



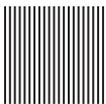
articles

The Manufacture of Corporate Social Responsibility: Constructing Corporate Sensibility

John Roberts

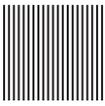
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Abstract. *This paper develops a framework for differentiating between mere image and substance in corporate claims to social responsibility. The paper begins by drawing upon the work of Levinas to explore the nature of responsibility and ethical sensibility. It then explores four versions of corporate social responsibility (CSR): the conditions under which CSR is squeezed out by the dominance of financial pressures; the embrace of CSR as a form of public relations so as to allow business to continue as usual; the adoption within the firm of new forms of measurement and incentives to motivate increased attention to the ethical, social and environmental impacts; and finally CSR as a dialogue across the corporate boundary with those most vulnerable to the effects of corporate conduct. The paper concludes by exploring the complex relationships between these different versions of CSR. **Key words.** corporate social responsibility; dialogue; ethics; governance; identity*



Introduction

One of the practical dimensions of the crisis derives from the sheer magnitude of our powers. What we and other people do may have profound, far-reaching and long-lasting consequences, which we can neither see directly nor predict with precision. Between the deeds and their outcomes there is a huge *distance*—both in time and space—which we cannot fathom with our ordinary powers of perception—and so we can hardly measure the quality of our actions by a full inventory of their



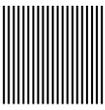
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effects. What we and others do has 'side-effects', 'unanticipated consequences', which may smother what good purposes are intentioned and bring about disasters and suffering which neither we nor anyone else wished or contemplated, and it may affect people we will never travel far enough nor live long enough to look in the face. (Bauman, 1993: 17)

This paper is an attempt to make sense of corporate social responsibility. It reflects my own ambivalence in relation to the explosion of interest and writing, both academic and practitioner, around the theme of business ethics and corporate social responsibility. It offers itself as one way to undo or pick apart what is productive and what destructive in this new enthusiasm for the ethical.

I will deal with the negative moment of this ambivalence first. In its most visible manifestations, business ethics has become an exercise in proclamation: the publishing of admonitions, inducements, seductions towards ethical conduct most evident in those who want to make the 'strong business case' for responsible corporate behaviour. At a corporate level this rhetoric has been matched by the proliferation of published codes of corporate ethics, along with new forms of corporate social and environmental reporting. My fear is that all this talk of ethics is just that—talk; new forms of corporate self-presentation that have no reference to or influence on what is practised in the name of the corporation, beyond those associated with good public relations. In this form, corporate social responsibility is cheap and easy; a sort of prosthesis, readily attached to the corporate body, that repairs its appearance but in no way changes its actual conduct. More insidiously, the repair of appearances has the potential to calm and soothe, thereby weakening the force of ethical sensibility both within and beyond the corporation. It allows business as usual to continue.

The other side of my ambivalence immediately wants to argue that talk of ethics in business must be a good thing; that current interest legitimizes a debate that has all too readily been subsumed in the pursuit of the obvious 'goods' of efficiency and profitability. But even here there is something disturbing in the view of ethics as a sort of supplement to business, which thereby preserves a separation that is itself questionable. Like human relations theory, it is as if the injuries of the past were the simple product of a misunderstanding, which is easily remedied once managers have seen the light. What needs to be understood is how business and ethics got separated in the first place; how, in our minds, they became separate orders. From this perspective, like any social relationship, business relationships are unavoidably ethical even if business is the site of its own particular ethical dilemmas and difficulties. There is arguably more hope to be gleaned from this insistence that business has always been an ethical domain. It is as if ethics has been hiding in business in the myriad ways in which people have often gone out of their way for others in and around the conduct of their work.



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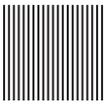
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To write about the construction of corporate sensibility is one way to move between the poles of this ambivalence, to differentiate substance from imagery. It is from Levinas's insistence that our ethical capabilities, such as they are, are grounded in our senses that I draw the term 'sensibility'. This insistence immediately clarifies the confusion that can arise from the designation of responsibility as corporate. The corporate body is devoid of sensibility and, in this sense, is incapable of responsibility; ethics in business will always be a personal matter and the sensible corporation will always need to be built and grounded in individual conduct. But construction can take different forms and in what follows I want to try to differentiate the conscious construction of the appearances of ethics—what I call the ethics of narcissus—from a more positive and substantive sense of corporate responsibility.

