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Why do corporate actors engage in pro-social behavior? A Bourdieusian perspective on corporate social responsibility

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ABSTRACT

Drawing on Pierre Bourdieu's theory of social practice this paper develops a novel approach to the study of CSR. According to this approach, pro-social activities are conceptualized as social practices that are employed by individual managers in their personal struggles for social power. Whether such practices are enacted or not depends on the (1) particular features of the social field in which the managers are embedded, (2) the individual managers' socially shaped dispositions and (3) their respective stock of different forms of capital. By combing these three concepts the Bourdieusian approach provides a particularly fruitful theoretical lens on CSR phenomena, not least as this allows reconciling seemingly competing conceptualizations in the existing CSR literature such as economic vs. non-economic motivation as drivers of CSR activity, micro- vs. macro-level explanations and voluntaristic vs. deterministic views of managers' behaviors.

KEYWORDS

corporate social responsibility, pro-social behavior, Bourdieu, power, economic calculus, instrumental approach, political approach, practice theory

INTRODUCTION

Over the last two decades the corporate world has witnessed a dramatically increasing concern for socially responsible behavior (Carroll, 2008; Vogel, 2005). Corporations are increasingly engaged in pro-social behavior such as volunteering, philanthropic engagements, and releasing budgets to green plants. While in some cases this might be understood as just another form of marketing or PR (Varadarajan and Menon, 1988), in other cases it is more difficult to identify any direct benefit of such activities for the respective companies. In the academic literature pro-social behavior of corporations is well documented and widely examined (Crane et al., 2008), yet the explanatory power of the existing theoretical approaches is still somewhat limited.

Most researchers on CSR have an instrumental view on CSR – based either on economic theory (McWilliams and Siegel, 2001), instrumental stakeholder theory (Freeman, 1984) or resource-based theory/theory of competitive advantage (Porter and Kramer, 2002; Hart, 1995). They argue that companies decide on the extent of their CSR engagement, depending on the anticipated costs and returns, hence limiting their efforts to an “ideal” (McWilliams and Siegel, 2001: 117) or “optimal” (Godfrey, 2005: 790) level of CSR. This does not necessarily imply that this level is ideal from a social point of view. According to such an instrumental view managers engage in pro-social behavior only if it serves their companies’ long term business prospects (Orlitzky et al., 2011). Hence, if companies engage in pro-social behavior, private and social goals are aligned. For example, the fact that BP voluntarily began to reduce greenhouse gases in 1997 (Reinhardt, 2000) can be explained, from an instrumental perspective, by the positive outcomes on firm profit combined with environmental protection. BP must have recognized that reducing greenhouse gases not only protects the environment, but that an investment in the greening of their plants is a source of competitive advantage and thus stabilizes or even increases the (future) market value of the firm (Hart, 1995). While such instrumental views are quite intriguing due to their relatively simple logic of instrumentalism they only capture part of the observable phenomenon. Several studies have shown that companies engage in pro-social activities even without adequate economic incentives (Margolis and Walsh, 2003; Matten and Crane, 2005).

In addition to these instrumental views, we find a host of theoretical approaches that explain pro-social behavior not as a result of their instrumental calculations but as a result of the corporations’ moral duty. The most prominent amongst them are the Political Approach (Scherer and Palazzo, 2007), Normative Stakeholder Theory (Donaldson and Preston, 1995) and the Integrative Social Contract Theory (Donaldson and Dunfee, 1999). Scherer and Palazzo (2007), for example, argue that as a result of the declining regulatory power of state governments in the globalized world companies, particularly MNCs, are increasingly granted a political role having to fill the regulatory vacuum. Accordingly, corporations are expected to serve social functions, such as provision of schooling or support of health care systems, irrespective of their economic calculus. While all of these approaches are able to capture also pro-social behavior that goes beyond the interest of the organization, they are limited in the extent to which they can explain why some corporations accept this moral duty while others do not. That is, the claim that companies *should* domesticate their economic self-interest and engage pro-socially does not automatically imply that they actually *will do* this in the desired manner (van Oosterhout, 2010).

There are two prominent approaches that explicitly address how pro-social values come to influence corporate behavior: *The Managerial Utility Approach* (e.g., Hemingway and Maclagan, 2004) explains pro-social behavior on the micro-level as a result of the individual managers' pro-social preferences. If managers have particular pro-social values and beliefs they will act accordingly – within the room for maneuver that the inner-organizational context grants them. Thus, like the three approaches discussed before the Managerial Utility Approach captures also behaviors beyond economic considerations, yet the approach cannot explain why pro-social engagement by corporations have increased over the years. For this it would be necessary to explain how the managers' preferences form and change over time. The other approach explains pro-social behavior on the macro-level with the institutional expectations of the wider organizational field (e.g., Campbell, 2007). According to this approach, CSR activities are explained as result of corporations' attempt to conform to institutionalized social expectations. While the institutional approach is able to capture pro-social behavior beyond economic self-interest and also changes to pro-social behavior as result of changes in institutionalized expectations, it is limited in its potential at explaining variations in pro-social behavior across different corporations within the same organizational field.

For researcher interested in understanding and explaining pro-social activities this existing set of approaches are somewhat dissatisfactory as they are limited in their capacity to explain the observable variety of and development of CSR engagements. Against this background, we will introduce a new approach to the CSR debate arguing that by applying Bourdieu's practice theory we can generate additional insights into the different reasons for corporate actors to engage in pro-social activities – particularly where these go beyond economic profits of the firm. Thus, the paper will explore the additional insights into reasons and developments in CSR activity that can be gained from a Bourdieusian perspective. According to our Bourdieusian approach, CSR activities have to be conceptualized as social practices that are employed by *individual* managers in their personal struggles for social power. Whether such practices are enacted or not depends on the (1) particular features of the social field in which the managers are embedded, (2) the individual managers' socially shaped dispositions and (3) their respective stock of (economic, social, cultural and symbolic) capital. We will show that by combing these three concepts the Bourdieusian approach provides a particularly powerful theoretical lens on CSR phenomena – not least as this allows reconciling seemingly antagonistic explanations in the existing CSR literature such as economic vs. non-economic motivation as drivers of CSR activity, micro- vs. macro-level explanations, voluntaristic vs. deterministic views of managers' behaviors.

The remainder of this article is structured into five sections. We begin by reviewing in more detail the existing theoretical approaches to CSR, revealing their assumptions and limitations. This provides the background for explaining – in the following sections – how Bourdieu's practice theory can be applied to the study of CSR. For this purpose we will draw particularly on Bourdieu's concepts of different forms of capital, of habitus, of the social field and its respective illusio. After that we will discuss the explanatory power of the Bourdieusian approach against the background of the existing approaches to CSR and will develop an agenda for future research based on the presented Bourdieusian approach. The conclusion gives a brief summary of our results and reflects the contributions to the literature.

REVIEW OF THE PREVALENT APPROACHES TO CSR

In the relevant literatures, there exist a wide variety of definitions of the term CSR (Garriga and Melé, 2004). For example, McWilliams and Siegel (2001, p. 117) defined CSR as "actions that appear to further some social good, beyond the interests of the firm and that which is required by law", while others emphasized altruistic, or "other regarding" motivations, as key to understanding the concept of social responsibility (Roberts, 2003). For the purposes of this paper we define CSR broadly as a form of responsibility involving attempts by corporate actors to favor social and ethical values beyond legal requirements. This definition abstracts from the specific motivations of corporate actors and focuses instead on the outcomes. That is, corporate funding of a theater belongs to the realm of CSR independently of whether corporate actors had strategic motives to do so or felt morally obliged to favor the social good. By "pro-social behavior" we refer to the activities that individuals carry out to put these endeavors into action. Understood in this way, pro-social behavior includes e.g., volunteering, philanthropic engagements, and releasing budgets to green plants.

