Reconstructing the corporate social responsibility construct in *Utlish*[1]

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Abstract

The charged debate on the "C-S-R-ization" of organisational practices seems to have produced two opposing and seemingly incompatible explanations for why organisations should engage in corporate social responsibility (CSR); one, the normative rationale based on idealistic or normative appeal to ethics the instrumental rationale, and the other, based on an appeal to business pragmatism. This paper argues that a missing link in this debate is the failure to recognize that the normative and instrumental approaches to corporate social responsibility are underpinned by substantively, differentiating, relative logics of emotional rationalism on the one hand, and instrumental rationalism (rational choice) on the other. The paper makes a case that for CSR as a management practice, to be practicable and actionable within a sustainable business agenda, it will need to be stripped of its current normative undertone and reconstructed in the instrumentally, pragmatic (*utlish*) language of business. Otherwise, the whole concept of CSR may continue to dwell in the realm of abstract theorizing without yielding much beneficial and practicable outcome. The paper concludes that such an approach that situates CSR within a pragmatic business lingua, rather than a non-business lingua, will help in legitimizing CSR as a 'neutral' management practice.

Key words: Corporate social responsibility, organisational practice paradigms, and business language

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"It is not from the benevolence of the butcher, the brewer, or the baker, that we expect our dinner, but from their regard to their own interest."
- Adam Smith (cited in *The Economist* Jan 22, 2005 p.9)

"We are investing in environmentally cleaner technology because we believe it will increase our revenue, our value and our profits… Not because it is trendy or moral, but because it will accelerate our growth and make us more competitive."
- GE's boss quoted in *The Economist* (May 14th-20th 2005, p.69)

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[1] Arthur (2003) described the language of business as *Utlish* (i.e. founded on utility maximization principle) and distinguished it from conventional language (e.g. English language in his paper). According to him, *Utlish* is a language "… where utility is accepted as the principal determinant of what … (speakers)… say… (it is) … the principal criterion of correct usage" (p.206). *Utlish* will be used in this paper as an acknowledgement of the fact that business language and everyday ordinary language could bear divergent meanings/connotations. Contrary to Arthur (2003), the emphasis will not be on the 'truth' of the language but rather on the pragmatic significance of the metaphor.

Introduction

Corporate social responsibility (CSR), in all its shades, is a fast growing concept with little attention paid to its linguistic undertone. It is not uncommon in the literature, and in practice, for CSR discourses to be overly constructed along such moral ends as philanthropy (Carroll, 2004; Carlisle and Faulkner, 2004) and altruism (Lantos, 2001)[2]. Despite the need for business to be morally conducted, one of the primary concerns in CSR debates is whether organisations pursue it for economic reasons or simply because doing so has intrinsic merit (Donaldson & Preston, 1995). Unfortunately there have been few or no empirical tests in support of the intrinsic merit motif (Harrison & Freeman, 1999), which makes CSR practice susceptible to the popular accusation of being a gimmick for profitable public relations and marketing strategies.

The emergence of 'strategic' CSR (Lantos, 2001) or 'strategic' philanthropy (Porter and Kramer, 2002), as a comfortable cover for firms to further their natural quests for profit and self interest, is thought not to be only self defeating, but provides anti-corporatists with ready made tools to quickly uncover the activities of these firms and eagerly shame them as 'hypocrites'[3]. Moreover, as CSR continues to make in-road into the business arena, the harder its proponents are pressed to provide business exemplars justifying its continued legitimacy as a business practice. The CSR sceptics go down this 'business-case' route because of their seeming belief that the quest for '*strategic'* CSR while not only an oxymoron (Hirschhorn, 2004; Marsden, 2000), will inevitably evoke the old dilemma of possible tradeoffs between material profit and normative morality – i.e. being good for goodness sake. Notably, in such instances, "when commercial interests and broader social welfare collide, profit comes first" (*The Economist* Jan 22, 2005 p.4). But why is this, the case?

This paper will argue the case that it is difficult to disentangle CSR, in its present conceptualisation, from the grips of spin (Owen et al., 2001) because it is already caught up in the dual logics of intellectual rationalism (i.e. profit maximization) and emotional rationalism (i.e. benevolence). Most of the attempts to promote CSR, nowadays, are efforts to reconcile these dual and often antithetical logics; as such, they have continued to meet overt and sublime oppositions and reconstructions (Fineman, 1996, 2001). Surprisingly, these logics have continued to be treated as a unified logic despite the fact that they are dialectically opposed to each other[4]. Therefore, the continuous tension between the normative and instrumental perspectives to CSR tends to suggest that either the current capitalist system is unfit for normative CSR, as it is propagated, or CSR needs to be reconstructed in an

