



City Research Online

City, University of London Institutional Repository

Citation: Gond, J-P. and Nyberg, D. (2016). Materializing Power to Recover Corporate Social Responsibility. *Organization Studies*, doi: 10.1177/0170840616677630

This is the accepted version of the paper.

This version of the publication may differ from the final published version.

Permanent repository link: <https://openaccess.city.ac.uk/id/eprint/15555/>

Link to published version: <http://dx.doi.org/10.1177/0170840616677630>

Copyright: City Research Online aims to make research outputs of City, University of London available to a wider audience. Copyright and Moral Rights remain with the author(s) and/or copyright holders. URLs from City Research Online may be freely distributed and linked to.

Reuse: Copies of full items can be used for personal research or study, educational, or not-for-profit purposes without prior permission or charge. Provided that the authors, title and full bibliographic details are credited, a hyperlink and/or URL is given for the original metadata page and the content is not changed in any way.

Materializing Power to Recover Corporate Social Responsibility

Jean-Pascal Gond

Cass Business School
City University London
106 Bunhill Row, EC1Y 8TZ
London, United Kingdom
Tel: +44 (0) 20 7040 0980
Fax: +44 (0) 7040 8328
jean-pascal.gond.1@city.ac.uk

Daniel Nyberg

Newcastle Business School
University of Newcastle
University Drive, NSW 2308
Callaghan, Australia
Tel: +44 (02) 49217923
Fax: +44 (02) 4921 6911
daniel.nyberg@newcastle.edu.au

**Paper forthcoming in *Organization Studies*.
Acceptance date: 06/09/2016.**

Materializing Power to Recover Corporate Social Responsibility

Abstract

Through the development of CSR ratings, metrics and management tools, Corporate Social Responsibility (CSR) is currently materialized at an unprecedented scale within and across organizations. However, the material dimension of CSR and the inherent political potential in this materialization have been neglected. Drawing on insights from Actor-Network Theory (ANT) and the critical discussion of current approaches to power in CSR studies, we offer an alternative sociomaterial conceptualization of power in order to clarify how power works through materialized forms of CSR. We develop a framework that explains both how power is constituted within materialized forms of CSR through processes of ‘assembling / disassembling’, and how power is mobilized through materialized forms of CSR through processes of ‘overflowing / framing’. From this framework, we derive four tactics that clarify how CSR materializations can be seized by marginalized actors to ‘recover’ CSR. Our analysis aims to renew CSR studies by showing the potential of CSR for progressive politics.

Key-words: Actor-network theory, Corporate Social Responsibility, Sociomateriality, Power, Theory-building.

Materializing Power to Recover Corporate Social Responsibility

Introduction

Corporate Social Responsibility (CSR) is currently materialized at an unprecedented scale within and across organizations. CSR has become an accepted operational and managerial construct that is widely implemented in organizations (Bondy, Moon & Matten, 2012) and sustained by a growing infrastructure of standards, reports, metrics and management tools (Waddock, 2008). This institutionalization is characterized by a clear business orientation within which a new breed of CSR experts and professionals—CSR auditors, managers, consultants and investors—aim to build new market opportunities while addressing pressing social or environmental problems (Brès & Gond, 2014). As a result, CSR can now be regarded as an organizational “field of practice” of its own within which a variety of actors—academics, NGOs, corporations and governmental organizations—interact to shape the meaning and content of CSR discourse and practice (Shamir, 2005, pp. 231-232).

Despite the successfully institutional materialization of CSR across countries and industries, current evaluations of CSR suggest that it has not lived up to its potential. Supporters of CSR admit that CSR activities are not conducted without financial gains (Van der Byl & Slawinski, 2015), while critics argue for the abandonment of CSR and similar concepts (e.g., sustainability, corporate citizenship) and have called for ‘the end of CSR’ as currently practiced by most corporate actors (Fleming & Jones, 2013). What was once seen as an opportunity for progressive politics (Bowen, 1953; Dale, 1960) became theorized as forms of manipulation to strengthen and solidify corporate power (Banerjee, 2010; Jones, 1996). While sympathetic to the critical accounts of CSR that notes its (thus far) limited impact, we oppose the abandonment of the concept.

We suggest that the unprecedented scale of CSR materialization offers an opportunity to ‘recover’ CSR to serve an emancipatory purpose. With the aim of rejuvenating CSR, we use

Actor-Network Theory (ANT) (Latour, 1986, 2005a; Law, 1986) to propose an alternative sociomaterial approach to power that recognizes and capitalizes on the political potential of ANT (Alcadipani & Hassard, 2010; Vosselman, 2014). By engaging with ANT, we develop a framework that explains both how power is constituted within materialized forms of CSR through processes of ‘assembling / disassembling’, and how power is mobilized through materialized forms of CSR through processes of ‘overflowing / framing’. From this framework, we derive four tactics that clarify how CSR can be seized by interventions in the constitution and mobilization of CSR materializations. Thus, while CSR materializations, to date, mainly have been supporting the increase of corporate power, we envision that materially constituted forms of power can also be used by marginalized actors, such as NGOs or environmental activists, to ‘recover’ CSR for progressive politics.

The paper contributes to the fields of Business and Society and Organizational Studies in a threefold manner. First, it highlights the thus-far neglected ‘emancipatory potential’ of CSR (Wickert & Schaeffer, 2014) as well as the need for organizational scholars who are interested in CSR to engage with the material aspects of CSR to influence this growing field of discourse and practice (Cabantous, Gond, Harding & Learmonth, 2016; Nyberg & Wright, 2015). Second, our development of the material aspects of power responds to recent calls to advance our understanding of the role of power in CSR (Banerjee, 2010; Gond, Barin Cruz, Raufflet & Charron, 2016) by proposing an approach to power that considers how materiality is involved in governmental activities (Butler, 2010; Latour, 2014). Third, our conceptualization of power and its bearings on CSR contributes to recent discussions of ‘critical performativity’ within organizational studies (Spicer, Alvesson & Kärreman, 2009, 2016). By developing ‘performativity as politics’ (Cabantous et al., 2016; Nyberg & Wright, 2015), we connect the suggested tactics with the potential to transform business organizations.

Defining CSR in its material context

Defining CSR is a challenging task because this umbrella construct hosts a diverse range of other notions and labels (e.g., corporate citizenship, corporate social performance), which are recognized as complex and contradictory (Matten & Crane, 2005). As a result, authors have suggested ‘agreeing to disagree’ about the nature, definition and normative content of CSR by approaching CSR as an ‘essentially contested concept’ (Matten & Moon, 2008, p. 405). Even so, most managerial and academic definitions of CSR broadly refer to the notion that business has a responsibility *to* society (through accountability, e.g., Carroll, 2008) and *for* society (through recognizing and compensating for negative externalities, e.g., Crouch, 2006) and that this responsibility is mainly deployed through the enhancement of the stakeholder relationships (Barnett, 2007).

The CSR definition, content and boundaries have evolved to espouse the development of CSR in the managerial world (Heald, 1970), with the ‘doctrine of social responsibility’ theorized from academics’ study of business discourses and practice (Acquier, Gond & Pasquero, 2011). Central to current CSR institutionalization is the construction of a ‘new institutional infrastructure for CSR’ (Waddock, 2008, p. 87) that could reshape corporate governance and behaviors. This infrastructure provides a material setting that redefines the content and expectations related to CSR and encompasses a variety of devices, such as the *reporting standard* provided by the Global Reporting Initiative (GRI) (Etzion & Ferraro, 2010); *accountability norms*, such as AA 8000 (Gilbert, Rasche & Waddock, 2011); *principles*, such as the ‘Equator principles’, that have substantively influenced investors’ practices (see, e.g. O’Sullivan & O’Dwyer, 2015); and *calculative tools*, such as ‘CSR ratings’, which are provided by external agencies (Giamporcaro & Gond, 2016) or intra-organizational systems of management control that are focused on social and environmental issues (Gond, Grubnic, Herzig & Moon, 2012).

This unprecedented scale of CSR materialization within and across corporations offers a new opportunity to investigate *both* how power works through materiality *and* more specifically how power is exercised through materialized forms of CSR. As such, it invites critical reflection on conceptualizations of power in Business and Society studies.

Prior conceptualizations of power in Business and Society research

Although Business and Society scholars have built on a variety of conceptualizations of power and politics, prior approaches remain bounded by a focus on corporate power and a lack of consideration for the material constitution of power. Table 1 describes the concepts of power in distinct streams of CSR studies that we critically review.

INSERT TABLE 1 ABOUT HERE

Classical and market-centred CSR

Power and politics were core topics in the debates surrounding the composition of the academic field of CSR in the 1950s (Bowen, 1953; Dale, 1960). These scholars identified the dangers inherent in practices that set out to make corporations more responsible (see, e.g., Bowen, 1953, pp. 119-121). Of particular concern was the capture of political processes by businesses. This was regarded as a serious threat to the democratic functioning of a pluralistic democracy, leading some authors to describe CSR as the first step towards fascism (Levitt, 1958).

