T(w)alking responsibility: a case of CSR performativity during the COVID-19 pandemic

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Abstract

This paper centers on a case study of CSR performativity during the Covid-19 pandemic. In the extant CSR literature, CSR performativity has focused on 'walking the talk' and/or 'talking the walk,' wherein narrative and action around CSR are typically treated as two different things with their relationships questioned. We focus on what has been called 't(w)alking' wherein speech is understood to be performative and wherein speech acts and CSR are merged, becoming one and the same thing. Performativity then entails what is (and what is not) said, whereby CSR involves taking responsibility for speech and/or silences. Our thesis is that the Covid-19 pandemic led to the 'presenting' of CSR as performativity, in the presence of Levinas' Other, as noble (speech) acts. We examine what became of CSR performativity in a for-profit medical services provider when the Covid-19 pandemic turned fatal for its main client group: the infirm elderly. The performativity of the statement: "The elderly and their carers must be protected" turned out to be crucial and set the stage for the provider's emergency action. Following on insights derived from Nietzsche and Levinas, and more specifically from their views on the particularity of ethical action, we find that CSR morphed into ethical performativity in the case study at hand. Against the backdrop of the views of these thinkers, the research potential of the performativity of 't(w)alking' in future CSR studies emerges and is critically discussed.

Keywords: CSR, Covid-19, performativity, herd mentality, nursing homes, t(w)alking.

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1. Introduction

This paper centers on a case study focused on healthcare action taken (and not taken) during the Covid-19 pandemic, where new performative CSR activities emerged in times of extreme crisis. Specifically, we examine an organization's efforts to act responsively and responsibly in line with relational ethics. The case is situated in Geriatria[2], a for-profit Dutch medical service provider to nursing and elderly care homes. Several for-profit organizations now provide services in the Netherlands that nursing and elderly care homes once provided themselves, Geriatria being one of them. Geriatria was started several years ago when the bureaucratization of Dutch elderly care, driven by new public management (NPM) principles and attempts to cut down healthcare costs (Ruding, 2020), produced market opportunities for for-profit healthcare organizations. Geriatria delivers needed weekend and night-time medical coverage to elderly care homes (see also Letiche, 2008).

We ask: when the infirm elderly, as well as the healthcare organization at hand, were threatened by Covid-19 what form did CSR performativity assume? What was the underlying nature and quality of relatedness and responsibility? In general terms, CSR can be viewed as an organization's efforts to voluntarily engage in activities that go beyond increasing shareholder value or financial performance and what is required by law (McWilliams, Siegel and Wright, 2006; Schrerer and Palazzo, 2011). Despite to the lack of clarity regarding the extent to which engaging in CSR activities leads to improved financial performance, there are some indications that important non-financial outcomes for organizations result such as increased attractiveness to investors and greater ethnic diversity of organizational staff (Margolis, Elfenbein, and Walsh, 2009; Arouri and Pijourlet, 2017). Both Huang and Watson (2015) and Aguinis and Glavas (2012) have noted the highly fragmentary nature of the existing CSR literature. Micro-studies of CSR focusing on how particular individuals or organizations have engaged in CSR-related activities have also produced diffuse outcomes (Aguinis and Glavas, 2012; Gond and Moser, 2021; Scherer and Palazzo, 2011).

It has been claimed that CSR may turn out to be a form of self-legitimization of large corporations which confirms existing power structures more than it changes them (Alamgir and Banerjee, 2019). CSR sometimes appears to be used deliberately as a powerful label by organizations to prevent the passing of stricter laws (Chamayou, 2018). It is not always clear that CSR really has that much to offer to the vulnerable, and it has been further asserted that engaging in CSR may be leaving gender and economic asymmetries in place (McCarthy,

[2] All names have been anonymized.

2017; Ozkazanc‐Pan, 2019). One consequence of the many charges that organizations provide a false impression of their social responsibility has been increased interest in studies focusing on CSR performativity (Christensen et al., 2020) – i.e., studies that specifically focus on what happens in the field when it is claimed that CSR is being actively promoted. Examining CSR performativity consequently needs to involve detailed, case study-based analyses.

An often-assigned meaning to 'performativity' originates from Austin (1962) and Searle (1969, 1979, 1990) and refers to so-called 'speech acts'; for instance, when a government official says, "I declare you man and wife" a couple actually becomes "married." Speech acts, through their utterance, make (or aim to make) something happen. In speech acts, talk and action come together (Christensen et al., 2020). Relating specifically performativity to CSR and to elderly care, we could, for instance, ask: (i) What protection did the homes for the elderly *promise*?; (ii) What questions from the public were (not) *answered* by public health officials?; (iii) What *requests* did nurses and doctors make as the Covid-19 pandemic progressed?; (iv) Who *complained* when infection rates grew?; (v) Who was *warned* and by whom, of which dangers for the health of the elderly?; (vi) Who *refused* to go along with which policies and why? This paper revolves around such speech acts as these.

Our claim is that in the Covid-19 pandemic, ethical choices to speak out or stay silent were made by various stakeholders, assuming or avoiding responsibility, whereby CSR commitment (or the lack thereof) was performatively enacted. Following on insights derived from the philosophies of Nietzsche (1956, 1969, 1974, 1981) and Levinas (1969, 1978, 1981, 1986), and more specifically from their views on the particularity of ethical action, we propose that CSR is manifested via the performativity of situational responsiveness; whereby standard practices and definitions may or may not stand in the way of ethical action. We seek to understand, specifically in the context of the massive crisis of the Covid-19 pandemic the extent to which existing practices hindered or sustained ethical action. We are responding to both calls for more micro-CSR studies (Aguinis and Glavas, 2012) and for studies of CSR performativity (Girschick et al., 2020). We believe that approaching CSR during Covid-19 as a question of performativity via a micro-study of ethical (in-)action powerfully evidences what was at stake as the pandemic hit (in this case: what was at stake for elderly care homes).

In the second section , we elaborate on CSR performativity and the role of ethical action therein. The third section describes our research methods, while the fourth provides the micro-CSR case. In the fifth section, we analyze the ethics of the critical incident introduced in the case in terms of Nietzsche and Levinas. In the concluding section (Section 6), we

reflect on our analysis and then draw inferences about CSR and future related research.