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[2] Notable exceptions include: Burke and Logsdon (1996); Maignan and Ferrell (2001); and McWilliams and Siegel (2001)

[3] A recent incident is the case where ChristianAid criticised the CSR reports of Shell Nigeria and the British American Tobacco (BAT), respectively, and went as far as publishing its own version of 'what should be' the CSR reports for these two companies, in an attempt to name and shame them. See these websites for details:
http://www.christianaid.org.uk/indepth/0401csr/index.htm
http://www.christianaid.org.uk/indepth/0201bat/index.htm visited June 10, 2005

[4] *The Economist* calls it "mixed-up economics" (Jan 22, 2005 p.10)

instrumental linguistic praxis to be meaningful to managers in their day-to-day pursuits of organisational goals and objectives.

Scholars have studied different management fads and fashions (e.g. Newell et al., 2001; Fincham, and Roslender, 2004; Scarbrough, 2003; Sturdy, 2004; Abrahamson, 1996; Huczynski, 1993). Contrary to the view that 'only attractive management ideas survive' (Huczynski, 1993), Fineman (2001:28) using the greening concept as an example, argued that: "… it is possible for a business idea to fail tests of business rationality and attractiveness, but still persist, rather like an unwanted burr clinging to the corporate overcoat". While acknowledging this as a paradox, Fineman highlighted the need for further study to be conducted in this area to uncover "… the extent to which managers/corporations themselves can capture a management idea …(and) re-present it in a form that attempts to neutralize the role of key protagonists of the idea" (p.28). In an attempt to provide a complementary explanation to Fineman's paradox, this paper will draw from Arthur (2003) to argue the case that CSR, like greening, needs to be translated to and expressed in *Utlish* to be attractive to managers and corporations. This way, CSR will be more compatible to the capitalist system as a good management/ organisational practice that could contribute to the bottom-line without the moral burden of 'hypocrisy'. As such, CSR needs to be slimmed on 'ethical fat' (Fineman, 2001) and kept as neutral as possible. This way, managers and organisations will be freed from the 'guilt of spin' inherent in the current moral linguistic construction of CSR.

The contributions of this paper are three-fold. First, it challenges the adoption of the CSR construct as an appropriate business expression, which is currently taken for granted, and argues for its reconstruction to suit the business lingua. Second, while not arguing against the 'contents' of CSR in its present conceptualisation, it advocates for a seamless fusion of the contents of CSR and business paradigm, and for these to be reconstructed as 'neutral' management practices. Third, it promotes the legitimization of the contents of CSR through the empowerment of the bottom-line, as it has traditionally being, as the legitimate artefact for assessing corporate performance. This is expected to encourage firms to adopt good management practices for profit motives, without being laden by the 'moral burden of hypocrisy'. In other words, the pursuance of CSR as neutral good management practice, while contributing to the society at large, should also enhance the profitability of the participating firms.

This paper has three sections. The first section examines the current conception of CSR. The second attempts a reconstruction of CSR in *Utilish*. And the third section highlights the implications of transposing CSR from its present concept to mere good management practice advanced to enhance the bottom-line.

Unpacking the CSR construct

There are as many definitions of CSR as there are writers, leaving the construct fuzzy (van Marrewijk, 2003; Gobbels, 2002; Henderson, 2001) and open to conflicting interpretations (Windsor, 2001). Some authors have equated CSR to morality

(Freeman, 1994; Bowie, 1998; Phillips, 1997, 2003; Phillips and Margolis, 1999), corporate citizenship (Carroll, 2004; Matten and Crane, 2005; Andriof and Waddock, 2002), environmental responsibility (DesJardins, 1998; Rugman and Verbeke, 1998), corporate greening (Hussain, 1999; Saha and Darnton, 2005), green marketing (Crane, 2000), responsible buying (Drumwright, 1994; Emmelhainz and Adams, 1999; Graafland, 2002), stakeholder engagement (Freeman, 1984, 1994; Andriof et al., 2002), corporate accountability (Owen et al, 2000; O'Dwyer, 2005), business ethics (Stark, 1993; Fülöp et al. 2000), social responsible investment (Warhurst, 2001; Jayne and Skerratt, 2003; Synnestvedt and Aslaksen, 2003; McLaren, 2004), diversity management (Kamp and Hagedorn-Rasmussen, 2004), human rights (Cassel, 2001; Welford, 2002), responsible supply chain management (Spekman et al, 2005; Amaeshi, 2004a), genuine stakeholder engagement (Donaldson and Preston, 1995; Andriof et al., 2002), sustainability (Bansal, 2005; Amaeshi, 2004b; Korhonen, 2002), corporate giving and philanthropy (Carroll, 1991, 2004). All these render CSR a multi-purpose construct.