A review of the CSR literature reveals a host of different theoretical approaches (see Table 1). Arguably most research in the field of CSR takes an instrumental view (Lockett et al., 2006; Windsor, 2006). That is, any expenditure resulting from an engagement in a socially desired goal is conceptualized not as a sacrifice of profits but as a corporate investment that helps maximizing (future) corporate cash flows. There are a host of different theoretical approaches that propagate such a view. One of them is the perspective of the *economic theory of the firm*, according to which pro-social behavior is interpreted as a tool for optimizing corporate profits (e.g., McWilliams and Siegel, 2001; Husted and De Jesus Salazar, 2006). This approach presupposes that managers analyze CSR activities without any "pre-conceived ideas or normative commitments [because] only by correctly analyzing supply and demand conditions can mangers hope to make CSR decisions that are strategically or economically sound" (Orlitzky et al., 2011: 10). Accordingly, any observed changes in corporate activities towards more pro-social engagements, will have to be explained as results of changes in the conditions under which corporations operate in their markets, rather than changes in managers' attitudes towards ethically desired goals. For example, an increasing demand for fair trade products might eventually lead to a corresponding supply: At some point the expenditures incurred in designing, producing, and selling fair trade products will be outweighed by the extra income generated through offering the new products (Baron, 2009; McWilliams and Siegel, 2001).

TALBLE 1 APPROXIMATELY HERE

A second approach, which is somewhat related to this economic perspective, is derived from *instrumental stakeholder theory*. According to this approach corporations are expected to satisfy their stakeholders' demands, yet the consideration of stakeholder interests is seen as rooted in firm performance (Freeman, 1984; Frooman, 1999; Jones, 1995; Pajunen, 2006). That is, stakeholder theory defines and identifies stakeholders according to their relevance for economic success. Stakeholders provide important resources – satisfying their needs becomes a precondition for gaining sustainable business success (Hill and Jones, 1992). Consequently, corporations should satisfy the needs of those groups of stakeholders that may have a significant influence on the ability of corporations to survive and make profit. In turn, where companies do not have an economic incentive to engage in pro-social behavior, they will not respond to stakeholders' demands (Berman et al., 1999).

The same logic applies to approaches, which argue on the basis of *Porter's model of competitive advantage* or *the resource-based view of the firm*. Both conceptualize pro-social behavior as a source of competitive advantage. In terms of the former, Porter and Kramer (2006) showed that pro-social behavior would serve *both* business *and* society. Hence the antagonism between profits and ethics can be resolved as it is assumed that there is no trade-off between profits and e.g., "philanthropic investments" (Porter and Kramer, 2002). Even governmental regulation is said to enhance the competitiveness of corporations, as regulations may trigger innovations (Porter and van der Linde, 1995). Similarly, the resource-based view argues that pro-social behavior can contribute to the development of rare, valuable and non-substitutable resources providing the basis for competitive advantage (1995). In his natural-resource-based view of the firm, Hart suggests that companies have to follow three interconnected strategies (pollution prevention, product stewardship, and sustainable development) to sustain a competitive advantage. Hillman and Keim (2001) showed empirically how better relations to certain stakeholder groups can help firms to develop strategic resources that constitute sources of competitive advantage.

All the above perspectives conceptualize engagements in CSR as a means to sustain or further economic wealth. Many empirical studies support an instrumental perspective by showing that pro-social behavior may favor business prospects in many respects (e.g., Borck and Coglianese, 2009; Christmann, 2000; Stites and Michael, 2011). However, the "virtuous circle" (Porter and Kramer, 2002) which assumes economic profit and the social good as mutually reinforcing, does not grasp the whole story. Not least, Margolis and Walsh's meta-analysis (2003) has undermined the belief in the empirical validity of the positive relationship between social responsibility and economic profit. Hence, explaining pro-social activities as a form of enlightened value maximization seems to be too simple (Schwab, 1996): There are many examples in the literature where companies engaged in pro-social activities in the absence of any economic incentives (Matten and Crane, 2005); these empirical examples demonstrate the limitations of approaches that assume profit-maximizing as the sole concept to explain corporate actions.

There are other theoretical approaches to CSR that transcend purely economic explanations of corporate activities. They do not assume that all pro-social engagements must necessarily benefit the corporation itself. One of them is the *Political Approach* to CSR which emphasizes the political role of business firms due to their power to influence social life inside and outside the corporation (Davis, 1976). This approach goes beyond the instrumental view on corporations by "develop[ping] a new understanding of global politics where (…) corporations (…) play an active role in the democratic regulation and control of market transactions" (Scherer and Palazzo, 2011; in a similar vein Bottomley, 2007; Deetz, 1991; Gond et al., 2009). Hence, corporations are understood not only as economic but also political actors that have the duty to engage in political processes in order to fill the regulatory vacuum of contemporary societies. This political role enlarges corporate activity significantly as corporations are not only said to serve markets but fulfill political functions such as supporting health care systems, fighting corruption, providing education or preserving peace (Logsdon and Wood, 2002; Pies et al., 2011). To cope with such tasks, corporations have to subdue their economic calculus and install a governance mode according to democratic principles (Gilbert et al., 2011; Steinmann and Scherer, 1998) which will grant them moral legitimacy.

Another approach that goes beyond economic interests is *Normative Stakeholder Theory* which claims that the purpose of business is value creation for its various stakeholders and that each stakeholder group merits consideration for its own sake (Freeman et al., 2004; Bowie, 2012). That is, stakeholder interests are of intrinsic value (Donaldson and Preston, 1995). Managers should not try to satisfy the interests of stakeholders groups because of the alleged profitability in the long term but because it is their fiduciary duty to do so. This duty becomes most obvious in moral and economic trade-offs, i.e. where the satisfaction of one group of stakeholders automatically implies the dissatisfaction of another stakeholder group. Freeman et al. (2010, p. 28) stated that: "If trade-offs have to be made, as often happens in the real world, than the executive must figure out how to make the trade-offs, and immediately begin improving the trade-offs for all sides." To give more guidance in such situations, stakeholder theory has been combined with many ethical approaches like those of Rawls

(Phillips, 1997), deontologists (Bowie, 1999), critical theorists (Reed, 2002), and libertarian scholars (Freeman and Philips, 2002).

A further approach taking a similar line of argument is the *Integrative Social Contract Theory* (ISCT), which is called this way as it integrates two kinds of contracts that managers have to adhere to in order to fulfill their moral responsibility: macro- and micro-social contracts (Donaldson and Dunfee, 1999). The former is a hypothetical contract among economic agents which defines the normative ground rules for creating the latter. The macro-social contract demands an informed consent among the contracting parties. Micro-social contracts in turn reflect the social and cultural embedding of the parties contracting in local communities. However, Donaldson and Dunfee assume that the informed consent derived from the macro-social contract is not a satisfactory restriction of corporate contracting in real life (micro-social contracts) as it virtually allows every type of contracting. Hence they introduce the notion of "hypernorms" which reflect the convergence of "religious, political, and philosophical thought" (Donaldson and Dunfee, 2000, p. 441). These hypernorms provide additional restrictions on managers' activities as they expect managers to "respect the dignity of each human person" (Donaldson and Dunfee, 1994, p. 267).

Clearly, the ISCT, normative stakeholder theory and political approach have the potential to give guidance on moral issues in the business world. Indeed, there are many firms that use "social criteria as a basis for actions that are right, good, and just for society" and which engage in pro-social behavior "for the singular goal of helping others" (Sánchez, 2000, p. 364). However, as these three theories are primarily normative they cannot explain *why* some corporate actors accept their moral duty by engaging in pro-social activities while others do not (Campbell, 2007; Devinney, 2009).