2. CSR performativity and ethical action

2.1 CSR performativity

Ever since Huang and Watson (2015) and Aguinis and Glavas (2012) asked for more micro-CSR studies there has been a rise in studies of this kind (for an overview, see Gond and Moser, 2021). Girschik et al. (2020) note that despite this rise, the micro-CSR studies that have been published tend to lack a critical edge, reaffirming dominant views on CSR, for instance: (i) the importance of aligning CSR activities and organizational strategy; (ii) the difficulties CSR protagonists face when having to balance business and social goals in their daily work; and (iii) the detrimental effects that manifest themselves when CSR is used purely for reasons of self-interest (which is part and parcel of the so-called 'dark side' of CSR) (see also: Delmas and Burbano, 2011; Wilburn and Wilburn, 2014). Calls have been made for different types of micro-CSR studies in which more attention is given to (i) the variety of voices in organizations re CSR and how these voices impact prevailing CSR views; (ii) activities undertaken in the name of CSR and how these are perceived in the field; (iii) voices of those who CSR activities seek to support; (iv) the discomfort experienced with CSR; and (v) subversive actions undertaken by CSR activists to promote, stop or adapt particular CSR and non-CSR activities. More specifically, following Contu (2008), Girschik et al. (2020) argue that the time has come for studies examining CSR performativity that do not conform to stereotyped themes and do not adopt a simplistic normative stance. In line with this view, Spicer et al. (2009, 2016) have asserted that CSR studies need to better appreciate the particular contexts and constraints facing CSR and its management by examining what works when it comes to implementing CSR *in situ*, including what CSR stakeholders, notably those in the field, perceive as relevant – i.e., what they see as 'the' thing to do in a particular setting and why this is the case. The Covid-19 pandemic, we believe, offers a uniquely significant context within which such micro-CSR studies, focusing on CSR performativity, may be fruitfully conducted.

Performativity can be defined in several ways (Baker and Modell, 2019; Cabantous et al., 2016; Vosselman, 2022). One approach to CSR performativity, in line with Austin (1962) and Searle (1969, 1972, 1976), looks at performativity defined as what corporations actually do when they say that something is socially responsible (Baker and Modell, 2019). Performativity so defined pertains to corporate action retrospectively evaluated (what has been achieved?) and/or aspirationally declared or talked about (what does an organization say

that is going or needs to be done that is socially desirable?). Christensen et al. (2020) argue that time plays an important role in performativity studies when focusing on talk-action relationships. These authors claim that the relationship between talk and action goes both ways: CSR may be regarded as 'walking the talk' but also as 'talking the walk.' This is in line with the difference between evaluation and aspiration. Christensen et al. also assert, following Austin (1962) and Sturdy and Fleming (2003), that while analytically valuable and interesting, the difference between 'walking' and 'talking' is often not in practice all that clear-cut. The two can easily appear in conjunction; one then needs to analyze the 't(w)alking' of CSR when discussing its performativity. Stated differently: if CSR is examined in its direct performativity, we have to examine speech acts (talk) (Austin, 1962; Butler, 1993, 2010) in concrete circumstances (walk) - or 't(w)alking' (Schoeneborn et al., 2019). As indicated, the Covid-19 pandemic provides an environment in which immediate action and ongoing discussion is/was warranted, given its impact on health, society, economics, politics, and culture. This, we believe, makes it a highly interesting setting within which to study 't(w)alking.'

Evaluation and aspiration, the two foci of CSR stated above, both entail what Austin (1962) has called "constatives." As indicated above, one (aspiration) is about the future, and the other (evaluation) is about the past. However, Austin claims that neither of these foci can be viewed as a manifestation of "performative speech acts" -- as speech acts can only be found when evaluation and aspiration intersect (see also Christensen et al., 2020). This is exemplified in Table 1 below.

Type of CSR	**Time focus**	**Description**
Aspirational CSR: intentions & plans	Future-directed	Talking the walk
Evaluation of CSR: actions & results	Retrospective	Walking the talk
Performative speech acts	Present	T(w)alking

Table 1 Types of CSR and their talk-action emphasis.

Performative speech entails speech acts that occur in the present, wherein what is said has direct, immediate effect(s) on actions undertaken *in situ*. Our case study in Section 4 focuses on just such performativity. Our claim is that in the Covid-19 crisis, ethical choices to

speak out or to stay silent were made -- choices which assumed or avoided accountability and responsibility. CSR commitment (or the lack thereof) was thus performatively enacted. We propose that CSR manifested itself in the crisis situation in the performativity of situational responsiveness – i.e., in performative speech acts related to 't(w)alking,' where speech acts, and CSR merged, becoming one and the same thing. Performativity so defined entails what is (and what is not) said, and from that perspective, CSR needs to focus on accountability for speech and silence. We purport that the pandemic created a social ethical crisis, certainly in healthcare organizations, that put persons (and organizations) to the test. Our focus herein is on the performativities of CSR that did or did not meet the challenges set by the pandemic, particularly when confronted with a critical incident (here, whether or not to lock down elderly care homes in the Netherlands as the Covid-19 virus spread).

In order to further frame our analysis, we will use a theoretical approach to ethics and ethical action based on an amalgam of rapprochement of several writings of Friedrich Nietzsche (1956, 1969, 1974, 1981) and Emmanuel Levinas (1969, 1978, 1981, 1986). Both of these philosophers argue that ethics demands complex intra-action between Self and Other. They assume that there are no universal rules of rationality or logic upon which ethics can justifiably be based. Their views will be set out in the following section.

2.2 Ethics and ethical action

Levinas (1969, 1981) claims that the sighting of the face of the Other triggers an ethical obligation to care and accommodate that Other, for example, in a crisis situation. By taking the appearing of the Other seriously, genuine intra-action between individuals is built. One individual must not dominate the other individual when they meet, but one must try to accept the Other without destroying the alterity (see also: Campbell et al., 2009). The appearance of the other's face forces one to not blindly pursue one's own interests or path. It compels one to not do anything that might harm the Other. For intra-action to be created and maintained, basic existential acknowledgment of the Other, including self-reflexive awareness, needs to become and be seen as a common good by the individuals at hand. For Levinas (1981), the Other must have precedence over one's being; i.e. the Other’s face holds one hostage. A limit to this precedence is reached when one's actions threaten to be to the detriment of an-Other's being. It is to be noted that Levinas believes that such a situation does not justify taking refuge behind procedures, figures, or lists but the ethical confrontation with an-Other can entail more than the acknowledgement of Other's gaze or face. According to Levinas (1969, 1981), when existential affect for the Other is or cannot be safeguarded to a

sufficient extent, the only remedial alternative is to create and uphold rules that do justice to the protecting, building, and respecting of relationships. Levinas asserts that this chiefly has to be done 'politically,' but he does not offer many details on how this exactly could be achieved.

Roberts (2001, 2003), a leading Levinas-ian thinker about organizational ethics and accountability, has argued that beliefs about the importance, sustainability, and relevance of CSR, have been infused by narcissistic and self-congratulatory preoccupations. Claims of ethical awareness of the Other made by organizations or organizational members do not necessarily lead to 'doing-the-good-thing.' When organizations claim to be responsible, whatever good they say they do may merely amount to examples of them patting themselves on the back. Organizations often see themselves as 'ethical' much more than they actually ever see Other(s). Roberts (2009), therefore, pleads for more 'intelligent accountability' wherein organizations show greater respect for an-Other than is commonly now the case (see also Roberts, 2012, 2018).

