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Talk-action dynamics: Modalities of aspirational talk

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	implementation and evaluation. By conceptualizing the precarious relationship between talk and action in each of these modalities, the paper disentangles talk and action, all the while acknowledging that the two are mutually intertwined. Hereby, the paper extends theories of communicative performativity, recovering the perlocutionary dimension and focusing on uptake beyond the moment in which the speech act is uttered.



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**Talk-action dynamics:
Modalities of aspirational talk**

Abstract

This paper investigates talk-action dynamics in the context of organizations, focusing in particular on situations where the talk concerns complex organizational aspirations, that is, situations where the implied action takes considerable effort to unfold and therefore extends into an unknown future. Using corporate social responsibility (CSR) as recurrent exemplar, we address talk-action dynamics in four different modalities of aspirational CSR talk: exploration, formulation, implementation and evaluation. By conceptualizing the precarious relationship between talk and action in each of these modalities, the paper disentangles talk and action, all the while acknowledging that the two are mutually intertwined. Hereby, the paper extends theories of communicative performativity, recovering the perlocutionary dimension and focusing on uptake beyond the moment in which the speech act is uttered.

Keywords: Talk and action, speech acts, aspirational talk, performativity, CSR

Introduction

There is a widespread expectation in society that social actors through their behavior acknowledge, respect and live up to words they have previously uttered (e.g. Brunsson, 2003; March, 1988). Consistency between talk and action is a basic premise for trust and an important source of stable social relations (e.g. Roberts, 2003). For organizations, this expectation is vital in order to sustain legitimacy and a social license to operate (Suchman, 1995). At the same time, *lack* of consistency is a frequent cause of tensions and controversies, in particular when the talk proceeds from powerful

individuals or institutions and concerns ideals or projects with far-reaching consequences for society and its members (e.g. Delmas & Burbano, 2011). Organizations, especially corporate and political, are therefore regularly advised to “practice what they preach” or to “walk their talk”, lest be accused of hypocrisy or for breaching their promises (Christensen, Morsing & Thyssen, 2019; Weick, 1995). Although language and communication scholars have convincingly dismantled clear-cut distinctions between talk and action, emphasizing that talk *is* action in a number of important respects (e.g. Austin, 1962; Cooren, 2004; Fairhurst & Putnam, 2004; Grant, Keenoy & Oswick, 1998; Taylor & van Every, 2000), the understanding of talk as separate and distinct from action continues to dominate lay discourse and influence many subfields of organizational studies (e.g. Marshak, 1998; Sturdy & Fleming, 2003). The relationship between talk and action, accordingly, is a contested domain, shaped by multiple dynamics, including many observers with conflicting agendas.

Talk-action dynamics are likely to be at play especially when the talk concerns complex ideals that require considerable effort and time to materialize. In such situations, lack of formal rules often expose the talk to multiple and changing expectations and demands, all the while the action is difficult to observe and assess directly (cf. Brunsson, 2003b). Whereas the talk is provided here and now, further action extends into other settings, including distant and unknown futures. Even when the expectations for proper talk-action links are specified in detail, the involved activities may be difficult to carry out immediately, perhaps because they require more resources than expected or because they conflict with stakeholder demands or other organizational goals. The spatial and temporal separation of talk and its wider effects is likely to trigger heated discussions about consistency or lack thereof.

Acknowledging that talk *is* a type of action, the aim of this paper is to conceptualize talk-action dynamics in order to extend current understandings of what talk can possibly accomplish in

the context of organization. To that purpose, Speech Act Theory and its claim that utterances are performative (Austin, 1962, 1979; Searle, 1969) constitutes an indispensable point of departure. From this perspective, scholars in organization, management and communication have argued that organizations are “phenomena in and of language” (Boje, Oswick & Ford, 2004, p. 571), that communication has organizing properties (Cooren, 1999; Grant, Keenoy & Oswick, 1998) and that organizations, accordingly, are discursive formations (Ashcraft, Kuhn & Cooren, 2009; Cabantous, Gond, Harding & Learmonth, 2016; Fairhurst & Putnam, 2004; Taylor & Cooren, 1997). Since talk, in this view, not only represents reality but *does* things (Austin, 1962), it escapes simplistic distinctions between talk and action and avoids assuming *a priori* that one is superior to the other. Accentuating that talk is action, however, this perspective tends to conflate the two, thereby disregarding the journey from talk to action. This journey, we argue, is understudied in the literature on communicative performativity. As a consequence, the difficulties and opposing forces in that particular process are left in the dark. Although the notion that talk is action makes it possible to account for many organizational phenomena (see e.g. Cooren, 2004; Bencherki, 2016), it tends to obfuscate situations where an immediate connection between the two is absent. Hereby, it might convey the impression that talk is sufficient and that there is nothing relevant action-wise beyond the talk (cf. Alvesson & Kärreman, 2011). Collective demands for action, however, are rarely calls for more talk, as is evident in many current debates, including for example the MeToo movement or the intensified focus on climate change. While talk plays a significant role in such cases, it is at the same time abased and looked down upon. As critique of communication practices in the Trump era shows, talk is increasingly deprecated as being hot air, deceit or bullshit (Frankfurt, 2016; see also Christensen, Kärreman & Rasche, 2019). Even if such perceptions seem to contradict our understanding of talk *as* action, they are important to acknowledge and integrate when analyzing talk-action dynamics.

The demand for action beyond the talk plays a particularly important role in the area of *corporate social responsibility* (CSR). With its explicit celebration of social, environmental and ethical engagement (Swaen & Vanhamm, 2004; Sen & Bhattacharya, 2001), CSR talk is at once taken very seriously and met with suspicion and disbelief (Cloud, 2007; Fleming & Jones, 2013; Janney & Gove, 2011). This we see in areas such as human rights, corruption and sustainability. Is the organization really as responsible as it claims to be? And isn't it painting a too rosy picture of its activities? Even though the ideals and policies enacted under the CSR umbrella are often ambiguous and open for multiple understandings (Guthey & Morsing, 2014; Lockett, Moon & Visser, 2006; Okoye, 2009), the CSR field is shaped by an overriding norm of talk-action consistency (e.g. Aguilera, Rupp, Williams & Ganapathi, 2007; Elkington, 1997; Moermann & Van Der Laan, 2005). Organizations, thus, are frequently reminded that CSR means *doing* good to society, not just *talking* about it (Fernando, 2010; Fougère & Solitander, 2009; Waddock & Googins, 2011). While tensions between talk and action are seen in many different areas in today's society, CSR, accordingly, constitutes an ideal context in which to analyze the journey from talk to action.

