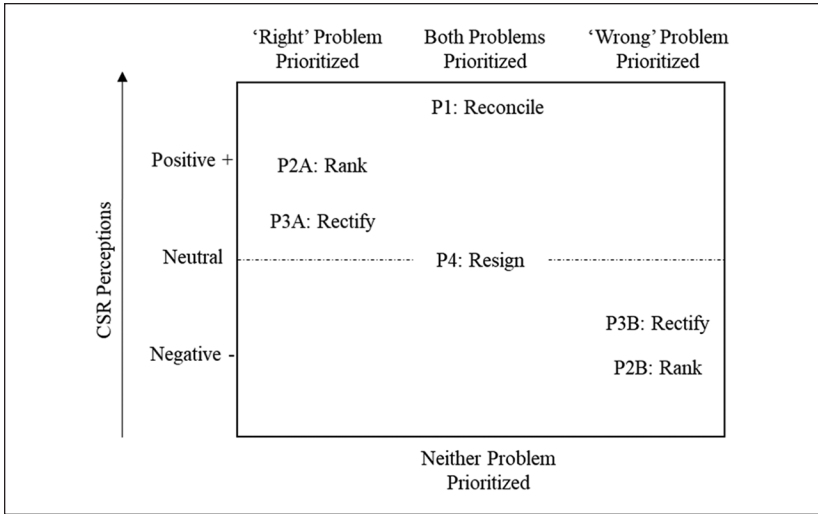


Figure 5. Relationship between problem prioritizing and CSR perceptions.
Note. CSR = corporate social responsibility.

irresponsible but more of a compromise. The rectifying mode is then the most closely aligned with paradoxical thinking. The fourth mode, resigning, may be a sort of preparadoxical thinking in which the person recognizes that there is conflict but is not yet at the point of embracing it. Neither of these modes has been explicitly identified in the polyphasia literature that only describes modes in which dissonance is managed. Indeed, Vaidis and Bran (2019) and Hinojosa and colleagues (2017) argue that the focus of researchers on dissonance management has hindered our understanding of the state of cognitive dissonance itself. An increasing number of studies show that the pandemic has elicited high levels of prolonged cognitive dissonance in individuals that they connect to a deterioration of mental health (Fu et al., 2021; Haas et al., 2021). Although cognitive dissonance has often been viewed as untenable, a crisis context is one that may promote more enduring high-level states of psychological discomfort necessitating the acknowledgment of a mode in which dissonance not only lingers (the rectify mode) but predominates (the resign mode).

The modes within the 4R Model lead to a series of testable propositions on whether they are linked to positive, neutral, or negative CSR perceptions as visualized in Figure 5.

Proposition 1: Business behavior addressing both social problems through rendering them compatible rather than competing will result in the highest CSR perceptions.

The first proposition is that CSR behavior rendering competing social problems compatible, associated with the reconcile mode, will result in the highest positive perceptions of CSR. This perhaps not surprising proposition is already supported by the findings of Giacomini and colleagues (2021) whose work shows that during the pandemic, the public responds most positively toward radical CSR actions like repurposing the business in what they call crisis-shaped CSR. My data, however, suggest that the behavior does not necessarily have to be radical or resource-intensive; it just has to reconcile public health with economic concerns. Of course, this is easier said than done:

Proposition 2A: When the “right” social problem is chosen, business behavior addressing it at the rationalized expense of another will result in the second highest level of CSR perceptions.

Proposition 2B: When the “wrong” social problem is chosen, business behavior addressing it at the “wrongly” rationalized expense of another will result in the lowest negative CSR perceptions.

The second set of propositions posit that the ranking mode will be associated with the second highest level of positive CSR perceptions when the business prioritizes the “right” problem; however, it will be associated with the lowest negative CSR perception when the business prioritizes the “wrong” problem. This suggests that when public opinion polls show society favoring one social problem over another, addressing the chosen problem at the expense of the other may be judged by the majority as responsible. This has ethical implications though, as social problems having a disproportionate impact on less salient stakeholders may be ignored. It also should be noted that adhering to public opinion does not ensure that a company is behaving ethically (Vallentin, 2009). These propositions are not meant to suggest then that companies do nothing to address the other social problem but simply that CSR communication may benefit by focusing on just one. For example, a person prioritizing public health may be pleased to hear that a company is switching to remote working. If the company also communicates that they are putting measures in place to maintain the psychological health of isolated workers, it may cause the person to rethink just how responsible remote work is, resulting in a lower level of perceived CSR:

Proposition 3A: When the “right” social problem is chosen, business behavior addressing it with steps taken to reduce the negative effects to the other social problem will result in the third highest level of CSR perceptions.