The paper begins with a brief discussion of the later work of Levinas, in particular his *Otherwise Than Being or Beyond Essence*, in which he points to two contrasting paths: the reflexive 'encrustation' of the self and the 'denuding' of the self in 'responsibility for my neighbour'. These alternative trajectories for the self then inform the negative and positive moments of a critique of current forms of corporate social responsibility. A section on the occlusion of ethics by economic discipline is followed by a section on the ethics of narcissus that insists that responsibility and the desire to be seen to be ethical are very different. Much of corporate ethics can be seen as no more than an empty, if productive, construction of ethical appearances. Against this stark dismissal of ethical talk, the paper then pursues a more sympathetic understanding of the conditions for 'responsibility for' within the conduct of business. Following Bauman, it is argued that part of the problem lies in our being able to give more than local reach to our moral sensibilities, and I explore the use of new forms of organizational accounting and associated sanctions and incentives to induce ethical conduct. I also document the limitations of these new organizational forms of reporting. In a final section, I return to Levinas's sense of responsibility as vulnerability to the face of the other, to explore the necessity and potential for dialogue across the boundary of the corporate body to realize something like corporate responsibility.

Encrusted and Responsible Selfhood

Neo-classical economics, and its influential off-spring, agency theory, is built upon an 'atomistic' conception of the 'individual': the person as an opportunistic and self-seeking entity. From within these assumptions, social relations appear as fundamentally competitive; at best there can be moments of calculated cooperation when reciprocal self-interests coincide. It is hard to get to ethics from within such assumptions; ethical justification can take the form only of an argument that ethics pays.



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Elsewhere in social theory there are alternative conceptions of the 'individual'. For a while I drew comfort from Heidegger's (1997) insistence that being was always 'being-in-the-world-with-others'; here the self cannot be separated from his or her social context. For Levinas, however, this version of the other is deficient precisely in the way in which, despite the superficial recognition of the other, otherness is in fact reduced to the same—being. Levinas is concerned with the conditions for ethics, which, in his own reduction, are to be found not within being, or in philosophy, but in the 'otherwise than being', which is responsibility. It is here that human sensibility is discovered as the frail but vital condition for ethics. The economic conception of the individual turns out to be a mirror image or snapshot of the self, seen as if from the outside. By contrast, the senses break us out of the image, or have the potential to do so, precisely by simultaneously carrying us out beyond the body and getting under our skin in a way that finds us always already vulnerable to others' vulnerability. As he puts it, 'we can have responsibilities and attachments through which death takes on a meaning. That is because, from the start, the other affects us despite ourselves' (1991: 129). For this reason, Levinas insists that ethics is the 'first philosophy'; ethics is not primarily a thought or a choice freely made, because the other is already affecting us in our sensibility.

I do not intend to attempt to summarize the elements of the reduction that brings Levinas to this sense of ethics; for a somewhat more elaborate set of reflections on Levinas, see Roberts (2001a) and Jones (this issue). Instead, here, I want simply to contrast the view of subjectivity that Levinas is pursuing with our more common sense of self-identity, and from this base to document a few elements of the stark but hopeful view of 'responsibility for' that his analysis offers. Levinas draws a distinction between the 'ego' as 'self-consciousness' and the 'psyche', which he describes as 'the soul of the other in me'. He argues that our reflexively constituted sense of self-identity is realized only through making 'an ideality correspond to the dispersion of aspects and images, silhouettes and phases' (1991: 100). But for Levinas this reflexively constituted sense of self-identity is the very process through which the self becomes encrusted, as if our thoughts and shifting syntheses of experience into some sort of coherent self-identity literally encrust our sensibility. Against this conceit of agency as autonomy and choice, Levinas argues that subjectivity, identity, comes to us from the outside in the assignation of responsibility for my neighbour.

After the event, Levinas argues, responsibility can be thought about in terms of reciprocal obligations, but is encountered as 'one way'—my responsibility for my neighbour. This responsibility knows no limit, even though we might labour to find a rationalization that might create such a limit; as he puts it, there is always 'one more response to give'. Within the assignation of responsibility I am irreplaceable; the assignation cannot be passed on or otherwise avoided as being uniquely mine: 'Here unique-



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ness means the impossibility of slipping away and being replaced, in which the very occurrence of I is effected' (1991: 56). Responsibility takes us out of our way. In its openness, and exhausting itself in its openness, it is something that is akin to an attack upon the self that denudes us of identity.