By conceptualizing the precarious relationship between talk and action, all the while acknowledging that the two are often mutually intertwined, we contribute to theories of communicative performativity by emphasizing that multiple configurations between talk and action are likely to be at play whenever the talk concerns aspirations for future organizational practices. Hereby, we initiate what we believe is a necessary extension and adjustment of the prevailing view that talk is action.

The remainder of the paper is organized as follows: We first unfold the perspective that talk is performative, drawing in particular on Speech Act Theory and its distinction between illocutionary and perlocutionary effects (Austin, 1962; Searle, 1969). While this distinction allows us to pinpoint the difference between the act of talking and its further consequences, the relationship

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between the two are largely taken for granted and left unproblematicized. Arguing that multiple dynamics are at play on the journey from talk to action, we focus on speech acts where the perlocutionary effects extend into an unknown future and where relations between talk and further action are uncertain. Specifically, we focus on managerial talk that depicts organizational ambitions for future practices. Such “aspirational talk” is prevalent in the CSR arena (Christensen, Morsing & Thyssen, 2013), but is likely to be commonplace in many other contexts where the implied action extends way beyond the moment in which the words are uttered. Aspirations therefore necessitate constant adjustments and redefinitions. On this backdrop, we consider talk-action dynamics in four different modalities of aspirational talk, emphasizing in each case the uncertainties and instabilities at play between talk on the one hand and further action on the other.

When talk is action

Tensions between consistency expectations on the one hand and hypocrisy charges on the other shape most debates on talk and action and is a significant source of conflict around contemporary organizations (Christensen, Morsing & Thyssen, 2019). In order to understand talk-action dynamics in more depth, however, we need to move beyond lay distinctions between talk and action and consider their potential relationships more systematically. To that purpose, Speech Act Theory has delivered a number of relevant stepping stones.

The speech act heritage

In his book *How to Do Things with Words*, John Austin (1962) developed a sophisticated understanding of talk-action relationships based on the observation that some acts consist precisely in *saying* something. Declarations, directives, apologies, warnings, and congratulations, thus, are all examples of “speech acts” that accomplish something simply by being uttered. A recurrent example in Austin’s theorizing is the Christian wedding ritual in which the words of the priest constitute the

fact that the couple is by now officially recognized as married. In this case, the talk itself brings about what it expresses.

Austin referred to utterances that accomplish things as “performatives”. Whether the action is fully accomplished by the talk or a “leading incident” (Austin, 1962, p. 8) in a series of acts, the performative speech act is doing more in the situation than simply stating some facts (see also Austin, 1979). In this respect, performatives are different from what he called “constatives”, that is, speech acts that merely describe some state of affair or report on activities already completed. Put differently, performatives “do not describe something that exists outside of language and prior to it. It produces or transforms a situation” (Derrida, 1988, p. 13). Although Austin later abandoned the clear distinction between constatives and performatives – acknowledging that descriptions or statements of facts also accomplish something – his primary focus was on the ability of talk to bring about realities that cannot be assessed along a truth-falsity continuum (see also Searle, 1969).

Utterances perform at different levels. In addition to the very act of uttering something (the *locutionary* level), Austin (1962) distinguished between what utterances do through their force or implied intent (the *illocutionary* level), and their uptake or effect on the hearer (the *perlocutionary* level). A public announcement of a new sustainability policy, for example, is an act in itself that differentiates it from merely thinking about a sustainability policy. At the same time, the public announcement may signal a serious intention to embark on new recycling practices because the official nature of the announcement adds force to the utterance. Finally, the effect(s) of the announcement, what is brought about or achieved by expressing it, depends on how it is understood and picked up by various audiences, including the speaker itself.

In order to do something beyond its locutionary level, an utterance needs to be made under the right circumstances or “felicity conditions”. For Austin, felicity conditions include the application of (1) conventional procedures having certain effects that are invoked and accepted,

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4 something which may further involve (2) the correct and complete use of specific words, in (3) an
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6 appropriate setting in which the speech act is performed (4) by authorized participants (5) whose
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8 intentions and behaviors need to be right. When these conditions are *not* met, the utterances are
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10 likely to “misfire”, as Austin puts it (1979, p. 238), that is, fail to perform as intended. Austin’s
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12 student Searle (1969) defined similar conditions for performative statements, emphasizing in
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14 particular what he termed the *preparatory* condition, referring to the appropriateness of the context
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16 for the speech act in question, the *sincerity* condition, describing the psychological state of
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18 the speaker and his or her commitment to the utterance, and the *essential* condition, referring to
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20 whether the speaker feels obligated to act upon the utterance (see also Searle, 1979). When these
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22 conditions are not met, utterances, in the words of Searle (1969, p. 54) are “defective”. Across their
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24 different conceptualizations, thus, the works of Austin and Searle suggest that speech acts follow
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26 rules and conventions and that their performative effects hinge on *who* talks, *when*, *how* and under
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28 *which circumstances*.
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34 These concepts and observations are important building blocks in understanding talk-
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36 action dynamics. We will in the following disregard the sincerity condition, as the state of mind of
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38 an *organizational* spokesperson is difficult to establish and strictly speaking, not relevant for the
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40 success or failure of his or her statements (cf. Taylor & Cooren, 1997). Moreover, and of particular
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42 relevance for our argument below, relationships between talk and action are not always as
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44 conventionalized as assumed by Austin and his associates. In the classical version of Speech Act
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46 Theory, the perlocutionary act is presented as a *consequence* of the illocutionary act. Austin (1962,
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48 p. 117), thus, claims that “the performance of an illocutionary act involves the securing of *uptake*”
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50 (italics in original). Distances between the illocutionary and perlocutionary acts, accordingly,
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52 suggest that the speech act has not “successfully performed”, as Austin (1992, p. 116) puts it. Such
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54 logic, however, applies to well-defined or ritualized settings where participants have scripted roles
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(e.g. McKinlay, 2011) and where utterances “invite by convention a particular response or sequel” (Austin, 1962, p. 117). Yet, even under such circumstances, the success of a speech act cannot be judged by evaluating the link between the utterance and its uptake. Uptake, as Cooren (2000) points out, is not necessary for an illocutionary act to perform. A promise made under the right felicity conditions, for example, is still a promise even though it is not fully understood by the person addressed or subsequently picked up and honored as a promise.