From an institutional or macroeconomic standpoint, these early studies assumed that a clear separation of the social, economic and political spheres was possible and necessary (Mäkinen & Kourola, 2012). Scholars saw the danger of an overlap between these spheres as proposed by CSR, which led them to either reject the CSR doctrine to avoid the blurring of political and economic boundaries (e.g., Friedman, 1970) or advocate the inclusion of more voices (e.g., workers, labor unions, policy makers) in the evaluation of social responsibility or

corporate decision-making in this domain (e.g., Bowen, 1953). What was at stake in these debates was the issue of the regulation of the ‘giant corporation’ that has emerged as a new organizational form in the late 19th century (Chandler, 1977).

These ‘classic’ views on CSR and power can be best described as ‘institutional and structural’. Based on the idea that CSR largely addresses the interface of business and government, the views are embedded in the structural-functional tradition (Oberman, 1996) and correspond to an application of the ‘principle of public policy’ (Preston & Post, 1975) to the area of Business and Society. The mobilization of power in society was based on the corporate managers’ position as a public trustee (Dale, 1960), with the power relationships elaborated within the boundary of a well-defined nation state.

The early concern of increasing the power of businesses in society was developed into a concern over how businesses operated within the markets. The debate about CSR moved from ‘whether’ to ‘how’ (Smith, 2003), with the institutional frames largely taken for granted in searching for the ‘business case’ for CSR (Carroll & Shabana, 2010). A functional and coercive view of power suggests that corporations have the power to influence social actors (Dale, 1960); however, pressures from different stakeholders will restrict corporation’s influence and hold them to account (Davis, 1973; Freeman, 1984). In the market-centred approaches, the concerns of the classical view in terms of societal class relations were replaced with stakeholder politics. Politics are employed to gain a competitive advantage, balance interests in the firm or gain legitimacy (Mitchell et al., 1997). The power of business in society is rarely questioned and the dominant view is that what is good for corporations is good for society (Dawkins, 2015).

Political CSR

The assumptions of a pluralistic and well-defined nation state underlying the functional approaches to CSR have been called into question in recent years. While early discussions

recognized the inherent political nature of CSR (Bowen, 1953; Preston & Post, 1975), with scholars from law and politics having extended this debate in relation to the role of government (McBarnet, 2007; Moon, 2002), the banner of ‘political CSR’ is currently used to label studies that focus on how globalization has radically changed the way in which Multinational Corporations (MNCs) operate and the implications of these changes for CSR (Scherer & Palazzo, 2011; Whelan, 2012). In a ‘transnational’ context, CSR issues—such as climate change or labour rights in cross-national supply-chains—cannot be regulated solely by national governments (Scherer & Palazzo, 2007). Proponents of political CSR have argued that as a result:

...corporations have tended to partly take over (or are expected to take over) certain functions with regard to the protection, facilitation, and enabling of citizens’ rights—formerly an expectation placed solely on government. (Matten & Crane, 2005, p. 171)

Accordingly, the concept of ‘corporate citizenship’ has been used to describe the nature of corporations’ capacity to administer civil and political rights (Matten & Crane, 2005). The promoters of political CSR suggest that the power attached to CSR activities is derived from the political legitimacy granted to these practices in the institutional context of specific National Business Systems (Moon et al., 2010). As a consequence, this perspective relies implicitly on an *institutional-structural view* of power.

The conceptualization of corporations as politicized actors has been significantly extended by Scherer and Palazzo (2007) by reconsidering how corporate power could be democratically and publicly controlled in a new global order of post-national constellations. By advocating for the consideration of *both* ethical norms and actors’ interests, Scherer and Palazzo (2007) laid the foundation of a *political-normative* approach to power in CSR, which acknowledged the normative structure of power. They derive the implications of this analysis and call for a refocusing of CSR research from national to global governance, from hard to

soft law, and on the study of the conditions under which new forms of global governance can emerge to enable deliberative democracy.

Even though power is not central to ‘political CSR’ studies, this stream of research has certainly advanced the analysis of power in the field by considering how macro-level institutional and political factors shape the corporate capacity to engage in CSR. In addition, the Habermasian perspective on CSR that was developed by Scherer and Palazzo (2007) indicates the recognition of the discursive, normative and deliberative processes whereby power works through CSR. The notion that weak governance may lead not only to extended citizenship but also the perversion of CSR practices by socially threatening organizations, such as the Sicilian Mafia, illustrates how political CSR can effectively uncover ‘power games’ (Gond, Palazzo & Basu, 2009). However, the concept of power remains implicit in most ‘political CSR’ studies that are, for the most part, focused on the problem of legitimation. In addition, the solutions offered by political CSR scholars to curb corporate power remain essentially normative and prospective rather than pragmatic.

Critical CSR

Critical perspectives on CSR have seen renewed interest in several of the early ‘classical’ CSR perspectives on how power functions through CSR in drawing out their ultimate political implications (Fleming & Jones, 2013). They have also furthered the field by critically re-evaluating the development of CSR scholarship (Marens, 2010) and pointing out the ideological roles that CSR plays in reproducing neo-liberalism (Shamir, 2005). One can usefully distinguish between the critical CSR works that are inspired by Marxism (Jones, 1996; Hanlon, 2008) from critical CSR perspectives that are derived from post-colonial and post-structural perspectives (Banerjee, 2000; Vallentin & Murillo, 2012). These two streams, which overlap significantly, tend to rely on distinct conceptualizations of power (El-Akremit al., 2008). According to the first perspective, anchored in Marxism, power reflects the

structural relationships of domination within society, and CSR is the new ‘ideological apparatus’ (Althusser, 1971) created by a dominant class to maintain its power (Jones, 1996). CSR is interpreted as a corporate response to macro-structural changes of regimes of accumulation that followed the crisis of the ‘Fordist compromise’ in the late 1960s and the 1970s (Hanlon, 2008). In this new political regime, CSR helps maintain the status quo:

...through CSR, the world can be further commoditized, wage society expanded, and legitimacy for corporate dominance solidified (Hanlon, 2008, p. 166).

The tenets of the second critical perspective on CSR focus on the discursive and symbolic constitution of power and builds on more micro-analytical frameworks such as symbolic interactionism (e.g., Shamir, 2005), post-colonialism (e.g., Banerjee, 2000) or Foucault’s (1977) approach to surveillance and governmentality (e.g., Vallentin & Murillo, 2012) to unpack the multiple processes whereby power works through CSR. This perspective has highlighted how CSR’s critical potential has been undermined through the commodification of CSR and its mobilization as a tool for co-opting radical NGOs in organizational fields (Shamir, 2005). This approach has also shown how CSR and related concepts, such as stakeholder management, can be used to manipulate local communities and hence create a new form of colonialism (Banerjee, 2000). Finally, the literature suggests that by appealing to individuals’ responsibility or conscience, CSR is simply a more pervasive and subtle means to govern actors within and beyond the workplace (Costas & Kärreman, 2013; Fleming & Jones, 2013; Roberts, 2003). By and large, this second critical perspective has uncovered the discursive constitution of power through CSR, revealing the concrete effects and roles played by CSR as an ideology at the micro-level of analysis (Shamir, 2005).

CSR, power and materiality

In making explicit the concepts of power that have thus far remained implicit in most CSR research, our analysis highlights some current limitations in our knowledge of how power works through CSR (see Table 1). First, there is an overt focus in the CSR literature on the

motivations and strategies *of corporations*, with less attention paid to the way in which corporate power can be curbed to ensure responsibility. Classical and political CSR have identified the potential for ‘progressive CSR’ but arguably lack a clear conceptualization of power to explain how ‘progressive CSR’ could occur. In contrast, critical CSR explains the ideological underpinnings of CSR, but the proclamation of ‘the end of CSR’ is accompanied by a lack of interest in engaging with CSR processes to speak for marginalized actors.

Second, the focus on political and critical approaches to CSR has been on *what* CSR *represents* rather than *how* it is *materialized*. This is not to deny that the critical literature has uncovered the perverse effects of CSR practices (Banerjee, 2000) and that the Marxist traditions have shown how the influence of the material infrastructure of production allows for the existence of specific regimes of accumulation (Hanlon, 2008). However, the focus on the actors has downplayed the *performative* and *material-relational* aspects of CSR that underlies its radical or at least progressive potential. With the commonality of CSR practices in contemporary organizations, there are CSR tools, activities and practices connecting a range of material entities that can be used to challenge asymmetrical power relations.

Third, the existing approaches to power in the literature all remain limited by their lack of attention to *materiality*. The reviewed perspectives do not account for the institutionalized materialization of CSR and therefore tend to overlook the possibility of capturing the power inherent in CSR materialization.

Materializing power in Business and Society research: A framework

To further explore the materiality of power with the aim of recovering CSR’s emancipatory potential, we now turn to Actor-Network Theory (ANT) to develop a sociomaterial theory of power. Although ANT has been criticized for being ‘uncritical’ (Whittle & Spicer, 2008), a close reading of the full canon of ANT scholarship suggests that ANT can assist in analysing the way in which power is materially constituted and how power works through material

devices (Alcadipani & Hassard, 2010; Latour, 1986, 2005b; Law, 1986; Vosselman, 2014).

This alternative conceptualization of power rests on two basic assumptions: the *relational materiality* of power and its *performative effects*. In the following section, we introduce these assumptions and discuss their meaning for the current CSR materialization.

