

## OPENING THE BLACK BOX: HOW MANAGERS' POLITICAL IDEOLOGIES DRIVE CSR DECISION-MAKING THROUGH INFORMATION PROCESSING

### AUTHORS

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### EXECUTIVE SUMMARY

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.



### KEYWORDS

- Political ideologies
- Information-processing mechanism
- Wicked problems
- Reductive tendency
- Confirmation vs validation of information
- Upper echelons theory

### RESEARCH RELEVANCE

- Executive' political ideologies shape corporate social responsibility decisions by information processing mechanisms.
- 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.

### BIBLIOGRAPHIC INFORMATION

Farman, N., Freeman, S., Khan, A. W., Cavusgil, S. T., Khan, H., & Ghauri, P. (2026). Opening the black box: how managers' political ideologies drive CSR decision-making through information processing. *Journal of Business Research*, 205, Article 115900. <https://doi.org/10.1016/j.jbusres.2025.115900>

*“The framework clarifies when and why managerial ideology yields divergent CSR strategies and offers implications for policy and governance.”*