In line with Levinas, Nietzsche (1956, 1969, 1974, 1981) has stressed that:

> … we always observe something from a certain perspective. He [Nietzsche] rejected the concept that we can observe anything from a 'God's-eye perspective.' We cannot rise above ourselves and look at reality such as it really is … our perspectives are always situated … the act of knowing is rooted in our affective constitution. (Danermark et al., 2019, pp. 9-10)

Ethics are deemed by Nietzsche to be both circumstantial and relational (see also Ruti, 2017); they must not be reduced to 'herd' conformity and mediocrity, wherein everyone follows examples set by somebody else as if there culd exist a 'God's-eye view' defining ethical action. Individual self-interest needs to be re-evaluated if the nihilism of mass conformity is to be overcome. Nietzsche asserts that this firstly requires active subjectivity and, secondly, some form of acknowledgment of the Other.

Levinas' ethics is grounded in contact with the living Other, but in a very different way than Nietzsche's. For Levinas, ethics is not generated through mutual engagement or interaction with the Other via inter-relational responsibility. Ethics is a matter of one's own individual responsibility to the face of the Other; responsibility is not shared but is absolute; it is intra-relational. Nietzsche looks less to the ethics of Other and more to that of Self. But the two philosophers have the same proverbial 'enemy': autonomous rationality portrayed as the ground for a rule-based ethics (Boothroyd, 1995).

In response to the Covid-19 pandemic, the hegemony of economically individualist or instrumental mindsets, typically associated with the running of businesses, was put under scrutiny. In our specific case, there was no scenario available for what a pandemic would mean for the elderly infirm or their caregivers or for Geriatria. After all, Covid-19 was the first global pandemic since the 1918 Spanish flu (Spinney, 2017). To what degree the principal actant in our case study, was triggered by his relatedness to Other(s), the circumstances he was faced with, and/or by a 'will-to-be,' will be examined. We see the case as exemplary of Levinas' intra-active responsibility and of Nietzsche's felt sense(s) of power, which we will look into more closely after having presented the case in Section 4.

3. Research methods

Following up on Aguinis and Glavas' (2012) and Gond and Moser's (2021) call for more CSR micro-studies, we have set out to investigate CSR performativity. Because we approach accountability as performative ethical action, as argued in Section 2, our approach is somewhat special. This is in line with Girschik et al.'s (2020) call for different types of micro-CSR studies challenging currently dominant views on CSR. In Gond and Moser's (2021) overview of micro-CSR studies they identify in what they call 'the psychological approach' research themes such as organizational pride and attractiveness, enhanced perceived prestige as seen by stakeholders, and the relationships between moral identity and organizational citizenship. In their 'sociological approach,' they distinguish the construction of an ideal social, ecological and ethical corporate self, how practitioners derive meaningfulness from work, as well as how CSR managers are pushed to the periphery or achieve genuine leverage. In all of this, the CSR actant is the (abstracted) corporation and/or organization, and the focus is not on *in situ* acts of performativity. It is this that we set out to reverse (cf. Girschik et al., 2020).

Our's is an interpretive study (Chua, 1986; Myers, 2009) that uses information stemming from interviews, newspaper clippings, WhatsApp (Meta) messages, and public tv appearances. The study is phenomenological insofar as our aim is to understand how particular individuals' subjective views of the world – i.e., their 'lifeworld' (cf. Husserl, 1960) contributes to performativity.

We have assumed that CSR performativity is constituted in speech acts and is to be studied without necessarily drawing generalizable conclusions or necessarily making connections to other research sites. Some thoughts taking a broader view will, however, be provided in Section 6 (Bevan, 2014; Creswell and Poth, 2016; see also Girschik et al., 2020;

Spicer et al., 2009, 2016; Moriceau, 2009). Given the microlevel analysis adhered to in our research and the relational approach taken to our study, we focus on the performative actions of the CEO of a healthcare provider ('Geriatria') as he encountered a critical incident (described in Section 4.2). We will attend to what was the situation of performativity and how it related to what was going on as the pandemic spread in the elderly care homes.

Our key informant (the CEO) was interviewed for three hours across two sessions and on two other less formal occasions. Further interviews were held with Geriatria's CFO, logistics manager, and main legal expert (Note: both the legal expert and logistics manager have since left the company). These interviews lasted between one and one and a half hours each. The less formal conversations lasted around half an hour each. All formal interviews were audio-recorded and transcribed. Geriatria's website and newspaper clippings about the spread of Covid-19 in the Netherlands provided additional information used for triangulation purposes (Denzin, 1978). Summary notes were prepared and exchanged between the authors, which led to the inferences set out in Section 5. Translation issues were present though several authors were fluent in English and Dutch, with either Dutch or English being their native tongues. Issues only arose when particular Dutch verbs and nouns had no direct English equivalent; they were consequently described more elaborately. Two rounds of discussion were needed to align and solidify the researchers' views. Information taken from various informal conversations with the CEO and logistics manager helped to frame our analyses and descriptions. The CEO gave two of the researchers access to a string of WhatsApp (Meta) messages that he had exchanged with some of the key stakeholders involved in the critical incident. The researchers were only allowed to take notes with regard to these messages and could not quote them here. The messages mainly referred to public appearances that the stakeholders had just made or were about to make, in which they would (try to) discuss aspects related to the critical incident. Several reports (in newspapers) and recordings (on public television) pertaining to these appearances were checked. Most appearances turned out to be available via YouTube or by browsing the online backlog of Dutch tv stations (the appearances in question occurred mainly in prominent talk shows and in daily news programs, namely 'Een Vandaag' ['One Today' i.e. news on Channel 1'] and 'Op1' ['On Channel 1']). These appearances allowed us to compare what the stakeholders (felt they could say) said in public with what they said privately on WhatsApp and with what we had learned in our interviews with them.

Two of the authors collected the materials mentioned above. The third author joined after this stage, helping to draw out inferences by discussing and resolving differences in opinion among them as they went.

The next section describes the (history of) the case and the critical incident. A more in-depth discussion, relating our insights on responsibility and the ethics of Nietschze and Levinas and to claims in relationship to performative responsiveness, follows in Section 5.