Proposition 3B: When the “wrong” social problem is chosen, business behavior addressing it with steps taken to reduce the negative effects to the other social problem will result in the second lowest level of CSR perceptions.

The third set of propositions posit that the rectifying mode will be linked with a positive but lower level of CSR perceptions than reconciling and ranking when the business favors the “right” problem. When the “wrong” problem is chosen, however, it will be associated with reduced negative CSR perceptions as compared with ranking. This study provocatively proposes then that in an ambiguous and ambivalent context where the right thing to do may also be viewed as the wrong thing, the goal for businesses may actually be to increase dissonance in the people judging them, which also has ethical implications. To this end, the thought experiment (i.e., asking people to imagine themselves as business owners) suggests that triggering empathy for the company may lead people from a ranking to a reconciling or resigning mode:

Proposition 4: When individuals judge both social problems to be of equal importance, business behavior addressing either without rendering them compatible will result in neutral CSR perceptions.

The fourth and final proposition is that the resign mode will be associated with a neutral CSR assessment. This mode was very rare in the data, which may be due to the heavy psychological discomfort being resigned likely involves. It perhaps reflects a darker side of a sort of preliminary paradoxical thinking in which it is understood that conflict cannot be avoided, but individuals are not yet capable of embracing this conflict. Glimpses of this mode can be found in the anxiety-filled data of paradox studies on COVID-19 (Branicki et al., 2022; Keller et al., 2021; Pradies et al., 2021; Sharma et al., 2021).

Limitations

There are several important limitations of the study based on its research design. On one hand, using a qualitative survey helped to quickly capture data during an intense and fleeting moment. On the other hand, it prevented a more in-depth approach that live, semi-structured interviews with a smaller

sample could have offered. At the same time, the qualitative survey approach enabled a large sample size, which may have helped in finding rare cases (i.e., the resign mode). In addition, as the pandemic has been marked by anti-intellectual and conspiratorial beliefs (Biddlestone et al., 2020; Georgiou et al., 2020; Wasim et al., 2020), trade-offs were made between asking for personal information and the ability to reach distrustful participants who might find these questions invasive. The demographic information was then limited. As stated in the method section, there were also complications in measuring political orientation for Trump supporters (Galvin, 2020). Finally, the timing of the study, at the start of the pandemic, is also likely to have influenced responses with perhaps a greater emphasis on the lives side of the “lives versus livelihoods” paradox (Branicki et al., 2022). Nevertheless, the purpose of the study was not to measure the frequency of responses but to develop a model of how participants cognitively make sense of CSR behavior.

Areas for Further Research

In addition to proposition testing, work is needed to establish the boundary conditions of the 4R Model and in particular to understand the influence of crisis conditions. Does the type of crisis, for example, community versus society level, and sudden or gradual (Brammer et al., 2019, 2020), make a difference? Is there a temporal component with certain modes more prevalent at the beginning stage of a crisis? The data here are from the start of the pandemic and they suggest that people move dynamically from one mode to another. Do views solidify as the newness of a crisis fades, leading to a dominant mode? More broadly, to what extent can people be influenced to switch from one mode to another? The data here suggest that triggering empathy for a company or business owner may lead to more nuanced and ambivalent evaluations of responsible business behavior, which is likewise an area to explore. Finally, is there a cultural component? Culture not only seems to affect how the pandemic is managed (Saad-Filho, 2020; Sharma et al., 2021), but it also influences paradoxical thinking (Schad et al., 2016) and vulnerability to cognitive dissonance (Haas et al., 2021). Answering these questions will provide greater guidance for CSR decision makers.

