The Procession Goes Inside : Employees' Dissonance Reduction Strategies in Response to Corporate Hypocrisy

RESEARCH ARTICLE

The Procession Goes Inside: Employees' Dissonance Reduction Strategies in Response to Corporate Hypocrisy

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ABSTRACT

Organizations face increasing pressure to integrate corporate social responsibility (CSR) into business strategies, yet many struggle to align CSR commitments with actual practices, leading to corporate hypocrisy—a perceived inconsistency between CSR rhetoric and behavior. While prior research explores the consequences of hypocrisy on employees, little is known about the cognitive strategies they use to navigate these inconsistencies. Drawing on Cognitive Dissonance Theory (CDT), this study examines how employees reconcile hypocrisy-induced tensions in a multinational consulting firm, "HYDING," where CSR commitments are structurally compartmentalized. Our findings unveil three dissonance reduction strategies: *blinding* (i.e., selective exposure to inconsistencies), *outsourcing* (i.e., denial of responsibility), and *imagining* (i.e., adding consonant cognitions). By uncovering the micro-level strategies that triggered corporate hypocrisy, this study contributes to micro-CSR literature, offering insights into mitigating hypocrisy's negative effects at the employee level.

1 | Introduction

The corporate landscape is shifting, with businesses facing increasing pressure to integrate environmental, social, and governance (ESG) principles into their core operations (Fatima and Elbanna 2023). Beyond responding to technological change, post-pandemic recovery, and geopolitical uncertainty, firms must institutionalize corporate social responsibility (CSR) strategies across all levels of the organization (George et al. 2018). However, translating CSR ideals into practice remains complex, as employees beyond dedicated CSR units must actively engage with these responsibilities (Hahn et al. 2024).

Despite widespread CSR commitments, research highlights persistent inconsistencies between CSR rhetoric and actual behavior—commonly referred to as corporate hypocrisy (Brunsson 1989; Wagner et al. 2009). These inconsistencies often stem from legal, regulatory, and operational challenges in CSR

implementation, leading stakeholders to perceive CSR efforts as symbolic rather than substantive (Bromley and Powell 2012). Even well-implemented CSR policies may remain disconnected from core business activities, particularly when their effectiveness is difficult to assess (Wijen 2014), or when structural separations obscure accountability (Stål and Corvellec 2022).

Employees, as key internal stakeholders, are particularly affected by corporate hypocrisy. Studies suggest that perceived inconsistencies between CSR commitments and corporate actions can erode trust (Effron et al. 2018), reduce job satisfaction (Glavas and Kelley 2014), increase turnover intentions (Scheidler et al. 2019), and trigger disengagement and ethical conflicts (Hejjas et al. 2019). Furthermore, corporate hypocrisy may lead employees to withdraw from CSR initiatives (Tahir et al. 2020), engage in deviant workplace behaviors (Thornton and Rupp 2016), or experience moral distress from unethical pro-organizational behavior (Yang and Lin 2024). While

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research has examined these behavioral consequences, little attention has been given to the cognitive mechanisms employees use to cope with hypocrisy-induced tensions.

To address this gap, we apply Cognitive Dissonance Theory (CDT) (Festinger 1957) to explore how employees internally reconcile corporate hypocrisy before negative consequences escalate. Although CDT has long been used to explain consumer post-purchase rationalization in marketing contexts (Bolia et al. 2016), and more recent work reframes dissonance reduction as an emotion-regulation process (Cancino-Montecinos et al. 2020), studies have rarely examined such strategies in sustainability or CSR settings (e.g., among sustainability scientists; Schrems and Upham 2020). Moreover, while integrative CSR reviews have highlighted hypocrisy in controversial industries (Jansen et al. 2024), they stop short of unpacking employee-level coping mechanisms. While early cognitive discrepancies may have minimal effects on organizational commitment (Pondy 1967), unresolved tensions can lead employees to engage in deliberate cognitive processing to alleviate discomfort (Fehr et al. 2020). Unlike previous studies that focus on outward employee reactions (e.g., Arli et al. 2017; Du et al. 2024; Lu et al. 2022), we investigate how employees actively reduce dissonance despite perceiving corporate hypocrisy.

Our empirical study examines this phenomenon within "HYDING," a multinational consulting firm that emphasizes CSR but structurally separates its CSR consulting services from core operations, creating room for hypocrisy perceptions (Stål and Corvellec 2022). Our findings reveal three cognitive dissonance reduction strategies—selective exposure ("blinding"), denial of responsibility ("outsourcing"), and adding consonant cognitions ("imagining")—which employees use to alleviate the psychological discomfort caused by conflicting cognitions. Specifically, employees either cognitively distance themselves from CSR contradictions (blinding), reframe responsibility onto external actors (outsourcing), or reinterpret CSR gaps as contributing to a positive long-term impact (imagining) (McGrath 2017).

By uncovering these cognitive dissonance reduction strategies, our study extends the growing research on corporate hypocrisy. Prior work has largely examined how hypocrisy influences employee relations with external stakeholders, managers, and organizations, often overlooking employees' internal struggles and the latent (potentially unresolved) cognitive dissonance they experience (Wagner et al. 2020). By examining the nature of dissonance reduction, our research addresses this gap, unveiling the early-stage psychological strategies employees use to cope with CSR inconsistencies. This not only enhances our understanding of how corporate hypocrisy manifests at the employee level but also sheds light on how its negative consequences might be mitigated.

The remainder of this paper proceeds as follows. First, we review the literature on corporate hypocrisy, CSR, and cognitive dissonance. Next, we outline our research methods and present our findings. Finally, we discuss theoretical and practical implications, concluding with directions for future research.