The *Managerial Utility Approach* is better equipped to explain why managers behave in a pro-social manner. The approach rests on the basic insight that individual values affect not only the way managers perceive and interpret the world but also the choices they make (Finkelstein and Hambrick, 1990; Mitchell et al., 1997). Consequently, it conceptualizes pro-social behavior as a manifestation of managers' preferences (Swanson, 1995, 2008). Assuming that they are not entirely determined by the organizational structures and available resources, managers use their discretion to express their personal values in their managerial decisions. This is not limited to any specific levels of the hierarchy, but managers on all levels are potentially showing pro-social activities (Hemingway, 2005). Clearly, the greater the level of discretion, the more managers' decision will display their personal values (Wood, 1991;

Hemingway and Maclagan, 2004). Several empirical studies support this view. For example, Agle, Mitchell and Sonnenfeld (1999) found a significant relationship between CEOs' values and corporate social performance and Graafland and colleagues (2007) compiled evidence that the religious believe of corporate leaders is reflected in corporations business conduct.

The Managerial Utility Approach differs considerably from the other approaches in that it assumes differences in managerial preference structures. As such it is quite strong in explaining differences in managerial engagements in pro-social activities. At the same time, however, the approach has some significant limitations when it comes to explaining the reasons for the differences in managerial preference structures themselves; i.e. the preferences themselves are not explained. As a consequence, the approach is of limited value when it comes to explaining changes in pro-social behavior over time. Such changes can only be explained as changes in preference structures without being able to explain this any further.

The *Institutionalist Approach* is the counter approach to the Managerial Utility Approach. While the Managerial Utility Approach focuses on the micro-level of individual actors, the Institutional Approach direct our attention to the macro-level of the larger field structures including the market, local communities, and state regulation (e.g., Campbell, 2007; Marquis et al., 2007). Forms and understandings of pro-social behavior is explained with the embeddedness of organizations in different formal (e.g., laws) and informal (e.g., religious norms) institutions (Brammer et al., 2012): In order to preserve their legitimacy and, thus, to ensure their survival, organizations conform to institutionalized expectations regarding pro-social behavior. Hence, corporations that operate in the same context are expected to be object to the same institutional pressures and to adopt the same pro-social practices. Variations of pro-social behavior are assumed to be across institutional fields (Doh and Guay, 2006; Maignan and Ralston, 2002). Kang and Moon (2012), for example, found that firms operating in capitalist societies engaged more in strategic forms of pro-social behavior than firms operating in other contexts and Galaskiewicz (1997) showed correlations between corporate donations and the extent to which corporations had connections to non-profit organizations in their local communities.

The institutional approach clearly highlights the importance of the institutional environment to explain pro-social behavior. Contrary to the Managerial Utility Approach, it stresses the importance of institutional pressures that force companies to adapt pro-social behaviors and contrary to the instrumental perspective it offers answers to why corporate actors engage in pro-social activities despite economic gains. But by focusing on institutional pressures only, it tends to ignore the role of managerial discretion. Much of the current institutional analysis of pro-social behavior envisages managers' choices as determined by their respective organizational fields (see e.g., Campbell, 2007). This leads institutionalists to conclude that pro-social behavior differs across contexts such as geographical regions or economic and legal systems. Yet, the institutional approach appears limited when it comes to explaining differences in pro-social behavior between organizations located in the *same* institutional field, i.e. organizations confronted with the same institutional pressures.

As this overview has shown, the literature already offers a large set of different theoretical approaches that can be used to explore the phenomenon of CSR. Yet, while these approaches help to shed light on different aspects of pro-social engagement, they all have some severe limitations in their explanatory power. The instrumental approaches (Economic Approach, Instrumental Stakeholder Approach, Resource-Based-View/Porter's Competitive Advantage) cannot explain CSR activities in the absence of economic benefits; the three moral approaches (Political Approach, Normative Stakeholder Theory, ISCT) cannot explain why some corporations accept their moral duty while others do not; the Managerial Utility Approach can explain differences between corporation with recourse to managers' preference structures but cannot explain how these preference structures form and thus how CSR engagements change over time; Institutional Approaches can explain changes over time in terms of changes of institutional fields but they cannot explain differences between the organizations in the same fields. Thus, each approach can explain only some part of the CSR phenomenon while leaving out other important aspect. Hence, if we want to develop a better understanding about the reasons why particular corporate actors engage in particular pro-social activities and why pro-social activities change over time, we need to develop a more holistic approach that speaks to all the different aspects of the CSR phenomenon.

In the following we will show that Bourdieu's theory of social practice offers such an approach. As we will explain, Bourdieu's approach is particularly powerful as it provides a framework for integrating many aspects of the existing approaches to CSR such as combining macro-level aspects of the institutional field with micro-level aspect of managers' cognitive structures, instrumental motivations with ethical considerations, deterministic influences of social structures with managerial agency.

A BOURDIEUSIAN PERSPECTIVE ON PRO-SOCIAL PRACTICES

Bourdieu puts social practices, i.e., socially shaped activities (Bourdieu, 1977, 1990) performed by individual actors at the centre of his analysis. Members of the organization enact many different kinds of practices including pro-social practices such as giving donations, attending courses on green technologies or organizing charity dinners. These practices are enacted in various social and institutional arenas (so-called "social fields") where people compete for different kinds of (economic, social, cultural and symbolic) assets (so-called "capital"). According to Bourdieu (1986), the individual's motive to enact any particular practice is to increase his or her capital as this enables an individual actor to yield power. Hence, actors are expected to perform pro-social practices whenever they assume that this will increase their capital and thus improve their relative power position in the social field. In the following we will introduce this particular perspective on CSR by elaborating on Bourdieu's concepts of capital, habitus, field, and illusio.

Pro-social practices as transformation of individual capital

According to Bourdieu (Bourdieu, 1977, 1990, 2005) all practices are directed towards the acquisition and transformation of an individual's (monetary or non-monetary) *capital*. By enacting practices, actors invest their capital, which they have acquired through former practices, in order to acquire more of the same capital or to transform the capital into other forms of capital.

Bourdieu (1986) distinguishes between three general forms of capital: *Economic capital* refers to monetary income as well as other financial resources and assets. Actors like shareholders, for example, possess economic capital in the form of shares of the firm, whereas actors like managers or employees possess it in the form of budget control and salary. *Cultural capital* exists in two different forms. It includes experiences and habits acquired in the socialization process, which are manifested in an actor's knowledge (incorporated cultural capital) and formal educational qualifications (institutionalized cultural capital). Institutionalized cultural capital in the form of a job title, such as "CEO" or "Chairman", can be transmitted. What is transmissible here is the title itself – the institutionalized cultural capital – and not what constitutes the precondition for the specific appropriation, i.e., the possession of the means of "being CEO" or practicing it as this entails the incorporated cultural capital. *Social capital* is the sum of resources that can be mobilized through membership in or access to important networks. Of particular importance here are the so-called "strong ties" to other individuals which promote trust and reciprocity and facilitate the transfer of private information and critical resources (Gulati et al., 2002). The social capital of different actors may thus differ in regard to the strength and reach of their ties to other actors within and outside their organization.

Like all other practices, pro-social practices have to be understood as attempts to acquire or transform capital. For example, when Jennings (2006) described how the then-CEO of Tyco, Dennis Koslowski, sponsored a travelling museum show, this can be interpreted as a transformation of his economic capital (i.e., the budget of 4.5 million dollar at his disposal) into social and cultural capital: Through this sponsorship he probably developed relationships to impresarios and directors of theatres (social capital) and gained additionally specific knowledge such as knowledge about funding theatres and arts (cultural capital). In this sense, pro-social practices can be understood as attempts to transform individual economic capital into other forms of capital. Hence, pro-social behavior is not a sacrifice of economic capital for the social good, but merely a *transformation* of the amount and structure of the individual actor's capital. Thus, we can conceive of voluntary sponsorship of museum shows and engagements in pro-social behavior in general as an "anti-economic economy" (Bourdieu, 1993: 54): Economic resources are transformed into other forms of capital, which in turn can be invested to enact further practices.

In order to fully appreciate the functioning of capital and the conversions from one type to another Bourdieu brings in another aspect of capital. Namely, an important characteristic of all types of capital is that they are based on mutual cognition and recognition among actors (Bourdieu, 1980, 1986, 1996). This is how capital acquires a symbolic character and functions as symbolic capital. Symbolic capital cannot be regarded as another form of capital; economic, cultural and social capital is transformed into symbolic capital if it is accorded positive recognition, esteem or honor by other actors. Thus, to understand why members of the organization engage in pro-social practices, the recognition of other members, i.e. the symbolic functioning or transformation of their capital, has to be taken into account.