Despite this surge in definitions, the EU definition of CSR as 'a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis' as they are increasingly aware that responsible behaviour leads to sustainable business success[5] and Carroll's (1991:42) suggestion that "…the CSR firm should strive to make a profit, obey the law, be ethical, and be a good corporate citizen" are very popular. At the heart of this definition and suggestion is McWilliams and Siegel's (2001:117) explanation of CSR as "… actions that appear to further some social good, beyond the interests of the firm and that which is required by law". This explanation in itself raises further questions relating to the motives behind CSR as a corporate practice.

CSR has been argued to be driven by many interdependent factors. Notable drivers of the CSR movement in the literature include government (Moon, 2004), national business systems (Edwards, 2004; Matten and Moon, 2004), personal values (Hemingway and Maclagan, 2004) and power relations (Prakash, 2001), institutional isomorphism (Saiia et al. 2003), social network pressures (Burke et al., 1986; Burke & Logsdon, 1996), competition and globalisation (Korhonen, 2002), pressure groups/ social actors, consultants (Young et al, 2003). It could be argued that interests in corporate social responsibility (CSR) are becoming more topical, as a result of the growing societal expectations from business organisations. These expectations are not far from the global quest for peace and prosperity, which dominated the later half of the 20th century and has continued to trail the 21st century fight against terrorism, global warming and poverty. Some have argued that business organisations are by necessity indebted to the society in the form of a social contract (Gray et al., 1988; Carroll, 1999; Campbell, 2000).

In order to create conducive environment for businesses to thrive, it therefore becomes imperative on corporations and other social institutions to be more concerned and more involved in shaping a better future. Accordingly, Kaku (1997)

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[5] http://europa.eu.int/comm/employment_social/soc-dial/csr/csr2002_col_en.pdf p.4 visited on April 8, 2003

argued that "… it is in the interests of the world's most powerful corporations to work for the advancement of global peace and prosperity… (because) … global companies have no future if the earth has no future". As if these corporations listened to Kaku's 'emotional stimulus' (Fineman, 2001), many of them have come to now identify with the CSR fashion and show-off their CSR visions and activities through different communications media.

Arguments for and against CSR have mainly been driven from three main perspectives: the (a) shareholders, (b) stakeholders and (c) society. The shareholders perspective of CSR is anchored on the economic and legal responsibilities firms owe to their owners. Friedman (1961/2) recognised these responsibilities when he argued that the primary responsibility of firms is to pursue profits within the limits of the law. The economic logic leans heavily on what Korhonen (2002) called the 'dominant social paradigm' (DSP) of profit maximization for the owners of the firm. The DSP emphasizes such issues as competitive advantage, cost minimization, equilibrium, market efficiency, optimal returns on investments (including labour) and market dominance. In itself, it has no place for emotions, feelings and benevolence. The economic logic has its culture – way of operation. It is the bedrock of modern capitalism in all its varieties (Whitley, 1992; 1998; Hall and Soskice, 2001). Adherence to this culture of capitalism often comes with its rewards in terms of increase in shareholders wealth and firm growth; although it sometimes leads to market failures (i.e. monopolies, pollutions, et cetera). Nevertheless, this logic is not inherently anti-welfare as most anti-capitalists would tend to argue and all things being equal, the logic promises to deliver global economic development. One of the key drivers of the economic logic is the fact that it is measurable. This measurability lends great significance to the 'bottom-line' accounting philosophy on which the success or failure of firms are benchmarked. Thus, business enterprises strive to ensure that the bottom-line looks good at all times even at the at the expense of other things.

The stakeholder theory of corporate social responsibility (CSR) emphasises a much broader set of social responsibilities for business. Stakeholders, as used in this theory, refer to those individuals or groups who may affect or are affected by the organisation (Freeman, 1984 and 1994; Clarkson, 1995). They include a wide variety of interests and as suggested by Mullins (2002) may be grouped under six main headings of: employees, shareholders, consumers, government, community and the environment and other organisations or groups such as suppliers, trade unions, business associates and even competitors. In this regard, CSR can be broadly defined as an organisation's commitment to operate in an economically and environmentally sustainable manner while recognising the interests of its stakeholders[6].