2 | Literature Review

2.1 | CSR and Corporate Hypocrisy

While CSR is often framed as a strategic imperative (Lubin and Esty 2010), many firms engage in ceremonial rather than substantive CSR efforts. Although embedding CSR into corporate strategy can yield both economic and non-economic benefits (Aguinis and Glavas 2013), perceived inconsistencies between CSR policies and actions are often inevitable (Bowen 2014). Indeed, firms must navigate regulatory frameworks, industry standards, and evolving stakeholder expectations, which often lead to inconsistencies between stated commitments and actual practices (Murcia 2021).

Corporate hypocrisy, defined as inconsistencies between CSR rhetoric and actual behavior, occurs when stakeholders believe a company portrays itself as something it is not, whether these inconsistencies are intentional or unintentional (Wagner et al. 2020). Most research on corporate hypocrisy adopts a socio-psychological perspective, conceptualizing it as an individual-level perception triggered by inconsistencies in corporate statements, actions, policies, or procedures (Lauriano et al. 2022).

Bromley and Powell (2012) argued that perceptions of corporate hypocrisy can emerge even when CSR policies are thoroughly implemented but remain weakly connected to an organization's core tasks and goals. Hypocrisy perceptions tend to be more common when the effectiveness of CSR practices is difficult to assess (Wijen 2014), or when organizations create structural separations between CSR functions and core business operations, further obscuring or justifying gaps (Stål and Corvellec 2022).

2.2 | Stakeholder Reactions to Corporate Hypocrisy

CSR engagement can reduce agency costs and foster stronger stakeholder relationships (Jones 1995). However, when CSR efforts appear inconsistent or hypocritical, firms risk negative stakeholder reactions, including reputational damage, declining consumer trust, and disengagement from key stakeholders (Maon et al. 2019).

Recent studies highlight how external stakeholders respond to corporate hypocrisy. Clune and O'Dwyer (2020) found that investors leverage episodes of hypocrisy to push for greater corporate accountability. Similarly, Zhang et al. (2023) revealed that firms with a strong CSR history may either benefit from a buffering effect, in which stakeholders afford them the benefit of the doubt, or suffer greater backlash if misconduct appears deliberate. Lewin and Warren (2025) examined how social media amplifies consumers' reactions to CSR hypocrisy, finding that online platforms escalate moral outrage and intensify reputational damage. Lastly, corporate hypocrisy has also been deemed to impact ESG rating agencies. CSR inconsistencies contribute to rating divergences, complicating corporate reputations and investor decisions (He et al. 2025).

While external stakeholders can withhold support or demand greater accountability, employees experience corporate hypocrisy internally, making it particularly sensitive and impactful (De Roeck and Maon 2018). As organizations integrate CSR across multiple levels, employees outside dedicated CSR units are increasingly expected to engage in CSR-related tasks to ensure effective implementation (Hahn et al. 2024). Consistent CSR fosters employee trust, commitment, and identification with the organization, strengthening engagement with CSR initiatives (Gond et al. 2017; Janssen et al. 2022; Ng et al. 2019). However, when employees perceive contradictions between corporate values and actual business practices, these inconsistencies may violate their psychological contract with the company, leading to trust erosion, disengagement, and reduced organizational identification (Babu et al. 2020; De Roeck et al. 2024). Employees' unique proximity to CSR implementation positions them as key observers of corporate hypocrisy, making their responses an essential area of study.

2.3 | Employees' Responses to Corporate Hypocrisy

Research has linked employees' perceptions of corporate hypocrisy to withdrawal from CSR initiatives (Tahir et al. 2020), ethical conflicts (Kammeyer-Mueller et al. 2012), and even unethical pro-organizational behavior, where employees rationalize misleading or manipulative actions to protect the company's reputation (Yang and Lin 2024).

Corporate hypocrisy functions as a salient organizational cue, prompting employees to reassess their roles, ethical responsibilities, and alignment with corporate values (Babu et al. 2020). Since corporate hypocrisy often involves contradictions in CSR communications, policies, or commercial efforts (Losada-Otálora and Alkire 2021), employees frequently experience moral dilemmas, struggling to reconcile their personal values with organizational behavior (Wang et al. 2024). Fehr et al. (2020) suggest that employee perceptions of corporate hypocrisy influence their ethical reasoning and workplace behavior through attention-shifting mechanisms, and may also have scarring effects on employee attitudes and motivation. Studies suggest that employees may also respond to CSR inconsistencies by choosing silence over confrontation, allowing corporate hypocrisy to persist unchallenged (Kim and Rim 2023). Despite these insights, research lacks a nuanced understanding of the cognitive processes that mediate these responses.

2.4 | Cognitive Dissonance Theory and Corporate Hypocrisy

CDT (Festinger 1957) offers a framework for understanding how employees internally navigate inconsistencies related to corporate hypocrisy. Since its emergence in psychology, CDT has been widely adopted in management research to explain and predict individuals' psychological discomfort when they perceive misalignments between values and actions, leading them to employ strategies to reduce dissonance (Hinojosa et al. 2017).

McGrath (2017) review of the psychology CDT literature distills the various strategies individuals engage with to reduce

cognitive dissonance when faced with conflicting beliefs and behaviors. One common approach is *attitude change*, where individuals modify their beliefs to align with their actions, particularly when external justification is lacking. Others resort to *trivialization*, minimizing the importance of the inconsistency to alleviate discomfort. Some engage in *denial of responsibility*, attributing their actions to external pressures beyond their control. *Self-affirmation* allows individuals to focus on their positive attributes, mitigating the negative effects of dissonance. Another strategy involves *adding consonant cognitions*, introducing new justifications to bridge the gap between beliefs and behaviors. People also practice *selective exposure*, avoiding information that contradicts their existing views while seeking supportive evidence. Reframing the situation helps reinterpret the inconsistency in a way that makes it seem less contradictory, such as rationalizing unethical corporate actions as necessary. Finally, some opt for *behavioral change*, modifying their actions to bring them in line with their moral beliefs. These strategies highlight the diverse ways individuals cope with cognitive dissonance, shaping their responses based on personal and contextual factors.