What happens *after* the illocutionary act is more uncertain and cannot be specified and planned by the speaker. As Cooren (2000, p. 298) puts it: “perlocution begins where the liberty and free will of the other begins”. Since language use is subject to multiple rules and ongoing transformations (Bakhtin, 1981), it does not necessitate a particular type of uptake and coordinated action. What follows the initial speech act is shaped by a plurality of voices whose preferences and value orientations are fluctuating and intertwined. In the words of Gergen (1995, p. 37) “[t]he fate of the speaker’s utterance is in the other’s hands” and requires supplementary talk and action to perform as intended.

As we shall argue below, these are typical conditions for speech acts where the action extends into an unknown future and where multiple stakeholders and contexts influence the meaning and implications of the talk. Using CSR as a recurrent exemplar of precarious talk-action relationships, we recover the focus on the perlocutionary dimension, emphasizing that uptake must be approached as a series of entangled and reflexive actions that often point in several different directions. This point will be elaborated in the following.

CSR talk as speech acts

Generally speaking, CSR talk is communication about organizational engagement in social, environmental and ethical betterment (e.g., Sen & Bhattacharaya, 2001). Such communication belongs to a particular class of speech acts called “commissives”. Commissives are statements that

commit the speaker – in this case an organization – to some course of action (Searle, 1969; see also Cooren, 2004). Among such statements, the promise constitutes the strongest mode of commitment. Promises, however, may not be the most precise description of CSR commissives. While some CSR messages are explicitly formulated as promises – e.g. “We will be CO2 neutral by 2030” – most are stated more vaguely, either as general principles to which the organization officially subscribes, e.g. “Sustainability remains an integral part of our objective and values” *or* as commercial payoffs and slogans, e.g. “Beyond Petroleum”. The ability of the audience to evaluate the behavioral implications of such statements is limited. While certain types of CSR talk, such as sustainability reporting, is regulated in detail through formalized systems of accountability (Adams & Zutshi, 2004), CSR talk is usually vague, both in terms of its force or implied intent (the illocutionary level), and its uptake or potential effects (the perlocutionary level). The exact meaning and implications of the talk, accordingly, are likely to be revisited and contested over and over again.

Interestingly, however, vague statements that do not express any explicit obligation might nonetheless be seen to represent promises by relevant audiences. Changing communication cultures – illustrated by debates on fake news or critique of political and corporate bullshit (Frankfurt, 2005; Spicer, 2017) – indicate that while expectations towards the truth value of some claims may have relaxed, in many situations they have become far stricter. The lack of precise conventions for CSR commissives, thus, does not necessarily mean that such talk is bound to misfire. As is the case for most speech acts, the performativity of CSR commissives depends on more than what is being said and understood in each specific speech situation. Although CSR is not governed by hard law, it tends to produce collective expectations for follow-up action. Such expectations are shaped by “extra-linguistic” conditions (Butler, 1999), including norms, rules or institutions, that transcend particular settings, interactants and talk-action occurrences. As such, they provide some predictability to individual speech acts by encumbering certain actions and responses from the

interlocutors (Lammers, 2011; Lammers & Barbour, 2006). Most utterances draw on such wider realms of meaning, as Shotter (1995) points out, by taking into account not only the possible reactions to what we say by those immediately present to us, but by anticipating responses of an invisibly present Otherness. Speech acts, in other words, are “social operations” (Smith, 2003) that involve some level of “collective” or “shared intentionality” (Searle, 1990; see also Shotter, 1995). The capacity of organizations to envisage how their CSR commissives are received is likely to shape the formulations of such messages as well as their behavioral implications. As Junge (2006, p. 286) puts it: “Whenever we say something that somehow affects others, we might be held responsible for having said it, and knowing this, we will feel committed to our words”.

The exact nature of the commitment, however, is difficult to establish when the talk concerns imagined futures (cf. Beckert, 2013). Under such circumstances, the sense of disconnect between the talk and the action is likely to be a constant source of confusion and controversy: what was the original intent of the utterance and what constitutes proper follow-up? Accordingly, we focus in the following on the *distance* between the illocutionary and perlocutionary acts. While the understanding of this difference is often simplified in media and everyday conversations, it is still important, as Sturdy and Fleming (2003) point out, because it reflects everyday experiences with so-called “empty talk” as well as with the difficulties of translating ideals into practice (see also Argyris & Schon, 1974). Moreover, such distinction draws attention to the possibility that stakeholders have different views on what a fulfilment or satisfaction of a commitment entails for the organization (Winograd & Flores, 1986). Thus, when we distinguish in the remainder of this paper between “talk” and “action”, we understand action in the wider sense of accomplishing something, for example the implementation of an anti-corruption program, that extends beyond the speech situation in which a commissive is uttered. While the utterance itself is action too – a type of

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action often necessary to mobilize further activities – the distinction is useful in order to accentuate the dynamics between what organizations say and what they are able to accomplish.

Aspirational talk

Given the ambiguity surrounding, especially, the perlocutionary speech act, we will in the following not refer to CSR commissives acts as promises. Instead, we adopt the notion of “aspirational talk” coined by Christensen et al. (2013) to denote organizational self-descriptions to which current practices cannot yet live up. Aspirational talk may be acknowledged and formulated explicitly as ambitions, e.g. “We aspire to ...”, “We aim for ...” or “We are working towards ...” However, since aspirations, as Christensen et al. point out, often serve to motivate new and better practices, they tend to be formulated as “productive idealizations” that ignore differences or gaps between the statements and its current organizational referents (2013, p. 379f).

 In order to ensure appropriate uptake and further action, aspirational talk, in other words, downplays the social and temporal complexity involved in accomplishing the goal. Yet, such complexity plays a significant role for aspirations that originate and unfold in collective settings such as organizations. In such settings, participants are both authors of and characters in the speech acts or “stories” that define and manage aspirations (Latour, 2013). Being alternately “*above* the story and *under* it”, as Latour (2013, p. 39) formulates it, participants are not masters of change who unfold an ambition systematically and in close conformity with a prespecified blueprint. Rather, they are involved in constant adjustments and redefinitions of what the organization is, what it needs to accomplish and how it can possibly achieve it.