Relational materiality

Central to ANT scholarship is the assumption of ‘relational materiality’, according to which ‘entities achieve their form as a consequence of the relations in which they are located’ (Law, 1999, p. 4). This assumption extends for the material realm prior insights from semiotics, according to which entities have no definite properties but acquire them in relation with each other (Greimas & Courtès, 1982). Accordingly, material entities—human or non-human—acquire their properties only in relation to each other and they should be treated in a ‘symmetrical manner’ in producing accounts of social facts (Latour, 2005a; Law, 1999). Power is materially relational and, as an effect and capacity, it is derived from an entity’s multiple ‘associations’ (Latour, 1986), with human and non-human entities being *ex post* powerful:

Power is composed here and now by enrolling many actors in a given political and social scheme, and is not something that be stored up and given to the powerful by a pre-existing ‘society’ (Latour, 1986, p. 264).

The core idea is that the production of power results from the assembling of multiple entities that, in so doing, exert effects ‘at a distance’ (Latour, 1986). Law’s (1986) study of ‘long distance control’ exercised by the Portuguese on Indian navigation routes shows how the unique material characteristics of Portuguese vessels (e.g., combination of square and triangular sails, over-elevated castles), navigation tools and inscriptions, and well-trained sailors worked together to create ‘the mobility, durability, capacity to exert force and ability [...]’ that were ‘indispensable if remote control is to be attempted’ (p. 241). From an ANT standpoint, the ‘power’ of the Portuguese Empire resulted in part from the complex

assemblage of human and non-human entities that made such a remote control of trading routes over long distance possible. This insight about the relational materiality of power has been further elaborated and evaluated in accounting studies by highlighting the way in which calculative devices operate as ‘technologies of government’ (Foucault, 1977) and act ‘at a distance’ to govern actors (Miller & Rose, 1990; Vosselman, 2014). Thus, the current materialization of CSR through accounting devices and management standards offers an unprecedented opportunity to observe how new relations between multiple (human *and* non-human) stakeholders form and how these relations allow for exercising action at a distance.

The notion of agencement can help in analyzing the relational materiality of power in the CSR domain. An agencement is defined as both *a specific assemblage or layout of actants that fit together* (Callon, 2013) and *an entity that has agency* – that is, a capacity to act and give meaning to action or produce effects (Hardie & MacKenzie, 2007, p. 58). The CSR material infrastructure can be approached as a set of ‘sociotechnical agencements’ (Callon, 2013; Hardie & McKenzie, 2007)—*CSR agencements*—which produce specific asymmetries as well as forms of inclusions and exclusions between human and non-human actors while contributing to address social and environmental issues. Thus, CSR metrics, tools, certifications, standards, reports, control systems, and committees, together with CSR professionals and actors involved in CSR, form CSR agencements that materializes power.

A relational material analysis of the way in which power acts through CSR-agencements should thus investigate both how these agencements are assembled into being to uncover how power materializes through CSR by constituting chains of translations (Callon, 1986), and whether and how such CSR-agencements could be differently assembled or disassembled. Adopting a relational materiality perspective also invites a reconsideration of how CSR politics is constituted through ‘material’ forums that operate as ‘arenas of citizenship’ (Whelan, Moon & Grant, 2013, p. 778). Material contexts such as newspapers, parliament,

public hearings, and social media constitute some of the ‘materialized arenas’ within which the politics of CSR are played out.

Although the relational materiality assumption calls for unpacking how power and politics are constituted through the *assembling* and *disassembling* of CSR agencements, fully considering the materiality of power in the CSR realm necessitates recognizing the power and political effects produced by existing CSR agencements as well as how these effects are actively mobilized, undermined or amplified by a variety of actors. This second task involves considering the performative dimension of materialized forms of power.

Political performativity

A second assumption of ANT with implications for the conceptualization of power and politics points to performativity (Alcadipani & Hassard, 2010; Latour, 1986; Law, 2008). The concept of performativity refers to the reconsideration of the artificial distinction between (scientific or linguistic) representations of the world and the world itself (Austin, 1962; Hacking 1983). Discourses, representations, concepts or models ‘add to the world’ (Muniesa, 2014) and are actively mobilized in its constitution (Gond et al., 2015). Academic representations of the world, such as the field of economics, are actively engaged in the constitution of managerial realities (Callon, 1998a, 2007, 2013) and are key ingredients in the making of markets and capitalism (Fourcade, 2007).

Although Callon’s (1998a) approach to performativity was once criticized for its lack of political teeth (Miller, 2002), it arguably provides an analytical tool to evaluate power effects and political processes (Butler, 2010; Nyberg & Wright, 2015; Vosselman, 2014), since ‘emphasizing the performativity of any truth claim (and thus its contingency) is an inherently political act’ (Cardwell, 2015, p. 4). For Butler (2010), the concept of performativity allows the consideration of not only how economics or other theories bring new entities ‘into being’ but also how these representations alter, or fail to alter, an ongoing situation. By shifting

attention to the way in which specific forms of capitalism are performed (e.g., more or less respectful of issues such wealth redistribution and income disparities) and the potential failure to bring into existence an underlying representation of the economy, Butler (2010) shows how the notion of performativity can help clarify the ‘political value of certain economic effects’ (p. 154). This analysis acts as a reminder that through the constitution of new entities, processes such as marketization are inherently processes of *politicization* in that they contribute to the realization of specific forms of economies (Butler, 2010; Callon, 2010).

The performativity approach suggests that CSR agencements operating within and across markets and organizations not only have ‘ontological effects’ (e.g., create new framings of CSR issues, economic externalities or of the risks related to issues) but also produce ‘power effects’ (e.g., influence the redistribution of risk or resources for actors). In this regards, CSR agencements are inherently performative *and* political (Cardwell, 2015; Nyberg & Wright, 2015). They can indeed either *succeed* or *fail* to ‘bring into being’ specific representations of economic activities. Like other accounting devices, CSR reports, standards or control systems operate as new ‘mediators’ that contribute to the materialization of specific representations of economies (e.g., agency theory / maximizing shareholder value vs. stakeholder theory / stewardship approach to value creation) (Vosselman, 2014). However, the agencement’s necessary exclusion of aspects in their materialization of representations can produce ‘misfires’ (Butler, 2010; Callon, 2010). The framing overflows – often in the form of negative externalities (e.g., pollution or climate change effects) or CSR issues, which open up new opportunities for political intervention (Nyberg & Wright, 2015). As such, particular CSR framings can be reframed in order to redirect their performative effects and the effect of overflows or misfires can be re-captured to challenge the narrow frames.

Accordingly, the ‘performative-political’ aspect of power complements its ‘relational-material’ dimension by suggesting that power and politics are central not only to the processes

of *assembling and disassembling* of CSR-agencements but also in the permanent processes of *overflowing and framing* that surround existing CSR-agencements and aim at mobilizing, strengthening or undermining their political effects. Power is both *constituted* through the construction of CSR-agencements and *performed* through the mobilization of these agencements.

Mobilizing CSR material/ized power

Thus far, we have conceptualized power as *relationally material* and *politically performative* and we have explained that such an approach can clarify how power works through CSR-agencements' constitution and materialization. In this section, we are going to clarify how this theorization of power can support the recovery of CSR both *in practice*—by describing how effective tactics can use CSR-agencements as a fulcrum and loci—and *in theory*—by offering new perspectives for the study of CSR-material/ized forms of power. In doing this, we are distinguishing between, on the one hand, the dynamics underlying the constitution of CSR-agencements (*assembling / disassembling*), and, on the other hand, the effects produced by the mobilization of existing CSR-agencements (*overflowing / framing*). The following section describes such tactics as well as the research perspectives they offer. Figure 1 summarizes our analysis by showing how tactics can interfere in both processes of *CSR-agencements' constitution* (left side of Figure 1) and of *CSR-agencements' mobilization* (right side of Figure 1) to recover the political potential inherent in materialized forms of CSR.

INSERT FIGURE 1 ABOUT HERE

Intervening in the constitution of CSR-agencement through 'assembling / disassembling'
Making assembling visible and traceable and CSR-agencements accountable. CSR-materialization restricts the plurality of interpretations and its initial promise can be accounted for. With CSR agencements continuously being produced and upheld by entangled actors and

relationships, the assembling can be made visible, traced and held to account. First, *a sociomaterial theory of power can alter what is made 'visible' and 'non visible'* (Latour, 2005b). For example, linking carbon emissions to climate change made 'carbon' visible to challenge understandings of CSR. Corporations are subsequently disclosing and reporting their carbon emissions and are held accountable for their carbon 'footprint' in many different jurisdictions. The previous 'invisible' energy supporting corporations became visible to the public. Through CSR-agencements, it is possible to 'see' what is part of the assemblage and reveals human (e.g., in Fairtrade) and non-human (e.g., in Forest Stewardship Council) entities. While often still marginalized in agencements, their visibility allows for new entanglements with activists to raise concerns to the public. Although putting some actants in the spotlight (e.g. Fairly treated farmers, quantity of CO₂ emitted), may contribute to make other humans or non-humans less visible (e.g. farmers suffering from being excluded of Fair trade schemes, less easily measurable forms of pollution), existing CSR-agencement can be expanded to include the recognition and participation of more entities.

Second, CSR-agencements also allow for the *tracing of entities within the network and how they change meaning through translations*. For example, Freidberg's (2013, p. 185) study shows how the CSR agencement of life cycle assessments (LCA) extends the network in supply-chains to manage at a 'distance' in how products and services are 'defined, calculated and communicated'. However, the study also shows how LCA allows NGOs and activists to expose wrongdoings and ask for information that the corporations previously did not disclose. While used to advance corporate interests, the agencements are far from pre-determined because 'trace-parency' invites challenges to the assemblage. Thus, while the non-economic 'wins' of these initiatives are mixed (Freidberg, 2013), the expansion of the agencements makes the network more fragile and exposed to challenges.