CDT research in psychology has primarily explored how individuals reduce dissonance, while management studies have focused on its negative consequences, particularly in response to corporate hypocrisy. However, some research suggests employees actively deploy cognitive coping mechanisms to mitigate the discomfort caused by perceived hypocrisy. For instance, Michel (2018) found that future employees often reframe ethical dilemmas as unavoidable business realities, rationalizing corporate misconduct. Similarly, De Roeck et al. (2024) suggest employees downplay CSR contradictions to preserve a positive organizational identity.

Yet, the deeper, internal struggles—latent coping strategies that do not manifest as overt reactions—remain largely unexamined. Employees' responses to corporate hypocrisy often unfold as unseen psychological processes, a phenomenon we describe as "the procession goes inside." Because these mechanisms operate below the surface, organizations frequently overlook them.

Unlike prior studies that focus on the outcomes of latent reactions—how they eventually manifest in behavior—we investigate the earlier cognitive dynamics of perceived corporate hypocrisy. In these early stages, dissonance over company behavior may not immediately affect an employee's loyalty or emotions (e.g., Pondy 1967) and might even be resolved before conflict arises. Drawing on CDT (Festinger 1957), we examine the strategies employees employ to navigate these tensions to uphold their sense of moral self-regard (Aquino and Reed II 2002; Jordan et al. 2011).

3 | Research Design

3.1 | Research Approach and Context of the Study

This study employs a qualitative case study methodology (Charmaz 2014; Yin 2014) to examine corporate hypocrisy and hypocrisy-induced cognitive dissonance at the employee level. Our empirical setting is a multinational consulting firm,

anonymized as "HYDING," which promotes a comprehensive "360° value" proposition, emphasizing ethics and social responsibility at every step while guiding clients to do the same. Historically recognized for its leadership in audit and accounting services, HYDING has more recently emerged as a leading global player in digital transformation, assisting organizations in optimizing business activities and expanding market presence through digital solutions.

Combined with its strong CSR commitments, HYDING's leadership in the digital transformation industry space provides a particularly compelling context for investigating unintended corporate hypocrisy and the cognitive dissonance it may induce among employees. As Ologeanu-Taddei et al. (2025) highlight, the digital transformation industry is shaped by rapid technological change, evolving ethical expectations, and strong corporate rhetoric centered on innovation, transparency, and responsibility, which frequently conflict with actual organizational practices. Employees in this sector may experience psychological tensions when navigating internal policies that contradict external commitments.

In addition, in response to increasing public demand for CSR and sustainability, HYDING has established a dedicated CSR consulting, reporting, and assurance unit. While this business line has flourished and aligns with traditional auditing practices, maintaining a separate CSR unit risks compartmentalizing these activities, potentially reinforcing corporate hypocrisy (Stål and Corvellec 2022). Indeed, the integration of CSR ideals within firms like HYDING is often recursive rather than linear (George et al. 2018), meaning that inconsistent practices may emerge unintentionally as organizations attempt to balance competing stakeholder expectations (Crilly et al. 2012). In practice, consultants often tailor CSR commitments differently for diverse client groups, creating inconsistencies in implementation. Additionally, corporate policies at the client-contract level, such as service-level agreements, may inadvertently drive hypocritical behaviors, which, though not necessarily deceptive, can trigger cognitive elaboration among employees as they attempt to reconcile dissonant experiences (Wagner et al. 2020).

Given these dynamics, we set out to explore how HYDING's consulting professionals cognitively elaborate on and cope with corporate hypocrisy.

3.2 | Data Collection

We conducted semi-structured, in-depth interviews with employees from January to April 2020 within a regional branch of HYDING. We used theoretical sampling to choose interview participants to represent different levels of the organization (Mann 2016). We covered different career levels and years spent working within the firm to ensure that our results would not be biased by the organizational hierarchy or employee newness at the organization. Table 1 summarizes the details of our collected data.

The interviews lasted 60–90 min. The first part of our interview protocol contained more general questions about our

TABLE 1 | Data sources.

Interviewee	Firm level	Unit[a]	Years in the company
O.	Manager	1	8
An.	Manager	2	6
Ar.	Manager	3	7
J.	Manager	4	5
R.	Consultant	1	5
L.	Consultant	1	4
S.	Consultant	4	2
K.	Consultant	3	4
M.	Consultant	2	4
V.	Consultant	5	5
D.	Consultant	6	3
N.	Analyst	3	1
Se.	Analyst	6	2
Ke.	Analyst	1	3
So.	Analyst	2	1
P.	Analyst	4	2
F.	Analyst	6	1

[a]Unit denotes a different team within HYDING's digital transformation practice.

informants' roles in HYDING, their CSR conceptualization, and how they see the company helping to solve grand challenges. In the second part, the interviews went deeper into eliciting how responsibility was put into play in the context of digital transformation projects to understand the employee's experience. For this second part, we asked employees to what extent CSR influences everyday consulting practice, and whether they saw any room for improvement regarding CSR in projects. Respondents were assured adherence to ethical guidelines and anonymity. This approach allowed interviewees to talk about topics that might contradict each other and to identify with multiple narrative positions (Iatridis et al. 2022).

In addition, we collected data from the company website and other relevant secondary material for triangulation purposes. We mainly rely on the company's sustainability reports, as well as public communications and statements on websites and social media. These documents enabled us to trace HYDING's public discourse and CSR commitments. Additionally, we conducted two interviews with HYDING customers and external industry leaders focused on CSR in their organizations to further support the validity of the results.

3.3 | Data Analysis

The consistency between informants across different units and levels enabled us to ascertain a sense of data saturation at the number of 17 interviews as subsequent interviews substantiated

the outcomes of prior interviews (Constantinou et al. 2017; Hennink and Kaiser 2022).