Conclusion

A more holistic view of the pandemic understands it not as a single crisis but a collection of interrelated crises, each exacerbating the other (Bapuji et al., 2020; Branicki, 2020; Carroll, 2021b; King & Carberry, 2020). Beyond the pandemic, businesses will continue to face other grand challenges enmeshed

within the social problems of our time, not the least of which is climate change (Brammer et al., 2019, 2020; Nava, 2022; Wickert, 2021). To this end, Carroll (2021b) uses the rise in social movements during the pandemic as a basis for his prediction that “A strong CSR posture will become a mandate for those companies desiring to survive” (p. 1272). What happens though when the aims of these social movements are in competition, or even worse, have objectives that conflict? Hahn and colleagues (2018) propose a paradox perspective on CSR to “accommodate[] interrelated yet conflicting economic, environmental, and social concerns with the objective of achieving superior business contributions to sustainable development” (p. 237). The paradox perspective then moves us beyond a business case orientation, freeing companies to focus on objectives that may not have immediate or clear business benefits (Hahn et al., 2018). Previous literature has suggested managers should use paradoxical thinking, embracing rather than avoiding conflict, as a way to navigate competing sustainability dimensions (Hahn et al., 2014, 2015, 2016, 2018; Meynhardt & Gomez, 2016), but this does not provide clear guidance on which sustainability aspects managers should prioritize (Hahn et al., 2014). The research here does not claim to fully accomplish this feat, but does provide some insights through the 4R Model of Moral Sensemaking of Competing Social Problems.

To conclude, this study responds to the demand for more individual-level paradox research (Schad et al., 2016; Waldman et al., 2019) and in particular for requests of empirical work exploring how cognitive dissonance may help us to better understand paradox (Meynhardt & Gomez, 2016; Schad et al., 2016). Similarly, it responds to the demand to explore psychological constructs new to CSR (Gond et al., 2017) and for micro-CSR research to examine individual stakeholders beyond employees (Gond & Moser, 2019; Rupp & Mallory, 2015; Shea & Hawn, 2019). The study contributes to the paradox and micro-CSR literature by exploring in a crisis context how public individuals as external stakeholders dynamically form their expectations of business in the face of conflicting and interdependent social objectives. By drawing on the theories of cognitive polyphasia and cognitive dissonance, the 4R Model provides a more mechanistic understanding of how individuals not only make sense of competing social problems but how their sensemaking modes may lead to affective tension that in turn is theorized to have an influence on their CSR perceptions. The insights from this model may then help CSR decision makers navigate societal paradoxes in which the right thing to do may also be the wrong thing.

Acknowledgment

Sincere thanks to Andrew Crane and Thomas Roulet for their encouraging feedback and to the editor and reviewers for their truly insightful and thoughtful comments.

Declaration of Conflicting Interests

The author declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

Funding

The author received no financial support for the research, authorship, and/or publication of this article.

ORCID iD

Heidi Reed  <https://orcid.org/0000-0002-4456-8509>

References

- Angus-Leppan, T., Benn, S., & Young, L. (2010). A sensemaking approach to trade-offs and synergies between human and ecological elements of corporate sustainability. *Business Strategy and the Environment*, *19*, 230–244.
- Antoun, C., Chan, Z., Conrad, F., & Schober, M. (2016). Comparisons of online recruitment strategies for convenience samples: Craigslist, Google AdWords, Facebook, and Amazon Mechanical Turk. *Field Methods*, *28*, 231–246.
- Athanasopoulou, A., & Selsky, J. (2015). The social context of corporate social responsibility: Enriching research with multiple perspectives and multiple levels. *Business & Society*, *54*, 322–364.
- Bal, P., Dóci, E., Lub, X., Van Rossenberg, Y., Nijs, S., Achnak, S., Briner, R., Brookes, A., Chudzikowski, K., De Cooman, R., De Gieter, S., De Jong, J., De Jong, S., Dorenbosch, L., Ghoreishi Galugahi, M., Hack-Polay, D., Hofmans, J., Hornung, S., Khuda, K., . . . van Zelst, M. (2019). Manifesto for the future of work and organizational psychology. *European Journal of Work and Organizational Psychology*, *28*, 289–299.
- Baltar, F., & Brunet, I. (2012). Social research 2.0: Virtual snowball sampling method using Facebook. *Internet Research*, *22*, 57–74.
- Bapuji, H., Patel, C., Ertug, G., & Allen, D. (2020). Corona crisis and inequality: Why management research needs a societal turn. *Journal of Management*, *46*, 1205–1222.
- Batel, S. (2012). Commentary on re-presenting (and) cognitive polyphasia. *Papers on Social Representations*, *21*, 1–15.
- Berg-Weger, M., & Morley, J. (2020). Loneliness and social isolation in older adults during the COVID-19 pandemic: Implications for gerontological social work. *The Journal of Nutrition, Health & Aging*, *24*, 456–458.
- Biddlestone, M., Green, R., & Douglas, K. (2020). Cultural orientation, power, belief in conspiracy theories, and intentions to reduce the spread of COVID-19. *British Journal of Social Psychology*, *59*, 663–673.
- Boas, T., Dino, P., & Glick, D. (2020). Recruiting large online samples in the United States and India: Facebook, Mechanical Turk, and Qualtrics. *Political Science Research and Methods*, *8*, 232–250.