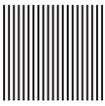
Levinas uses vivid language to describe responsibility; he talks of being penetrated by the other, persecuted, obsessed. The assignation of responsibility spoils the plans we have for our own enjoyment; it is not for the self, but rather 'despite the self'. Responsibility offers no quiet satisfaction of recognition, nor does the assignation of responsibility ensure success—'in the saying suffering signifies in the form of giving even if the price of such signification is that the subject run the risk of suffering without reason' (1991: 50). Nevertheless, for Levinas, it is precisely in the way that the assignation of responsibility denudes us of the illusions of identity, cores out the self, that we become unique. It is in this sense that identity 'comes to us from outside'; it is not the story or synthesis that we construct and repair reflexively of who we are. Though such reflection is preoccupied with establishing the uniqueness of the self, identity can be realized only as non-indifference to my neighbour.

The word I here means 'here I am', answering for everything and everyone. . . . The self is on the hither side of rest; is the impossibility to come back from all things and concern oneself with oneself. Responsibility in obsession is a responsibility of the ego for what the ego had not wished, that is, for the others. (1991: 114)

These two senses of self-identity are possibly echoed in a distinction that Levinas draws between the 'said' and 'saying'. The 'said' he describes as the 'contripetal movement of a consciousness that coincides with itself, recovers and rediscovers itself without ageing, rests in self certainty, doubles itself up, consolidates itself, thickens into a substance' (1991: 48). This encrustation of the self can be escaped only through saying as an approach to the other, which he describes as 'the risky uncovering of oneself in sincerity, the breaking up of inwardness and the abandon of all shelter, exposure to traumas, vulnerability' (1991: 48). This distinction between the 'said' and 'saying' provides the structure for the rest of the paper, in which I want to try to differentiate corporate ethics as a 'said', preoccupied with securing the recognition of others, from corporate ethics as a 'saying' that follows the assignation of responsibility for my neighbour. 'Sincerity undoes the alienation which saying undergoes in the said, where under cover of words, in verbal indifference, information is exchanged, pious wishes are put out, and responsibilities fled' (1991: 144).

Encrusting Sensibility

One helpful aspect of Levinas's insistence that our ethical capacities are grounded in our corporeal sensibility is that it reverses the problem of ethics as it appears in economics. It is a question no longer of how to get



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ethics back into business but rather of exploring what happens to our ethical sensibilities in business. How do they become encrusted?

Here I want to point to the routine operation of systems of accountability in and around organizations. Elsewhere I have sought to explore the operation of these systems, in part, through drawing upon Foucault's analysis of the operation of disciplinary power (Roberts, 1991, 1996, 2001b). Accounting currently offers itself as the most authoritative means of rendering visible the effects of individual action within organizations as well as of making the 'results' of collective action visible to analysts and investors. Although common sense is inclined to locate power elsewhere in the demands of remote bosses or the expectations of the market, the merit of Foucault's analysis of disciplinary power is that it discloses the way in which we practise power upon our self and upon each other.

He who is subjected to a field of visibility, and who knows it, assumes responsibility for the constraints of power, he makes them play spontaneously upon himself. He inscribes in himself the power relation in which he simultaneously plays both roles. (1979: 202–3)

Most of the effects of accounting systems as systems of visibility are realized in anticipation within the self. In the knowledge of how others will see and judge our conduct, we discipline our self. Accounting's categories of relevance—cost, profit, return on capital, etc.—become the lens in terms of which we interrogate the self. Accounting practices thereby have the effect of creating an almost permanent narcissistic preoccupation with how the self is seen. In the economic relevances that accounting advertises and imposes, people scarcely appear. Nevertheless, such individualizing effects are to be counted amongst the most important achievements of accounting systems. In terms of the earlier discussion, they are the very means through which, to use Foucault's phrase, 'we make a reality of the fiction of the individual'.

Here Levinas's critique of conventional notions of subjectivity becomes important. In the way in which accounting as a system of visibility has the effect of installing distant interests in the minds of all those who are subject to it, I would argue that they effect a sort of ethical reversal in which the defence of the self is routinely privileged over proximate responsibility for those with whom one works. We become preoccupied with securing the 'ideality' that others have of us. This can be purely defensive or, if we identify with it, can found a project for the self in which progress up the hierarchy is embraced as a true reflection of the value of the self (Grey, 1994). The vulnerability here is different from the vulnerability that Levinas associates with sentient responsibility. It is a narcissistic vulnerability around the idea we have of self in which we are indifferent to those whose views do not count, and view our peers as no more than competitors or rivals for the recognition of the powerful that we crave (Butler, 1997).