Our analytical procedure entailed four stages, moving from raw data to theoretical interpretations (Langley 1999; Locke et al. 2008). Throughout this iterative process, we actively and continually inquired about our emerging theoretical understanding by subjecting it to further data analysis until an empirically grounded explanation was found (Alvesson and Kärreman 2007).

3.3.1 | Stage 1: Developing Employee Narratives

We went through the transcribed data to obtain a comprehensive picture of the research material (Golden-Biddle and Locke 2007). From interview data, we distilled an account of the formal structures of CSR at HYDING, allowing us to understand CSR vision, tools, and policies. Informants were able to clearly describe organizational policies regarding CSR and exemplify these policies in terms of specific programs and activities. We observed that all our interviewees perceived HYDING as an overall socially responsible organization.

However, when interview questions shifted from internal policies to the development of digital transformation consultancy projects, respondents acknowledged discrepancies between HYDING's professed values and day-to-day practices, suggesting "room for improvement". Furthermore, participants exhibited discomfort when asked whether the CSR implications of digital transformation solutions were consistently considered across different projects, suggesting that some project outcomes seemed misaligned with the company's CSR vision and commitments.

3.3.2 | Stage 2: Identifying Key Codes

Using the descriptive narrative developed in the previous stage, we organized the data using generative questions (Strauss and Corbin 1994) as a schema: How did employees understand CSR? How do they describe HYDING opportunities to improve CSR? What are the specific situations in which organizational members perceive inconsistencies in CSR claims and practices This schema served as a guide for categorizing the codes and clustering them into themes. We created provisional categories very close to the data, producing a list of concepts that remained at the first-order level to stay true to the language of the participants (Van Maanen 1979).

We use secondary data to contrast and triangulate interviewee statements. For instance, when employees explained that HYDING was a socially responsible company, we revised HYDING statements on their website and reports to understand what they claim about helping their clients become socially responsible.

We used axial coding (Strauss and Corbin 1990) to identify patterns in our data, wherein we compared first-order codes to aggregate them into second-order constructs. This was the recursive process through which we identified a set of more

abstract constructs. We theoretically aggregated the codes by identifying these dimensions from second-order constructs.

3.3.3 | Stage 3: Focusing on Cognitive Dissonance and Dissonance Reduction

During the final stage of analysis, we adopted an interpretative approach (Mantere and Ketokivi 2013; Sandberg 2005), examining interview accounts to capture employees' subjective lived experiences. Our focus shifted to systematically identifying instances where employees enacted CSR inconsistencies within their projects. It became evident that understanding corporate hypocrisy at HYDING required more than just recognizing its presence—we also needed to explore how it was enacted and how employees became immersed in it. Rather than serving merely as reporters of experiences, we sought to uncover underlying tensions, dynamics, and processes (Köhler et al. 2022).

A key insight from our analysis was that employeess' perceptions of corporate hypocrisy in this context were not the result of deliberate reflection, but rather a pre-reflective experience. Employees provided narratives acknowledging that while CSR was not consistently upheld "every step of the way," they still deemed their client-facing work as responsible. From this analysis, we identified that employees actively managed cognitive dissonance stemming from corporate hypocrisy, keeping inconsistencies "low enough" to avoid psychological discomfort. Following McGrath (2017), we were able to identify and organize different coping mechanisms. Three distinct mechanisms emerged from our analysis, which are discussed below. Table 2 presents our empirical data structure.

4 | Findings

4.1 | Employee Perceptions of Corporate Hypocrisy

At the time of our interviews, HYDING had extensive CSR experience in technology and innovation, and was a leader in digital transformation consulting. The company had long maintained an internal CSR department. Recently, CSR became part of its strategy and vision. Departments beyond Legal and HR communicated the firm's core values and business responsibility to all employees, including a recent campaign on the impact of AI, digitalization, and automation. The firm also studied how new technologies could address social challenges while remaining profitable. This led to leadership workshops that formalized HYDING's approach to responsible innovation.

During our interviews, HYDING's employees consistently referenced the company's organizational claims of responsibility, which played a crucial role in shaping the discourse that framed their employer as "trustworthy" and committed to responsibly executing projects. At the same time, employees took pride in being part of a rapidly growing company, emphasizing its achievement of "double-digit growth." As one participant explained, this growth objective meant that project revenues needed to increase

TABLE 2 | Empirical data structure.

First-order codes	Second-order themes	Aggregate themes
Emphasizing benefits while selling the project	Focusing on the positive	Blinding (selective exposure)
Focusing on cost reduction and improving growth and revenues		
Trying to reach "double digits," double-digit growth		
Not seeing long-term consequences	Occluding the negative aspects	
Recognizing that a big part of the work implies making sure that the client needs fewer people, but not conceptualizing that as bad or a risk.		
Not paying too much attention to people being fired but more to the opportunities of technology		
Not seeing it happening		
Considering it's up to the clients because they are the ones coming with their requests	Claiming client's responsibility	Outsourcing (denial of responsibility)
Considering restructuration as an internal process on the client side		
Feeling the client doesn't want to hear it or not using their advice		
Being an expensive company to work with this kind of issue, clients resolve them by themselves	Not being asked for	
Making sustainability and reskilling assessment new business opportunities		
Considering the impact on society is not critical for the client		
Having the skills that the client has not, but not being requested		
Not having a formal follow-up assessment for this kind of issues	Not being paid for	
Needing to see direct benefits for the investment		
Not being clear about who is going to pay for these days and weeks of work		
Believing organizations usually take care of their people	Assuming, adding new information	Imagining (adding consonant cognitions)
Working to make efficient processes, supposing they will not make people redundant, but make people do more useful tasks		
People do not like current jobs, so they are getting better ones		
Assuming people are already naturally rolling off from the company		
Employee redundancy as improving labor effectiveness and efficiency	Reframing the inconsistency	
Labor reduction as an opportunity instead of risks		

continuously, with financial considerations taking precedence in decision-making. Additionally, employees highlighted their focus on each project's service level agreement, deliverables, and measurable objectives, ensuring they could be billed to clients:

> You need a business case before starting a project. Usually, it's either what we're doing is cost reduction or improving a process or improving growth and revenues, so that is what we're mainly focusing on and those are objective metrics that can be measured. (Consultant)

> Once the project is set up and the proposition has been made, for example, a client decides to do that project, and therefore, they also decide to cut their customer service by 20%. Well, that position is taken, and then the call is set to become 20% efficient, so if you deliver 20%, that is the end goal. (Analyst)

> You can always have an element of CSR in a project: what value will HYDING bring at the CSR level? So if you do a small thing for CSR on each project, you already do quite a lot. And that is something you could do, but we currently don't do. If you want to make sure that this is really going to happen, then you do need to make it a formal process. (Analyst)

Signs of corporate hypocrisy became evident as participants attempted to explain why, despite HYDING's vision—which emphasized both its own CSR values and its commitment to promoting CSR among clients and stakeholders broadly—the primary objectives remained centered on financial metrics, cost reduction, and enhancing client profitability:

> There, of course, are a lot of companies, especially profitable companies—not NGOs—that always have the underlying financial rationale in the back of their minds. So, yeah, I think we're doing a good job, but you could do better if you're not primarily looking at the financials. I think that is really something that will not happen anytime soon within many companies. (Technology manager)

> Okay, so many of our clients, our shareholder companies again, are similar to us and want to maximize shareholder value. They do not want to maximize the impact- the social impact they have. (Strategy senior manager)

Participants discussed CSR inconsistencies in various ways. While they acknowledged areas for CSR improvement within the company, they also emphasized that market logic dominates across the industry, suggesting that HYDING is not expected to operate differently. Despite this, consultants expressed tension between prioritizing project efficiency and negative social externalities associated with digital transformation and automation efforts (e.g., workforce reductions):

> People are costs. So a person can cost 60,000, or 90, or 100, or whatever. We put monetary amounts against those people, and we should calculate people in the bottom line (...) Because of the knock-on effect of having cut many jobs because you want to save money and automate a lot, you have to lay off people who need to start looking for new jobs. Of course, we won't be really happy about it, but you also affect their families and the people around their families. We may arrive at some responsibility point of view. But we don't do that kind of analysis. We look at it purely from a monitor perspective and don't look at other perspectives. (Strategy senior manager)

Employees refrained from openly admitting that safeguarding CSR principles has little impact on their daily work. However, they implicitly acknowledged that these principles are not fully integrated into their routine practices. While consultants generally embraced HYDING's corporate rhetoric on CSR, they personally experienced cognitive dissonance, driven by the perceived gap between the company's stated commitments and its actual practices. In a long reflection, one of the managers explained to us:

> When the project was sold, the main focus was on the benefits. So I think one of the different kinds of assessments was for the benefits, and we focused on that. The second part is that there are some downsides, and you will step back on certain fronts. I think that was only made clear during the project when we were going into the details, but we did discuss them, but I think those aspects were really the impact of the people within the organization. (...) I think there was a lot of room for improvement from our side. We said we could have done things differently. We would have given it more attention because, eventually, "people make the company."

> We see that a lot of clients think that outsider companies cannot do it because you need to know the culture, etc. Then they say: "We do it ourselves," but they simply do not have the right skills and toolsets to do it themselves, and then they mess it up anyway. So yeah, that's just the way it currently is (Technology manager)

Interviewees also noted that the overarching financial focus appeared to hinder the integration of CSR into consultancy projects, as it was not factored into HYDING's 360° value proposition:

> Specifically, we are in the stock market, so we are first responsible before our stockholders and must give profits. If we were not a profit organization, I would think about all of this. Hence, I think all these

> activities you mentioned [barriers to becoming more responsible] should be very PR related. Still, in reality, we should focus on making more and more money. (Strategy analyst)

The above reveals that employees experience cognitive dissonance as they navigate the tension between actions aligned with the company's CSR vision and strategy and those that are not. On one hand, HYDING consultants draw on their practical experience, expressing satisfaction with the effectiveness of technology implementation and financial performance. However, as they shift from a purely financial mindset to one that incorporates CSR considerations, they encounter inconsistencies in practice. Over time, these discrepancies create semi-conscious tensions, prompting employees to engage in dissonance reduction. In the following subsections, we explore three key strategies for managing this dissonance: *blinding, outsourcing, and imagining.*

4.2 | "I Don't See It": Blinding

When asked to evaluate the social impacts of the digital transformation projects they were involved in, employees initially focused on highlighting the benefits for clients while downplaying or overlooking potential negative externalities and risks. As one manager explained:

> If you say you can implement the system and 200 people will lose their jobs, the first thing that will happen is that you get a lawsuit from them because they will try to prevent it. So, of course, it depends on how to sell it in the company. (Technology manager)

Selling a project naturally involves emphasizing its benefits. However, this should not come at the expense of ensuring that its impact aligns with the company's CSR vision. Instead, we found that HYDING's employees tended to cognitively downplay this inconsistency. Our data revealed references to "not seeing" and "not hearing," suggesting consultants' "selective exposure" to conflicting practices. This selective exposure entails individuals avoiding information that contradicts their existing beliefs, thereby preventing the escalation of dissonance. For example:

> Eventually, I think 200 people made redundant may need rotation in this large system... But you don't see that, okay, we're going live, and one month later, 200 people were gone. So you don't see that happening. (Technology manager)

> The client is coming with their request, "Can you help us with the SCP implementation?" That means that they decided they want to do it, they know the benefits, and the benefit is that you need 100 people less. Hence, they are aware of it, but you don't hear, okay, the client implemented this, and they will fire

> 100 workers. I mean, these kinds of messages you don't see. (Technology manager)

We thus labeled *blinding* the first strategy used by individuals, entailing not considering ("not seeing") the negative social externalities of the projects they were involved in to cope with hypocrisy-related cognitive dissonance.