Two points have to be highlighted to understand the functioning of such a symbolic transformation. First of all, different actors might perceive an engagement in pro-social activities differently. Some actors might consider particular attempts at transforming capital as legitimate while others do not. To stick to our example above, the sponsorship of museum shows might be recognized by some members of the organization, say Tyco's public relation managers, as a sound economic investment since the funding is believed to increase the brand reputation and, consequently, helps to sustain or even enhance the long-term value of the firm. Thus, the capital transformations of the members aligned with the sponsorship of the museum show is valued as long as the engagement follows the logic of a "strategic philanthropy", i.e. the objective of the funding serves shareholder wealth (Godfrey, 2005; Logsdon et al., 1990). Consequently, the symbolic capital gained by a member of the organization will depend on the economic impact of the funding.

However, other actors such as consumers of Tyco, might evaluate the practice of funding a museum show as a "narcissistic" (Roberts, 2001) investment. That is, the funding becomes recognized as a calculated investment to gain economic capital and, thus, fails to be recognized symbolically. The transformation of capital is not seen as legitimate and will not gain symbolic capital, as it is not interpreted as an authentic attempt to serve others but as an "investment", i.e., as something that is given in expectation of return. This is meant when Bowie (1999: 135) writes: "If the manager claims to act out of duty (because it is right) and is discovered to have acted from self-interest (instrumentally), a high level of cynicism results". Thus a blatantly calculated social engagement may result in a loss of symbolic capital.

Second, individuals might enact practices that function as representatives of other practices. For example, actors might describe on their corporate websites and in their reports how they engage in pro-social practices. Thus, we have to distinguish the practice of publically documenting (i.e. representing) pro-social practices from the pro-social practices themselves. While we often assume a direct relation between the two types of practices, this might not be the case. The representation of the pro-social practices might be flawed in two respects: First, anticipating the perceptions and evaluations of other actors, the representations may mask the real motivation for engaging in pro-social behavior. The reports do not display the practices and engagements as they are, but function as "self-presentational devices" that are "self-laudatory" (Hooghiemstra, 2000). Referring to the above example, anticipating the negative evaluation of consumers, the PR-Managers of Tyco might not communicate the possible underlying economic motivation of sponsoring a theatre but will present this investment as the Tyco-way of favoring the social good. In this way, representational practices may mask the real motivations of actors to engage in pro-social behavior.

Additionally, the representational practices might function as some kind of "simulacra" (Deleuze and Krauss, 1983). Whereas in the example above individuals enact practices and mask the underlying motivation, simulacra represent practices that do not exist. In that sense they are not representations of real practices, but they represent illusions. That is, managers report on how they enact their moral duties catering to the social good, but the reported practices are not enacted: The report functions as simulacrum that aims to deceive other actors.

Roberts (2003: 250) described such a behavior as a "sort of prosthesis, readily attached to the corporate body, that repairs its appearance but in no way changes its actual conduct". Others described such practices as "green or blue washing" (Laufer, 2003). The reason why individuals use such practices is again the enhancement of their capital position. As long as the deceived actors evaluate the simulacra as representations of real practices, simulacra are transformed into symbolic capital that ultimately enhances the fraudsters' amount of capital.

Habitus as producer of pro-social practices

According to Bourdieu (1977), the engagement of actors in particular pro-social practices not only depends on the specific possibility and legitimacy of capital transformation but also on the actors' individual dispositions, i.e. their so-called habitus. The concept of habitus emphasizes that practices are engendered and regulated by incorporated, generalized, transposable understandings and ways of thinking rather than just by cultural roles, norms, or by conscious intentions, meanings or calculations (Swartz, 2002). Bourdieu defines habitus as

> "systems of durable, transposable dispositions, […] that is the principle of the generation and structuring of practices and representations which can be objectively 'regulated' and 'regular' without in any way being the product of obedience to rules, objectively adapted to their goals without presupposing a conscious aiming at ends or an express mastery of operations necessary to attain them and, being all this, collectively orchestrated without being the product of the orchestrating action of a conductor" (Bourdieu, 1977: 72).

The habitus of actors consists of their individual dispositions, which they have acquired in their socialization process. It provides them with a kind of generative grammar, i.e. with cognitive frames and preferences that direct their actions (Golsorkhi et al., 2009). Thus, in order to understand why members of an organization engage or do not engage in pro-social practices one must analyze the respective dispositions.

The aesthetic disposition to invest in fine arts, for example, is more likely to appear if an actor is equipped with a considerable amount of cultural capital. In other words, an actor's habitus draws on the actor's accumulated forms of capital to enact practices – like, for example, investing in fine arts. Similarly, members of the organization are more likely to behave pro-socially if they have acquired the corresponding dispositions through past practices. Thus, the manner in which, if at all, pro-social behavior is taught at universities, for example, has an influence on an individual's future practices via the dispositions of habitus. For example, Schaeffli, Rest, and Thoma (1985) in their meta-analysis of more than fifty studies found that moral reasoning increased through moral education, particularly with participants in their twenties and thirties. Given the fact that most students are in this age group, Trevino and Nelson (2010: 15-17) concluded that business ethics courses clearly have the ability to change the actors' dispositions towards pro-social behavior.

Knowledge regarding forms of pro-social behavior constitutes a form of embodied cultural capital, shaping the actors' dispositions, which ultimately affects their pro-social practices. Since such dispositions are tied to the individual actor, pro-social engagements of organizations depend on their particular members. In light of this, it is not surprising to observe that corporate funding areas often shift when the organizational members change (Roschwalb, 1990). An engagement in pro-social practices reflects the unique dispositions of members of the organization. Hence, these members' dispositions – their cognitive frames and preferences – are a key driver for understanding whether and in which manner they engage in pro-social practices. In this vein, managers' preferences are "significantly associated with the direction of foundation charitable activities for certain causes" (Werbel and Carter, 2002: 56).

Bourdieu's concept of habitus moreover suggests that action tends to be less consciously reflective than commonly assumed. Bourdieu writes: "Agents never know completely what they are doing" (Bourdieu, 1990: 69) because their practices are largely reflective of their habitus. Hence, pro-social practices largely occur at a practical and tacit level. That does not mean, however, that engagements in pro-social practices are never conducted strategically; of course, members of the organization may for example consciously fund museum shows to achieve some instrumental end. But, as Bourdieu argues, actors are most of the time not aware of how their practices are driven by dispositions that have been "formed through past experience" (Dewey, 1988: 33). In this sense, pro-social practices follow a practical – not a rational – logic as actors do not "generally adopt the theoretical attitude of seeing action as a choice among all other possibilities; they usually see one or a few possibilities" (Calhoun, 1999: 145). Pro-social practices are thus immanent and reveal themselves as a process of everyday practical coping. This practical coping also refers to the broader context in which members of the organization are embedded (Chia and Holt, 2006; Garsten and Hasselström, 2003). Bourdieu refers to the broader context as the social field, which we will introduce in the next section.

Pro-social practices as a struggle for power in organizational fields

Whether individuals engage in pro-social practices depends not only on the actor's habitus and composition of capital but also on the specific structures of the field, i.e. on the social context in which they are embedded. In other words, the conditions for pro-social practice "cannot be understood without addressing the context [i.e. the social field] within which it takes place" (Dillard and Yuthas, 2002: 52). For Bourdieu the social field is constituted by the network of relations among different actors (Bourdieu, 1996, 2005). More precisely, Bourdieu relates the concept of social fields to the concepts of capital and habitus to show that social fields are structures of power relations among actors and that social action has a perpetuating or transforming effect on these relations. In other words, social fields are political arenas (Brint and Karabel, 1991). Actors in social fields struggle for (different forms of) capital, as capital is not equally distributed. They engage in the ongoing struggle as bearers of different amounts and combinations of capital, some of which yield greater advantages within that particular field than do others. Accordingly, we can distinguish between *dominant* and *dominated positions,* depending on the amount and composition of capital. The overall pattern of dominating and dominated positions constitutes (the objective structure of) the social field (Bourdieu, 1977, 1990, 2005).