4. CSR performativity during the Covid-19 pandemic: a case study

4.1 Background about Geriatria

Geriatria, which is located in one of the biggest cities in the Netherlands, was launched in 2016 by two people who to this day constitute the company's management team (next to its CFO): the CEO and the CEO's partner, who is Geriatria's most senior medical specialist. It boasts a home office staff of approximately 15 people (other medical specialists and a back-office including IT personnel). Before Covid-19, it had a yearly turnover of roughly 1 million Euros.[3] Geriatria's stated mission is to provide high-quality geriatric care for the elderly in a variety of settings, including residential nursing homes and home-care services. Geriatria claims to ameliorate issues regarding the effectiveness and efficiency of care. It provides clinical assessment and management assistance to institutions serving older people, including advising on e-health and health administration technologies. Its principal money-maker comes from providing night-time and weekend medical care in nursing homes. Its doctors are never the patient's own GP; they are always stand-ins. Geriatria is paid on a piecework basis.

At the time of the research (during the first wave of the Covid-19 pandemic in the Netherlands), Geriatria had a portfolio of approximately 300 medical doctors who nursing and elderly care homes could hire to cover their day, night, or weekend shifts. The Covid-19 pandemic that hit the Netherlands in March 2020 confronted Geriatria's leadership and the organization as a whole with a crisis. A lot of care was needed as the number of Covid-19 infections exploded, leading to more care than the company had been able to accommodate up until that time. The situation was uncertain and fluid as government policies on what (not) to do and when were still partially in the making. For Geriatria one strategy question was: would one position oneself purely for-profit with little concern for the social good, or (the other extreme) did the social good prevail at all costs, even with potentially detrimental

[3] During the Covid-19 pandemic, Geriatria experienced extreme exponential growth, but the consequences hereof fall outside the scope of this paper.

effects to Geriatria's (financial) performance in the short and possibly also the long run? A position in the proverbial 'middle' would also be possible, trying to balance profits as well as spurring on the social good. We investigated the performativity of the ethical actions taken by the CEO of Geriatria in the crisis situation at hand.

4.2 The Covid-19 pandemic critical incident

During the first wave of Covid-19, from March to June 2020[4], doctors working for Geriatria in elderly care homes were quickly confronted by the dire consequences and pervasive effects of the pandemic. The virus was spreading voraciously, many people were infected (including nurses and doctors), and numerous infirm elderly were dying. At the time, the government merely urged care workers to follow minimal protocols set by the Dutch National Institute of Health and the Environment (RIVM). People were asked to work from home (which was clearly not possible when providing elderly care), not to shake hands, to wash their hands often, and to abide by rules for social distancing (which also proved difficult in elderly care homes). Geriatria's medical doctors realized that the rules had to be tightened if the virus was not to spread more massively, especially among the infirm elderly. The doctors who worked with the elderly on behalf of Geriatria also needed to be kept as safe as possible. This resulted in Geriatria acquiring a supply of facial masks and other protective materials long before the government prescribed that elderly home staff needed to use such materials to lower the infection rates. Supposedly, as the RIVM suggested, since there were no masks or protective aprons available, there was no logic to prescribing them.[5] The obligation to wear face masks in hospitals was only announced by the Dutch government on October 1, 2020. From December 1, 2020, onwards, the general public was also obliged to wear face masks in closed spaces. Even then, the decision to prescribe mask-wearing went against the advice of the RIVM, which still claimed to be unconvinced of the advantages of wearing face masks (which has been the case until this very day).[6]

Geriatria's CEO tried to influence national opinion and the RIVM in the hope that the government would decide on a lockdown of the elderly care homes to attempt to contain the

[4] As indicated in the main text, the first 'official' Covid-19 case in the Netherlands was registered on February 27, 2020, but later investigations showed that the country had seen cases in January 2020 already (*AD*, June 4, 2020).
[5] An energetic policy of procuration would seem to have been a better alternative.
[6] Recent reports (May 2022) have stated that the relationship of advice between and in the OMT, RIVM and the Ministry of Health were complicated and that what was allowed to reach the public did not necessarily reflect the full reality (https://www.bnr.nl/nieuws/gezondheid/10477002/gommers-adviezen-omt-waren-eigenlijk-verkapte-rivm-adviezen).

virus as much as possible. Awareness that something strange was going on in elderly care homes that required speedy action reached the national and regional newspapers in the second half of February 2020. But the stories of desperate circumstances were played down as exceptions. Officially, the Covid-19 virus was first detected in the Netherlands on February 27, 2020. After that time, it was generally assumed that the RIVM's protocols worked well in situations where elderly care had to be provided. But this was far true; for instance, on April 6, 2021, a national daily newspaper (*Volkskrant)* noted that half of the Covid-19-related deaths in 2020 had occurred in elderly care homes.

Geriatria used monitoring systems located in its head office to observe how much infection was occurring and with what consequences in the elderly homes it serviced. As the pandemic worsened, a special Geriatria Covid-19 'hotline' was created. Geriatria doctors were instructed to call in whenever they had something to report related to the pandemic. The calls were frequent and often happened during the night. While there was ample anecdotal evidence of the havoc caused by Covid-19, there were as yet no definite 'numbers' that could be used to encourage political action. One nursing home where 50% of the residents had died was known to Geriatria, but as the residents' sickbeds had been as short as two days and the victims had not been tested, there was no 'scientific' proof of the severity of the pandemic.

Homes for the elderly in the Netherlands are typically owned by corporate groups, but they tend to be run house by house. Local managers were (and are) often wary of articulating what they were witnessing in their homes; afraid that there would be protests from family members of their patients about a seeming lack of protection or pushback from the government or from (other) corporate groups given the increasing number of deaths. By early March 2020, based on the figures assembled from the information that had been called in, it was evident to Geriatria's CEO that the virus was spreading increasingly rapidly from the south to the north of the country. It could no longer be denied that there was a significant problem, especially in elderly care homes; too many people were dying; death rates were much higher than usual. At first, in the larger cities and then in particular rural areas, there were growing infection rates. From its activity across the country, Geriatria finally 'had the numbers'; it could talk the RIVM's language. The CEO's desire was to share the numbers with the government to force increased preventive action and to help alleviate the pressures and tensions facing the elderly care homes. A few elderly care homes had already decided to shut their doors to visitors for preventive reasons (e.g., see https://www.rtvnoord.nl/nieuws/780719/Rationeel-begrijp-ik-de-sluiting-maar-gevoelsmatig-is-het-lastig), but they had received intense pushback from family members of the elderly,

who claimed that this was a careless and inappropriate decision (see also *Volkskrant*, June 20, 2020). Some families seemed to find it hard to accept that there was a bigger risk at stake than the pain or inconvenience of being unable to visit their relative(s).