Third, a material approach to power would suggest that we *re-focus intervention from holding single corporations to account to tracing the connections and relations within the CSR agencements*. Corporations as actants have no power as they are invested with power through their relations and associations, and these relations can be successfully held to account. Instead of criticizing corporations for hypocrisy or greenwashing, their sociomaterial relations and associations are accounted for. CSR agencements allow for precisely this ‘pulling of the threads’. Levy, Reinecke and Manning (2015) show this process in the way in which the coffee industry moved toward being more sustainable. Rather than a confrontational attack, the industry changed over time by changing its relationships with farmers and coffee roasters. Thus, it is in the relationships in production that political, social and ecological aspects can be discussed (Reinecke, 2010).

Breaking linkages, offering alternative modes of assembling. The continuous shaping of the assemblage naturally suggests the possibility of *disassembling*. The expansion of CSR agencements includes diverse goals that pull in different directions. Thus, a political intervention can either (a) *break the linkage of the actor network to exclude enrolled entities* (Callon, 1986) or (b) *deconstruct existing assemblages by suggesting an alternative re-assemblage* with different priorities and logic (Alcadipani & Hassard, 2010). With regard to the former, we have recently seen the rapid relative success of the fossil fuel divestment movement. Led by university students and staff with support from environmentalists and scientists, the movement has broken the linkage between fossil fuel assets and ‘ethical investment’. By highlighting how extracting fossil fuel leads to climate change, fossil fuel is rapidly becoming a ‘sin industry’ similar to alcohol, tobacco and gambling, and thus the fossil fuel industry is facing an exclusion from the assembly.

For the latter, political interventions operate through the open-ended nature of CSR agencements to shape or re-assemble relationships. By changing preferences or including new

entities, a different ‘order’ is produced. In the first instance, this requires deconstruction of CSR agencements to show how the ratings, standards, numbers and expertise that we accept are fabricated and moulded by the assemblage (Justesen & Mouritsen, 2011). This process involves carefully studying their underlying criteria, describing what (and which stakeholders or social groups) they include and exclude, and what power effects are inherent to their use as a result of their place in a given actor network. More importantly, this requires understanding of the sociomaterial power relations involved in the (re)production of the assemblage to re- or dis-assemble the network. For example, Maquire and Hardy (2009) show how the accepted practices of DDT use became abandoned. The key to understanding the translation process of DDT was not the negative impacts of DDT but how new alternative practices became acceptable (Maguire & Hardy, 2009). New forms of meanings of DDT and its alternatives were progressively attached to the assemblage, naturalizing a different social order of relationships and actors.

Intervening in the mobilization of CSR-agencements through overflowing / framing

Capturing CSR-agencements overflows. Although interventions focused on the process of *assembling / disassembling* offer the opportunity to shape the constitution of forms of power and politics for CSR-agencements, interventions in the process of *overflowing / framing* open up the possibility of mobilizing, amplifying or undermining the power and political effects produced by such agencements. Some of these effects are ‘overflows’ (Callon, 1998b) as they initially reflect the *unintended effects* of CSR-agencements that can be subsequently recaptured by a distinct group of actors to reorient the influence of the materialized CSR. One illustration of this process benefitting a CSR agency operating within the financial markets is provided by Slager, Gond and Moon’s (2012) analysis of the constitution of the regulative power of the FTSE4Good, a financial index composed of stocks that reflect the consideration of environmental, social and governance (ESG) criteria beyond size and financial criteria.

Although the initial plan of the promoters of the FTSE4Good was to influence investors' practices by offering a new index, corporate actors reacted more positively and strongly to this new entity than investors, using it as a *de facto* standard for signalling, and sometimes internally managing, their CSR performance. Once they observed the influence of their index on corporation, the FTSE4Good promoters actively engaged in standardization to capitalize on the power effects of their standard, strategically changing its content to influence corporate integration of ESG issues. In so doing, they capitalize on the performative power inherent to the CSR-agencement they were designing.

Although the potential for promoting social change through actors such as social rating agencies or responsible investors that are embedded within the financial marketplace to promote CSR is debatable (Markowitz, 2008), other recent findings suggest that materialized forms of CSR may also produce overflows that benefit activists or more marginalized actors. First, an emerging literature on 'statactivism' (Boltanski, 2014; Bruno, Didier & Vitale, 2014) investigates how statistics can be harnessed or produced by activists to better represent social or environmental issues or to document inequalities and injustice for the sake of social action. This research provides conceptual resources to explore how marginalized or radical actors can shape the constitution of the CSR-agencements aiming at making environmental, social and governance issues measurable in the finance industry.

Second, at the corporate level, McDonnell, King and Soule's (2015) analysis of receptivity to the social challenges of 300 large US companies from 1993 to 2009 suggests that the 'defensive adoption of CSR devices' by corporations targeted by activists – CSR committees and CSR reporting as two 'materialized' forms of CSR – has 'the incidental effect of empowering [an] independent monitor and increasing corporate accountability, which in turn increase a firms' receptivity to future activists challenges' (p. 654). And yet, little is known about how the power effects produced by CSR-agencements that are adopted by

corporations can be identified and hence deliberately and purposively used by activists or other social actors in promoting a progressive CSR. Future studies could analyze the processes by which overflows can be captured more systematically.

Reframing CSR-agencements. Another set of approaches that intervene in the effects produced by CSR-agencements consists of focusing on the framing rather than the overflowing process by *reframing existing forms of material CSR* that change the contexts within which they are interpreted and evaluated to strengthen (or weaken) their performative effects. One form of reframing consists of hardening existing ‘soft’ CSR-agencements (e.g., forms of self-regulation, standard or report), by recasting these agencements in light of specific bodies of laws or legal frameworks. For instance, the relaunch of the Nike controversy in the early 2000s allowed the contestation of sweatshop production by consumers some leverage because it took place in the context of well-established marketing practices (Peretti, 2004) and because Nike breached its agreement to satisfy one of its consumers. In this regard, reframing existing CSR practices of reporting or external communication by re-qualifying them as ‘marketing’ is not necessarily a bad thing as the legal framework allows for lawsuits against deceptive or fraudulent practices (McBarnet, 2007). In a similar fashion, forms of materialized CSR that constitute part of the soft law (e.g., CSR standards) can be recaptured by the government to become legalized, transforming non-mandatory CSR practices into legally binding engagements (Moon et al., 2010).

Reframing CSR-agencements to leverage their power to produce specific effects can also take the form of influencing the in/visibility of their effects so that they can be reintegrated within the performed frames. Callon (1998b) notes that externalities are, to some extent, socially constructed insofar as their identification and social existence relate to the capacity of social actors to document and demonstrate the existence of relationships between a corporation’s behaviour and specific negative or side effects of its activity. Before becoming a

problem of calculation by experts, technicians or economists, activists and social groups have to bring the externality into being by giving it a social existence (Callon, 1998b). Reframing negative externalities or social and environmental issues can alter the capacity of powerful actors to ignore (and hence produce) these externalities through existing CSR arrangements and facilitate their subsequent ‘re-internalization’ within these arrangements (Callon, 1998b).

Discussion: Leveraging on the four tactics to recover CSR

Building on reconceptualizations of power and materiality in Business and Society studies, we specified four tactics by which social actors can shape the constitution and mobilization of CSR-agencements for progressive politics (see: Figure 1). In the following section, we discuss the possibility to employ the four tactics to ‘stabilize’ CSR-agencements to recover CSR. In doing this, we rely on the concepts of ‘hybrid forums’ and ‘critical performativity engines’ to discuss how to assemble more democratic CSR-agencements and how to repurpose existing ones.

Assembling CSR-agencements as ‘hybrid forums’

Reconfiguring political relations through interventions in the assembling / disassembling processes is not only a question of materializing CSR practices appropriately to alter power dynamics; it can also involve bringing within the CSR spheres material devices that aim to democratize decision-making by including silenced or ignored stakeholders’ voices in alternative assemblings. A sociomaterial theory of power recognizes that forms of democratic decision-making can rarely exist without specific devices that constitute collectives and mediate participation when they do not become the new sites of performance for political action (Latour, 2005a; Marres & Lezaun, 2011). Although prior studies have critically reviewed the limitations of some forms of stakeholder engagement that rely on technology (e.g., Unerman & Bennett, 2004) and highlighted the disconnection between accountability

and CSR reporting (e.g., Cooper & Owen, 2007), the political interventions that could facilitate genuine forms of participation have rarely been discussed and envisioned.

Callon, Lascoumes and Barthes (2009) propose the creation of a ‘hybrid forum’ to help ‘democratize’ techniques by enabling non-experts to shape processes of innovations. Hybrid forums can be defined as spaces hosting ‘deliberative processes in which heterogeneous actors—those belonging to groups affected by a given issue, experts, politicians and officials—collectively define the problems in which they are all implicated’ (Marres, 2007, p. 762). Hybrid forums are not arenas for contestation or ‘politics’ in conventional forms of human-centred institutions and organizations, but are rather new forums of dissent that produce new meanings and understandings of sociomaterial relations (Hawkins, 2011). The focus on the construction of new and alternative meanings is in stark contrast to the Habermasian deliberation to bring about a rational consensus. Hybrid forums do not concern ‘reacting’ but rather ‘constructing’ (Callon et al., 2009, p. 35).