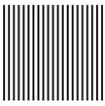


Being Seen to Be Good—The Ethics of Narcissus

The above, albeit brief, account of the occlusion of ethical sensibility is, I hope, sufficient to suggest the way in which routine processes of governance within the corporation have the similarly routine effect of foreclosing, deferring or marginalizing our ethical capacities at every level of the organizational hierarchy (Miller and O’Leary, 1987, 1993). Arguably, those who reach the top of organizations, who in their perfection have as it were passed through the mirror of accounting in which they now hold others to account, are potentially also those who are most prone to believing in the fiction of the individual—those who have learnt the necessity of being thick skinned.

Given what is widely perceived to have been the intensification of competitive and performance pressures in business in recent years, it is initially puzzling why this has been accompanied by an explosion of interest and concern with business ethics. In the 1970s, Milton Friedman (1988) could argue that ‘the only responsibility of business is to make a profit’, only because it could still be assumed that it was the responsibility of other institutions—notably the state—to provide a safety net for those who were damaged or disadvantaged in the single-minded pursuit of economic efficiency. Paradoxically, the embrace of his monetarist ideas by governments itself signalled the demise of this welfare capitalism. An emergent ‘fiscal crisis’ of the state, along with the globalization of capital and product markets, has since led to a wholesale retreat by governments from their ‘nanny’ role. As governments increasingly seek legitimacy solely in terms of their ability to create the conditions for economic growth, the profusion of interest in business ethics can be seen as an acknowledgement of this new reality (Habermas, 1971). Whether real or imagined, the weakening of the capacities of the nation state, particularly in relation to transnational business, provides further fuel to the demand that ethics should return to where it is most needed—within business itself (Beck, 2000).

Other institutional shifts have also heightened the scrutiny to which business is subject. Paramount here has been the re-concentration of shareholding in the hands of large institutional investors. This has allowed investor interests, partly under the pressure of increased competition, to mount an increasingly public and effective challenge to corporate power (Useem, 1996). Their ability to insist upon the delivery of ‘shareholder value’ has, of course, greatly increased the very economic pressures that, I argued earlier, have the effect of occluding ethical sensibility (Froud et al., 2000). At the same time, however, their public challenge to corporate power has provided a model to others who might wish to make visible other, non-financial, consequences of corporate conduct. The media are a vital source of such visibility, which includes but is not exclusively preoccupied with the purely economic. We have also seen in the past few decades the rise of the single-issue pressure



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groups, the non-governmental organizations (NGOs), which have made very effective use of the media to make visible some of the negative social and environmental consequences of business conduct. In this respect, globalization has proved a mixed blessing for business. On the one hand, it offers a powerful lever with which to persuade governments to weaken regulation (Beck, 2000). On the other hand, it creates a new form of corporate vulnerability—the potential for global reputational damage to brands. The video camera and Internet can now create a global visibility for what, from a corporate perspective, had previously been assumed to be both distant and local, and likely to remain so. So a more direct explanation for the rise of talk of business ethics is that it is the product of the emergence of new forms of external visibility that are able to subject business conduct to more than financial scrutiny.

The corporate response has typically taken the form of the development of ethical codes, with associated internal communication and training, and, for some organizations, a move to the production of social and environmental reports as a complement to their financial accounts. In addition, it has become relatively common for corporations to engage in ‘stakeholder dialogues’, often with their fiercest critics. What needs to be observed here is the way in which the development of ‘ethical accountability’ mirrors established financial accountability. Although I will offer a more sympathetic reading of these developments later in the paper, here I want to argue that, in and of themselves, they have nothing to do with ethics. What is being played with through these new forms of visibility is the corporate self-image or identity, itself animated by the identification of staff with perceptions of the corporate body. Arguably it is those who have most vigorously pursued success in the eyes of others who are most vulnerable to the narcissistic wounds of adverse publicity. What the creation of codes and associated reports achieves, or attempts to achieve, is the repair of the corporate ‘imago’. From this perspective the embrace of ethics can be taken as an expression of corporate egoism: a demand to be seen to be not only powerful but also good.

In confirmation of what I term the ethics of narcissism, the first line of what was heralded as a very progressive corporate social report entitled ‘Profits and Principles: Does There Have To Be a Choice?’ reads as follows:

We care what you think of us. We want you to know more about how we work and how we strive to live up to our principles.