- Brammer, S., Branicki, L., & Linnenluecke, M. (2020). COVID-19, societalization and the future of business in society. *Academy of Management Perspectives*, *34*, 493–507.
- Brammer, S., Branicki, L., Linnenluecke, M., & Smith, T. (2019). Grand challenges in management research: Attributes, achievements, and advancement. *Australian Journal of Management*, *44*, 517–533.
- Branicki, L. (2020). COVID-19, ethics of care and feminist crisis management. *Feminist Frontiers*, *27*, 872–883.
- Branicki, L., Kalfa, S., & Brammer, S. (2022). Surviving Covid-19: The role of human resource managers in shaping organizational responses to societal paradox. *British Journal of Management*, *33*, 410–434.
- Braun, V., & Clarke, C. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, *3*(2), 77–101.
- Brickman Bhutta, C. (2012). Not by the book: Facebook as a sampling frame. *Sociological Methods & Research*, *41*, 57–88.
- Carroll, A. (2021a). Corporate social responsibility (CSR) and the COVID-19 pandemic: Organizational and managerial implications. *Journal of Strategy and Management*, *14*, 315–330.
- Carroll, A. (2021b). Corporate social responsibility: Perspectives on the CSR construct's development and future. *Business & Society*, *60*, 1258–1278.
- Chen, H., Liu, S., Liu, X., & Yang, D. (2021). Adversity tries friends: A multilevel analysis of corporate philanthropic response to the local spread of COVID-19 in China. *Journal of Business Ethics*, *17*, 1–28.
- Clark, E., Fredricks, K., Woc-Colburn, L., Bottazzi, M., & Weatherhead, J. (2020). Disproportionate impact of the COVID-19 pandemic on immigrant communities in the United States. *PLOS Neglected Tropical Diseases*, *14*(7), Article e0008484.
- Cooper, J., & Fazio, R. (1984). A new look at dissonance theory. In L. Berkowitz (Ed.), *Advances in experimental social psychology* (Vol. 17, pp. 229–264). Academic Press.
- Cooper, J., & Worchel, S. (1970). Role of undesired consequences in arousing cognitive dissonance. *Journal of Personality and Social Psychology*, *16*, 199–206.
- Couch, K., Fairlie, R., & Xu, H. (2020). *The impacts of COVID-19 on minority unemployment: First evidence from April 2020 CPS microdata*. National Bureau of Economic Research. <https://www.nber.org/papers/w27246>.
- Daudigeos, T., Roulet, T., & Valiorgue, B. (2020). How scandals act as catalysts of fringe stakeholders contentious actions against multinational corporations. *Business & Society*, *59*, 387–418.
- Delbridge, R., & Fiss, P. (2013). Editors' comments: Styles of theorizing and the social organization of knowledge. *Academy of Management Review*, *38*, 325–331.
- Demers, C., & Gond, J. P. (2020). The moral microfoundations of institutional complexity: Sustainability implementation as compromise-making at an oil sands company. *Organization Studies*, *41*, 563–586.