 In spite of these conditions that inevitably “stretch” the perlocutionary effects of the talk into an unknown future, such complications are only partly recognized in the literature that draws on Speech Act Theory (for an exception, see e.g., Butler, 1997 who discusses the instability of performativity). Temporal complexity, for example, is only vaguely implied when Austin (1962)

distinguishes between *present* and *subsequent* action and indicates that utterances shape the assessment of later conduct as respectively “in order” or “out of order” (p. 43f). Similarly, social complexity is only hinted at when he, in passing, discusses what counts as the *completion* of an act and indicates that certain statements commit the speaker – or other persons – to additional statements and further consequences (Austin, 1962, p. 8). None of these points, however, are unfolded. The difference between what is accomplished by the speech act and what follows it therefore remains to be addressed. Such focus is relevant not only for CSR-related communication, but for all types of organizational talk that emerge and unfold outside routine settings and/or concerns complex and large-scale projects.

In the remainder of this paper, we take a closer look at aspirational talk focusing on how different modalities of such talk involves different types of talk-action dynamics that shape the potential for consistency – or lack thereof – between the two.

Modalities of aspirational talk

In large part, management involves formulating interesting futures for organizations and their members (e.g., Shotter, 1993; Thayer, 1988) as well as creating contexts in which action towards such futures can be actualized (Ford & Ford, 1995; Winogard & Flores, 1986). Management, in other words, is frequently engaged in aspirational talk and in questions concerning how such talk might unfold into corresponding action. While the behavioral expectations associated with aspirational talk are likely to change and intensify as the organization approaches the target date for the project’s completion, organizational aspirations are subject to multiple talk-action dynamics at any point in time.

Strictly speaking, an aspiration requires some antecedent statement that establishes the need to do something about an existing situation. For simplicity, we assume that such need is

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4 already recognized in the organization. Our discussion of talk-action dynamics focus on the *further*
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6 consequences of aspirational talk. Specifically, we consider the following modalities of such talk:
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8 exploration, formulation, implementation and evaluation. By delineating and contrasting these
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10 modalities, we are able to distinguish between different talk-action expectations and dynamics,
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12 including situations where the talk is considered sufficient action *in and of itself*, situations where
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14 the talk is considered *the first step in a series of acts*, situations where the talk *provokes demands*
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16 *for immediate and consonant action*, and situations where the talk serves to *explain or justify*
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18 *previous action or lack thereof*. The distance between the illocutionary and perlocutionary acts, in
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20 other words, is conceptualized and evaluated quite differently across these modalities. The same is
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22 the case for the felicity conditions. Whereas Speech Act Theory assumes that felicity conditions are
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24 conventionalized and relatively stable, we emphasize how such conditions shift quite significantly
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26 from modality to modality.
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32 Our taxonomy parallels Ford and Ford's (1995) discussion of the conversations involved in
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34 organizational change projects. However, whereas their discussion of change conversations –
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36 initiative, understanding, performance and closure – assumes a high degree of linearity and
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38 managerial control, we emphasize the non-linearity and lack of predictability in the journey from
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40 talk to action. As Weick et al. (2005) point out, talk-action relationships are cyclical: "Talk occurs
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42 both early and late, as does action, and either one can be designated the "starting point to the
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44 destination" (p. 412). A gap between the initial talk (the illocutionary act) and the follow-up action
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46 (the perlocutionary act), accordingly, does not merely represent a delayed causality – although such
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48 delays are possible too – but an increased social complexity in which talk and action intertwine in
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50 multiple ways. Thus, while exploration, formulation, implementation and evaluation are often
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52 described as consecutive phases of strategic planning and will be presented in that particular order
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below, we accentuate their intermittent nature and their co-existence and interpenetration as sources of numerous talk-action dynamics.

INSERT TABLE 1 HERE

Exploration: Talk shielded from demands for immediate action

Organizations may need to talk a lot to explore and clarify what CSR and other high ideals entail for them before further activities can be set in motion (cf. Weick, 1979). Winograd and Flores' (1986) notion "conversations for possibilities" (p. 151) captures well this modality of complex projects where organizations seek to pinpoint what is interesting and desirable to do. In such circumstances, talk is often shielded from direct demands for action.

One indicative example of this modality is the brainstorm, a distinct "space" devoted to exploration and collective idea formation. Talk in such spaces is usually expected to be informal, experimental and playful. Respect for such participation principles as well as a general adherence to collective idea formation constitute the primary felicity conditions in this modality. While talk disengaged from action tend to "encourage ideas of little feasibility", as Brunsson (1993, p. 491) points out, *lack* of spaces in which talk is relatively "free" might stifle action and prevent organizations from learning or discovering new solutions or ideas (Weick, 1979). The intended uptake (or perlocution) in such contexts is additional talk in the shape of new ideas. Talk in the context of brainstorms, in other words, is not expected to instigate action outside the brainstorm. Such exclusive spaces where the ability to raise one's voice is considered a value in itself may occur also in laboratory experiments, quality circles or debate forums, where managers and employees across organizational functions relatively freely identify and exchange ideas and concerns about current practices (Christensen, Morsing & Thyssen, 2015; 2017; Deetz, 1992).

Outside such ad hoc practices, exploration may be facilitated by structural arrangements such as loose couplings or decoupling. Allowing subunits to operate relatively independently of the rest of the organization, such solution can shield aspirational talk from the expectation that the words accurately and immediately reflect organization-wide practices. For example, it is not unusual that sustainability initiatives or equality programs are only partly implemented in the organization and that further work in those directions are delayed or contradicted by other practices (Wagner, Lutz & Weitz, 2009). In the CSR literature, such practices are often described as greenwashing (Bowen, 2014; Peattie & Crane, 2005). Yet, organizational scholars have argued that decoupling is a natural or and, sometimes, inevitable consequence of increased environmental complexity (e.g. March, 1994; Meyer & Rowan, 1977; Orton & Weick, 1990). When couplings between talk and action are less than tight, it is possible for parts of the organization to respond to multiple demands and interests without involving the organization as a whole. The advantage is flexibility and efficiency (see also Lynn, 2005). As Bromley and Powell (2012, p. 7) put it: “[p]olicy-practice decoupling allows an organization to adopt multiple, even conflicting, policies in response to external pressures, without unduly disrupting daily operations by trying to implement inconsistent strategies”.