What is promised in this particular ‘said’ of business ethics is that the objectives of profit can be principled, that there is no necessary friction between corporate profit and responsibility. However, the concern expressed is not for the other but for how the other sees the corporation. It can be observed that the labour involved in the projection of such corporate goodness is peculiarly postmodern. It takes place, typically, at the surface of the corporate body—in corporate policy or public relations



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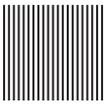
departments. Extensive corporate resources can be devoted to the production of representations of the corporation that often do no more than make much of what is already being done. At the same time, new roles can be created with the sole responsibility of managing 'social affairs', and resources committed to the cultivation of contacts with NGOs and other critics.

If ethical conduct is to be judged by its consequences, then the prime beneficiary of this manufacture of appearances is the corporation itself. Since public knowledge of corporate conduct is always dependent upon its remote representation, the investment in skilful self-presentation is a powerful antidote to the negative perceptions of others. At the same time, the development of 'dialogues' with these critics can have the effect of stifling or incorporating such critique, or at least rendering it more predictable. Although the work of ethical self-presentation can involve just a few members of corporate staff, some of its most significant effects are to be seen in other staff, who now feel more able to identify with the principled corporation (Gergen and Whitney, 1996; Willmott, 1998). However, the publication of corporate codes and reports can also achieve a kind of displacement of responsibility from the corporation—rendered secure by its stated ideals—onto its employees, who must now bear the burdens of being both profitable and principled. External criticism can now be countered by references to corporate codes and reports, and transgression localized in inadequate individual performance. Arguably the decisive measure of the ethics of narcissus is that, for all the display of corporate goodness, operational practices remain entirely untouched. New forms of external visibility, the desire to be seen to be ethical that they stimulate, and the manufacture of ethical appearances that is the corporate response serve only to facilitate 'business as usual'.

The Responsible Director

Up to this point I have traced the fate of the subject as constituted at work either in ethical indifference or in his or her concern to be *seen* to be ethical. Both these forms of subjectivity are within what I earlier termed 'common sense' notions of identity. I now want to move to explore the alternative potential for uniqueness forged through responsibility—to ask, in Levinas's terms, what place there is within the corporation for a 'responsibility for' that is pursued despite, rather than because of, the self? Proximity in Levinas's sense is everywhere, but for me it is only ever right next to me. Given the focus of this paper, I want first to consider the potential for 'responsibility for' in the boardroom (Roberts, 2001a).

Although the projection of badness onto the corporation has proved a potent weapon for NGOs, it would be wrong to imagine that those at the top of organizations are therefore devoid of ethical sensibilities. The boardroom is a peculiar space insofar as it is the only place within the



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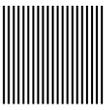
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corporation where responsibility is jointly and severally shared by directors, and where accountability between relative equals is conducted face to face. There is at least the potential here for a moral sensibility that has formal authority within the corporate hierarchy and a voice within the determination of corporate conduct. The view that I offered earlier of the ethics of narcissus might, therefore, conceal something like the intention and concern of a substantive moral sensibility—an openness to the assignation of responsibility. The desire for change, for an ethical turn within business, may be genuinely motivated.

One can suggest that it is only because directors must keep both financial and ethical constituencies in mind that ethics within business is spoken of in the peculiar way it is. What can the responsible director do but seize upon the dominant rationale of profit in order to make some room for moral concerns? They can easily mobilize examples where the neglect of ethics has been costly in instrumental terms (Jones, 1995). And, indeed, if the commitment was to principles before profit one might expect investors to react with some hostility. Within the dominant mentality, the case for ethical means can be justified only in terms of the valued ends of profit; to do otherwise would be to risk a much more decisive vulnerability.

So the instrumental rhetoric that links ethical conduct to profit—the telling of the story that ethics pays—may not be just an empty gesture, a cynical or narcissistic concern with protecting the corporate self-image. Instead its embrace, made all the more possible by external criticism of the conduct of corporate affairs, may in part be motivated by a sincere ethical sensibility. But for the ‘responsible’ director the difficulty here is how to give these concerns anything more than local reach. The only option for the responsible director is to promote the installation of new standards of conduct through yet more measurement and the new forms of visibility these can create.