As noted in Section 1, Geriatria mainly exists thanks to the over-bureaucratization of healthcare provision caused by (often failed) austerity politics. NPM had resulted in a rage of mergers and acquisitions, whereby colossal care provider organizations have emerged (Ruding, 2020; see also Lorenz, 2012). These organizations are often highly centralized, with large overheads (Letiche, 2008). Neither the national government, insurance companies, nor the big healthcare organizations were (and are) likely to welcome criticism coming from a relatively small for-profit outsider such as Geriatria. Geriatria's CEO, therefore, tried to influence the RIVM by talking to the chairperson of the Dutch Association for Elderly Care Specialists (CareORG). She was part of the national advisory body (the 'outbreak management team' --- OMT), informing the government on (potential) social and economic consequences of the pandemic. She thus was much closer to influential government officials than was Geriatria's CEO. The RIVM provided the government with its epidemiological briefings. Only via the OMT and RIVM could one have an effect on Dutch policy -- the government relied solely on information or ideas coming from these two institutionalized sources. Appealing to newspapers or going directly to the Minister of Health was deemed inappropriate and impractical. Politicians were only approachable if one had personal contact with them already. The view that all elderly care homes had immediately to go into lockdown, given the alarming figures of infection and deaths, would not be taken seriously if it did not come from the established and “legitimated” institutionalized sources.

No one at Geriatria knew the chairperson of CareORG; contact was established on March 15, 2020, via LinkedIn and WhatsApp (Meta), and later that day via the telephone, when Geatria's CEO stated in no uncertain terms: "The elderly and their carers have to be protected" (he subsequently repeated this message on various occasions, among others in other WhatsApp exchanges). The chairperson of CareORG endorsed the view that the crisis was major and required immediate action. She had also received complaints from CareORG members about what was happening (mostly from medical specialists) but had, up to that time, not questioned the approach taken by the RIVM. After several calls and further discussions in which other medical specialists and university professors participated, she decided to go on national television. First, she went on a popular daily talk show on the main public TV channel ('Op1') to argue that there was a need for speed and (different) action to protect the elderly from further harm and to stop the virus from spreading at such a high pace.

She subsequently made the same argument in an OMT meeting and in a private conversation with the Minister of Health. But she found it hard to be outspoken and thereby potentially become controversial, fearing the *ressentiment* of the national healthcare leadership. She was worried about the potential consequences of her performativity; hence she first provided a somewhat understated account of the goings-on in the elderly care homes in her interventions, providing fewer details than she could have. She also found it problematic to openly state that the (lack of) government policy was bringing death to the elderly at alarming rates or to claim that the RIVM's approach, which the government was following, was, in fact, partly to blame. These were organizations with which she and her constituency needed to remain on friendly terms. Geriatria's CEO urged her (via WhatsApp and in telephone calls) to be more outspoken, offering advice and support. On the morning of March 18, 2020, the two decided to intensify their activities as the RIVM and Minister of Health showed no real inclination to change existing policy, even though it was said by one of our interviewees that the RIVM knew from US-based research conducted at that time that Covid-19 mortality rates in elderly care homes had occasionally gone up to 50%. A press release was prepared demanding action in the elderly care homes, and the CareORG chairperson went on national television for a second time on one of the country's most popular news shows (called 'Een Vandaag'). She now was much more outspoken. Meanwhile, Geriatria's CEO had prepared a memorandum that was sent to all elderly care homes in the Netherlands. This "Plan of Action Covid-19; Crisis in Elderly Care Homes" stated that protective materials had to be acquired as soon as possible for all the nursing homes to keep patients and staff safe; and that the homes should prepare for a full lockdown to minimize the risks of infection. In the evening, the government finally decided to close the elderly care homes to visitors; and the CareORG chairperson learned that the pressure she had exerted had played an important role in the decision, although there were other forces in play as well (such as international developments, a sudden possibility for the Dutch government to acquire protective materials more quickly, and pressure from influential former politicians who demanded action). The closure policy was effectuated on March 19, 2020, first for three weeks, but it subsequently was reconfirmed twice, whereby the lockdown lasted until June 15, 2020. During the second Covid-19 wave, which began in September 2020, more elderly care homes decided to shut their doors themselves than in the first wave. However, the management of some homes demanded that the government not impose a lockdown of elderly care facilities again, calling it inhuman and claiming that it had a negative impact on patients' quality of life (*Trouw*, October 10, 2020). Only, in case of severe local Covid-19 outbreaks, did elderly care homes

now go into lockdown. The relatively high vaccination rate among the elderly, which had by then been reached, had reduced the risks.

5. Analysis: a Nietzschean and Levinas-ian reflection

In the critical incident described in Section 4.2, strong performative, persuasive action was taken in support of a lockdown being imposed on visitors to nursing homes. Officialdom was reluctant to act any sooner than it did; perhaps because it feared taking responsibility that might come back to haunt it. Although the performative speech acts of Geriatria's CEO and the CareORG chairperson may not have been the prime reason for the lockdown to be imposed, their actions contributed to this decision. Before that time, not ethics or experiential responsibility to the Other, but 'science' or depersonalized statistics were mostly seen as the truths on which government action could be based. For procedural and institutional reasons, the high mortality rates in elderly care homes were not immediately evidenced in the statistics. Geriatria's doctors reported incidents of inappropriate care practices and a lack of medical supplies. But these reports were ‘anecdotal’ and granted no official or strong 'truth value' beyond Geriatria's boundaries.

The CEO acted by demanding the provision of protective masks and aprons and supporting a full lockdown to reduce infection rates. As Geriatria's mission is to provide care for the elderly (mainly in nursing homes), the CEO's actions were consistent with the organizational mission. Performativity was realized when the CEO in his conversations with the chairperson of CareORG described the situation in the elderly homes as unsustainable, defining it as requiring national government emergency action. The situation became an 'emergency' when so reported in the media and was, thereby, performatively (re-)defined. Before the CEO's interventions, there were 'issues' in elderly care facilities that were pitched as incidents; only afterward was there a clear and present 'emergency.'

Ethics here, we believe, following our discussion in Section 2.2, rotates around two themes: (i) herd mentality versus conscientiousness, and (ii) the acknowledging or receiving of the gaze of the 'Other.' The first is drawn from Nietzsche and the second from Levinas. We are certainly not unique in approaching ethics from an amalgamated Nietzsche/Levinas position; scholars such as Lingis (2009) and Butler (2009) have done so as well. The tendency is to approach the combination of Nietzsche and Levinas as something exceptional and uncommon (Boothroyd, 1988, 1995, 2000, 2009, 2012; Diprose, 2002; Longneaux, 2009). If one approaches ethics as particular action, for instance, in the context of CSR, undertaken by specific persons in concrete relational circumstances, the amalgamation both

makes sense and seems necessary. There is here a "… stance of negativity [that] offers a resounding No!" to the relational tropes of dialogue, positivity, inclusion, and domestication, based upon an intense embrace of life and existence itself (Ruti, 2017). Relationally, the Other and I are not to be unified in a shared perspective or identity; the return to the Same is abhorred. Circumstances provide individual and specific ethical possibilities. Ethics are not to be thought of as 'laws' or conceived of as 'truths' in this contribution but are to be understood as identifiably contingent and intra-actional.