4.3 | "I'm Not Responsible": Outsourcing

Second, we observed HYDING employees holding a defensive posture when confronted with potential negative project externalities. This "defensive barrier" consisted of presuming HYDING is always right regarding client-facing decisions, insulating them from alternative possibilities and associated responsibilities. Employees' defensiveness relies on their judgment of HYDING as "a company working on the right side of the business" as it selects to engage with other well-reputed companies as clients. In addition, employees also draw on HYDING's encouragement for them to pursue pro-bono work:

> Looking from the profit side, HYDING only does business with companies that are well known on the stock markets, and there are no small dark businesses or anything like that. So, yes, it can be seen as a responsible business. (...) To be interesting for HYDING, most of the companies that can have the committed thresholds are global companies with high revenues, so that's, I think, already a big step where you can define yourself from the wrong businesses. (Consultant)

> There are many initiatives within HYDING to take social responsibility and for employees to be part of an initiative such as Do Good. (Analyst)

> So HYDING, by definition, tries to be responsible because, for example, we help with CSR activities and might get involved in 20 h of volunteering, any social helping activity, not only work-related stuff. (Strategy analyst)

However, when faced with the possibility that some of HYDING's digital transformation projects could have negative social impacts—such as job redundancies due to increased automation—employees responded with defensive arguments to reconcile these inconsistencies with the company's CSR rhetoric. In doing so, they also shifted responsibility entirely onto the client, distancing themselves from the social consequences of their work. For instance,

> From our point of view, we don't have accountability for their employment. So our perspective is like we're going to make it more efficient, we're going to cut headcount for this certain Department, and it's gonna

bring more efficiency with fewer people that are our stats on it. So I think that's also not our decision. It's not something we have even discussed because that's something the client would have to deal with. (Cyber security consultant)

It's normally up to the client to look at these things. So, HYDING doesn't necessarily have this kind of follow-up assessment as far as I know. But, of course, we can help them if they work and request us to do it. So we definitely have the skills. I'm 100% sure we can find people with skills for that, but I'm not aware we're doing this kind of assessment. (Technology manager)

Outsourcing typically refers to a company transferring activities and processes previously managed in-house to an external party. We propose "outsourcing" as a second dissonance reduction strategy through which HYDING employees disengage from organizational responsibility for corporate hypocrisy, shifting it onto the client.

Our analysis identified two key beliefs shaping employees' perception of HYDING, which they rely on to justify and reconcile inconsistencies in practice. First, they asserted that clients had "not asked for" them to assess CSR implications, given that HYDING has a dedicated CSR business unit available to address such concerns—if explicitly requested. Second, employees invoked the notion of "not being paid for" CSR considerations, arguing that HYDING's strict focus on billable hours means that project externalities fall outside the contracted scope. As a result, taking additional steps, such as assessing potential social risks, would consume time that is not accounted for in the project budget, and therefore, would not be compensated. The following quotes exemplify both narratives:

Then to achieve more reduction of the effects on social and other stuff, again look at HYDING [CSR dedicated unit]. We are pretty expensive compared to the market (...). We have much competition, and it's pretty difficult to get good marks there because, first of all, we are too expensive compared to other NGOs, other consultant firms that usually work on it have to cut rates, and secondly, many companies that do quite some greenwashing. So they might like to look green and stuff, but they don't spend much money on that. (Consultant)

So yeah, convincing the client to pay for it is hard. So, we're not paid for that. (...) For example, customers are big multinational companies with shareholders. They value extra stuff but don't pay us for those extra activities or analyses, so we don't care. I feel that needs to change, right? It will be a slow process, and it stems from the requirements that the client sets at the moment. (Strategy senior manager)

Given this context, the "outsourcing" strategy results in a mechanism for reducing dissonance. We observed that participants attributed their conflicting stance on the potential "dark side" of digital transformation to external pressures or factors beyond their control, thereby absolving themselves of personal accountability.

On one hand, employees argued that they could not allocate working hours to assessing CSR risks if those hours were not billable. On the other hand, they justified HYDING's strict focus on billable hours as a necessity for maintaining accountability to shareholders. As a result, while employees may recognize the limitations of HYDING's CSR vision and strategy, they refrain from blaming the company directly. Instead, they shift responsibility onto others as a way to manage cognitive dissonance, as illustrated in the following quotes:

One barrier preventing HYDING from becoming more responsible is that you have shareholders looking for money and quick money, which could be a barrier. (Operating group analyst)

Things are changing, especially when implementing new technologies. It is also a part of what we do. So bad, yes clients are also doing projects to cut costs and employee costs are often, how do you say, that they do they pushed the hardest under budgets so that is very easy it's an easy calculation to make: like by cutting down this and that you will save this amount of money. (...) Then the client organization declined and fired the person. So, are we to blame for that? Not really. I think personally. (Cyber security manager)

4.4 | "I Assume It": Imagining

As a third strategy to cope with corporate hypocrisy, we observed HYDING employees engaging in imaginative reasoning—filling in gaps, simulating alternative scenarios, and constructing new justifications when confronted with corporate hypocrisy. We term this mechanism "imagining" as it involves representing absent realities and extending incomplete experiences to alleviate psychological discomfort stemming from cognitive dissonance.

Through imagining, employees create hypothetical scenarios about what might be happening and how organizations typically respond, allowing them to justify or rationalize contradictions. By doing so, employees reduce the psychological tension arising from perceived corporate hypocrisy.