In our context, the relevant social field is the organizational field that reflects the current power relations among different actors in and around the focal organization. Thus, the organizational field does not just include actors of the focal organization – even though this part of the field is especially relevant to explain the practices of members of the organization – but all actors that play one role or another in the activity in question, as power relations usually extend the boundary of one organization (DiMaggio and Powell, 1991). That is, the organizational field may include managers of other corporations, suppliers, customers, journalists, investors and members of the local and federal governments.

As members of the organization continuously struggle for capital through their practices, actors' positions and consequently the structure of the organizational field are not stable. The boundaries of the organizational field thus reflect the actual power relations, characterized by an ongoing power struggle over the field. This implies that within the organizational field positions are negotiated and also created by the pro-social maneuverings of employees, civil servants, investors, etc. These maneuverings or practices are directed towards the meaningful transformation of capital to increase one's power in the organizational field. Capital therefore plays a key role – as a weapon, constraint or stake – in the development and range of possible actions available to agents (Malsch et al., 2011). The acquisition of capital underlies all social actions as the different forms of capital can be employed as weapons to defend the actual position and as stakes to achieve a better position. Possession of capital can be said to "allow [the] possessors to wield a power, or influence […] instead of being considered a negligible quantity" (Bourdieu and Wacquant, 1992: 98).

In this sense, members of the organization engage in pro-social practices if the related practices can either enhance or stabilize their position. Bergström and Diedrichs (2011) case study of a massive downsizing at a Swedish company for example shows how positions may be enhanced because of pro-social practices. Although more than 10.000 people were dismissed, most actors, including the Swedish government, seemed to agree that the company showed social responsibility in the dismissal process as the discharged workers were supported through various voluntary programs financed by the Swedish company. However, the three Human Resource Specialists who invented and enforced these voluntary programs were promoted to become spokespersons for the company's social responsibility.

At the same time however, actors sometimes take significant risks concerning their power position in an organizational field if they enact pro-social practices. In Drumright's documentation of an organizational transformation towards a greener buying process, an actor judged the risk she took in fighting for greener buying decisions in the following way: "What made it scary was the 'what if's'. What if I misjudge the intensity or the longevity of the issue (....). I didn't think I could lose my job, but I was concerned I could lose my credibility. Obviously, the down-side was when this thing goes to the top; if they say, 'No, we don't agree', it could be damaging to my career" (1994: 5).

Through pro-social practices actors might also be able to stabilize their dominant positions. Top managers, for example, may engage in pro-social practices, as this will provide the symbolic capital that is needed to stabilize their power. The CEO of BMW, for example, financed the Institute for Advanced Study at the Technical University of Munich and was in turn awarded with an honorary doctorate from the same university (TU-Munich, 2010; BMW-Group, 2010). In this case, the CEO's economic capital in the form of budget control and his social capital, in the form of his personal relations to other dominant actors at this university, were transformed into an institutionalized form of cultural capital. An honorary doctorate is highly recognized in organizational fields and can thus be seen as a form of symbolic capital (Bourdieu, 1986). This symbolic capital ensures a distinct position and legitimizes the dominant position of a member of the organizational field.

Thus, the *willingness* of actors to engage in pro-social practices depends on whether they generate capital that can enhance or stabilize their position, whereas their *ability* to act pro-socially is determined by the capital that they hold or to which they have access (Lawrence, 1999). Symbolic capital – and the means by which it is created – plays a central role in power relations among actors' positions, as this "provides the means for a non-economic form of domination and hierarchy" (Gaventa, 2003: 6; Adam, 2002, provides insightful examples from the nineteenth-century New-York).

In order to explain why particular (pro-social or other) practices are regarded as legitimate or not and how dominant actors might influence this perception, it is necessary to introduce the concept of illusio as a particularly important aspect of the social field. In Bourdieu's practice theory, the concept of illusio stands for the field members' unconsciously shared evaluations of the different forms of capital (Bourdieu, 1997). That is, by determining what value the field members attribute to different forms of capital, the illusio shapes the respective power struggles in the field (Bourdieu, 1984, 1988, 1990). At the same time, through their struggles for capital actors acknowledge and reinforce the importance of specific forms of capitals, which in turn reproduces the illusio. The field-specific transformation of resources is thus related to the actors' assumptions of what is of value in the respective field (Sandberg and Tsoukas, 2011). Hence, the illusio can also be described as a field-specific ideology which determines the field-members perceptions of the legitimacy of particular pro-social practices (Abercrombie and Turner, 1978).

The illusio functions as ideology, as "legitimate violence" (Bourdieu, 1993: 73), in the sense that it regulates the relationships between agents in a field in such a way that it favors those who have already the best-established positions. It serves the interests of the dominant actors, which includes the CEOs and large shareholders in most corporations, as they have the capacity to determine which composition of capital will be the most influential and dominant in the field. Moreover, the illusio also limits the possibilities of resistance. The illusio, thus, functions "like the imperial system – a wonderful instrument of ideology, much bigger and more powerful than television or propaganda" (Bourdieu and Eagleton, 1992: 114). Dominant actors, albeit largely unconsciously, define activities as legitimate and formulate the policies of the organizational field; in other words, they shape the rules according to which the struggle for power is played. Based on the illusio, they can largely control whether and, if so, what kind of pro-social practices are able to produce valuable capital that can enhance actors' positions. Consequently, dominated field members conform to dominant actors' pro-social understanding in order to enhance their positions – in the sense of the illusio. Even though some members of the organizational field may privately disagree with the (positive or negative) evaluation of particular pro-social practices, they will nevertheless conform to the field-specific illusio as they strive to enhance their power in the field.

A good example of how dominant actors determine the illusio and thus the legitimacy of pro-social practices is the study of PackCo by Baker und Roberts (2012). They describe how the chairman of that company, for various reasons, was keen on engaging in environmental programs, which he considered exemplary of PackCo's "noble purpose". However, when a survey revealed that the employees were not satisfied with the way the company dealt with its social responsibility, top managers did not change their thinking about the "noble purpose". Instead, they reinterpreted the poll's results as a lack of employees' understanding of PackCo's responsibility and tried by various means to "educate" the employees concerning employees' responsibility for the environment. Baker and Roberts (2012: 13) concluded: "Responsibility was in this way turned into an obligation of staff; management's role was only to ensure that staff understood the company's self defined ideals".

Changes in the legitimacy of pro-social behavior as result of field changes

The legitimacy of pro-social practices within a particular social field might change over time. Illegitimate practices might become legitimate and vice-versa. Zadek (2004), for example, described how Nike's attitude to pro-social practices changed dramatically in the course of a few years. Such changes have to be conceptualized as the result of changes in the field-specific illusio. According to Bourdieu we can distinguish two central mechanisms of change. Both of these mechanisms rest on the interplay between habitus and field.

The first mechanism results from changes in the dispositions of the dominant actors. As we have argued before, actors will only engage in pro-social practices if the dominant actors have deemed these practices legitimate i.e., if these practices conform to the illusio.

Whether or not dominant actors deem such practices legitimate ultimately depends on their individual dispositions, i.e., their habitus. However, the dominant actors' habitus might change (Bourdieu, 1984; Navarro, 2006) and, as a consequence, their evaluation of pro-social behavior might change. For instance, in our example above of the then-CEO of Tyco, the particular attitude of Dennis Koslowski towards pro-social practices might have been shaped through his board membership at the Whitney Museum (Jennings, 2006). Thus, his habitus might have been modified through the acquisition of new dispositions gained through his participation in another social field – in this case the wider social field of fine arts. As the evaluation of pro-social practices depends on the preferences and interest of the dominant actors, Dennis Koslowski, as dominant actor, could determine that philanthropy (i.e., giving donations to institutions like theatres, museums, schools and the like) came to be considered a legitimate practice in the organizational field of Tyco. Dominant members are thus able to change the understanding of pro-social behavior by controlling the illusio of the respective organizational field: They determine whether particular pro-social practices are deemed productive and legitimate in a specific field.