To turn to the specifics of the Geriatria case: masks and protective aprons were handed out whenever possible to elderly care home employees in homes that Geriatria serviced from March 2020 onwards. There were some managers in care facilities who had masks and aprons locked up in their cupboards but who refused to release these materials to their carers because the RIVM had not specifically ordered them to do so. The acts of care and carefulness that were possible did not address the pressing needs for institutional action. The nursing homes had to stop being 'deathtraps.' Hence the pressure exerted by the CEO and those around him to set a full lockdown in motion.

(i) Herd mentality versus conscientiousness

Geriatria's CEO was horrified at first by the Dutch government's lack of speed. Only if there was 'scientific' proof were the national authorities willing to act – or so it was reported to him. But since the pandemic was a unique event, very little scientific proof could be brought to the table during the first wave of Covid-19 infections; international developments in countries where the virus had started to spread earlier than in the Netherlands perhaps being an exception. At first, statistics were unreliable and were not yet systematically collected or shared. Causes of death were not being methodically determined; symptoms of illness were still (at least partially) uncertain. Local experience, affect, and circumstance were effectively banned from the decision-making process.

Nietzsche has claimed that Western ethics have been grounded in self-hate. Suffering and not joy; fear and not courage; have been portrayed as the highest ethical good. In that case, the main questions governing ethics are not how to celebrate, be generous, or take delight in existence; but what to fear, deny and flee from (Boothroyd, 1995). The Covid-19 pandemic offered an ideal occasion for prioritizing anxiety, agony, and angst. Wearing protective masks was decried by some, vaccination mistrusted, and (potential) lockdowns cursed. There have been several outpourings of aggressivity against decision-makers who endorsed the lockdown and wearing protective materials. The 'herd' reaction of totalizing

fright and flight, described by Nietzsche, has been (and still is) powerful. More 'noble' reactions of awareness, care, and self-awareness, have often been smothered; the first reaction of the CareORG manager, who unexpectedly toned down the issues plaguing elderly care homes when she was featured on national television and who received no immediate support, being a case in point. There has been self-overcoming and reflective awareness, but the repetition in the news of infection, hospital, and intensive care bed statistics dominated the first wave of the Covid-19 pandemic. What Nietzsche calls the 'herd mentality' of negativism, rancor, and jealousy often reigned. The elderly were endangered; death was lurking around the corner, while existence was dangerous and fraught with uncommon issues that typify pandemics. The collective 'herd' sensibility gave the RIVM more or less free reign with a partially fearful public. Admittedly, it takes an enormous effort to transcend the mass pathos and to demand justification, explanation, or to effectuate appropriate performativity, but Dutch government officials (from our observation) certainly never tried to achieve this.

The Geriatria CEO was amazed by the flight from responsibility he saw around him. He was convinced that a lockdown of nursing homes was necessary to keep Covid-19 as much at a distance as one could. The old and infirm, for the most part, did not understand the anxiety; many of them did not share much awareness of what was happening, given their mental condition. Still, the image of a deserted, lonely grandparent was generally seen as a symbol of suffering and led to self-laceration in many Dutch newspapers; Nietzsche's herd culture was hereby reaffirmed and reasserted. As already noted, Roberts (2009) has warned that trying to do the 'noble' thing can generate overweened pride and narcissistic arrogance.

The task of achieving a protective lockdown was fairly straightforward. What Geriatria's CEO did was refuse to accept the herd culture and its manifestations in the decision-making surrounding how to treat the rising number of infections. He demanded action rather than fear-driven passivity. Nietzschean ethics demands an 'opening' up to the immediate event(s) of unpredictability and to physical being. There is no justification for Covid-19; its existence is an event of 'unreason.' The pandemic calls upon us to respond; affect, creativity and awareness are possibilities in such circumstances. As Butler (2009) claims, one may join Nietzsche in rejecting the 'slave morality'; that is, we need to move away from constantly complaining and the embrace of a sense of misery that degrades our humanity. Fighting the Covid-19 pandemic demands unexpected forms of performative outings of aliveness; the herd rejects any such call to positive ethical action. Nietzsche's ethics demand that I (an individual) embrace(s) the forces of life that I (he/she) encounter(s), disregarding self-interest, which transforms me (him/her) as desire becomes affirmation and

evocation of existence itself.

The popular political call was for a 'future perspective,' meaning certainty about what is going to happen; when no such certitude existed. The demand for a stable, predictable, and affluent existence is the opposite of ethics, as understood by Nietzsche. In his ethics, life and the Other, existence and responsibility, are embraced as active, indeterminant, and relational, as understood in Deleuze's *Nietzsche and Philosophy* (1983):

> … there is the difference between active and reactive force … active force asserts itself, it affirms its difference and makes its difference an object of enjoyment and affirmation … reactive force ... limits active force … 'yes' from the point of view of active forces becomes 'no' from the point of view of reactive forces and affirmation of the self becomes negation of the other. … [If] reactive forces get the better of and neutralize active force … an inversion of values themselves (GM I 7) [results] so that the low is placed on high and reactive forces have triumphed …. *They separate active force from what* it *can do* … Nietzsche analyses the figures of reactive triumph in the human world – *ressentiment*. (Deleuze, 1983, pp. 57-58)

(ii) Acknowledging and receiving the gaze of Other

Recognition of the absolute otherness of Other, wherein every reduction of the Other to the Same is rejected, is crucial for Levinas. For Levinas, generalization, and rationalization lead to contempt for the living Other. In the Covid-19 pandemic, the elderly in nursing homes (at least in the media and mainly in newspapers) were made into abstract objects of pity (cf. Levinas, 1981). However, nursing home residents are real people with differing personalities, awareness, and attitudes (Letiche, 2008). Levinas (1969) stresses that it is in the irreducible experience of the Other's alterity that genuine awareness occurs, and constructive relationships can be built. During the lockdown, there were protests against how the elderly were supposedly being mistreated. The elderly were reduced to *an idea of* the elderly; they were not actually living persons who were being encountered.

In Levinas' thought, the 'gaze' is the crucial rendering of relatedness: the one person as seen by the other. Seeing someone else's face involves real acknowledgment of their presence and requires an openness to that Other. Levinas' ethics is based on the difference between real acknowledgment and abstracted quasi-responsiveness. By reducing the Other to an object of one's own thought or some sort of ideation, one limits oneself to one's own

consciousness and its objects. If one acknowledges the being of the Other, one has to admit that there is more in the world than one's own ideas, prejudices, and consciousness (see also Lingis, 2009).