The following quotes illustrate how HYDING employees, despite being unable to predict the actual social impacts of their digital transformation projects, construct narratives that present a positive outlook. They describe how automation allows client employees to focus on more valuable tasks or how labor force distribution improves as a result. By crafting a "happy ending" to the story, employees mitigate discomfort associated with corporate hypocrisy:

> So, especially when looking at digital identity, there is a huge amount of very simple activities that could be standardized. Well, I can imagine people doing those kinds of jobs, which is also what they need to do. But, still, they don't like it. It takes a lot of time away from making the organization work better by freeing up people with a specific skill set and not having to do these kinds of redundant jobs anymore. So we can also improve other processes by repackaging them—it's an opportunity instead of a risk. (Cyber Security Manager)

> Automation means that people can focus on things that cannot be automated. So, from 100% of the workday, 20% is automated. Complex cases, which usually need more time, could have it. Now you have people that are currently, for example, typing and doing all kinds of stuff, and cannot focus on other stuff and make the overall company more efficient because they can do more work while their old work is already done. So it's not like losing a job. It's more like taking away the repetition and those kinds of things to make more room for more complex tasks and focus on actually the core of what people can do better. So that technology approach we see is kind of mentioned, but maybe not specifically in terms of people losing jobs, but more of a suggestion of what might happen, like "people might need to restructure." (Technology Manager)

In this way, employees' imaginative reasoning goes beyond simply observing and describing reality. Through discourse, they actively construct appealing versions of reality that align with their beliefs. In other words, their perception of reality emerges from a mix of what they see and what they imagine:

> So these people are doing different jobs, and they may be supporting the system differently or the process within the company differently. Whether they'll still be there next year is a different story, but that's also harder to predict. So usually, we do not pay too much attention to the part of people being fired, but more to technology opportunities. You can implement the system, and then the organizations themselves usually take care of their people, making sure they still have, let's say, "something to do," which might be completely different from their original positions. (Technology Manager)

Several interviews revealed that consultants acknowledged the difficulty of predicting or assessing negative social impacts of their projects (e.g., job redundancies). However, while employees verbally constructed a scenario in which affected workers would still have roles within the company, this assumption was based on perceived expectations rather than actual knowledge. Since they were not physically present at the client's site to observe the real impact, their reasoning relied on perceptive imagination. This allowed them to reframe expectations into favorable outcomes, while downplaying the negative consequences. This process was further reinforced through language and framing in client-facing interactions. For instance,

> It may be the case of us directly saying, okay, some people might lose their jobs, but it's, yeah, we can repackage it in the way of we're cutting costs instead of saying, you know... (Cyber security manager)

Through imagining, employees rationalized contradictions by selectively framing the impact of digital transformation. By shaping narratives around opportunity rather than risk, they found ways to align their work with the company's broader CSR rhetoric, even when the realities of their projects suggested otherwise.

5 | Discussion

As CSR efforts respond to diverse institutional pressures and stakeholder expectations (Dick 2015), conflicting demands often create inconsistencies, fueling perceptions of corporate hypocrisy (Bowen 2014; Brunsson 1989). Because hypocrisy is shaped by stakeholder perceptions (Lauriano et al. 2022), understanding how employees internally navigate these inconsistencies is key to predicting their engagement with CSR, their well-being, and broader organizational outcomes (Babu et al. 2020).

Our findings illustrate how HYDING's organizational structure—where CSR functioned as a separate business unit—contributed to employees' detachment from CSR strategy. Assuming others had already reconciled any inconsistencies, employees disengaged from critical assessment, fostering interpretative ambiguity. The company's structure reinforced an overly optimistic perspective, limiting employees' ability to influence CSR initiatives. Moreover, their consulting roles reinforced a focus on financial performance—cost reduction, revenue growth, and profitability—over CSR outcomes. This highlights how organizational design can sustain corporate hypocrisy (Stål and Corvellec 2022).

Employees at HYDING relied on three key cognitive dissonance reduction as early-stage psychological strategies—blinding, outsourcing, and imagining—to cope with perceived corporate hypocrisy. First, "blinding" corresponds to classic selective-exposure strategies in dissonance research, whereby individuals avoid information that threatens their existing beliefs (Zanna and Aziza 1976). Unlike in marketing settings—where consumers may simply ignore negative product reviews—employees at HYDING use blinding within an organizational structure that physically and informationally separates CSR from core operations. Theoretically, this extends Cancino-Montecinos et al.'s emotion-regulation model by showing that organizational design itself can scaffold avoidance, not just individual appraisal (Cancino-Montecinos et al. 2020). HYDING's institutional context facilitated this by obscuring the consequences of employees' actions. Employees chose to remain uninformed about the impact of their work, de-emphasizing critical issues and avoiding potential cognitive threats. Their commitment to company objectives further justified their inaction, leading to cognitive blind spots.

Second, "outsourcing" parallels the denial-of-responsibility strategy widely documented in both laboratory paradigms and field studies (Beauvois et al. 1993). In contrast to consumer contexts—where denial typically involves blaming external persuaders—HYDING employees shift blame onto clients or corporate structure. This finding nuances the marketing-focused models (Bolia et al. 2016) by showing that in professional services, dissonance reduction can be outsourced across organizational boundaries. At HYDING, employees anchored their justifications in the organization's "good employer" identity, interpreting contradictions as external dilemmas rather than internal failings. Particularly in client-facing roles, employees deferred responsibility to clients, believing their contribution was marginal and the responsibility for mitigating hypocrisy rested with external actors.

Third, "imagining" is an instance of the "adding consonant cognitions" strategy, whereby individuals introduce new beliefs to bridge gaps between conflicting cognitions (Simon et al. 1995). While typical lab studies show trivial rationalizations ("this is no big deal"), HYDING consultants "imagine" long-term societal benefits—a reframing more akin to philanthropic justification in controversial industries (Jansen et al. 2024) than mere self-affirmation. HYDING consultants reframed inconsistencies as part of a broader, imagined positive impact (Weick 2012), rationalizing that CSR contradictions were short-term trade-offs necessary for long-term success.