Some authors have argued that the stakeholder perspective of CSR ought to extend to the concept of accountability. Drawing from the works of other academics (e.g. Gray et al. 1987; Williams 1987; Roberts and Scapens, 1985), Swift (2001:17) broadly describes accountability as "... the requirement or duty to provide an account or justification for one's actions to whomever one is answerable" and narrowly as "... being pertinent to contractual arrangements only,... where accountability is not

[6] http://www.cbsr.bc.ca/what_is_csr/index.cfm visited on April 8, 2003

contractually bound there can be no act of accountability". Borrowing from a later work of Gray et al (1997), Swift notes that "... essentially accountability is about the provision of information between two parties where the one is accountable, explains or justifies actions to the one to whom the account is owed". This form of accountability can easily be glimpsed from that characteristic of principal-agent relationship, which is central to the firm as an economic and legal entity. But no matter the side taken, and however defined, one factor that is central to the notion of accountability is the *duty to account,* which connotes institution of rights and as such, should hurt (Owen et al., 2000).

In the same line of thought, Gray et al. (1988) sought to explain the firm's accountability to the wider society as inherent in a social contract between the society and the business – the idea that business derives its existence from the society. This accountability inherent in the form of social contract is enforced through the market forces that punish or reward corporate behaviour (Swift, 2001; Donaldson and Preston, 1995). Korten (2004) argues that the market by necessity needs information to be effective – as such, corporations should be demanded to produce the necessary and complete information required by the market to punish or reward – this will constitute accountability to the market, which can not be achieved through self regulation.

Given this broader definition of CSR, global brands like Nike, GAP, Addidas and McDonalds are often victims of pressure groups working towards responsible supply chain management. Most of these pressures are channelled through the supply chain since these pressure groups sometimes find it difficult to reach the global brands directly. These pressure groups rely on such indirect tactics as targeting the sourcing activities of these brands and their seeming exploitations of poor working conditions in developing countries. These attacks, which have been quite successful in recent times, hack on the reputation of these firms (e.g. Nike case[7]) by attracting negative public sentiments to the "irresponsible" behaviours along their supply chain irrespective of the point of the "guilty" suppliers on the supply chain spectrum of the primary purchasing firm. This tends to put firms under pressure to bear infinite responsibilities for their wide and long supplier networks. Imagine what life would be for such firms (e.g. Dell Computers) that do not carry any inventory given their almost total reliance on supplier networks. These firms, therefore, do everything possible to protect their brands – including to a large extent accounting for the seeming irresponsible behaviours of their suppliers, as shown in the current wave of social reports across industries. How fair are these behaviours and to what extent is CSR an appropriate business language?

[7] Nike and its subcontractors are often accused of inhumane labour and business practices in Asian factories where Nike products are made. See: Kasky v. Nike and its Implications for CSR http://www.csrpolicies.org/CSRResources/CSRBriefs/csrbriefs_nike.html visited May 26, 2004

Reconstructing the CSR construct

CSR discourses are often confronted by some fundamental questions, such as: (1) should corporate social responsibility (CSR) be profit oriented/driven by self interest? (2) if yes, what then differentiates CSR from other corporate reputation and brand management practices? In an attempt to answer the first question, Berman et al. (1999) developed testable models around the two competing perspectives of economic profits and the intrinsic merits arising from satisfying stakeholders' interests. The empirical tests supported only the instrumental approach and confirmed that concern for stakeholders is motivated more by the perception that it can improve financial performance than the assumptions that firms have a normative (moral) commitment to advance stakeholder interests and that this commitment shapes firm strategy and influences financial performance (see also Heugens et al., 2002; Saha and Darnton, 2005). Although the CSR construct has continued to be popular, one could argue that it is more appealing in its instrumental undertone than the normative.

Carroll, through his numerous works, is one of the major figures that have contributed significantly to shaping the CSR agenda since the late last century. Standing out amongst his works is his classic on the pyramid metaphor of CSR (Carroll, 1991), which he orchestrated recently (Carroll, 2004). In these works, Carroll argued that CSR is made up of the following components in a bottom-up order: (1) economic responsibility – 'be profitable' (2) legal responsibility – 'obey the law' (3) ethical responsibility – 'be ethical' (4) philanthropic responsibility –'be a good global corporate citizen'. Much of the CSR literature and practices have been greatly influenced by Carroll's typology of CSR. Despite the elegance of Carroll's typology, it tends to assume a consistent and coherent internal logic running through the different CSR components. The typology also tends to underplay the inherent tensions and tradeoffs that exist amongst these components. For instance, the philanthropic responsibility could be a direct reduction of economic responsibility and vice versa. Even if it is assumed that these tensions are non existent and antithetical, one could also argue that the only difference amongst the components of the typology is a matter of semantics as they all share, directly or indirectly, a common goal in profit seeking– these could be tangible and intangible (i.e. branding, reputation). It underscores the crucial goal of business enterprises towards profit maximisation. It is the economic logic of rationality and un-emotionality on which the modern firm thrives.