Throughout the debate to or not to enact a lockdown, the elderly had little face or voice, as various people spoke for and wrote about them, but the elderly largely remained invisible and voiceless. There was no real acknowledgment of the Other's being in the representation(s) made of the elderly. Levinas' ethics demands recognition of the gaze and the responsibilization that ensues, emphasizing the intra-relational nature of such responsibility. As beings of affect, that is, as beings who respond to the presence of Others, one is able to be ethical; such responsiveness is constitutive of one's subjectivity (Lingis, 2009). We put forward the view that we have seen little acknowledgment of Other in the Covid-19 pandemic.

According to Levinas, we never really know or can (at least ethically) possess the Other; the Other is a phenomenon of absolute alterity (Boothroyd, 1988). Philosophy, the defining and knowing of first principles of knowledge or action, is alien to Levinas-ian ethics. Care cannot be protocolized or defined in checklists and remain ethical. One must not think the same but turn to the actual, specific, and circumstantial. Re-making the 'I' into so many principles or abstractions destroys the very basis of Levinas' ethics (see also Letiche, 2008).

Within Geriatria, there was openness to the doctors' humanity; for instance, by encouraging them to talk through their experiences of Covid-19 and by supplying them with protective materials. Possibilities for the doctors to participate in debriefing sessions and discussion groups focusing on what they had experienced in Covid-19 infected nursing homes were on offer. Many doctors rejected these initiatives. They had no 'need' or desire to talk through such things. There is, here, what can be called a crisis of the third in the refusal to reflect on one's practice(s) (Boothroyd, 1988). Care can only be thematized and discussed in terms of *the third*; that is, from a regard coming from outside of the one-on-one relationship (see also Serres, 1992). For instance, we are writing here from the position of the third, as we were not present in the nursing homes or at the meetings of the RIVM or the OMT. In terms of Levinas, it is socially necessary but also problematic when action defined by thirdness and not directly present to the Other is presented.

The connection between thirdness and relatedness is elusive. Thirdness entails representation and conceptualization that can be relationally destructive, but a lack of thirdness leads to muteness, silence, and repression (Serres, 1992). The leadership of

Geriatria, the actions of the nursing home managers, and the government decision-makers were all enacted from the position of the third. None of these was directly present to the elderly; it was action from a distance. Accountability from the elderly to the rest of us could have come via the doctors, but their relative muteness meant that the weight of ethical responsibility had to be borne by outsiders from a distanced position of thirdness. The general refusal to listen very carefully to stories from the field, admittedly anecdotal and coming via word-of-mouth, was not ethical. Direct confrontation with moments of existence in the elderly's lives seems regrettably to have been largely taboo (Boothroyd, 1988).

In Boothroyd's (2000) radical Levinas-ian phenomenology of ethics, it is the limit-surface of the skin where the one and the other, literally but also figuratively or ethically, touch one another. The skin is 'existence as sensibility'; it is a direct place of relatedness. It is where we unequivocally are exposed to Other and where we perceive, feel and relate to the inner and outer, the self and other, the surface and interior. The skin provides an instance of a concrete physical being that directly expresses the relatedness of ethics.

Longneaux (2009) has proposed that an epistemological barrier is in play here. Thematization or the 'languaging' of relatedness, he claims, inherently entails an abstracting away from the event or the skin, whereby the face-to-face is replaced by the 'same' of concepts and definitions. Certainly, in the government's decision-making, its required forms of 'languaging' were focused on the nonindividual and depersonalized. The singularities of 'being' that form ethical awareness were oppressed. If openness to respond is crucial to responsibility, then we have to conclude that policy formulation was based on the repressing of ethics (Diprose, 2002).

In Levinas-ian terms, Geriatria's leadership struggled with their position and ethics. As a private for-profit healthcare organization, Geriatria is thought of by many as 'care cowboys' (as we learned in several of our interviews). When Geriatria's CEO appealed to the chairperson of the association of geriatric doctors, he talked about specific circumstances and particular events, which was exceptional. Most of what he said he had heard from his doctors. None of it was to be found in the then official records of events or decision-making. We conclude that no ethical speech, defined from a Levinasian perspective, was acknowledged in the policy-making.

5. Reflections on CSR performativity: the need for ethical action

In the critical incident presented in the Geriatria case, CSR performativity was

realized when the CEO in his conversations with the chairperson of CareORG defined the situation in the elderly homes as unsustainable and requiring of government action. Facilitating that action was undertaken subsequently. The statement: "The elderly and their carers have to be protected," was performatively crucial. After that statement was (repeatedly) made the main question of "response-ability" in mid-March 2020, it could no longer be ignored. It was an agenda-setting and event-determining speech act.

This case is not about increasing one's gift-giving and contributing to the community as a supplement to business as usual, as one typically sees in CSR-related studies (Girschick et al., 2020). At issue in this article is performative action in direct relatedness to the people that one claims to serve – i.e., the focus has been on performative speech acts as a manifestation of CSR performativity. The consequences in play were literally life and death for elderly nursing home residents, as well as the health of their carers. The quality of connectiveness with the Other(s) was at issue. Ethics demanded intervention, while the government bureaucracy denied the extraordinary nature of the challenges facing the doctors and nurses and others living and working in care homes. From a Nietzsche/Levinas perspective, relatedness (and hence, CSR) depends upon interactive awareness leading to performative action.

Conformity to commonplaces, rule-bound protocols, and abstractions mainly acted in as obstructions to action in the emergency situation at hand. The Dutch healthcare system was fairly inflexible and its mindset long rigid; it was constructed to permit all relevant institutional interests --- insurers, national and local governments, organizations of care providers, and associations of care professionals --- to negotiate with one another before action is undertaken (see also Kuiper, 2007).

Both Nietzsche and Levinas call upon us to question the quality of our existential awareness. Have we been mindful of what is humanly fundamental and needs to be prioritized? Has the fundamental fear, angst, and uncertainty of the pandemic been acknowledged and addressed?

Looking to Nietzsche and Levinas, a Nietzschean perspective related to these questions would focus on the quality and integrity of existential awareness; Levinas' perspective would be directed to the ethics of acknowledgment, presence, and interrelatedness. For both, ethics centers on attention to specific events, circumstances, and realities. Both philosophers see ethics not as a matter of laws, rules, and abstractions but as a matter of the quality of intra-action. The reified personhood of the corporation that translates to organizational charts and roles, and operational procedures and strategies, is not cut of the

same cloth as the living relatedness of performative ethical awareness. Levinas is well-known for his claim that ethics is the first philosophy; that is, it is what comes before anything else. The first existential factor is that there is or there is not relatedness and affective linkage to Other. Organization can be positively thought of as an artifact of ethical human activity or negatively understood as a deadening reification of all that is alive. When corporate or institutional agency dominates relational human intra-action, genuine relatedness is repressed. We believe that ethical interaction and economic activity can be mutually supportive, but we doubt that the typical 'business case for CSR' is really about any such thing. Institutionalized CSR tends to turn the Other into a faceless figure whose desires and thoughts (we think) we know (Moriceau, 2005).