- Doty, D., & Glick, W. (1994). Typologies as a unique form of theory building: Toward improved understanding and modeling. *The Academy of Management Review, 19*, 230–251.
- Dutwin, D., & Buskirk, T. (2017). Apples to oranges or Gala versus Golden Delicious? *Public Opinion Quarterly, 81*, 213–239.
- Elmir, R., Schmied, V., Jackson, D., & Wilkes, L. (2011). Interviewing people about potentially sensitive topics. *Nurse Researcher, 19*, 12–16.
- Falade, B., & Bauer, M. (2018). “I have faith in science and in God”: Common sense, cognitive polyphasia and attitudes to science in Nigeria. *Public Understanding of Science, 27*, 29–46.
- Falade, B., & Guenther, L. (2020). Dissonance and polyphasia as strategies for resolving the potential conflict between science and religion among South Africans. *Minerva, 58*, 459–480.
- Festinger, L. (1957). *A theory of cognitive dissonance*. Stanford University Press.
- Fielding, J., Fielding, N., & Hughes, G. (2013). Opening up open-ended survey data using qualitative software. *Quality & Quantity, 47*, 3261–3276.
- Fink, A. (2003). *How to manage, analyze, and interpret survey data*. SAGE.
- Fu, M., Huang, N., Hall, B., Shi, Q., Shahid, M., & Guo, J. (2021). Does the attribution of responsibilities modify the relationship between coping styles and mental health? A survey of Chinese adults during the COVID-19 Pandemic. *Journal of Health Psychology, 1*(16), 1–15. <https://doi.org/10.1177/13591053211025596>
- Galdas, P. (2017). Revisiting bias in qualitative research: Reflections on its relationship with funding and impact. *International Journal of Qualitative Methods, 16*, 1–2.
- Galvin, D. (2020). Party domination and base mobilization: Donald Trump and Republican party building in a polarized era. *The Forum, 18*(2), 135–168.
- Georgiou, N., Delfabbro, P., & Balzan, R. (2020). COVID-19-related conspiracy beliefs and their relationship with perceived stress and pre-existing conspiracy beliefs. *Personality and Individual Differences, 166*, Article 110201.
- Giacomini, D., Martini, M., Sancino, A., Zola, P., & Cavenago, D. (2021). Corporate social responsibility actions and organizational legitimacy at the peak of COVID-19: A sentiment analysis. *Corporate Governance, 21*, 1043–1058.
- Gioia, D., Corley, K., & Hamilton, A. (2013). Seeking qualitative rigor in inductive research: Notes on the Gioia methodology. *Organizational Research Methods, 16*, 15–31.
- Girschik, V. (2020). Shared responsibility for societal problems: The role of internal activists in reframing corporate responsibility. *Business & Society, 59*, 34–66.
- Girschik, V., Svystunova, L., & Lysova, E. (2020). Transforming corporate social responsibilities: Toward an intellectual activist research agenda for micro-CSR research. *Human Relations, 75*(1), 3–32.
- Glavas, A. (2016). Corporate social responsibility and organizational psychology: An integrative review. *Frontiers in Psychology, 7*, 1–13.
- Gond, J. P., El Akremi, A., Swaen, V., & Babu, N. (2017). The psychological micro-foundations of corporate social responsibility: A person-centric systematic review. *Journal of Organizational Behavior, 38*, 225–246.

- Gond, J. P., & Moser, C. (2019). The reconciliation of fraternal twins: Integrating the psychological and sociological approaches to “micro” corporate social responsibility. *Human Relations, 74*, 5–40.
- Haas, B., Hoefft, F., & Omura, K. (2021). The role of culture on the link between worldviews on nature and psychological health during the COVID-19 pandemic. *Personality and Individual Differences, 170*, Article 110336.
- Hahn, T., Figge, F., Pinkse, J., & Preuss, L. (2018). A paradox perspective on corporate sustainability: Descriptive, instrumental, and normative aspects. *Journal of Business Ethics, 148*, 235–248.
- Hahn, T., Pinkse, J., Preuss, L., & Figge, F. (2015). Tensions in corporate sustainability: Towards an integrative framework. *Journal of Business Ethics, 127*, 297–316.
- Hahn, T., Pinkse, J., Preuss, L., & Figge, F. (2016). Ambidexterity for corporate social performance. *Organization Studies, 37*, 213–235.
- Hahn, T., Preuss, L., Pinkse, J., & Figge, F. (2014). Cognitive frames in corporate sustainability: Managerial sensemaking with paradoxical and business case frames. *Academy of Management Review, 39*, 463–487.
- Halek, K., Murdoch, M., & Fortier, L. (2005). Spontaneous reports of emotional upset and health care utilization among veterans with posttraumatic stress disorder after receiving a potentially upsetting survey. *American Journal of Orthopsychiatry, 75*, 142–151.
- Hargittai, E. (2020). Potential biases in big data: Omitted voices on social media. *Social Science Computer Review, 38*, 10–24.
- Harmon-Jones, E., & Harmon-Jones, C. (2007). Cognitive dissonance theory after 50 years of development. *Zeitschrift für Sozialpsychologie, 38*, 7–16.
- Hennekam, S., & Shymko, Y. (2020). Coping with the COVID-19 crisis: Force majeure and gender performativity. *Gender Work and Organization, 27*, 788–803.
- Hinojosa, A., Gardner, W., Walker, H., Coglisier, C., & Gullifor, D. (2017). A review of cognitive dissonance theory in management research: Opportunities for further development. *Journal of Management, 43*, 170–199.
- Hockerts, K. (2015). A cognitive perspective on the business case for corporate sustainability. *Business Strategy and the Environment, 24*(2), 102–122.
- Ivy, T., Hill, V., & Stevens, R. (1978). Dissonance theory: A managerial perspective. *Business & Society, 19*, 17–25.
- Jansen, H. (2010). View of the logic of qualitative survey research and its position in the field of social research methods. *Forum: Qualitative Social Research, 11*(2), 1–21. <https://doi.org/10.17169/fqs-11.2.1450>
- Joule, R., & Beauvois, J. (1997). Cognitive dissonance theory: A radical view. *European Review of Social Psychology, 8*, 1–32.
- Jovchelovitch, S. (1996). In defence of representations. *Journal for the Theory of Social Behaviour, 26*(2), 121–135.
- Jovchelovitch, S. (2008). The rehabilitation of common sense: Social representations, science and cognitive polyphasia. *Journal for the Theory of Social Behaviour, 38*, 431–448.