Lantos (2001) identified the following strands of CSR: (a) ethical CSR, (b) altruistic CSR and (c) strategic CSR. According to him, ethical CSR is a firm's mandatory fulfilment of economic, legal and ethical responsibilities. It is akin to the first three components of Carroll's typology. Altruistic CSR is the same as philanthropic responsibility of Carroll's typology but differed from it in the sense that Lantos argued that it would only be possible for private firms to be philanthropic and irresponsibility on the part of public corporations since they do not have the rights to use the funds of shareholders (who might also be involved in private philanthropy) for public philanthropy. Non-instrumental CSR practices transcend (and often defy) rational economic principles underlying most organisational decisions (Korhonen,

2002) and are, thus, informed and governed by trans-material *ratio* of emotion (Fineman, 2001). The emergence of corporate social responsibility (CSR) as a management practice is a mere attempt at reconstructing the intellectual rationalism (economic) logic using the linguistic tools of the emotional rationalism (benevolence) logic. As such, 'genuine' stakeholder engagement practices, for instance, will continue to elude organisational actors and stakeholder spectators, as long as CSR theorists and practitioners continue to conflate these dual logics.

Philanthropy often defies economic logic. It rather springs from the logic of benevolence. It is a gift in which the giver is also given through the gift (Heidegger, 1968). In order to rise above this level of spin and manipulation, characteristic of CSR under its present construct of rational choice, organisations desirous of genuine corporate social responsibility practices should aim towards super-ordinate goals, which are way beyond the dictates of intellectual rationalism. As argued by Konz and Ryan (1999:200): "People are searching for meaning in work that transcends mere economic exchanges between isolated, autonomous individuals. …(and)… a way to connect their work lives with their spiritual lives, to work together in community, to be unified in a vision and purpose that goes far beyond making money".

Benevolence is a product of emotional rationalism that is not hung up on *rights* and *reasons*. It is rooted in emotions. Both the Ancient and Medieval thinkers recognised this essential part of man; but the Enlightenment era that gave rise to the current surge of intellectual rationalism tends to occlude the emotional rationalism in the business arena (Roberts, 2003). In this regard, morality is touted as managerial weakness, which should be kept outside the *bullish* rational capital market. This hyping of emotional rationalism as a weakness may account for managers and decision-makers lukewarm attitude towards ethics. Accordingly, Trevino and Nelson (1999) confirmed that there is an inherent tendency for managers to mask business moral issues in the use of language. Bird and Waters (1989) described this tendency as moral muteness. This may, also, account for the seeming unattractiveness of *true* corporate social responsibility as a business philosophy, since it seems difficult to make a normative business case based on the demands of the current capitalist system.

Finally, strategic CSR is '…good works that are also good for the business'. Lantos, therefore, proposes that ethical CSR, grounded in the concept of ethical duties and responsibilities, is mandatory, concludes that strategic CSR is good for business and society; and advises that marketing take a lead role in strategic CSR activities. In a similar line of thought, *The Economist* recently presented varieties of CSR as shown below:

	Raises social welfare	*Reduces social welfare*
Raises profits	Good management	Pernicious CSR
Reduces profit	Borrowed virtue	Delusional CSR

Adapted from The Economist (Jan 22, 2005 p.8)

Drawing from religious discourse, CSR as good management could be labelled 'the saint', as borrowed virtue – 'the martyr', while pernicious and delusional CSR could both be labelled 'the hypocrite' and 'the sinner', respectively. Framed as such CSR in all its ramifications, therefore, bears the burden of moral justification and cannot be morally neutral. It is in this moral non-neutrality that the conflict between the language of business[8] and everyday ordinary language becomes glaring.

Arthur (2003) distinguishes the language of business (*Utlish* – i.e. founded on utility maximization principle, where utility is accepted as the principal determinant of what the players say) from ordinary language (e.g. English language in his paper). As such, he claims that meanings in the two different languages cannot be equivalent. Given the prominence of morality over utility maximization in the CSR construct, we argue that CSR is not a business vocabulary, but one that is being subtly employed to either 'tame' profit oriented capitalism or to 'mask' the voice of Esau (i.e. capitalism) under the guise of the hands of Jacob (i.e. benevolent welfarism) – depending on the side of the fence one sits on. Using a similar line of argument, Fineman (2004:18) dismissed 'greening' from the business lingua since "…unlike fashions such as total quality management, management by objectives…lean production, the rational, or quasi-rational, appeal to organisational profit or productivity is nor readily apparent". In a recent study by Jonker et al (2004) on how CSR is being integrated into organisational practices, they concluded that:

> CSR is *interpreted* and understood in such a way that it forms a *natural* part of all (business) decisions taken. The fact that this …will emerge is more based on a (academic) guess, than supported by empirical evidence so far. Neither the interviews so far nor the material analysed during the desk-research, provide explicit business-examples….(instead) they themselves are constantly struggling with the "translation" trying to develop a more encompassing understanding of the concept as a whole while at the same times [sic] implementing "bits and pieces" they deem relevant.. (p.11ff.)