The second mechanism of change does not rest on the reproduction of the established power structures, but on revolutions of the established power structures induced by "newcomers" (Golsorkhi et al., 2009). That is, the system of authority within the field can change, including the very rules according to which the field operates (Bourdieu, 1984; Madsen, 2004). A change of the power structures typically results from a mismatch between the dominant actors' habitus and the specific structures of the organizational field. As Bourdieu writes, this mismatch

> "[…] can be clearly seen in all the situations in which [habitus is] not the product of the conditions of its actualization […]: this is the case […] when old people quixotically cling to dispositions that are out of place and out of time; or when the dispositions of an agent rising, or falling, in the social structure […] are at odds with the position that agent occupies" (Bourdieu, 2005: 214).

Thus, when the habitus of the dominant actors are no longer in line with the field structures, an opportunity is created for other actors to challenge the existing positions of power. For example, other members of the executive team might gradually edge out a CEO of his or her formerly dominant position, as his or her habitus becomes unaligned to the structures of the field. To the extent that these executives have been socialized differently – for example as a result of their business education – they might also introduce new views on pro-social behavior. That is, since the CEO's habitus does not match the new structure of the organizational field, the executives are enabled to take positions that are no longer accessible for the CEO (Bourdieu, 1996). As habitus triggers the transformation of the field-specific rules whenever it encounters a social setting discrepant with the setting from which it issues (Bourdieu and Wacquant, 1992), the habitus of the new executives might trigger the value of pro-social practices within the organizational field. The executives' influence on the illusio also shapes a new understanding of the capital that are of value and consequently the power structure in the organizational field. In this sense, new actors entering an organizational field might (re-)shape the field-specific struggles and change the current understanding of pro-social behavior. Through their habitus, the newcomers might impose their composition of capital as the legitimate form in the organizational field, which has the effect of shifting the power structure of the organizational field by excluding the holder of the defeated forms of capital. In this case a new domination structure emerges with other rules, stakes and forms of capital including the illusio of that particular field and thus actors' beliefs and values regarding pro-social behavior.

DISCUSSION

The Bourdieusian approach to CSR developed in this paper provides a new way of exploring how and why organizational actors engage in pro-social behavior. In this section we will discuss the implications of this approach for our research on CSR and how this can add to our existing debates on this topic. We will do this in three steps. We will first compare the Bourdieusian approach to the prevalent approaches to CSR showing how it allows addressing aspects of pro-social behavior that the other approaches have left out. We then offer some guidance on how the Bourdieusian approach might be applied in empirical research on CSR. After that we will sketch future directions for further development of the Bourdieusian approach to CSR.

Comparison of the Bourdieusian Approach with the prevalent approaches to CSR

In this comparison of the Bourdieusian approach to the prevalent approaches in the literature we will focus on four aspects that seem particular interesting with regard to CSR research:

level of analysis, logic of action, the role of the economic calculus and finally the key driver to engage in CSR (see also Table 1).

Our first point of comparison concerns the level of analysis. One of the main advantages of the Bourdieusian approach to CSR is its ability to combine macro and micro level explanations: pro-social activities are explained as a result of a combination of the micro-level dispositions of individual actors and the macro structures of the field, which includes the distribution of capital and the field-specific illusio. In contrast to that, all existing approaches focus either on the macro or micro level. Whereas Porter (2002) and Hart (1995) do not address the individual level at all, the economic approach as well as the instrumental and normative stakeholder theory treat managers and organizations as the same entities; the terms "manager" and "corporation" become interchangeable (Orlitzky et al., 2011). Hence, they presume homologous corporate action, which consequently leads to a conceptualization of CSR as a corporate activity. This focus on only one level of analysis applies to other approaches as well. Both the Integrative Social Contract Theory and the Managerial Utility Approach address the individual level only. The former explains pro-social behavior with managers' duty to adhere to hypernorms, the later refers to mangers' individual preference structures.

The only theories that systematically address more than one level of analysis are the Political and the Institutional Approach to CSR. The former focuses on the corporation's role in society. Corporations are expected to become democratized and involved in political processes in order to fulfill their political function in a globalized world. Yet, by concentrating on the organizational and societal levels of analysis, they tend to neglect the level of the individual actors. Similarly, the Institutionalist Approach focuses the attention on the interplay between organization and institutional field. They draw a complex picture of how organizations are influenced by the wider institutional structures in which they are embedded. But they overemphasize the macro-perspective, reducing the influence of individual agency to a minimum. In that sense, "institutionalists (…) portray organizations as passive pawns, adapting willingly to institutionalized expectations in organizational fields (…)" (Tempel and Walgenbach, 2007: 10). The Institutional Approach grants managers virtually no room for maneuver. In contrast to that, the Bourdieusian Approach allows addressing both the micro- and the macro level. This provides the opportunity to account for the structures of markets, politics, and social identities without having to ignore the influence of individuals. In this way it allows integrating some of the insights of the existing approaches that have focused on individual aspects only. In addition to that, the Bourdieusian approach shifts the attention to the interplay of the micro- and macro-level forces; that is, it does not only acknowledge that both levels have to be taken into account but it also explains how the different levels influence and enforce each other.

Our second point of comparison concerns the assumed logic of action. In the Bourdieusian approach action is conceptualized as based on a "practical logic" (Bourdieu, 1990), i.e. all action is based on pre-existing practices which provide guidance to them. This distinguishes the approach clearly from the prevalent approaches to CSR. The Economic Approach assumes economically rational managers i.e., managers that anticipate the outcome of alternative courses of action, calculate their respective outcomes, and choose voluntarily between these alternatives. The Political Approach assumes voluntaristic action as well, though it differs in its understanding of rationality, which it defines discursively. Managers in both Stakeholder Approaches are assumed to resolve the potential trade-off between stakeholder interests by critically reflecting the entitlements and potential influences of each group, and finally, the Integrative Social Contract Theory addresses managers' duty to contract according to moral duties. However, all these approaches argue against the background of a subjectivistic philosophy assuming that pro-social actions are voluntarily chosen. In other words, managers are able to critically reflect on and voluntary decide to engage in pro-social behavior without any constraint by "objective structures" (Bourdieu, 1990) that would guide their perceptions and evaluations.

The remaining two approaches exhibit the opposite assumption about the logic of action. The latter approach does not explicitly clarify the extent to which personal values are accessible to critical reflection. Yet, as it is assumed that individual values stem from cultural and religious settings (Hemingway and Maclagan, 2004), one could argue that the Managerial Utility Approach assumes a deterministic logic of action. The Institutionalist Approach conceives of pro-social actions as purely reactive responses by corporations to institutional pressures leaving little room for individual agency. Hence pro-social practices do not reflect the voluntary actions of managers but are induced by the social structures. Choices on CSR are highly institutionalised, and thus "beyond the discretion of any individual participant or organization" (Meyer and Rowan, 1977: 344). The Bourdieusian Approach is somewhat similar to the institutional perspective as it also assumes that pro-social behavior is to a large extent unreflective. Practices are 'naturally' and immediately adjusted to their respective fields through habitus (Bourdieu, 1990). Yet, individual actions are not fully determined by the social structures, but actors have the possibility to consciously reflect on them. That is, although the capital position in their respective field together with their habitus defines the range of possible actions of each individual, the habitus constitutes a generative grammar which allows multiple actions to consciously choose from. In this way, the Bourdieusian approach goes beyond the somewhat one-sided treatments of action in the existing approaches to CSR by combining deterministic and voluntaristic aspects in the enactment of pro-social behavior: Actors do have the ability to consciously reflect and change pro-social practices but are at the same restricted through their habitus and their capital position in the respective field.