- Jovchelovitch, S., & Priego-Hernández, J. (2015). Cognitive polyphasia, knowledge encounters and public spheres. In G. Sammut, E. Andreouli, G. Gaskell & J. Valsiner (Eds.), *The Cambridge handbook of social representations* (pp. 163–178). Cambridge University Press.
- Kalampalikis, N., & Haas, V. (2008). More than a theory: A new map of social thought. *Journal for the Theory of Social Behaviour*, 38, 449–459.
- Keller, J., Carmine, S., Jarzabkowski, P., Lewis, M., Pradies, C., Sharma, G., Smith, W., & Vince, R. (2021). Our collective tensions: Paradox research community's response to COVID-19. *Journal of Management Inquiry*, 30(2), 168–176.
- King, B., & Carberry, E. (2020). Movements, societal crisis, and organizational theory. *Journal of Management Studies*, 57, 1741–1745.
- Kreuter, F., Presser, S., & Tourangeau, R. (2008). Social desirability bias in CATI, IVR, and web surveys: The effects of mode and question sensitivity. *Public Opinion Quarterly*, 72, 847–865.
- Lo Monaco, G., Piermattéo, A., Rateau, P., & Tavani, J. (2017). Methods for studying the structure of social representations: A critical review and agenda for future research: Methods and structure of social representations. *Journal for the Theory of Social Behaviour*, 47, 306–331.
- MacArthur, K., Cox, M., Egan, C., & Komer, L. (2020). Pre-existing social conditions: A call to prevent the perpetuation of gender inequalities in research production during COVID-19. *The International Journal of Medical Students*, 8, 217–219.
- Marková, I. (2008). The epistemological significance of the theory of social representations. *Journal for the Theory of Social Behaviour*, 38, 461–487.
- Martinez, R. (2018). Bridging cognitive polyphasia and cognitive dissonance: The role of individual differences in the tolerance and negotiation of discrepant cognitions. *Papers on Social Representations*, 27(2), 1–24.
- Mcgowan, R., & Mahon, J. (2000). Corporate political competitive analysis. *Handbook of Business Strategy*, 1(1), 189–203.
- Mealer, M., & Jones, J. (2014). Methodological and ethical issues related to qualitative telephone interviews on sensitive topics. *Nurse Researcher*, 21(4), 32–37.
- Meyerowitz-Katz, G., Bhatt, S., Ratmann, O., Brauner, J., Flaxman, S., Mishra, S., Sharma, M., Mindermann, S., Bradley, V., Vollmer, M., Merone, L., & Yamey, G. (2021). Is the cure really worse than the disease? The health impacts of lockdowns during COVID-19. *BMJ Global Health*, 6(8), Article e006653.
- Meynhardt, T., & Gomez, P. (2016). Building blocks for alternative four-dimensional pyramids of corporate social responsibilities. *Business & Society*, 58, 404–438.
- Miles, M., Huberman, A., & Saldaña, J. (2014). *Qualitative data analysis: A methods sourcebook* (3rd ed.). SAGE.
- Miller, K. (2021). The ethics of care and academic motherhood amid COVID-19. *Gender, Work & Organization*, 28, 260–265.
- Miró, Ó. (2020). COVID-19: One threat, one world, one response (magical thinking). *European Journal of Emergency Medicine*, 27(3), 165–166.
- Morse, J. (2015). “Data were saturated. . .” *Qualitative Health Research*, 25, 587–588.