For some, the development of new forms of accounting—‘triple bottom line’ reporting of not only economic but also social and environmental performance and the ‘balanced scorecard’, which measures performance in relation to other stakeholders—is offered as the way in which ethical concerns can finally achieve a purchase on the conduct of business (Elkington, 1997; Zadeck et al., 1997). Perhaps the potential of these new disciplinary regimes as an augmentation of financial accountability is the most that we can hope for by way of business ethics. In opening conduct to a broader spectrum of visibility that includes a concern with the ‘ethical’, ‘social’ and ‘environmental’, they are arguably an advance on the hegemony of shareholder value, or at least a valuable redefinition of its terms. The paradox here, however, lies in the individualizing effects that such disciplinary mechanisms promote in those subject to them. Are we to install here a new ethical competitiveness: ‘my division is more sustainable than yours’, ‘my social programmes more beneficial than his’, ‘my ethics more worthy of reward than those of my colleague’? At the



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very least it should be noted that, by saying that profits and principles can be combined, and by implementing the measurement systems that can monitor principles as well as profits, there remains an indeterminate space in which the two collide and turn into a choice, a dilemma. But this dilemma has now been displaced from the boardroom to the shop floor and hence robbed of much of its decisional power. Moreover, the very form of such control at a distance depends upon the restriction of local moral sensibility, displacing it with incentives to conform with distant interests, even if these now claim to be ethical interests. So, even allowing for a moral sensibility in the boardroom, there is the danger that it will remain just local, and possibly in this form a threat to legitimate distant interests, or at least will have to rely, paradoxically, on individualizing disciplinary mechanisms if it is to gain a wider reach.

Morality across Distance? Dialogue with the Vulnerable

The cancelling of spatial distance as measured by the reach of human action . . . has not been matched by the cancellation of moral distance, measured by the reach of moral responsibility; but it should be so matched. The question is, how can this be done, if at all. (Bauman, 1993: 219)

For Bauman, following Levinas, personal moral sensibility is the frail but vital condition for ethics but, in line with the preceding analysis, he argues that the global reach of corporate activity is as yet unmatched by the cancellation of moral distance. In what follows I want to explore some of the ways in which we might be able to extend the reach of moral sensibility across distance, both spatially and temporally—to explore how ‘we care what you think of us’ might become ‘we care about the effects—economic, social, environmental—that we have upon the communities and countries in which we operate’.

In relation to organizational distance, Bauman points to three inter-related processes that sever action and moral sensibility. He points to what he calls the ‘floated’ nature of responsibility in organizations. Any person knows that he or she is just one element in an extended chain of causal links between, say, a local community and the capital markets. In the mirror of the macro, the micro effects of conduct are seemingly rendered insignificant. The task thereby is rendered in a sense morally neutral, and negative effects generated in the chain are conceived of simply as a failure of reason to be corrected in later planning—‘unanticipated’ but also morally excused as ‘unintended’.

Physical distance also has the effect of rendering faceless the objects of our actions. In this respect we should note the capacities of M-form structures, so admired for their efficiency (Williamson, 1975), to achieve social distance even under conditions of potential co-presence. In relation to corporate directors, such structures hold them deliberately at a mental distance from any involvement or attachment to particular divisions so as to protect their decision-making from the contagion of



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sentiment and loyalty (Gould and Campbell, 1987). Security surrounding executive suites, the careful control of access by outsiders, as well as a schedule that immerses people in work to the neglect of almost everything else, all help secure this social distance. Add real physical distance to the manufactured one, and decisions can be promoted in the form of performance targets that have their own easy rationalizations, and leave to others the messy consequences of the face-to-face encounter of a redundancy or closure. Beyond the boundary of the corporation, competitors are clearly exempted from any moral claims, as are communities viewed solely through the lens of available resources or market access.

Finally, Bauman points to mechanisms that disaggregate the person so that they are encountered only as an aspect of what one might wish to see in them. Here again one can point to the peculiar power of accounting representations to aggregate and disaggregate the effects of action without ever constituting them as a person to whom one might feel responsible—as inefficiency, productivity rates, wage costs, or sales volumes. Even the functional designations of ‘manager’ and ‘employee’ help achieve a moral distance from the person who might be the other of responsibility.

Bauman argues that, taken together, these three arrangements secure ‘a large degree of emancipation of social organization from the constraints imposed by human moral impulses’ (1993: 128). How then might such distancing effects be reversed? Here I can do no more than point to a number of possibilities and the resistances they might encounter. Proximity is as pervasive as the disciplinary gaze that surveys it. In this sense the weight of moral sensibility is felt by everyone who constitutes the chain of disciplinary links within an organization, the total effects of which are, nevertheless, to free instrumental interests from any ethical restraint. Local face-to-face relationships almost invariably exceed the purely instrumental interests that structure them. The ties of friendship, enmity, loyalty and care that are forged locally can, on occasions, threaten local resistance, but can also furnish people with moral reasons for instrumental conformity. Such proximate local responsibility, nevertheless, represents the frail ground upon which anything like corporate responsibility can be created.