The third point of comparison concerns the role of economic calculus. Obviously the Bourdieusian approach contradicts those perspectives that plead for a domistification of the economic calculus (i.e., Political Approaches, Normative Stakeholder Theory, and Integrative Social Contract Theory). According to Bourdieu, an engagement in pro-social practices ultimately depends on whether it is beneficial in the struggle for power. This seems to be similar to instrumental perspectives on CSR. Clearly, Bourdieu sees cultural and social capital as 'disguised forms of economic capital' (Bourdieu, 1986: 54), i.e., cultural and social capital can only be acquired through the investment of economic capital and, thus, are derived from economic capital. Yet, the Bourdieusian concept of capital clearly extends simple instrumental understandings of the role of capital by highlighting the inextricably social and political nature of the process of capital acquisition and conversion (Everett, 2002) as well as the key role of symbolic mediation in this process. Consequently, a Bourdieusian perspective conceives the value of social and cultural capital as independent of their economic impact. Yet, the economic calculus remains the ultimate source of motivation as a Bourdieusian perspective expands the role of the economic calculus assuming that all practices are directed towards the transformation and acquisition of capital. But at the same time the role of the economic calculus in explaining pro-social behavior is contingent as the enactment of pro-social practices ultimately depends on the field specific ideology. In that sense, it shows similarities to the Managerial Utility Approach and the Institutional Perspective which both assume that the role of the economic calculus is contingent either on the preference structure of the individual or the institutional structure. The difference to these approaches lies in the way the contingency is conceptualized: The Managerial Utility Approach and the Intuitionalist perspective allow for a suspension of the economic calculus depending on the respective institutional structures or individual preferences. A Bourdieusian perspective allows for a suspension of the economic calculus in terms of the expected economic return, as actors strive for other forms of capital. Yet it does not allow for a suspension of the economic calculus as an implicit and underlying aspect behind all forms of capital aquisition.

The fourth and final point of comparison concerns the assumed drivers for an engagement in CSR. The Bourdieusian logic of the "anti-economic economy" sheds new light on the question why corporate actors engage in pro-social behavior. According to Bourdieu these engagements are not driven by their economic impact on shareholder value as instrumental approaches suggest (McWilliams and Siegel, 2001), nor by reactions to institutional pressures in order to survive as the Institutionalist Approach assumes (Campbell, 2007). And contrary to the remaining approaches discussed above pro-social behavior is not conceptualized as motivated by an "intrinsic rationale" (Basu and Palazzo, 2008) of managers or corporations. If managers invest their capital to engage in CSR initiatives such as participating in the Global Compact, voluntarily disclosing information about supply chains, and engaging in political process lobbying for mandatory regulations on global standards for social auditing (Zadek, 2004), we have to interpret this as attempts to gain capital that help the respective actors to sustain or enhance their position in their organizational field. Yet, within this struggle for power the Bourdieusian approach allows for a wide range of different motivations for individual actors which includes authentic concerns for the social good (as assumed by normative approaches), concerns for legitimacy (as suggested by the institutional approach) as well as the instrumental concerns for economic profit (as suggested by the different instrumental approaches).

As this comparison of different theoretical approaches has shown, the Bourdieusian approach can be seen as a fruitful addition to the existing set of approaches to CSR. Its strength lies particularly in its ability to provide a more integrative view of CSR, which can even reconcile some of the conflicting positions in the existing theories. Through the considerations of micro and macro influences, economic and non-economic motives, voluntaristic and deterministic aspects of human action, it shifts attention to the "daily experiences and moral problems of real people in their everyday life" (Tronto, 1993: 79).

Implications for empirical research on CSR

The Bourdieusian approach has important implications for empirical research on CSR. It highlights the importance of understanding the field-specific values of the different forms of capital and their rates of conversion, the identification of the dominant actors and their specific dispositions. In order to understand why and under what conditions particular corporate actors display pro-social behaviors one needs to examine the way in which the dominant actors influence the perceptions of the legitimacy of particular pro-social practices and how this relates to the existing distribution of capital. Accordingly, empirical research on the motivation for pro-social behavior would be structured around the following three steps:

(1) *Identification of the value of capital and its rates of conversion.* In order to understand the motivation of actors for particular pro-social behaviors, the first step includes an investigation of the value of the different forms of capital and the rates of conversion between them. One way to explore this issue is to observe the current enactment of pro-social practices (c.f., Oakes et al., 1998). These observations can then be analyzed with regard to the particular requirements and consequences – in terms of economic, social and cultural capital – which the enactment of these practices entails. This also allows the researcher to identify the kind of capital transformation that takes place in the enactment of the pro-social practices. Based on this analysis the researcher will see patterns a of capital transformations documenting the motivations for pro-social practices.

(2) *Identification of the dominant actors.* The investigation of the values and rates of capital provide a basis for identifying, in a second step, those actors that hold dominant positions, as these determine whether and what kind of pro-social behavior is of value. The dominant actors can thereby be identified on the basis of an analysis of the relative distribution of capital between the different members of the field. In our description above we simply assumed that large investors, top managers, as well as executives from publicly known NGOs would typically be in dominant positions to determine the legitimacy of different pro-social practices. Yet, the particular distribution of power is obviously an empirical question. The formal positions might not necessarily correlate to the actual distribution of power.

(3) *Identification of dominant actors' dispositions*. As we explained above, whether the individuals in dominant positions use their power to support or enact pro-social practices depends on their habitus and, thus, on their dispositions. Hence, the identification of actors' dispositions – their cognitive frames and preferences – is the third crucial point for understanding whether and in what way an engagement in pro-social practices takes place. The identification of dispositions moreover enables the researcher to explain changes in the valuations of pro-social behavior. As we have seen before, such change might either be triggered by changes in the dominant agents' habitus or by a mismatch of the dominant agents' habitus enabling new actors to step and evoking new evaluations of pro-social practices. Here

too, the identification of the dominant actors' habitus and potential changes in them remain empirical questions. Thus, researchers interested in the legitimacy of particular pro-social practices or potential changes in their legitimacy will have to examine the dominant actors' dispositions and their potential changes or mismatches (c.f., Baxter and Chua, 2008). One way to examine this could involve an examination of the relevant actors' socialization in other fields, such as participation in particular educational programs or engagement in specific political groups.

Future research extending the Bourdieusian approach to CSR

In this paper we have provided an outline of the Bourdieusian approach to CSR by explaining the key mechanisms driving pro-social behavior. In this way we have tried to reveal the kinds of insight that can be gained from such an approach. Yet, in order to unleash its full potential, further research into different elements of the theoretical approach is needed. In the following we want to highlight three areas in particular: (1) exploration of the relations between different fields, (2) exploration of pluralism and divergence in organizational fields and (3) exploration of the relations between different (pro-social and other) practices.

First, in our description of the Bourdieusian approach to CSR we have focused particularly on the structures and dynamics *within* an individual field. The field was thereby portrayed as largely autonomous; i.e. as a relatively independent universe, exhibiting its own highly unique stakes and distinctive dynamics. Yet, as Bourdieu (1990) stressed himself, different fields might possess different degrees of autonomy. Some fields might be self-determined while others are significantly influenced by adjacent fields. Exploring the potential influences across field boundaries might provide additional insights into the mechanisms through which attitudes towards pro-social practices might change. This would allow us to capture the effects that, for example, social movements (Crossley, 2003) or political maneuvers (Bourdieu, 1998) in adjacent fields might have on the pro-social behavior in the organizational field in question. Examples of key questions in this line of inquiry are: How do changes in adjacent fields influence the power structures in the organizational field in question and how does this change the conditions under which actors within the organizational field undertake pro-social initiatives? Which factors determine whether and to what extent external changes affect the organizational field?