While not as democratic and inclusive as a hybrid forum, the Carbon Tracker Initiative can be used to illustrate its potential. The Carbon Tracker Initiative produced a financial analysis that changed the meaning of carbon emissions and fossil fuel.¹ The tactic of the initiative is not to contest the fossil fuel industry or deliberate with them to reach a consensus, but rather to change the meaning of carbon. Their proposition lends weight to a move in one direction rather than another. Latour (1999, p. 247) refers to this as a process of fermentation in how human (e.g., the legal and economic experts) and non-human (e.g., carbon and fossils) actors ‘brew’ together to form a social fact. Components such as carbon are vibrant materials that can assert themselves in the hybrid forums as alternative assemblages to dominating corporate CSR agencements (Bennett, 2010; Callon et al., 2009). Business and society research has a role to play here in mobilizing and revealing alternative and inclusive spaces for assembling identities and entities to construct new meanings.

Repurposing CSR-agencements to make them operate as ‘performativity engines’

CSR-agencement’s framings are nurtured by the purposeful design of theories, models, assumptions and organizations that are materialized—or fail to materialize—within these agencements. The performative effects require both theories and engineering. In allowing theories of economics and finance to dominate the engineering or design of organizational incentives or institutions such as markets (Ferraro, Pfeffer & Sutton, 2005; Ghoshal, 2005), scholars from other disciplines *de facto* contribute to consolidating the power of these bodies of knowledge as well as the performative capacity of this knowledge to discipline other human actors through existing market and legal mechanisms (Cardwell, 2015, p. 8).

Counter-balancing the political process of financial and economic performativity in the managerial life through the performative effects of CSR-agencements involves considering both how alternative assumptions, models and theories are to be used through these agencements and how alternative CSR-agencements can be designed and engineered. With regard to the first condition of ‘theoretical resourcing’, stakeholder or stewardship theories offer alternatives to the principles of ‘maximizing shareholder value’ or agency theory (Stout, 2002) and ‘universal ownership’ as a potentially alternative logic for responsible finance.

However, little is known thus far about the second conditions of ‘organizational *engineering*’ for performing alternative CSR theories: which organizational designs and/or processes enable the performative power effects of CSR models or representations? Leca, Gond and Barin Cruz (2015) have recently proposed the concept of a ‘critical performativity engine’ to describe the incubating process supporting the design and launch of worker’s cooperatives in Brazil. More research is needed to explore whether and how ‘CSR performativity engines’ can be designed through CSR-agencements to sustain socially beneficial and useful power effects for a broader range of stakeholders. How can we engineer

or design organizations to ‘bring into being’ the stakeholder theory or the stewardship model of management?

Conclusions and implications

Against recent calls for the ‘end of CSR’, we offer an analysis that seeks to ‘recover’ CSR’s progressive political ideals by capitalizing on the current process of CSR materialization. To do so, we conceptualized power as *relationally material* and *politically performative*, which enabled us to theorize the constitution of CSR-agencements as a process of *assembling* / *disassembling* and the mobilization of CSR-agencements’ power as a process of *overflowing* / *framing*. We then identified four *tactics* that actors can rely on to influence these two set of processes so that CSR-agencements can deliver on goals such as welfare creation or social justice. In materializing power in organizational and CSR research, this paper has provided insights into the potential of CSR in progressive politics, the analysis of power in studying CSR and other organizational issues, and suggested that materialized CSR can help analyze political *and* material forms of performativity. We now discuss these insights in more detail.

Materializing CSR for progressive politics

Recent analyses of global capitalism’s inequalities (Picketty, 2014) and environmental destruction (Wright & Nyberg, 2015) support CMS’s scepticism of CSR and associated concepts. Corporate hegemony would suggest that CSR materializations are strategies that incorporate critique to advance narrow profit agendas (Boltanski & Chiapello, 2005).

Alternatively, the ‘forced’ legitimation by way of CSR materializations imply a political insecurity, and the associated human (e.g., CSR/Sustainability departments and roles) and non-human (e.g., rankings, trees, medicines) actants can be productively enrolled in progressive politics. In support of this second position, and in contrast to critical and political CSR literature, we suggest that there are limitations to the critique of the system as a whole

(critical CSR) and that the narrow focus on human actors (political CSR) overlooks material aspects of deliberative democracy.

Subverting capitalism as a total system that we cannot conceivably represent appears futile (De Cock & Nyberg, 2016), because a systematic approach is what a system is made to resist (Latour, 2014). In contrast to a total revolution, Latour (2014, p. 10) suggests disentangling or disassembling the sociomaterial power relationships:

To be radical, a ‘radical critique’ of an unfair, destructive and unsustainable ‘system’ should abstain from falling into the trap of fighting a system. It is because it is not transcendent and because it obeys no superior laws that any ‘market organization’ may spread and it is for the same reasons that it may be amended, modified, corrupted, reformed or reorganized. To be radical, a critique should follow the exact same paths through which the extension of standards, templates or metrological chains occurs. As soon as it jumps to another superior level, it ceases to be radical—that is, close to the roots of the problem.

Further, in reconfiguring or re-assembling the present condition, a sociomaterial analysis would refrain from narrowing political intervention to the human-centred approach that underlies political CSR. The inability to account for ‘nature’ (Latour, 2004) is arguably the reason we have ended up in the current environmentally perilous position. Overflows or externalities of the capitalist system that can be re-assembled into CSR agencements can be of both human and non-human character (Callon, 1998b). Diseases, pollution, water and other ‘things’ are entangled in the CSR agencements, generating different patterns of associations and disassociations of assembly, and these relationships are blinded in human deliberations. Thus, critique entails focusing on the relationships to appreciate how non-human entities modify the social order.

Our analysis suggests that social actors as well as assemblages can and do mobilize materialized forms of CSR in pursuit of the common good, or at least so that stakeholders who are supposed to benefit from CSR do so. This has important implications. The common view of most critics of CSR is that nothing meaningful can be achieved under the aegis of CSR and that activists should discount CSR activities. Through our analysis, we have

proposed a set of tactics that open new research perspectives that can be used by activists or stakeholders to mobilize the materiality of CSR in pursuit of their own interests. By doing this, it may be possible to recapture the field of CSR by realigning it with the initial objectives of welfare creation and social justice. In this regard, CSR materializations may have an emancipatory potential that still has to be explored in future empirical studies and through action research.

A material conceptualization of power and politics

Our second contribution is to the study of power and politics in the fields of Business and Society and Organizational Studies. To unpack the way in which power and politics operate through materialized forms of CSR, we have proposed a sociomaterial conceptualization of power (and a related framework, *cf.* Figure 1) that sheds light on the dynamics underlying *power constitution* and *power performativity* through materiality. Although Bergström and Diedrich (2011) have already mobilized ANT to investigate how CSR can be used to consolidate power positions in an organizational context of downsizing, their account focuses on human actors and pays surprisingly little attention to the role of non-humans. In contrast, our framework suggests paying more attention to materialized forms of CSR to document performative power effects and forms of resistance that could be otherwise overlooked.

In line with recent calls to reconsider the role of power in the CSR domain (Banerjee, 2010; Gond et al., 2016), the sociomaterial alternative concept of power enriches current critical and political studies of CSR that have often overlooked the role of materiality. Future research could investigate this sociomaterial conceptualization in contrast and/or in relation to alternative approaches to power derived from the post-colonial or Foucauldian tradition (Banerjee, 2000; Vallentin & Murillo, 2012), Bourdieu's analysis (Aaken, Splitter & Seild, 2013) or aligned with the radical view proposed by Lukes (2005) (Giamporcaro & Gond, 2016; Gond et al., 2016). Beyond the context of CSR, the conceptualization of power we

proposed can be mobilized to account for the process by which forms of power are constituted and performed through other types of sociomaterial agencements.

The political and material performativity of CSR

Finally, our analysis provides some conceptual tools to further investigate the political and material performativity in line with recent debates around the ‘critical performativity’ concept (Spicer et al., 2009, 2016). Our analysis advances Wickert and Schaeffer’s (2014) suggestions to influence the managerial realm by developing the CSR domain as a context for progressive political intervention within organizations.

Further, the sociomaterial framework we propose here addresses one of the key limitations of the concepts of critical and progressive performativity proposed by Spicer et al. (2009) and Wickert and Schaeffer (2014): its overly discursive focus (Cabantous et al., 2016) on critical performativity. Indeed, we approach power as essentially performed through sociomaterial agencements. In so doing, we provide both new conceptual tools to consider how forms of political performativity are deployed (e.g., hybrid forum, CSR performativity engines) and new tactics to intervene in the material realm.

Accordingly, and in line with a growing stream of studies in sociology (Butler, 2010; Callon, 2010; Cardwell, 2015), organization theory (Cabantous et al., 2016; Nyberg & Wright, 2015) and accounting (Vosselman, 2014), our analysis contributes to clarifying and documenting the simultaneous and inherently material *and* political nature of performativity while suggesting two new conceptual tools—the hybrid forum and CSR performativity engine—to investigate further CSR performativity.