Deetz (1992) talks here of what he calls ‘responsive micro-practice’ as a potential that exists at every level of the corporate hierarchy. Disciplinary processes, in holding people in an assertive or defensive self-absorption, keep the weight of reflection constantly turned back upon the self. In talking of responsive micro-practice, Deetz is suggesting that, rather than the interrogation of the self, there is the ever-present potential for reflection to be turned back upon the mirror itself in a knowledgeable critique of its own standards of relevance. Much of the potency of action within organizations is foreclosed by the anticipation of impotence. *In extremis* this is the path of the ‘whistle blower’, but it is also a permanent potential for questioning and challenge within the routines of corporate life, one that is currently strongly espoused in the organizational learning



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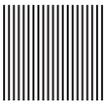
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literature (Senge, 1990). One benefit of explicit codes of ethics may be that they are a potential resource for such individual responsiveness. But still such responsiveness is tied to the local.

In the same way that distance seems able to sever action and moral impulse, so it seems at least logical to explore the potential for the movement of bodies to desever distance. 'Deseverance' is Heidegger's (1997) term and he uses it in the sense of being able to bring what is far near. The movement of people within the corporation—visits to and from head office—is already a normal part of the management of distance within organizations. It is also common practice for people to move in space beyond the corporate boundary: to secure key contracts, to afford proper respect to national politicians, to gather intelligence on the strategies of competitors, to inspect suppliers. Here the face-to-face encounter is seen as both a vital source of sensible knowledge of the other and a mark of respect—an acknowledgement of corporate dependence on the other. Such conduct typically follows the path of perceived corporate self-interest. What I want to suggest here is the potential of such extra-corporeal 'contact' in relation to learning of the economic, social and environmental impact of corporate operations.

The boundary of the corporate body is in many respects defined only by the limits of its systems of accountability, but these then become the limit of its knowledge of itself and its effects. So-called 'stakeholder dialogues' are becoming a routine part of corporate life, but for the most part these are conducted at a corporate level with those who can have an impact upon the perception of the corporate body. By contrast, what I want to pursue here is the potential for such dialogue with those different others who are themselves most vulnerable to the effects of corporate conduct. The problem with ethical disciplinary mechanisms—for a new 'triple bottom line' accountability—is that we will only ever discover here what we think to look for, and even then we will only be able to 'see' with such technologies in the way of seeing that they make possible. So only what is amenable to quantification can be seen; I have to identify and then count and measure what can only ever be proxies for what I am looking for. In this respect environmental impacts are possibly more amenable to quantification and incorporation than social impacts. But, as with all mirrors, we find here something that has been distorted (Zadek, 2001). Such representations are realized only through separation: the environment has been separated from the social, the social from the economic. Though such technologies of representation lend themselves to subsequent manipulation, the dynamism and the indivisibility that characterize the real world processes from which these effects are abstracted are also lost from sight in the process of being made visible at a distance. Looking at accounting representations will always be a seeing robbed of sensibility.

By contrast, the encounter with the face of the other floods sensibility; the face and voice of the other are a hugely important resource. In



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proximity there is a good chance that we might see the effects of what we do or that others will point these effects out to us. Compared with the facts and figures of accounting, the merit here is that the other can confound our ignorance and make it all too visible to us. This is especially so where accountability is pursued across the boundary of the corporation, beyond those who are subject as employees or suppliers. Then there is less inhibition at work and the corporation cannot count on the conformity that its employment powers secure. Moreover, for those involved in such extra-corporeal accountability, there is possibly more at stake and more to be said—more felt urgency that you the corporation can come to know what a difference you are making to my life and my community. Such extra-corporeal accountability is therefore interested, not in mirroring back to you what you want to know, but rather in breaking the mirror in which the corporation sees only what it chooses to see from behind the high fence and security with which it guards its instrumental interests.

This learning is not so difficult or so demanding. It is the simple displacement of corporate ignorance with local knowledge—a process of mutual learning—and the obvious and not necessarily costly ways in which, in the knowledge of such effects, changes could be made to the nature of operations within the company. In Levinas's terms it is a saying, an approach to what is outside or otherwise than the corporation; a dialogue that is, as it were, a respiration of the corporate skin, through which it might hear the assignation of corporate responsibility, and without which it will never be able to be responsible. Of course, corporate ignorance can also be a deliberate turning away from what it does not wish to know.