Second, our description of the Bourdieusian approach to CSR was based on the assumption that dominant actors share the same habitus and that all practices within a particular field are subject to the same illusio. Thus, we portrayed the organizational field as characterized by one mode of evaluating pro-social behaviors. However, in the era of globalization and with the prevalence of multinational corporations operating in pluralistic contexts (Scott, 1982), the assumption of a single and consistent illusio guiding actors' evaluations of pro-social practices becomes somewhat problematic. Hence, future research needs to explore ways to conceptualize the potential co-existence of several illusions within the same field, according to which pro-social practices might be evaluated differently; that is, where some dominant actors might consider particular pro-social practices as legitimate while others do not. Examples of key questions in this line of inquiry are: How can we conceptualize the co-existence of different illusions within the same field? How do different illusions relate to each other and how do they affect the structures of power? How do multiple illusions affect the legitimacy and alterations of different pro-social practices? How does the co-existence of different illusions affect the likelihood for the adoption of false as compared to accurate representations of pro-social practices?

Third, a further area of exploration concerns the way in which different (pro-social and other) practices relate to each other. As is fairly self-evident, practices are typically not enacted in isolation but in relation to other practices. Exploring potential relations between practices might provide important additional insights into the likelihood of the adoption of particular pro-social practices. In a very crude way, we might distinguish between neutral, complementary and conflicting relations between practices. As a case in point for conflicting practices we might think about practices that enhance the transparency of the organization as a means of fighting corruption and practices that are aimed at defending the personal privacy of individual members of the corporation. Another example of adversarial relations between practices might be the way that auditing and inspection practices might undermine the engagements of corporations in false representation practices. In turn, different practices may be complementary, like ISO Standards for CSR. As the requirements for certification typically build upon each other, the existence of one standard makes it easier to adopt the other one as well. Accordingly, several studies showed that organizations with ISO 9000 standards were more likely do adopt also the ISO 14000 standard (e.g., Corbett and Kirsch, 2001; Vastag, 2004). Examples for key questions in this line of inquiry are: What relations between different practices can we distinguish? How is the relation between practices affected by the illusio? How does the relation between practices affect the likelihood for the adoption of particular pro-social practices? How does the relation between practices affect the extent to which organizations adopt false representations of their pro-social engagements?

CONCLUSION AND CONTRIBUTION

We started this article with the question 'Why do corporate actors engage in pro-social behavior?', suggesting that Bourdieu's theory of social practice lends itself particularly well to explore this issue. Outlining the Bourdieusian approach we directed the attention to two main themes. First, within the Bourdieusian approach an engagement in pro-social behavior can be conceptualized as a transformation of economic capital into other forms of capital. Whether this transformation is likely to occur depends on which forms of capital are of value in the respective field. Thus, the value of capital rests on its social recognition by dominant actors, i.e. the illusio of the field. As Bourdieu conceptualizes social life as an ongoing struggle for power, an engagement in pro-social behavior may function as a weapon, or stake if it increases the corporate members' symbolic capital. The Bourdieusian perspective emphasizes the crucial role of dominant actors like CEOs, large investors and others, as they ultimately define which capital is of value in the organizational field. Their habitus is a key in understanding managers' pro-social engagements: If dominant actors deem pro-social behavior legitimate, managers will engage in such practices when they conceive an engagement as promising for having positive effects on their position in the field. Changes of pro-social behavior may be explained by changes in the dispositions of the dominant actors as well as by changes of dominant actors. Thus, a Bourdieusian explanation of CSR engagements must take a wide range of factors into account: An engagement is likely to occur if it allows for a positive impact on a corporate member's position, reflecting the specific situation at hand, his or her actual position in the organizational field, the illusio, and his or her habitus.

Second, in order to grasp the link between broader societal structures and the habitually shaped understandings the Bourdieusian approach theorizes pro-social behavior as a form of practice. In this sense, pro-social behavior is neither deterministically manipulated by its organizational context, nor is it free and autonomous, but rather an artful interpretation of the context. Actors' pro-social practices follow a practical logic, i.e., actors improvise their way through a world that remains in a constant state of flux, in which their behavior and external environment are jointly and simultaneously co-created (Tsoukas and Chia, 2002). Hence, pro-social behavior cannot adequately be understood by solely focusing on one level of analysis, conceptualizing, for example, individuals as rational managers serving the interest of the shareholder or, conversely, by ignoring the economic motivation behind social action.

By outlining and discussing the Bourdieusian approach to CSR we contribute to the literature in at least two ways: First of all, this study constitutes the first attempt to mobilize Bourdieu’s theory of practice in the context of CSR. Although many scholars have proposed to use the work of Bourdieu to analyze social action (DiMaggio and Powell, 1991; Lounsbury, 2008; Lounsbury and Ventresca, 2003; Oakes et al., 1998; Özbilgin and Tatli, 2005), there is, as yet, no systematic, conceptual framework that draws on a Bourdieusian perspective to explain pro-social behavior. Thus, the study contributes to the CSR literature by advancing a practice perspective on CSR (Clegg et al., 2007), offering a broad base for a positive grounding of normative theories. Second, the development of our Bourdieusian approach is in line with recent calls for a multilayer approach to CSR (Heugens and Scherer, 2010; Orlitzky et al., 2011). That is, analyzing corporate engagements in CSR cannot be adequately accounted for by focusing exclusively on the micro or the macro level. Although some scholars have recently started to address this problem, they have either failed to address all relevant levels or struggled to theorize the relations between them (Bénabou and Tirole, 2010; Waldman et al., 2006). Using Bourdieu’s theory as a conceptual framework inevitably directs the attention to the interplay between individual actors and organizational fields in explaining pro-social behavior. As Whittington (2011: 185) recently pointed out, “practice–theoretic research can never be purely ‘micro’ or ‘macro’; the other is always present”.

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TABLE 1: PREVALENT THEORETICAL APPROACHES ON CSR

	Economic Approach	**Instrumental Stakeholder Theory**	**Ressource-Based-View / Porter's Model of Competitive Advantage**	**Political Approach**	**Normative Stakeholder Theory**	**Integrative Social Contract Theory**	**Managerial Utility Approach**	**Institutionalist Approach**
Indicative publications	McWilliams/Siegel 2001; Husted/De Jesus Salazar 2006	Freeman 1984; Jones 1995	Porter/Kramer 2002; Hart 1995	Scherer/Palazzo 2007; Bottomley 2007	Freeman/Philips 2003; Donaldson/Preston 1995	Donaldson/Dunfee 1999 and 1994	Graafland et al. 2007; Hemingway/Maclagan, 2004	Campbell 2007; Marquis et al. 2007
Level of analysis	individuals or organizations	individuals or organizations	organizations	organizations in society	individuals or organizations	individuals	individuals	organizations in their institutional context
Logic of action	voluntaristic	voluntaristic	voluntaristic	voluntaristic	voluntaristic	voluntaristic	deterministic	deterministic
Role of economic calculus	dominant	dominant	dominant	domistified	domistified	domistified	contingent	contingent
Reason to engage in CSR	enhancement/ maintenance of firm’s long-term economic value	enhancement/ maintenance of firm’s long-term economic value	enhancement/ maintenance of firm’s long-term economic value	moral duty	moral duty	moral duty	managers' preferences	legitimacy and survival of the corporation
Basic message	managers engage in CSR activities to the extent that the incured costs are outweight by the additional revenues	prudent managers should care about CSR as this improves stakeholder relations	corporations should engage in CSR as this is an important sources of competitive advantage	corporations should engage in political processes to fill the regulatory vacuum of contemporary societies	ethical managers should care about CSR as stakeholders' interest are of intrinsic value	contracts should reflect hypernorms and voluntary consent	pro-social behavior is driven by managers' pro-social preferences	corporations engage in CSR activities in order to preserve their legitimacy in face of institutional pressures
Limitations	cannnot explain engagements in CSR in the absence of economic incentives	cannnot explain engagements in CSR in the absence of economic incentives	cannnot explain engagements in CSR in the absence of economic incentives	cannot explain why some corporations accept moral duty and others do not	cannot explain why some corporations accept moral duty and others do not	cannot explain why some corporations accept moral duty and others do not	cannot explain differences in managers' pro-social preference structures	cannot explain differences in CSR engagements between firms facing the same institutional pressures