References

- Aaken D., Splitter V., Seidl, D. 2013. Why do corporate actors engage in pro-social behaviour? A Bourdieusian perspective on corporate social responsibility. *Organization*, 20(3): 349–371.
- Acquier, A., Gond, J.-P. & Pasquero, J. 2011. Rediscovering Howard R. Bowen's legacy: The unachieved agenda and continuous relevance of *Social Responsibilities of the Businessman*. *Business and Society*, 50(4): 607–646.
- Alcadipani, R., & Hassard, J. 2010. Actor-Network Theory, organizations and critiques: Towards a politics of organizing. *Organization*, 17(4): 419–435.
- Althusser, L. 1971. Ideology and ideological state apparatuses (Notes towards an investigation). In: *Lenin and Philosophy and other Essays*. New York: Monthly Review Press.
- Austin, J. L. 1962. *How to Do Things with Words*. Oxford, England: Oxford University Press.
- Banerjee, S. B. 2000. Whose land is it anyway? National interest, indigenous stakeholders, and colonial discourses. The case of the Jabiluka uranium mine. *Organization and the Environment*, 13(1): 3–18.
- Banerjee, S. B. 2010. Governing the global corporation. *Business Ethics Quarterly*, 20: 265–274.
- Barnett, M. L. (2007). Stakeholder influence capacity and the variability of financial returns to corporate social responsibility. *Academy of Management Review*, 32(3), 794-816.
- Bennett, J. 2010. *Vibrant Matter: A Political Ecology of Things*. Duke University Press.
- Bergström, O. & Diedrich, A. 2011. Exercising social responsibility in downsizing: enrolling and mobilizing actors at a Swedish high-tech company. *Organization Studies*, 32: 897–919.
- Boltanski, L. 2014. Quelle statistique pour quelle critique ? In: I. Bruno, E. Didier, & J. Previoux (eds) *Statactivism. Comment lutter avec des nombres*. Paris: La Decouverte, pp. 33–50.
- Boltanski, L. & Chiapello, E. 2005. *The New Spirit of Capitalism*. London: Verso.
- Bondy, K., Moon, J. & Matten, D. 2012. An institution of corporate social responsibility (CSR) in multi-national corporations (MNCs): Form and implications. *Journal of Business Ethics*, 111(2): 281–299.
- Bowen, H. R. 1953. *Social Responsibilities of the Businessman*. New York: Harper & Brothers.
- Brès, L., & Gond, J.-P. 2014. The visible hands of consultants in the construction of the markets for virtue: Translating issues, negotiating boundaries and enacting responsive regulations. *Human Relations*, 67(11): 1347–1382.
- Bruno, I, Didier, E. & Vitale, T. 2014. Statactivism. Forms of action between disclosure and affirmation. *Partecipazione e Conflitto. The Open Journal of Socio-political Studies*, 7(2): 198–220.
- Butler, J. 2010. Performative agency. *Journal of Cultural Economy*, 3(2): 147–161.
- Cabantous, L., Gond, J.-P., Hardy, N. & Learmonth, M. 2016. Reconsidering critical performativity. *Human Relations*. 69(2): 197–213.

- Callon, M. 1986. Some elements of a sociology of translation: domestication of scallops and the fishermen of St Brieuc Bay. In J. Law (Ed.), *Power, Action and Belief: A New Sociology of Knowledge?*: 196–233. Boston: Routledge.
- Callon, M. 1998a. Introduction: The embeddedness of economic markets in economics', In: M. Callon (ed.), *The Laws of the Markets* (Oxford: Backwell Publishers), pp. 1–57.
- Callon, M. 1998b. An essay on framing and overflowing: economic externalities revisited by sociology. In M. Callon (ed.), *The Laws of the Markets* (Oxford: Backwell Publishers), pp. 244–269.
- Callon, M. 2007. What does it mean to say that economics is performative? In D. MacKenzie, F. Muniesa, & L. Siu (Eds.), *Do economists make markets? On the performativity of economics*. Princeton University Press, pp. 311–357.
- Callon, M. 2013. Qu'est-ce qu'un agencement marchand ? In M. Callon et al. (eds). *Sociologie des Agencements Marchands. Textes Choisis*. Paris: Presses des Mines, pp. 325–440.
- Callon, M. 2010. Performativity, misfires and politics. *Journal of Cultural Economy*, 3(2): 163–169.
- Callon, M., Lascoumes, P. & Barthes, Y. 2009. *Acting in an Uncertain World: An Essay on Technical Democracy*. Cambridge, MA: MIT Press.
- Cardwell, E. 2015. Power and performativity in the creation of the UK fishing-rights market. *Journal of Cultural Economy*, 8(6): 705–720.
- Carroll, A. B. 2008. A history of corporate social responsibility: concepts and practices. In: Crane, A., McWilliams, A., Matten, D., Moon, J. and Siegel, D.S. (eds), *The Oxford Handbook of Corporate Social Responsibility*. Oxford: Oxford University Press, pp. 3–15.
- Carroll, A. B., & Shabana, K. M. 2010. The business case for corporate social responsibility: A review of the literature. *International Journal of Management Reviews*, 12(1): 85–105.
- Chandler, A. 1977. *The Visible Hand: The Managerial Revolution in American Business*. Cambridge, CA: Harvard University Press.
- Cooper, S. M. & Owen, D. L. 2007. Corporate social reporting and stakeholder accountability: The missing link. *Accounting, Organization and Society*, 32(7-8): 649–667.
- Crouch, C. 2006. Modelling the firm in its market and organizational environment: Methodologies for studying corporate social responsibility. *Organization Studies*, 27(10): 1533–1551.
- Costas, D. & Kärreman, J. 2013. Conscience as control—managing employees through CSR. *Organization*, 20(3): 394–415.
- Dale, E. 1960. Management must be made accountable. *Harvard Business Review*, 60: 49–59.
- Davis, K. 1973. The case for and against corporate social responsibilities. *Academy of Management Review*, 16(2): 312–322.
- Dawkins, 2015. Agonistic pluralism and stakeholder engagement. *Business Ethics Quarterly*, 25(1): 1–28.
- De Cock, C. & Nyberg, D. 2016. The possibility of critique under a financialized capitalism: The case of private equity in the UK. *Organization*, 23(4): 465–484.

- El-Akrehi, A., Dhaouadi, I. & Igalens, J. 2008. La responsabilité sociale de l'entreprise sous l'éclairage des critical management studies: vers un nouveau cadre d'analyse de la relation entreprise-société. *Finance Contrôle Stratégie*, 11(3): 65–94.
- Etzion, D. & Ferraro, F. 2010. The role of analogy in the institutionalization of sustainability reporting. *Organization Science*, 21(5): 1092–1107.
- Ferraro, F., Pfeffer, J. & Sutton, R. I. 2005. Economic language and assumptions: How theories can become self-fulfilling. *Academy of Management Review*, 30(1): 8–24.
- Fleming, P. & Jones, M. T. 2013. *The End of Corporate Social Responsibility: Crisis and Critique*, London: Sage Publications.
- Foucault, M. 1977. *Discipline and Punish*. New York: Pantheon Books.
- Fourcade, M. 2007. Theories of markets, theories of society. *American Behavioral Scientist*, 50(8): 1015–1034.
- Freeman, R. E. 1984. *Strategic Management. A Stakeholder Approach*. Boston: Pitman.
- Freidberg, S. 2013. Calculating sustainability in supply chain capitalism. *Economy and Society*, 42(4): 571–596.
- Friedman, M. 1962. *Capitalism and Freedom*. Chicago, IL: Chicago University Press.
- Friedman, M. 1970. The social responsibility of business is to increase its profit. A doctrine by Milton Friedman. *The New York Times Magazine*, September 13: 32–33, 122, 124, 126.
- Ghoshal, S. 2005. Bad management theories are destroying good management practices. *Academy of Management Learning and Education*, 4(1): 75–91.
- Giamporcaro, S. & Gond, J.-P. 2016. Calculability as politics in the construction of markets: The case of socially responsible investment in France. *Organization Studies* 37(4): 465–495.
- Gilbert, D. U., Rasche, A. and Waddock, S. 2011. Accountability in a global economy: The emergence of international accountability standards. *Business Ethics Quarterly*, 21(1): 23–44.
- Gond, J.-P., Barin Cruz, L., Raufflet, E., and Charron, M. 2016. To frack or not to frack? The interaction of justification and power in a sustainability controversy. *Journal of Management Studies*, 53(3): 330–363.
- Gond, J.-P., Cabantous, L., Hardy, N. & Learmonth, M. 2015. What do we mean by performativity in organization studies? The uses and abuses of performativity. *International Journal of Management Reviews*. doi: 10.1111/ijmr.12074.
- Gond, J. P., Grubnic, S., Herzig, C., & Moon, J. (2012). Configuring management control systems: Theorizing the integration of strategy and sustainability. *Management Accounting Research*, 23(3), 205-223.
- Gond, J.-P., Palazzo, G. & Basu, K. 2009. Investigating instrumental corporate social responsibility through the mafia metaphor. *Business Ethics Quarterly*, 19(1): 55–84.
- Greimas, A. J., & Courtés, J. 1982 [1979]. *Semiotics and Language: An Analytical Dictionary*. Bloomington: Indiana University Press.
- Hacking, I. 1983. *Representing and Intervening: Introductory Topics in the Philosophy of Natural Science* Cambridge University Press.
- Hanlon, G. 2008. Rethinking corporate social responsibility and the role of the firm – On the denial of politics. In: A. Crane, A. McWilliams, D. Matten, J. Moon, J. & D. Siegel (Eds.)