This interpretation and struggle to translate the CSR construct into the language of business shows the incompatibility of the two languages. This leaves us with, at least, two major projects: (a) to dismantle and redefine corporations and (b) to reconstruct and situate the CSR construct in *Utlish* lingua.

The project of dismantling capital and reorganising labour has been central to labour process theories, and appears to have resurfaced through 'Critical Management Studies' (CMS) (Parker, 2003). According to Fournier and Grey (2000:16), "…to be engaged in critical management studies means, at the most basic level, is to say that there is something wrong with management, as a practice and as a body of knowledge, and that it should be changed". The CMS is an attack on the managerialization of the workplace that originated in the late 17th/18th centuries

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[8] Alex Arthur (2003) distinguishes the language of business (Utlish – i.e. founded on utility maximization principle) from ordinary language (e.g. English language in his paper). As such, he claims that meanings in the two different languages cannot be equivalent.

(Fournier and Grey, 2000). The need for CMS was recognised by Korhonen (2002:68) in his view that:

> If the current dominant social paradigm is not suitable for corporate social responsibility or for sustainability and sustainable development, a paradigm shift is required. This means a change in the vision or in the vocabulary of economics and in the way we view the world. New metrics, instruments or social accountability and quality management systems are important but not enough alone and not substitutes for the first stage in the paradigm shift.

According to Korhonen, the economics paradigm, and especially the neoclassical economics of science, is the current dominant social paradigm, which has continued to invade and imperialise other intellectual territories (Lazear, 2000) as the dominant paradigmatic framework to analyze all spheres of social life (Lie, 1997:341). The economic paradigm and the 'true' CSR paradigm, unfortunately run on different logics of intellectual rationalism and emotional rationalism, respectively. As such, it is difficult for both to co-exist without frictions – thereby necessitating the ideological and practical struggles between CSR as benevolence and CSR as profit seeking behaviour.

From the CMS perspective the CSR movement could, in a way, be considered a form of anti-managerialism, as it struggles to wrestle power from boardrooms to stakeholders. This anticorporatism could also be rationalised as a resurgence of the social struggles that led to the industrial revolution in the late 18th century and as a form of neo-Marxism (Vinten, 2001). As if Matten and Crane (2005) wanted to assuage the rising voices of the proletariats (in this case the unions, social activists, NGOs, and other anti-corporatists), they re-conceptualised CSR within the corporate citizenship (CC) construct, albeit, from a political perspective. In so doing, Matten and Crane attributed some political responsibilities to firms (i.e. the administration of citizenship rights) since they constitute dominant and powerful entities in the current global governance system.

However, the attack on capitalism through CSR seems not to be succeeding as expected. In stead, capitalism has turned the attack on its head and subtly hides under the cover of 'CSR' in its pursuit of profits (*The Economist*, 2005). While the propositions of Matten and Crane (2005) might be appealing, CC as they presented it, could be argued to be an extension of the managerialization paradigm, especially in their ascription of the power to administer citizenship rights to CC. This conclusion is in line with Fournier and Grey's point that, "…the enmeshment of management with highly contested changes (e.g. public sector restructuring, downsizing, cultural re-engineering) offered a fertile ground for a more critical appreciation of management... as a political practice, *rather than simply as a neutral set of administrative techniques*…"(2000:11 emphasis mine). This non-neutrality of the CC construct, by extension, still bears the tint of moral obligation characteristic of CSR and, therefore, incompatible with *Utlish*. Given the seemingly arduous task of dismantling capitalism, an easier way out could be to reconstruct CSR in Utlish – this will at least guarantee that firms achieve their profits and ensures a win for the society at large.