Arrangements that shield talk from pressure for further action, however, are rarely stable in contexts where organizations are confronted with critical audiences that insist on keeping organizations to their words (e.g. Etter, Ravasi & Colleoni, 2019; see also Bromley & Powell, 2012; Lange & Washburn, 2012). Speech acts, as we have argued, are social operations that create expectations, both among the organizations themselves and their external audiences. The shielding of talk is likely to be accepted for a while, especially in departments where aspirational talk is considered *inspirational* and thus necessary to develop new ideas. In such departments, tolerance for talk that is loosely coupled to action is likely to be high. Eventually, however, the disconnect

between the talk and the action will produce impatience or disillusionment, at least among some members. Such stance, which can stifle unreserved participation in this modality, is a potential source of “misfire”. The expectation that organizations sooner or later will experience pressure to make formal decisions and initiate follow-up activities illustrate that even internal processes of idea generation are shaped by social norms and dynamics (cf. Shotter, 1995). Exploration, in other words, is inevitably pervaded by the modalities of formulation, implementation and evaluation.

Formulation: Talk sketching the overall idea for action

When organizations begin to outline what their aspirations imply in terms of further action, they subject themselves to other felicity conditions. Whereas informal and creative input from rank-and-file members are explicitly sought and encouraged in the exploration modality, the formulation modality is likely to be more formalized, involving primarily members of top management (Jones, 2008). Talk in this modality is still rather vague with few precise action criteria. Knowing that ambitions tend to mobilize collective expectations and create demands for consistency, managers may be hesitant to articulate them in clear and unambiguous terms. While clarity is considered an ideal in much communication (Eisenberg, 2007), it tends to alienate some audiences and reduce organizational flexibility in living up to the talk. Delay of precision, conversely, allows organizations to talk about their ambitions without pushing anyone away (Dunford & Palmer, 1998; Weick, 1979).

Many organizations therefore use vagueness strategically, hoping to keep critics at bay while garnering consent, support and participation from relevant audiences. Eisenberg (1984, p. 230) defines *strategic ambiguity* as the deliberate use of vagueness to accomplish one’s goals. When messages are less than precise, communicators can deny or negotiate specific interpretations of their messages while maintaining that talk and action are perfectly coupled. Such practice, which obscures the distinction between talk and action, can be questioned on ethical grounds (Paul &

Strbiak, 1997). Yet, Eisenberg (1984) argues that it is necessary for organizational communicators to cultivate ambiguity because it allows them to adapt their talk to many different audiences without committing themselves to one particular type of action (see also Brunsson, 1993). CSR commissives, likewise, are often airy and imprecise, leaving out specific content and scope and omitting precise criteria as how to set an action program in motion. An organization may, for example, announce a subscription to an international sustainability standard or a plan to work towards a reduction of its CO₂ emissions. Even more ambiguous are intentions to reduce the organization's environmental footprint throughout its value chain or to raise its bar for sustainable product solutions. Vague ambitions that extend into a (distant) future allow for multiple interpretations and different degrees of locally contextualized fulfilment. Yet, while such ambitions are able to stimulate engagement and identification (cf. Kaufman, 1960), they usually require multiple rearticulations (e.g., Winkler, Etter & Castello, 2019) and are often difficult to evaluate.

Strategic ambiguity may thrive especially in vaguely defined or novel areas where public knowledge is limited. Some organizations exploit such lack of knowledge through proactive measures and initiatives, hoping thereby to preempt external expectations and demands (Cheney & Christensen, 2001). Complex notions such as 'accountability', 'engagement' or 'transparency', for instance, may be proactively coopted by organizations trying to make their particular understanding of the terms common standards. In such cases, it may be difficult for the audience to evaluate how talk and further action are related, if at all. Is the organization walking its talk, implying that the action taken reflects and respects previous words? Or, is it talking its walk (Weick, 1995), trying to describe initiatives already in process? As Austin (1979) points out, it is often difficult to determine whether a statement (e.g. "We shall be sustainable") is a report, a promise, an expression of intention or a forecast of future behavior. Organizations may be interested in maintaining such ambiguity.

Still, the talk may perform as the organization intended. Relevant uptake in this modality can be described as a sense of agreement among the involved managers, concerned about stimulating a sense of actionable agreement while keeping possibilities open. To that purpose, an open-ended vocabulary may be considered appropriate. As Eisenberg (1984) indicates, ambiguity has performative potential because it promotes “unified diversity,” that is, the ability for multiple interpretations to co-exist among different audiences who all believe they attend to the same message. The talk-action dynamics at play in this particular modality, however, extend beyond organizational intentions, especially because premeditated ambiguity, designed to stimulate managerial action, might mobilize resistance among other audiences. Imprecise language and deliberate ambiguity may not be accepted by stakeholders as an appropriate type of communication in arenas where values and ideals are articulated. Such language can create cynicism, alienation and apathy (e.g., Spicer, 2017; Morsing & Spence, 2018; Costas & Kärreman, 2013). At the same time, it runs the risk of creating an uptake not envisioned or desired by the organizational senders. BP’s “Beyond Petroleum” slogan, for example, has mobilized numerous caricatures and spoofs and increased stakeholder pressure on the organization to phase out fossil fuel. Strategic ambiguity, thus, is not simply a powerful instrument in the hands of management, but a rhetorical resource that may be exploited by different actors to advance their particular interests, stimulate alternative involvement, and demand additional or different types of follow-up action (cf. Jarzabkowski, Sillince & Shaw, 2010; Sillince, Jarzabkowski & Shaw, 2012). These dynamics are potential sources of “misfire”. They illustrate again that aspirational messages, even when they are kept within the formal boundaries of the organization, are “social operations” (Smith, 2003) that anticipate responses from an invisible Other. Awareness of potential critical uptake may force the organization to return to the explorative modality or move on towards more discernible action.

Implementation: Talk shaping expectations and driving action

While aspirations are often formulated in vague terms, they are eventually expected to have consequences for the organization, either as additional talk or as more tangible efforts, that is, steps towards implementation. Transitions from formulations to implementation *may* take place without significant complications. Complex ambitions, however, rarely unfold smoothly into action, but are likely to involve multiple talk-action dynamics (cf. Jones, 2008) Even if management does not take steps to initiate what Winograd and Flores (1986) call “conversations for action”, that is, explicit steps toward the realization of the intended aspirations (see also Ford & Ford, 1995), chances are high that other actors – inside and outside the organization – will apply pressure for implementation. As we shall argue below, concrete stakeholder expectations and demands constitute an important felicity condition in this modality.