- Oxford Handbook of Corporate Social Responsibility*, Oxford University Press, pp. 156–172.
- Hardie, I., & MacKenzie, D. 2007, Assembling an economic actor: the *agencement* of a Hedge Fund. *The Sociological Review*, 55(1): 57–80.
- Hawkins, G. 2011 Packaging water: plastic bottles as market and public devices. *Economy and Society*, 40(4): 534–552.
- Heald, M. 1970. *The Social Responsibilities of Business: Company and Community, 1900-1960*. Cleveland: Case Western Reserve University Press.
- Jones, M. T. 1996. Missing the forest for the trees. A critique of the social responsibility concept and discourse. *Business & Society*, 35(1): 7–41.
- Justesen, L. & Mouritsen, J. 2011. Effects of actor-network theory in accounting research. *Accounting, Auditing & Accountability Journal*, 24(2): 161–193
- Latour, B. 1986. The powers of association. In J. Law (Ed.), *Power, Action and Belief: A New Sociology of Knowledge?*: 264–280. London: Routledge & Kegan Paul.
- Latour, B. 1999. *Pandora's Hope: Essays on the Reality of Science Studies*. Cambridge, MA: Harvard University Press.
- Latour, B. 2004. Why has the critique run out of steam? From matters of fact to matters of concern. *Critical Inquiry*, 30(2): 225–248.
- Latour, B. 2005a. *Re-assembling the Social. An Introduction to Actor-Network Theory*. Oxford: Oxford University Press.
- Latour, B. 2005b. From realpolitik to dingpolitik or how to make things public. In: B. Latour & P. Weibel (Eds) *Making Things Public-Atmospheres of Democracy*, Catalogue of the show at ZKM, MIT Press.
- Latour, B. 2014. *On Some of the Affects of Capitalism*. Paper presented at the AIME Workshop, Copenhagen Business School, 25th-26th February.
- Law, J. 1986. On the Methods of long-distance control : vessels, navigation and the Portugese route to India. In J. Law (Ed.), *Power, Action, and Belief: A New Sociology of Knowledge*. London: Routledge & Kegan Paul. 234–263.
- Law, J. 1999. After ANT: complexity, naming and topology, in: J. Law and J. Hassard (Eds) *Actor Network Theory and After* (Oxford: Blackwell), pp. 1–14.
- Law, J. 2008. On sociology and STS. *The Sociological Review*, 56(4): 623–649.
- Law, J., & Hassard, J. 1999. *Actor Network Theory and After*. Blackwell Publishing.
- Leca, B., Gond, J.-P. & Barin-Cruz, L. 2014. Building ‘critical performativity engines’ for deprived communities: The construction of popular cooperative incubators in Brazil. *Organization*, 21(5): 683–712.
- Levitt, T. 1958. The dangers of social responsibility. *Harvard Business Review*, 36: 41–50.
- Levy, D., Reinecke, J. & Manning, S. 2015. The political dynamics of sustainable coffee: Contested value regimes and the transformation of sustainability. *Journal of Management Studies*, doi: 10.1111/joms.12144.
- Lukes, S. 2005 [1974]. *Power: A Radical View*. London: MacMillian.
- Maguire, S. & Hardy, C. 2009. Discourse and deinstitutionalization: The decline of DDT, *Academy of Management Journal*, 52(1): 148–178.

- Mäkinen J. & Kourola, A. 2012. Pluralism in political corporate social responsibility. *Business Ethics Quarterly*, 109(1): 649–678.
- Marens, R. 2010. Destroying the village to save it: corporate social responsibility, labour relations, and the rise and fall of American hegemony. *Organization*, 17(6): 743–766.
- Markowitz L. 2008. Can strategic investing transform the corporation? *Critical Sociology* 34(5): 681–707.
- Marres, N. & Lezaun, J. 2011. Materials and devices of the public: An introduction. *Economy and Society*, 40(4): 489–509.
- Marres, N. 2007. The costs of public involvement: everyday devices of carbon accounting and the materialization of participation. *Economy and Society*, 40(4): 510–533.
- Matten, D. & Moon, J. 2008. ‘Implicit’ and ‘Explicit’ CSR: a conceptual framework for understanding CSR in Europe. *Academy of Management Review*, 33: 404–424.
- Matten, D., & Crane, A. 2005. Corporate citizenship: Toward an extended theoretical conceptualization. *Academy of Management Review*, 30(1): 166–179.
- McBarnet, D. 2007. Corporate social responsibility beyond law, through law, for law: the new corporate accountability. In: McBarnet D., Voiculescu, A. & Campbell, T. (Eds) *The New Corporate Accountability: Corporate Social Responsibility and the Law*. Cambridge: Cambridge University Press, 9–56.
- McDonnell, M.-H., King, B., and Soule, S. 2015. A dynamic process model of private politics: Activist targeting and corporate receptivity to social challenges. *American Sociological Review*, 80(3): 654–678.
- Miller, P. & Rose, N. 1990. Governing economic life. *Economy and Society*, 19(1): 1–31.
- Miller, D. 2002. Turning Callon the right way up. *Economy and Society*, 31(2): 218–33.
- Mitchell, R., Agle, B. & Wood, D.J. 1997. Toward a theory of stakeholder identification and salience: Defining the principle of who and what really counts. *Academy of Management Review*, 22(4): 853–886.
- Moon, J. 2002. The social responsibility of business and new governance. *Government and Opposition*, 37(3): 385–408.
- Moon, J., Kang, N. & Gond, J.-P. 2010. Corporate social responsibility and government. In: Coen, D., Grant, W., & Wilson, G. (eds.) *Oxford Handbook of Business and Politics*. Oxford: Oxford University Press, pp. 512–543.
- Muniesa, F. 2014. *The Provoked Economy. Economic Reality and the Performative Turn*. London and New York: Routledge.
- Nyberg, D. & Wright, C. 2015. Performative and political: Corporate constructions of climate change risks. *Organization*, doi: 10.1177/1350508415572038
- Oberman, W.D. 1996. Preston, Post, and the principle of public responsibility. *Business and Society*, 35(4): 465–478.
- O’Sullivan, N. & O’Dwyer, B. 2015. The structuration of issue-based fields: Social accountability, social movements and the Equator Principles issue-based-field. *Accounting Organization and Society*, 43(2015): 33–55.
- Peretti, J. 2004. The Nike sweatshop email: Political consumerism, internet, and cultural jamming. In: M. Michelletti, A. Follesdal, D. Stolle (Eds.) *Politics, Products, and Markets*.

- Exploring Political Consumerism Past and Present: 127–143*, New Brunswick, NJ: Transactions Publishers.
- Picketty, T. 2014. *Capital in the Twenty-First Century*. Cambridge, MA: Harvard University Press.
- Preston, L. E. & Post, J. E. 1975. *Private Management and Public Policy*. Englewood Cliffs, NJ: Prentice-Hall.
- Reinecke, J. 2010. Beyond a subjective theory of value and towards a ‘fair price’: an organizational perspective on Fairtrade minimum price setting. *Organization*, 17: 563–581.
- Roberts, J. 2003. The manufacture of corporate social responsibility: Constructing corporate sensibility. *Organization*, 10(2): 249–265.
- Scherer, A. G. & Palazzo, G. 2007. Toward a political conception of corporate responsibility: Business and society seen from a Habermasian perspective. *Academy of Management Review*, 32: 1096–1120.
- Scherer, A. G. & Palazzo, G. 2011. The new political role of business in a globalized world: A review of a new perspective on CSR and its implications for the firm, governance, and democracy. *Journal of Management Studies*, 48: 899–931.
- Shamir, R. 2005. Mind the gap: the commodification of corporate social responsibility. *Symbolic Interaction*, 28(2): 229–253.
- Slager, R., Gond, J.-P. & Moon, J. 2012. Standardization as institutional work: the regulatory power of a responsible investment standard. *Organization Studies*, 33(5-6): 763–790.
- Smith, C. 2003. Corporate social responsibility: Whether or how? *California Management Review*, 45(4), 52–76.
- Spicer, A., Alvesson, M., & Kärreman, D. 2009. Critical performativity: The unfinished business of critical management studies. *Human Relations*, 62(4): 537–560.
- Spicer, A., Alvesson, M., & Kärreman, D. 2016. Extending critical performativity. *Human Relations*, 62(4): 225–249.
- Stout, L. 2002. The problem of corporate purpose. *Issues in Governance Studies*, 48:1–12.
- Unerman, J. & Bennett, M. 2004. Increased stakeholder dialogue and the internet: Towards greater corporate accountability or reinforcing capitalist hegemony? *Accounting Organization and Society*, 29(7): 685–707.
- Vallentin S. & Murrillo, D. 2012. Governmentality and the politics of CSR. *Organization*, 19(6): 825–883.
- Van der Byl, C. A. & Slawinski, N. 2015. Embracing tensions in corporate sustainability: A review of research from win-wins and trade-offs to paradoxes and beyond. *Organization & Environment*, 28(1): 54–79.
- Vosselman, E. 2014. The ‘performativity thesis’ and its critics: Towards a relational ontology of management accounting. *Accounting and Business Research*, 44(2): 181–203.
- Waddock, S. A. 2008. Building a new institutional infrastructure for corporate responsibility. *Academy of Management Perspectives*, 22: 87–108.
- Whelan, G. 2012. The political perspective on corporate social responsibility: A critical agenda. *Business Ethics Quarterly*, 22(4): 709–737.