The project of reconstructing the CSR construct in Utlish mainly entails the presentation of CSR as a neutral concept (i.e. a good management practice), and the provision of evidence to support the financial benefits of such investments/strategies. The aim of this reconstruction project is not to duplicate concepts and practices but rather to wrestle the 'contents' of CSR from the grips of moral and idealistic theorizing and situate them within existing good[9] management concepts and practices. This is not an entirely new venture. A number of scholars (e.g. Burke and Logsdon, 1996; Zairi and Peters, 2002; Greening and Turban, 2000; Moir, 2001; Maignan and Ferrell, 2001) have advocated for CSR to be solely used to support business objectives, but they are still in the minority camp. Drawing from concepts and practices within strategy, as a management domain, Burke and Logsdon (1996), for instance, argued that the probable contributions of CSR activities to value creation could be assessed from the following dimensions (pp. 496-499):

a) Centrality – a measure of the closeness of fit between a CSR policy or programme and the firm's mission and objectives
b) Specificity – the firm's ability to capture or internalize the benefits of a CSR programme, rather than simply creating collective goods which can be shared by others in the industry, community or society at large
c) Proactivity – the degree to which CSR activities are planned in anticipation of emerging economic, technological, social or political trends and in the absence of crisis conditions[10]
d) Voluntarism – the scope of discretionary diecision-making by the firm and the absence of externally imposed compliance requirements
e) Visibility – the observability of a business activity and the firm's ability to gain recognition from internal and external stakeholders.

The visibility dimension of value creation through CSR lends credence to the importance of pursuit of positive corporate reputation, which has been acknowledged in both theory and practice (Swift, 2001). According to Roberts and Dowling (2002) good corporate reputations are critical not only because of their potential for value creation, but also because their intangible character makes replication by competing firms considerably more difficult. In a similar vein, good corporate reputation has been argued to attract good job applicants (Greening and Turban, 2000; Maignan and Ferrell, 2001).

In what has become a classic, Baron (1995) proposed that robust corporate strategies should incorporate elements of the market and non-market environments, respectively. According to Baron (1995:47), "…the market environment includes those interactions between the firm and other parties that are intermediated by markers or private agreements. These interactions typically are voluntary and

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[9] Good, not in the sense of any moral obligations, but simply good to the profitability of the firm. Here again, the *Utlish* meaning defers from conventional language.

[10] An example of proactivity in the CSR context, according to Burke and Logdson (1996), is a manufacturer monitoring emerging social trends and regulatory initiatives regarding pollution control (p. 498)

involve economic transactions and the exchange of property". On the other hand, the non-market environment is characterised by interactions that are "…intermediated by the public, stakeholders, government, the media, and public institutions"; and these interactions may be voluntary, such as when the firm adopts a policy of developing relationships with government officials, or involuntary when government regulates an activity or activist groups organise a boycott of a firm's product. Going further, Baron (1995:48) outlined the following as the major components of the non-market environment: issues, institutions, interests, and information. The non-market strategies address issues, by seeking to influence institutions (such as regulatory bodies) and interests (e.g. activists, individuals and groups) that drive these issues. The non-market strategies, also, seek to ascertain the information available to these different drivers through environmental scanning.

Sawyerr et al (2000), describe environmental scanning as a process involving monitoring emerging trends, changes, and issues and evaluating how they will impact upon corporate decisions. It also involves dividing the environment into meaningful sectors, collecting data, and forecasting changes in key variables in those sectors (Preble et al., 1988). Sources of strategic information have generally been classified into two broad categories, external and internal (Sawyerr et al, 2000). Strategists and strategic management scholars generally agree that both large and small firms that align their competitive strategies with the requirements of their environment outperform firms that fail to achieve such alignment (Chaganti et al., 1989; Venkatraman & Prescott, 1990). Issues identification is primarily an attempt on the part of the firm to situate itself within the realities of its business environment. And the proactivity dimension of CSR value creation posited by Burke and Logdson (1996) lends reasonable support to this. Baron strongly advocates that effective firm strategies incorporate both the market and non-market environments.

The project of reconstructing CSR is a linguistic project. Language conveys meaning and significance (MacKenzie, 2000). The meaning and significance emanating from CSR in its current construction bears all the hallmarks of anti-corporatist socialism and therefore cannot be an appropriate business expression. To improve on its image, CSR must learn from other neutral management concepts and practices, and more especially from the corporate governance concept and practice, which has been gaining a considerable mileage in the business world. According to OECD (1999), corporate governance refers to the relationship between a company's management and its shareholders and other stakeholders. It is the system by which business corporations are directed and controlled. The corporate governance structure specifies the distribution of rights and responsibilities among different participants in the corporation, such as, the board, managers, shareholders and other stakeholders, and spells out the rules and procedures for making decisions on corporate affairs. By doing this, it also provides the structure through which the company objectives are set, and the means of attaining those objectives and monitoring performance. Although CSR and corporate governance share a lot in common in their objectives, it is easier to identify with corporate governance as a business expression than CSR. Corporate governance is driven by corporate interests and to a large extent is a moral neutral concept. In this regard, we also argue the case that CSR could find an easier means of expression and legitimacy through the corporate governance umbrella for its contents to be preserved.