Haack et al.’s (2012) analysis of corporate responsibility standardization, exemplified by a study of the Equator Principles and their adaptation and use by financial institutions, illustrates the significance of such expectations and demands. Their study illustrates how organizations, when communicating their ideals and plans, subject themselves to potential pressure from activists, interest groups, regulators, journalists, and other critical stakeholders, including the organization’s own employees. Aspirations, in this view, may become binding over time because organizations talk themselves into what Haack et al. call “moral entrapment” and corrective measures. A similar conclusion was reached by Livesey and Graham (2007) in their study of Shell’s “embrace” of sustainable development. Specifically, they argued that the company’s discursive framing of CSR influenced its CSR actions (see also Livesey & Kearins, 2002). Without suggesting that this conclusion is representative for the performative power of CSR talk in general, it is possible to argue that CSR aspirations play a significant role in putting their senders on the line and under pressure to improve their practices (see also Lunheim, 2005). In a study of CSR communication in the Irish food industry, Koep (2017), for example, shows how aspirational claims are the cause of

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4 uneasiness and fear of failing among participant organizations. Such tensions, she argues, have
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6 performative potential because they motivate various players in the industry to work harder toward
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8 their CSR goals. In a recent study, Penttilä (2019) similarly shows how CSR aspirations can
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10 stimulate self-reflection and this way shape CSR practices and routines. As such, they have
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12 potential to transform both further talk and walk in that arena.
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16 As these studies indicate, the dynamics involved in driving talk towards further action
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18 depend on a willingness to declare aspirations publicly. Publicity serves to “guarantee that *the*
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20 *expression of intention is authentic and binding*”, as Taylor and Cooren (1997) put it (p. 422; italics
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22 in original). While there are no standard procedures for the utterance of CSR aspirations and no
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24 specific words that ensure actual implementation, the organization’s commitment to its own
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26 aspiration is likely to be enhanced if it is publicized by organizational representatives recognized as
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28 important and authorized spokespersons. When such conditions are in place, CSR talk has potential
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30 to stimulate what Haack et al. call a “creeping commitment” to the talk (Haack et al., 2012). A
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32 related driving force towards implementation is the mobilization of inquisitive audiences. If the
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34 aspiration is already – and obviously so to relevant spectators – reflected in daily practices, such
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36 mobilization may not take place. Perceived differences between the talk and the expected action, by
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38 contrast, are likely to attract widespread attention and propel internal as well as external
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40 stakeholders to demand follow-up action (Christensen et al., 2013; see also Livesey, Hartman,
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42 Stafford & Shearer, 2009). While such differences are usually considered hypocritical (Brunsson,
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44 2003a, 2003b), it is possible to argue that hypocrisy is performative to the extent that it empowers
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46 stakeholders with ammunition to demand changes here and now (Christensen, Morsing & Thyssen,
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48 2019; see also Bromley & Powell, 2012). The combination of public announcements, increased
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50 stakeholder scrutiny, activist pressure, and employees eager to live up to ideals and promises from
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52 their own workplace (see e.g., Livesey & Graham, 2007) implies that aspirational talk, especially
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talk that involves an organization’s ethical standing, is likely to have further behavioural consequences (Bromley & Powell, 2012; Crawford & Williams, 2011). Even if such consequences unfold too slowly to satisfy stakeholders expecting direct compliance (Ansari, Gray & Wijen, 2011), the tension between the consistency norm, on the one hand, and hypocrisy charges, on the other, is a significant felicity condition for uptake in this modality.

The potential of publicly announced aspirations to trigger further action, however, may wane over time. Words change or lose their meaning, often under the impact other aspirational statements (cf. Hoffmann, 2017). The performativity of aspirational talk, in other words, may be eroded by what might be called “aspirational inflation” or overbidding. Here, the interpenetration of aspirations and broader social expectations are crucial: How many times and for how long can an aspiration be articulated without losing its public appeal and credibility? Subjected to a growing amount of ambitious claims, some stakeholders are likely to get disillusioned or bored and may stop expecting yet another aspiration to matter. Such “extra-linguistic” conditions (Butler, 1999) modify the performative potential of aspirational talk and may require a return to the exploration or formulation modalities or a resort to justifications.

Evaluation: Talk explaining and justifying deviations and (in)action

Major projects and ideals are usually evaluated by internal and external audiences. In such processes, tensions between talk and action are likely to reappear in new shapes. Have the aspirations been achieved? What were the initial intentions? What should have been done to achieve them? And how are deviations from the original plans explained? Such explanations or “conversations for closure” may be essential to complete a change program (Ford & Ford, 1995), but may simultaneously become sources of further criticism. When facing intense public accusations for abandoning their announced aspirations, organizations may resort to *excuses*. An excuse is an attempt to mend a breach in order for it to disappear, be accepted or left unnoticed.

Intended uptake, in other words, is public acceptance of the excuse. Excuses, however, are risky because they inevitably leave a trace of guilt (Habermas, 1990). An important felicity condition in this modality, thus, is some perception among relevant stakeholders that organizational aspirations are not fulfilled. In the absence of such perception, an excuse is likely to produce confusion and skepticism and, thus, “misfire”. Another felicity condition necessary to ensure intended uptake is a general tolerance and receptivity toward corporate explanations among relevant audiences.

Such tolerance is difficult to achieve in contexts such as CSR that involve lofty ideals and values. In such contexts, organizations are likely to be involved in open struggles about the meaning of their original aspirations and possible departures from their implied ideals (Aras & Crowther, 2009). In principle, such struggles provide organizations with unique opportunities to explain the complexities involved in realizing their ambitions. Yet, in order to justify their actions or lack thereof to different audiences with different expectations, organizations tend to engage in communicative “acrobatics” (cf. Brunsson, 2003b), hoping to re-assert consistency between the talk and the action that followed it. Organizations may even use CSR talk post hoc to label past actions as “responsible”. Organizations are often advised by the crisis communication literature to utilize ambiguity and uncertainty to their own advantage (e.g., Ulmer, Sellnow & Seeger, 2007). Precisely where in the process did things go wrong? What was unacceptable? And what are the responsibilities of the organization? In answering these questions, internal and external audiences often operate with different world views and tend to draw the boundary between acceptable and unacceptable in different places (see also May, Cheney & Roper, 2007). Vague formulations of the original aspirations may therefore come in handy because they allow communicators to renounce specific interpretations of their messages (Eisenberg, 1984).