- Moscovici, S. (1990). The origin of social representations: A response to Michael. *New Ideas in Psychology*, 8, 383–388.
- Moscovici, S. (1998). The history and actuality of social representations. In U. Flick (Ed.), *The psychology of the social* (pp. 209–247). Cambridge University Press.
- Moscovici, S. (2000). *Social representations: Explorations in social psychology*. Polity Press.
- Moscovici, S., & Marková, I. (1998). Social representations in retrospect and prospect: A dialogue with Serge Moscovici. *Culture and Psychology*, 4, 371–410.
- Motta, S. (2020). F*** professionalism: Or why we cannot return to “normal.” *Gender Work and Organization*, 27, 868–871.
- Nava, L. (2022). Rise from ashes: A dynamic framework of organizational learning and resilience in disaster response. *Business and Society Review*, 127, 299–318.
- Panagiotou, E., & Kadianaki, I. (2019). From cognitive dissonance to cognitive polyphasia: A sociocultural approach to understanding meat-paradox. *Journal for the Theory of Social Behaviour*, 49, 235–253.
- Panzeri, F., Di Paola, S., & Domaneschi, F. (2021). Does the COVID-19 war metaphor influence reasoning? *PLOS ONE*, 16(4), Article e0250651.
- Patton, M. (1990). *Qualitative evaluation methods* (2nd ed.). SAGE.
- Pradies, C., Aust, I., Bednarek, R., Brandl, J., Carmine, S., Cheal, J., & Pina e Cunha, M. (2021). The lived experience of paradox: How individuals navigate tensions during the pandemic crisis. *Journal of Management Inquiry*, 30(2), 154–167.
- Pronk, N., & Kassler, W. (2020). Balancing health and economic factors when reopening business in the age of COVID-19. *Journal of Occupational and Environmental Medicine*, 62(9), e540–e541.
- Provencher, C. (2011). Towards a better understanding of cognitive polyphasia. *Journal for the Theory of Social Behaviour*, 41, 377–395.
- Provencher, C., & Wagner, W. (2012). Cognitive polyphasia: Introductory article. *Papers on Social Representations*, 21, 1–15.
- Quental, C., & Shymko, Y. (2020). What life in favelas can teach us about the COVID-19 pandemic and beyond: Lessons from Dona Josefa. *Gender, Work & Organization*, 28(2), 768–782.
- Renedo, A. (2010). Polyphony and polyphasia in self and knowledge. *Papers on Social Representations*, 19, 1–21.
- Renedo, A., & Jovchelovitch, S. (2007). Expert knowledge, cognitive polyphasia and health: A study on social representations of homelessness among professionals working in the voluntary sector in London. *Journal of Health Psychology*, 12, 779–790.
- Roulet, T., & Pichler, R. (2020). Blame game theory: Scapegoating, whistleblowing and discursive struggles following accusations of organizational misconduct. *Organization Theory*, 1(4), 1–30.
- Rupp, D., & Mallory, D. (2015). Corporate social responsibility: Psychological, person-centric, and progressing. *Annual Review of Organizational Psychology and Organizational Behavior*, 2, 211–236.
- Saad-Filho, A. (2020). From COVID-19 to the end of neoliberalism. *Critical Sociology*, 46(4–5), 477–485.