The reference to Burke and Logsdon (1996), Baron (1995), and corporate governance (OECD, 1999), in particular, is to point out that most of the 'contents' of CSR in its present construction can be neutrally positioned within the non-market environmental strategy without any moral taints, and without losing their objectives. The project of reconstructing CSR is to keep it as a neutral concept. Its adoption or non-adoption should not be the prerogative of anti-capitalist pressure groups, but should rather be left for the market to either reward or punish, accordingly. Most management practices arising from within the firm are judged in this manner, why then should the case of CSR be different and still be considered an appropriate business language? This is the key concern of this paper. We acknowledge the enormity of this reconstruction task since CSR under its current construction seems to be spreading very quickly. The only consolation, however, is that the anti-capitalists have continued to lose in a battle they didn't mean to bring upon themselves, as firms continue to deploy 'pseudo CSR' in pursuit of profits. The contents of CSR need to be liberated from this moral burden using existing mechanisms of knowledge and practice diffusion. In this regard, we strongly advocate that the business schools (Starkey et al., 2004), the business press (Bresnen and Marshall, 2001) and consultants (Wiliams, 2004; Young et al., 2003), through propagation, indoctrination and teaching, have a role to play in reclaiming CSR practices as neutral management activities.

Conclusion – towards the liberation of CSR

What has been presented so far is not a set of arguments to undermine CSR as a management concept and practice, neither is it an attempt to devoid management practices and concepts of morality (Parker, 2003). Rather it is an attempt to sell CSR practices to firms in a language they understand, and as such contribute to the legitimization of CSR as a neutral management practice. The moral obligation for firms to be responsible should derive from the legal responsibilities accorded them by the current economic system and dominant social paradigm (Korhonen). Any expectations of morality beyond this, is immoral.

The origin of CSR is external to firms and it could be argued that CSR has its foundation in social movements against the capitalist system (Hirschhorn, 2004). Despite its positive contribution to economic development, it is understandable that the capitalist system has its inherent weaknesses manifested through market failures, externalities and inequitable distribution of the gains of capitalism. Undoubtedly, too, capitalism might lack the capability to fix its deficiencies[11] and thus requires an external influence. Firms are only one aspect of the capitalist system. The capitalist world order is further entrenched by governments and multinational institutions. As such, to bring capitalism to sanity calls for a multiplex approach that goes beyond merely placing of 'moral burden' on firms through CSR – as if firms have the

[11] *Nemo dat non quod habet* – no one gives what s/he does not have

emotional capability to undertake moral decisions (Collier, 1998). Despite the vigorous advocacy of Critical Management Theorists for a new world order, the growing strength and reach of the capitalist system seem to suggest that the world is not yet ready for a change, thereby rendering the new world order project an utopian dream – at least, in the foreseeable future. Therefore, a much more feasible option is to face capitalism and seek for ingenious ways to ameliorate its deficiencies.

One of the key arguments, popular in the literature, for pro-CSR is the fact that firms (especially multinational corporations) have grown in power and dominance and as such should be held responsible, even through self-regulation. However strong these arguments might be, external regulation is the conscience of firms. While firms are being encouraged to be socially responsible, some of such efforts should be focused on making governments more powerful in controlling firms through regulatory mechanisms. The need for more external regulatory dominion than self regulation has resonated well with some CSR proponents (including the civil society). Christian Aid (2004), for instance, recently argued that:

> The image of multinational companies working hard to make the world a better place is often just that - an image…. What's (sic) needed are new laws to make businesses responsible for protecting human rights and the environment wherever they work.

In a similar line of thought, Pendleton (2004) suggested that new international standards with regulatory teeth are needed to ensure that the gap is closed between the new socially responsible rhetoric of business and the often grim reality faced by those communities affected by their actions. Not surprisingly, governments prefer to use morality rhetoric rather than regulations, in order to avoid regulating away the profits of firms and in the false hope that the morality rhetoric will fit into the business language.

Profiteering is at the heart of the current growing trends in 'CSR' practice and not morality (Harrison & Freeman, 1999; Berman et al. 1999). For CSR practice to be 'truly' legitimised, it has to be compatible to the business language – *Utlish*. If not, CSR in its present construction will continue to constitute a battle field for language gaming between *Utlish* and conventional language. What we have done so far is to promote the 'contents' of CSR in its present construction and argue the case that CSR as a sustainable management practice, needs to be stripped of its current normative undertone and reconstructed in the instrumental language of business to be sensible and compatible to business agenda. If not, the quest for 'genuine' (i.e. normative) CSR practices will continue to elude organisational actors and spectators, as long as CSR theorists and practitioners continue to express CSR practice in a non-business *lingua*.

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