Since unfulfilled CSR aspirations trigger numerous struggles over guilt and multiple attempts to place responsibility, organizations cannot avoid developing explicit justifications. In

such situations, as Austin puts it, language “is on its toes” (1961:133). The public relations and issues management literature is replete with considerations about damage control and the right use of words in situations where ideals and aspiration have been abandoned or contravened by other organizational practices. Since an aspiration is not a contract in the legal sense, a gap between talk and action has primarily consequences for the organization’s reputation and the trust it might expect from its collaborators and partners. The organization can therefore decide to meet the accusation with silence, a solution that runs the risk of increasing suspicion of guilt. Another possibility is to deny the critique, combined, perhaps, with a statement clarifying why. Here, the organization may utilize the fact that its aspiration was ambiguously formulated and claim that the project is a work-in-progress that can always be improved. Alternatively, a breach may be admitted, but described as a necessary diversion given unexpected developments or new information. Or, the gap may be admitted and acknowledged as a problem, yet referred to as a result of external conditions. In the latter case, the organization distances itself from the gap and denies responsibility, arguing that the circumstances that led to the gap were outside its influence. Finally, the organization may acknowledge full responsibility without reservation and promise to improve its practices in the future, something which may give rise to new expectations, charges and excuses. The performative potential of these justifications is likely to hinge on the organization’s prior history and reputation (see further e.g. Benoit, 1997; Coombs, 1995).

Interestingly, what is considered appropriate words in particular settings is bound to change, either because the intended audience becomes accustomed or blasé to certain explanations or because the meaning of the words varies significantly with the person uttering them. The credibility of specific justifications, in other words, is weathered in use, partly due to the professionalization of apologetic talk. These conditions are significant sources of “misfire” in this modality. The performative potential of justifications is essentially provisional. This observation

underscores a recurrent point in our discussion that speech acts are social operations with uncertain outcomes. Despite intense efforts invested in explaining what was done and why, “few excuses get us out of it *completely*” (Austin 1961:125). Although it may be difficult to pinpoint the exact nature of guilt in contexts where commitments are unclear, public criticism may nonetheless force the organization to revisit its aspirations, formulate new ones and engage in alternative forms of implementation and evaluation. Because of social expectations and collective intentionality, talk-action tensions and dynamics are likely to reappear again and again in such arenas without ever finding stable solutions. Talk-action dynamics, in other words, remain a highly contested terrain.

Discussion and conclusion

In this paper, we investigate talk-action dynamics in the context of organization, focusing in particular on how such dynamics can stimulate better practices. Acknowledging that talk and action are intimately related in many social encounters (e.g., Austin, 1962), we focus on situations where the link between the two is extended in time and space and where felicity conditions are unstable. To that purpose, we use the arena of corporate social responsibility (CSR) as a recurrent exemplar. With its emphasis on organizational engagement in social, environmental and ethical betterment, CSR aspirations usually extend into an unknown future, imply wide-ranging changes for organizations and often take considerable time and effort to materialize. Talk-action relationships in that particular context are therefore precarious and likely to change. At the same time, the CSR arena is characterized by an explicit and intense expectation for talk-action consistency, all the while such consistency is regularly and fiercely challenged by critical stakeholders. For these reasons, CSR constitute an ideal context for a discussion of tensions and dynamics between talk and action. Yet, as we argue, all complex ideals and aspirations that extend into an unknown future are likely to exhibit similar dynamics.

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In order to simplify, we consider talk-action dynamics in four modalities of an aspiration: exploration, formulation, implementation and evaluation (see Table 1 above). Without suggesting that these modalities are mutually exclusive or that they necessarily appear in a consecutive order, they describe recurring and interrelated modes of talk-action relationships, shaped by different expectations and pressures for alignment between what is said and what is done. Talk in the exploration modality – taking place, for example, in brainstorming or other idea generative forums – is often shielded from direct pressures for action, at least temporarily. In the formulation modality, where talk is outlining action, vagueness is likely to be a preferred strategy because it allows organizations to unify different interests while denying specific and unwanted understandings of the aspiration. In the implementation modality, talk has potential to drive further action, especially when the aspirations are publicized such that stakeholders can respond and apply pressure for follow-up action. Finally, the evaluation modality is characterized by talk that seeks to justify action or lack thereof, either through the formulations of excuses or attempts to reinterpret the original aspirations. Since tensions between talk and action may appear or reappear at many different points in the process, the modalities of aspirational talk are interconnected, temporary and essentially fragile.

By problematizing the relationship between talk and action, we contribute to Speech Act Theory and other works in this tradition that emphasize the performativity of communication. Such works have in various ways stimulated communication-based approaches to organizational phenomena, including studies of textual agency (Brummans, 2007; Cooren, 2004), words that facilitate control and leadership (Czarniawska-Joerges & Joerges, 1988), “spokethings”, that is, things that “do things with words” (Bencherki, 2016; Cooren & Bencherki, 2010), and texts that are authoritative and performative (Gond, Cabantous, & Krikorian, 2018; Kuhn, 2008). Across their differences, these studies have significantly contributed to an understanding of how, within a given

interaction, words (re)create an organization (Cooren, 2007; Robichaud & Cooren, 2013). By doing so, this tradition has challenged conventional notions of communication as a distinct and separate sphere “outside” organizational reality. However, by accentuating the performativity of the illocutionary act, this tradition assumes a simultaneity of talk and action, a simultaneity Schoeneborn, Morsing and Crane (2019) refer to as t(w)alking. Such simultaneity overlooks the multiple complexities involved when talk and action do not fully overlap. Our discussion, accordingly, extends Speech Act Theory by focusing on the uptake or performative potential of the talk beyond the moment in which the speech act is uttered. Such recovery of the perlocutionary dimension disentangles talk and action and constitutes an important counter-movement to the prevailing ‘excitement’ about talk being action. While we generally share this excitement and its implications for organizational studies, we emphasize that the journey from talk to action is far more “rocky” and unpredictable than usually assumed by this view. Future research, accordingly, needs to revisit central notions and understandings associated with communicative performativity.