- Saleh, A., & Bista, K. (2017). Examining factors impacting online survey response rates in educational research: Perceptions of graduate students. *Public Opinion Quarterly*, 13(2), 63–74.
- Saunders, B., Sim, J., Kingstone, T., Baker, S., Waterfield, J., Bartlam, B., Burroughs, H., & Jinks, C. (2018). Saturation in qualitative research: Exploring its conceptualization and operationalization. *Quality & Quantity*, 52, 1893–1907.
- Schad, J., Lewis, M., Raisch, S., & Smith, W. (2016). Paradox research in management science: Looking back to move forward. *Academy of Management Annals*, 10, 5–64.
- Shadnam, M. (2020). Choosing whom to be: Theorizing the scene of moral reflexivity. *Journal of Business Research*, 110, 12–23.
- Sharma, G., Bartunek, J., Buzzanell, P., Carmine, S., Endres, C., Etter, M., & Fairhurst, G. (2021). A paradox approach to societal tensions during the pandemic crisis. *Journal of Management Inquiry*, 30(2), 121–137.
- Shea, C., & Hawn, O. (2019). Microfoundations of corporate social responsibility and irresponsibility. *Academy of Management Journal*, 62, 1609–1642.
- Snow, C., & Ketchen, D. (2014). Typology-driven theorizing: A response to Delbridge and Fiss. *Academy of Management Review*, 2(39), 231–233.
- Squazzoni, F., Bravo, G., Grimaldo, F., Garcia-Costa, D., Farjam, M., & Mehmani, B. (2020). No tickets for women in the COVID-19 race? A study on manuscript submissions and reviews in 2347 Elsevier Journals during the Pandemic. *PLOS ONE*, 16(10), e0257919.
- Tellis, G. (2017). Interesting and impactful research: On phenomena, theory, and writing. *Journal of the Academy of Marketing Science*, 45, 1–6.
- Umbach, P. (2005). Getting back to the basics of survey research. *New Directions for Institutional Research*, 127, 91–100.
- Upham, P., & Johansen, K. (2020). A cognitive mess: Mixed feelings about wind farms on the Danish coast and the emotions of energy infrastructure opposition. *Energy Research & Social Science*, 66, 1–10.
- Usher, K., Bhullar, N., & Jackson, D. (2020). Life in the pandemic: Social isolation and mental health. *Journal of Clinical Nursing*, 29(15–16), 2756–2757.
- Vaidis, D., & Bran, A. (2019). Respectable challenges to respectable theory: Cognitive dissonance theory requires conceptualization clarification and operational tools. *Frontiers in Psychology*, 10, 1–11.
- Vallentin, S. (2009). Private management and public opinion: Corporate social responsiveness revisited. *Business & Society*, 48, 60–87.
- VanderWeele, T. (2020). Challenges estimating total lives lost in COVID-19 decisions: Consideration of mortality related to unemployment, social isolation, and depression. *JAMA*, 324(5), 445–446.
- Wagner, W. (1998). Social representations and beyond: Brute facts, symbolic coping and domesticated worlds. *Culture & Psychology*, 4, 297–329.
- Wagner, W., Duveen, G., Farr, R., Jovchelovitch, S., Lorenzi-Cioldi, F., Marková, I., & Rose, D. (1999). Theory and method of social representations. *Asian Journal of Social Psychology*, 2, 95–125.

- Wagner, W., Duveen, G., Verma, J., & Themel, M. (2000). "I have some faith and at the same time I don't believe": Cognitive polyphasia and cultural change in India. *Journal of Community & Applied Social Psychology, 10*, 301–314.
- Waldman, D., Putnam, L., Miron-Spektor, E., & Siegel, D. (2019). The role of paradox theory in decision making and management research. *Organizational Behavior and Human Decision Processes, 155*, 1–6.
- Wasim, A., Vidal-Alaball, J., Downing, J., & Seguí, F. (2020). COVID-19 and the 5G conspiracy theory: Social network analysis of twitter data. *Journal of Medical Internet Research, 22*, 1–9.
- Weick, K. (1988). Enacted sensemaking in crisis situations. *Journal of Management Studies, 25*, 305–317.
- Weick, K., Sutcliffe, K., & Obstfeld, D. (2005). Organizing and the process of sense-making. *Organization Science, 16*, 409–421.
- Wenham, C., Smith, J., & Morgan, R. (2020). COVID-19: The gendered impacts of the outbreak. *The Lancet, 395*(10227), 846–848.
- Wickert, C. (2021). Corporate social responsibility research in the Journal of Management Studies: A shift from a business-centric to a society-centric focus. *Journal of Management Studies, 58*(8), E1–E17.
- Wiedner, R., & Ansari, S. (2017). Appreciating emergence and serendipity in qualitative research: Resisting the urge to follow set plans. In R. Mir & S. Jain (Eds.), *The Routledge companion to qualitative research in organization studies* (pp. 343–357). Routledge, Taylor & Francis Group.

Author Biography

Heidi Reed (PhD, Hong Kong Polytechnic; JD, Indiana University) is a professor of management in the organization studies & ethics department at Audencia Business School in Nantes, France. Her research interests are in corporate social responsibility and the relationship between business, law, and society. Her articles have appeared in such journals as *Business History* and the *Journal of Business Ethics*.