Our study contributes to corporate hypocrisy and CSR research. Existing studies on corporate hypocrisy have primarily examined external stakeholder reactions, such as consumer distrust (Lewin and Warren 2025) and investor skepticism (Clune and O'Dwyer 2020). Our study shifts the focus to internal employee responses, showing that employees do not always disengage or react immediately to perceived hypocrisy. Instead, they engage in cognitive reconciliation processes before these negative outcomes emerge. In fact, our findings highlight the latent coping strategies that do not necessarily manifest in behaviors, but work at a pre-reflexive level. Identifying blinding, outsourcing, and imagining as core strategies, we challenge the assumption that employees respond to hypocrisy uniformly. Rather than rejecting CSR outright, employees actively seek ways to sustain belief in their organization's mission despite contradictions. These strategies, while helping employees psychologically navigate inconsistencies, also subtly disrupt organizational commitment to CSR.

CDT has traditionally been used to explain why corporate hypocrisy results in negative employee outcomes (Hinojosa et al. 2017; McGrath 2017). Our study expands this perspective by demonstrating that employees actively regulate dissonance before negative consequences materialize. Employees do not necessarily change their attitudes or behaviors immediately, but engage in cognitive strategies to maintain organizational commitment. Dissonance reduction is not purely an individual process but is shaped by organizational narratives and social justifications. Employees engage in cognitive sensemaking, aligning with broader literature on self-justification mechanisms (Michel 2018) and organizational sensemaking (Weick 2012). By bridging psychology and management research, we provide a nuanced understanding of how dissonance regulation unfolds in workplace settings.

Finally, CSR literature often categorizes employees as either passive recipients of corporate hypocrisy—leading to disengagement and frustration—or active challengers through resistance or whistleblowing (Wang et al. 2024). Our study introduces a third perspective: employees as cognitive negotiators of hypocrisy. Employees exhibit psychological resilience to CSR contradictions when they deploy dissonance reduction strategies to reconcile inconsistencies. Corporate hypocrisy does not always lead to immediate disengagement—it can be cognitively absorbed and rationalized in ways that delay or prevent negative consequences. Organizational narratives and external justifications critically shape how employees perceive and process CSR contradictions, indicating that hypocrisy-driven responses are more nuanced than previously assumed.

6 | Limitations and Future Research

While this study provides valuable insights into corporate hypocrisy and CSR at the employee level, several limitations remain. The findings are based on a specific industry and organizational structure, where HYDING's compartmentalized CSR approach may represent an "extreme case" of corporate hypocrisy (Eisenhardt and Graebner 2007). Future research should examine different organizational settings through comparative case studies and quantitative surveys to enhance generalizability.

This study does not account for individual differences such as age, gender, sustainability education, or moral awareness, which likely influence cognitive dissonance resolution (Robertson et al. 2023). Investigating these factors could provide deeper insights into how employees navigate CSR inconsistencies. Additionally, workplace relationality plays a key role in shaping psychological responses to corporate hypocrisy (Laaser and Karlsson 2022), necessitating further research into how organizations foster environments that mitigate CSR-related dissonance.

A longitudinal approach could reveal how perceptions of hypocrisy evolve over time (Yusif and Hafeez-Baig 2024). Cross-cultural research would help determine whether corporate hypocrisy elicits similar cognitive dissonance across different institutional and cultural settings (Islam 2020). Further investigation into ethical leadership's role in preventing, rather than merely managing, CSR hypocrisy could offer practical strategies for reducing hypocrisy-related tensions (Farahbakhsh et al. 2024).

7 | Managerial Implications

This study provides valuable insights for practitioners seeking to enhance CSR credibility. Employees are key to sustaining engagement despite inconsistencies, but unresolved tensions can erode commitment. To mitigate this, organizations must embed CSR into core business practices rather than treating it as a peripheral initiative to avoid employees taking recourse to dissonance-reduction mechanisms (Pedersen 2024). Aligning CSR rhetoric with action is essential for reducing psychological discomfort and maintaining engagement.

In particular, to counter blinding, firms can integrate CSR metrics into routine performance dashboards so that employees cannot "look away." For example, including social KPIs alongside revenue targets in client deliverables makes avoidance more difficult in day-to-day work.

A key finding underscores the importance of employee involvement in CSR decision-making. Employees in this study often shifted responsibility for CSR inconsistencies to external stakeholders, particularly clients, due to a perceived lack of agency. Research suggests that involving employees in CSR planning fosters shared accountability and reduces hypocrisy-related dissonance (Gupta et al. 2025). To reduce "outsourcing," leaders could embed CSR accountability clauses into client contracts and establish cross-functional review boards that include front-line consultants. By making CSR performance a shared objective with clients, employees can no longer displace dissonance outward.

Transparent communication is also critical, as employees tend to "imagine" long-term societal benefits. Clear, consistent messaging and visible CSR integration help employees reconcile inconsistencies and reduce reliance on dissonance-reduction strategies (McGrath 2017; Odunjo et al. 2025).

Finally, encouraging open dialogue about CSR inconsistencies fosters ethical reflection and a culture of care (Vieno 2023). Creating safe spaces for employees to discuss CSR inconsistencies can enhance well-being and prevent burnout (Robertson et al. 2023). Ultimately, adopting a more integrated, participatory, and transparent CSR approach strengthens psychological well-being and fosters meaningful engagement (Michaelson et al. 2014), moving beyond symbolic CSR toward authentic commitments.

8 | Conclusion

Our study shifts the focus from external, observable responses to the internal psychological processes employees use to navigate CSR contradictions, offering a deeper understanding of corporate hypocrisy at the employee level. Rather than merely reacting to perceived hypocrisy, employees actively work to reconcile inconsistencies, highlighting the significance of cognitive strategies in sustaining CSR engagement.

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