Distance is not just spatial but also temporal. If writers such as Beck (1992) are followed, then many of the most pervasive sources of risk to which we are exposed are discovered only long after the technologies that are their unintended source have become a routine part of production processes. In this respect we can point to the dangers of a purely commercial evaluation of potential innovations, which, on the one hand, stimulates the very rapid adoption of new technologies for competitive advantage and, on the other hand, precludes the political choices that the widespread adoption of some technologies imply. Yet again it is in accounting, in the calculation of internal rates of return and pay-back periods, that we can find the 'imperatives' that drive the speed of corporate decision-making and implementation, and all the subsequent dislocation of employees and communities that follows from this. Although the responsive employee and extra-corporeal accountability may greatly increase the chances of the corporation learning of the effects of its recent and current actions through a direct encounter with the face of the other, we must depend upon our imaginations to anticipate the effects our actions will have on those 'we will not live long enough to know'.

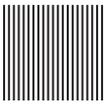


Conclusion

In this paper I have sought to delineate four different versions of the manufacture of corporate social responsibility. The first, negative, case suggests that ethical sensibility is routinely occluded in the way that exclusively financial interests, advertised and enforced by disciplinary processes both within and beyond the corporate hierarchy, have the effect of rendering us defensively or assertively preoccupied with the self. The second, more positive, form of corporate social responsibility I have termed the ethics of narcissus. Stimulated by new forms of negative external visibility, the corporate response has been to seek to manufacture the appearance of its own goodness through the production of corporate ethical codes and new forms of social and environmental reports. The third form of the attempt to manufacture corporate social responsibility seeks to give more than local reach to sincere moral sensibility within the corporation through the creation of new forms of internal social and environmental controls, with associated rewards and incentives, as a complement to existing management accounting. The final form suggests the necessity and potential of a dialogue across the corporate boundary with those most vulnerable to the effects of corporate conduct.

There is a complex relationship between these different forms of corporate social responsibility. I have argued that the recent explosion of interest in corporate social responsibility can be traced, in part, to the emergence of new mechanisms of external visibility and the way that these have been able to play on the vulnerability of corporate reputation or identity. This vulnerability, however, is only to an idea, and conveniently it has been discovered that the repair of the corporate 'imago' can also be done on the surface—in policy or public relations departments at corporate head office—leaving operational practices untouched. The value of Levinas's formulation of ethics as an assignation of responsibility for my neighbour is that it makes clear that corporate social responsibility can never be just a 'said'; to paraphrase an earlier quotation, the 'said' of codes and reports can be seen as no more than the empty expression of pious wishes, which in practice amount to a flight from responsibility. The corporation is an idea, an imaginary entity, without substance or sensibility and therefore incapable of anything like responsibility. Instead corporate responsibility will always depend upon people using their frail and vital sentience and following the path that this assigns. The difficulty is that responsibility in this sense depends upon proximity; it is perhaps for this reason that those who are near to us are also often dear. As Bauman has argued, however, this makes morality across distance difficult.

The third form of corporate social responsibility seeks to address these issues by embedding corporate policy beneath the surface of the corporation by means of new forms of internal controls and associated rewards



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and incentives. Corporate policy is now no longer purely an external presentation of corporate good appearances managed by a few. Instead, new disciplinary regimes within and beyond the firm seek to make a different or wider range of relevances play upon the minds of people at every level of the corporate hierarchy (Parker, 1997). The paradox here is that such regimes still play upon and stimulate a narcissistic self-preoccupation, even if the terms upon which recognition is secured have changed. Collectively, these new forms of remote representation can capture only what is looked for and is amenable to quantification. The remote visibility they realize is still a visibility without sensibility and hence anaesthetized.

Corporate codes and reports and new forms of internal reporting can be seen as genuine vehicles for creating corporate social responsibility only if they are viewed as a supplement and support to what I have discussed here as a dialogue across the corporate boundary. In addition to dialogue with those who can threaten the corporate reputation, there is a need, if there is serious corporate intent, for face-to-face dialogue with those different others who are themselves most vulnerable to corporate conduct. Only with such contact is there the possibility of informing corporate ignorance of its actual myriad effects, and of learning of what might allow us to make a reality of corporate social responsibility.

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