- Whelan, G., Moon, J. & Grant, B. 2013. Corporations and citizenship arenas in the age of social media, *Journal of Business Ethics*, 118(4): 777–790.
- Whittle, A., & A. Spicer 2008. Is actor network theory critique? *Organization Studies*, 29(4): 611–629.
- Wickert, C., & Schaefer, S. M. 2015. Towards a progressive understanding of performativity in critical management studies. *Human Relations*, 68(1): 107–130.
- Wright, C. & Nyberg, D. 2015. *Climate change, Capitalism, and Corporations: Processes of Creative Self-destruction*. Cambridge: Cambridge University Press.

Figure 1. Constituting and Mobilizing CSR-agencements for Progressive Politics

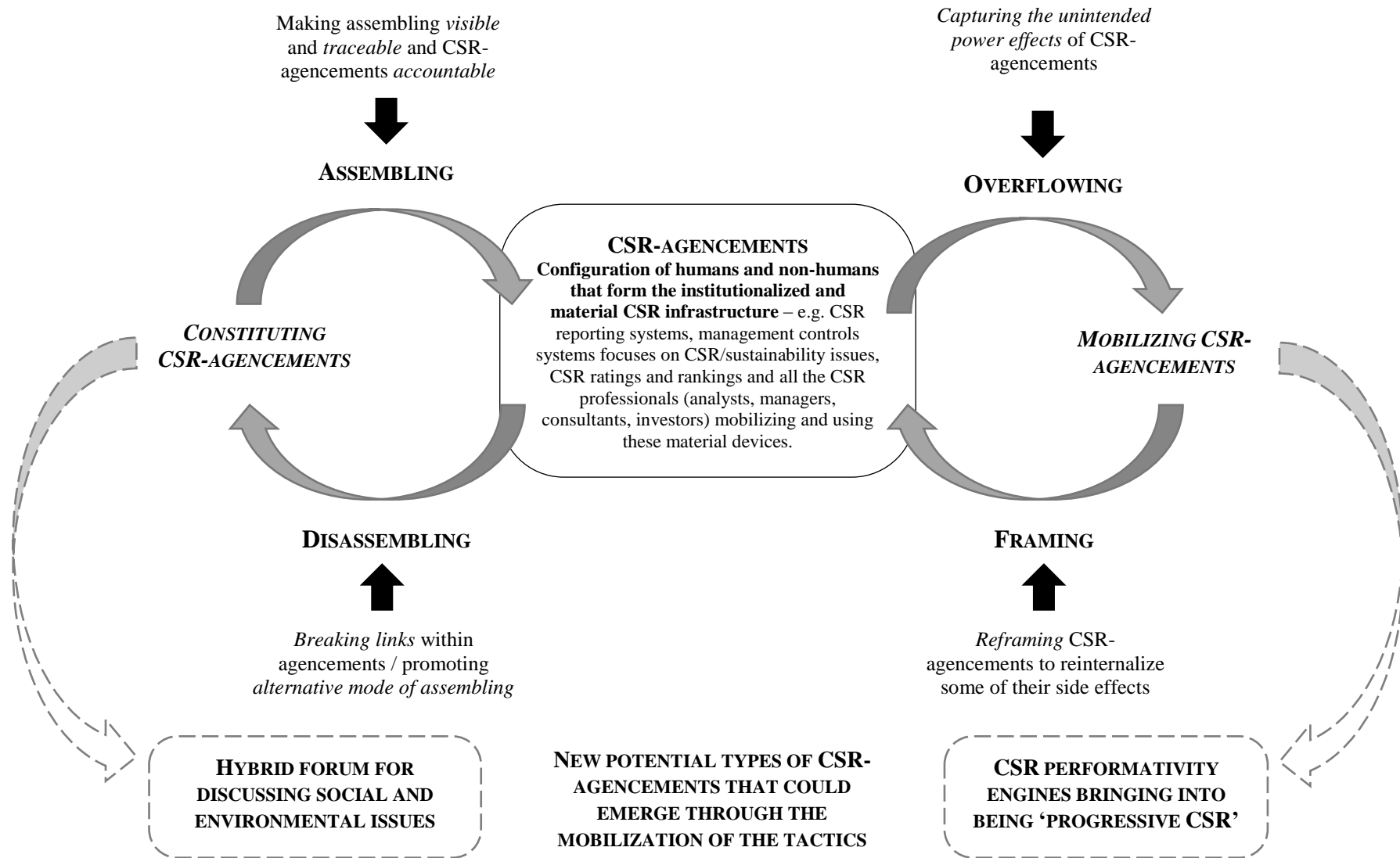


Table 1. Conceptualizations of Power and their Expressions in Business and Society Research

Perspective	Concept of power	Main perspectives on business power and CSR	Proposed solutions to curb excessive power-building through CSR	Limitations of the proposed solutions
Classical and market-centred CSR	Institutional view of power as related to the dominance of specific actors or institutions in society <i>Structural; functional; objective; national [institutional-structural]</i>	<ul style="list-style-type: none"> ▪ CSR as an expression of paternalism or feudalism (Bowen, 1953; Levitt, 1958) ▪ CSR as a dangerous interference with democratic functioning (Friedman, 1962; Levitt, 1958) ▪ Responsibility and legitimacy will ensure CSR ‘used’ for good (Carroll, 2008) 	<ul style="list-style-type: none"> ▪ Enhancing and consolidating pluralistic democratic institutions to contain corporate power (Preston & Post, 1975) ▪ Undermining CSR as a theory and practice (Friedman, 1962; Levitt, 1958) ▪ Democratizing corporate decision-making to balance power relations (Bowen, 1953) ▪ Hold corporations to account (Mitchell et al., 1997) 	<ul style="list-style-type: none"> ▪ Take-for-granted existence of a Nation-state with regulative power to control corporations ▪ Market liberalism as the emerging unique solution for balancing power ▪ Limited structural conceptualization of power ▪ Assume stakeholders will ensure CSR implementation
Political CSR	Institutional perspective on power and evaluation of its normative foundations and legitimacy <i>Institutional-discursive; post-National; legitimacy-laid; Discursive [institutional-structural] [political normative]</i>	<ul style="list-style-type: none"> ▪ CSR as a substitute for government in a post-national and globalized context (Scherer & Palazzo, 2011) ▪ Reintroducing ethical discourse in the conceptualization of governance (Scherer & Palazzo, 2007) ▪ Corporations as citizens (Matten & Crane, 2005), CSR as government (Moon et al., 2010) 	<ul style="list-style-type: none"> ▪ Mobilizing the deliberative democracy framework of Habermas (Scherer & Palazzo, 2007) ▪ Showing the legitimating power of CSR by socially undesirable organizations (Gond, Palazzo & Basu, 2009) 	<ul style="list-style-type: none"> ▪ Implicit and incomplete theorization of power ▪ Globalization as key driver of politicization ▪ Utopian nature of the solutions offered to democratize power (ideal speech, new institutions)
Critical CSR	Institutional-Marxist approach to power as related to class relations and production regimes <i>Structural; objective [institutional-structural]</i>	<ul style="list-style-type: none"> ▪ CSR as an hegemonic ideological discourse that maintains the status-quo and facilitates the dominance of a minority (Jones, 1996) ▪ CSR as a dominant ideological apparatus of the post-Fordist regime of accumulation (Hanlon, 2008) 	<ul style="list-style-type: none"> ▪ Call for re-regulation of labour and development of counter-power (labour unions) ▪ Criticism and unveiling of the role of CSR as an ideological instrument of domination 	<ul style="list-style-type: none"> ▪ Limited focus on corporate actors ▪ ‘Nostalgic’ appeal to past grand narratives and state regulation to address global CSR issues
	Post-structural approach to power as a set of discourses, symbols and representations shaping actors’ conducts through discipline <i>Post-structural; post-colonial; post-National Subjective [discursive-ideological]</i>	<ul style="list-style-type: none"> ▪ CSR as a form of neo-colonialism used to manipulate power-less and voice-less stakeholders (Banerjee, 2000, 2010) ▪ CSR as a tool for manipulating stakeholders (Fleming & Jones, 2013; Shamir, 2005) ▪ CSR as new form of governmentality (El-Akremiti et al., 2008; Vallentin & Murillo, 2013) 	<ul style="list-style-type: none"> ▪ Recurrent calls for abandoning CSR and uncovering its potential perverse effects (Shamir, 2005) ▪ Dangers of commodifying society and politics through CSR (Shamir, 2005) ▪ Proclamation of “the end of CSR” and (Fleming & Jones, 2013) ▪ Propositions of strategies of resistance (Costas & Kärreman, 2013) 	<ul style="list-style-type: none"> ▪ Neglect of CSR materiality ▪ Lack of any alternative to current CSR practices and denial of the possibilities for subverting CSR practices

Endnote

¹ For more information, see: <http://www.carbontracker.org/> Accessed 25 October 2015.