The pandemic (in the Netherlands but also in many other countries) has been addressed as a problem of individual freedom to recreate, shop, go to school and earn money; or in terms of individual priorities, needs, rights, choices, and fates. There has been very little attention to companionship or persons experiencing the crisis together. At the height of the pandemic, families could not visit terminally sick family members in the hospital until it was too late, and the dying person was in effect in a coma. Even these clearly painful circumstances have been portrayed as individual and not as collective or shared events. The social dimensions of the losses, pain, and anxieties of the pandemic, cry out for relatedness, companionship, and shared awareness; that is, the 'social' from *socialis / socius* (Latin) of companionship, grounded in 'living with others.' Both Levinas and Nietzsche see the 'social' as *conatus essendi;* that is, as a natural human striving for affect, relatedness, and care. Nietzsche understood basic ontological sociability in the will for relatedness as the 'will-to-power' (Stanford, 2019). Neither Nietzsche nor Levinas see the will for self-preservation as existentially or ontologically sufficient. Mere self-interest does not achieve the relational unfolding or interactive dynamism that is essential to experiential aliveness and genuine relatedness. Focusing on 'Being' (Levinas is referring here to Heidegger) leads to the 'terror' of 'self-unfolding' without the 'Other,' wherein the 'Self' is chained to its own 'Being.' The 'social' requires 'otherwise than being'; i.e., active 'becoming' or dynamic response-ability wherein 'Self and Other' are self-surpassing in their intra-relatedness. The social, when described, reflected upon, and thematized, produces *the third*. This is the *third* that entails the 'here I am' of responsibility by and for the 'Other' but, as seen from a distance, realized in shared behavior and documented in some sort of ideation (Serres, 1992).

This paper attempts to be a *third* to the pandemic, that is, to point to necessary acts of care and then to affirm the philosophy of relatedness. Politics and civil society require the

third. If the focus is only on the vulnerable face just in front of us, we can neglect some other Other who needs our attentiveness even more. For Levinas, responsibility extends to the Other of the Other and to how we are affected by them both and must balance the just distribution of our being to Others. Relatedness is complex, and its quandaries cannot be solved with rules, nor should they be filtered by experts. This article sets out to shed a different light on how CSR performativity may be studied (cf. Girschick et al., 2020).

Geriatria's doctors witnessed the predicament of unprotected carers, the mass infection of the elderly, and the very high mortality rates, but even for these doctors, the elderly victims seem to have remained rather faceless. While the CEO's repeated statement that elderly homes should be closed had a performative effect, the bureaucratic wall of relative inattention stayed firm as the pandemic progressed.

Geriatria's CEO had no direct contact with the infirm elderly and chose during the pandemic for self-isolation, often at a great distance from the care facilities. The existential quality of such interactions is problematic. There was a concern for the elderly Other, trying to avoid unnecessary risks or pain and to ward off Covid deaths. The *third* took the form of trying to make do in the homes for the elderly and to influence the national care policy for the elderly. Many policymakers mainly looked at statistics and, in so doing, failed to address the plight of the vulnerable or mortal Other; they were further from ethical responsiveness than was Geriatria's CEO. Throughout, the elderly Other was an object of concern; but only that, an object and not a subject.

6. Conclusions

CSR performativity can be seen as a contextualized form of ethics. This agrees with Levinas' claim that ethics is the first philosophy governing humankind. In the pandemic, ethics underlying herd mentality broke down, and the Other (those living in elderly care homes) was for far too long not heard or voiced. Geriatria's CEO was more attentive than most insofar as he called upon care institutions to better protect their charges. Responsibilization to the relational 'self' of 'Other' as called for by both Nietzsche and Levinas was thus performatively rehabilitated. 'Responsibility' ensues from a proper embrace of the 'social': who responds to who or what, and on what basis? For both Nietzsche and Levinas, the reduction of existence to the 'same,' where the Other is an abstraction or just a number, is reprehensible. Fear-based avoidance of relatedness, the Other rationalized away in policies, best practices, or 'the rules' is therefore rejected by both.

The CEO of Geriatria, of course, was not directly responsible for the Covid-19

mortalities. He tried to assume responsibility because the crisis in the old age homes was there, 'on his plate,' right in front of him. He did not look away but accepted to speak out. This was not a case of risk management undertaken to keep his company afloat, but, instead, a case in which he felt utterly compelled to do something he found was 'right,' 'right now.'

Our perspective assumes responsibility with the gaze or fundamental acknowledgment of the being of the Other. Our analysis points to the definitional and performative precariousness of CSR. Policies and abstractions, strategies and protocols, stakeholder analyses, and annual social reports are not the same things as the needed experiential relatedness set forth by Nietzsche and Levinas. Official procedures may well inhibit ethics and paradoxically block ethical response when it is most needed. The Dutch government only wished to act based on (presumably correct) 'numbers' sustained by the RIVM.

The lessons of the combined Nietzschean / Levinas-ian understanding of ethics, as set forth here, assert that either one is performatively ethical or one is not. Related to CSR, this means that either one' t(w)alks' or fails to do so. Either one approaches the Other and one's circumstances with *ressentiment,* or one does not. Adding charitable actions to normal business practices may assuage the herd mentality, but it is never entirely noble. The performativity of 'being-to-the-Other' entails not just the gaze or noble identity but also speech acts that respond to the gaze and the obligations of the Other. Either one is or one is not ethical; and if one is not, there is, according to Nietzsche and Levinas, something fundamentally lacking in one's humanity. The consequences of situational performativity cannot be predefined; real relatedness while always indeterminant and challenging deserves to be called ethical. Perhaps this is what CSR needs to be called upon to focus on to a greater extent. Perhaps, other organizations can learn from this example as well.

We urge policymakers, even if they think that they are already acting responsibly and ethically, to engage explicitly by showing their human 'face' to Other (especially to those who they claim to protect) in times of great distress and turmoil. Experiential relatedness is to be prioritized. This means taking distance from what is commonly accepted as the proverbial 'accepted way to do things.'

Sometimes just one person can set a crucial example and unleash a snowball effect (and change attitudes among the general populace as well as among politicians). Such performative action entails 'walking the walk and talking the talk.' Practitioners' 'speech acts' can be the 'difference that makes a difference.' Insofar as CSR intends to demonstrate the

ethical potential of corporate action, the case described herein is problematic; the person whose speech acts we have focused on was an outlier to the healthcare system.

Acknowledgment of Other is crucial to CSR being and becoming (more) effective 'on the ground.' We have highlighted how the views of Levinas and Nietzsche may be fruitfully combined in micro-studies in the fostering of CSR. We suggest the making of greater use of the notion of 'speech acts' in the 't(w)alking' of CSR.

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