First, *perlocutionary effects* must be reconceptualised as precarious outcomes with many different influencers. Among such influencers, stakeholder understandings and common-sense notions of talk-action relationships call for particular attention (Cooren, 2018b). In public debates and everyday conversations, differences between talk and action are frequently highlighted to critique practices that seem to contradict espoused values and ideals (Sturdy & Fleming, 2003). Influenced by a media logic that tends to amplify such differences (e.g. Altheide & Snow, 1979), this perspective often takes centre stage in controversies about corporate aspirations and responsibilities. Under these circumstances, so-called “authoritative texts” (Kuhn, 2008) may not last very long. The endurance and clout of organizational texts depend on their uptake and their capacity to direct and discipline collective attention and activity. In today’s communication environment where critical readings of organizational self-descriptions circulate more freely,

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4 alternative understandings – inside and outside organizations – are likely to gain more attention and
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6 traction, perhaps giving rise to unexpected and polarized talk-action dynamics. Thus, while we
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8 acknowledge that organizations emerge in an interplay between conversation and text (e.g. Taylor
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10 & van Every, 2000; Robichaud & Cooren, 2013), it is possible that this interplay is currently
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12 bending toward the conversation component. Accordingly, we need further studies of how text-
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14 conversation dynamics extend beyond organizational boundaries and involve a broader range of
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16 participants who are likely to challenge official conceptions of what the organization “is” as a
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18 whole.
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23 Second, in today’s communication environment the notion of *felicity conditions* takes on
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25 new meaning. Whereas Austin’s and Searle’s understanding of the term applies to well-known and
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27 stable situations, felicity contexts for organizational aspirations are unstable and constantly
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29 evolving. In such contexts, there are few conventional procedures to follow and no specific words
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31 that can be expected to evoke precise responses. As our discussion has indicated, however, the
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33 nature of the setting as well as the status of the speaker are likely to matter. In the exploration
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35 modality, talk is considered felicitous if it stimulates further talk and leads to new ideas. In this
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37 particular mode, participants often have equal voice and talk-action dynamics may originate in
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39 many different corners of the organization. In the formulation modality, the circle of possible
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41 participants is likely to be narrower, although multi-stakeholder initiatives involve participation that
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43 traverses organizational boundaries. In contrast to the exploration modality, however, the setting in
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45 which aspirations are put into words is usually formalized, involving decision makers such as top
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47 managers, board of directors, and select members of the communication department, perhaps with
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49 participants from an external agency. Among the involved participants, ambiguity is likely to be an
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51 important felicity condition because it provides them with leeway for flexibility and adjustments. In
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53 the implementation modality, however, ambiguity may prevent further action from unfolding. Here,
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more precision is usually called for. For aspirational talk to unfold into further action, however, critical attention from internal and, especially, external audiences is key. Public settings are likely to add significance to an aspiration and thereby bind the sender to its words. The firm belief among many stakeholders that words ought to matter beyond the moment in which they are uttered combined with a widespread distrust in organizational talk is a powerful cocktail in making aspirational talk matter. Thus, an additional felicity condition in the implementation modality is the tension between the consistency norm, on the one hand, and, on the other, the typical impression among stakeholders that nothing happens and that corporate talk is mostly “bullshit” (e.g. Christensen et al., 2019; Spicer, 2017). Without such tension, organizational aspirations are likely to “misfire” (Austin, 1979). In the evaluation modality, talk performs as expected if the justifications provided are considered appropriate and accepted as sufficient action. Felicity conditions for justifications, however, are essentially provisional. What is considered an appropriate justification is bound to change, either because the intended audience becomes accustomed or blasé to specific excuses or because the meaning of the words varies significantly with the person uttering them. Studies of such variations in felicity conditions respond to the call for greater precision in the understanding of talk-action relationships (Schoeneborn et al., 2019). Following these arguments and conclusions, our paper calls for further theoretical and empirical studies into the different contexts in which organizational aspirations are uttered, focusing in particular on the multiple felicity conditions at play as well as the different type of uptake possible.

An important issue raised, but not resolved, by our paper is the question of boundaries between talk and more concrete action. When and under which conditions does organizational talk unfold into action that involves material or physical dimensions? While a growing number of writings have begun to conceptualize the role of materiality in constituting organizations (e.g. Ashcraft et al., 2009; Cooren, 2018a), we are still short of insight into how talk and material action

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are linked over time. Empirical studies might, for example, follow an organizational aspiration through the four modalities discussed in this paper, focusing on the tensions at play, for example between managerial visions on the one hand and hypocrisy charges on the other. Also, such studies might investigate the time frames mobilized by different stakeholders to support or reject the legitimacy of organizational aspirations, including delays, redefinitions and detours. In addition, call for research to understand how authority is granted to (or silenced by) different voices – individual and organizational – when talk-action relationships are unstable and evolving. As the significance of words are weathered in use, not the least words related to corporate responsibility, aspirations are likely to change and call for new types of authoritative voices. While this paper has only scratched the surface of the issue, it is our hope that our discussion points to new ways of conceiving and studying talk-action relationships in the context of CSR and beyond.

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Table 1: Modalities of Aspirational Talk

MODALITIES OF ASPIRATIONAL TALK	EXPLORATION	FORMULATION	IMPLEMENTATION	EVALUATION
Overall characteristics	<ul style="list-style-type: none">• Talk shielded from demands for immediate action.	<ul style="list-style-type: none">• Talk sketching the overall idea for action.	<ul style="list-style-type: none">• Talk shaping expectations and driving action.	<ul style="list-style-type: none">• Talk explaining and justifying deviations and (in)action.
Indicative speech act example	<ul style="list-style-type: none">• Brainstorm	<ul style="list-style-type: none">• Vision statement	<ul style="list-style-type: none">• Strategic plan	<ul style="list-style-type: none">• Excuse
Felicity conditions	<ul style="list-style-type: none">• Informal, experimental and playful participation.• Adherence to collective idea formation.	<ul style="list-style-type: none">• Top management engagement.• Ambiguous vocabulary.• Lack of action criteria.	<ul style="list-style-type: none">• Tension between consistency norm and hypocrisy charges.• Public attention and critical scrutiny.	<ul style="list-style-type: none">• Perceived deviations from initial aspirations.• Audience tolerance and receptivity.
Perlocution (uptake)	<ul style="list-style-type: none">• When talk stimulates further talk that leads to a discovery of new ideas.	<ul style="list-style-type: none">• When talk promotes “unified diversity” and a sense of actionable agreement	<ul style="list-style-type: none">• When talk mobilizes stakeholder pressure for follow-up action.	<ul style="list-style-type: none">• When talk is accepted as appropriate and sufficient explanation.
Sources of “misfire”	<ul style="list-style-type: none">• Impatience among participants.• Reluctance to participate in the exploration game.	<ul style="list-style-type: none">• Stakeholder cynicism, alienation and apathy.• Unintended readings of aspirational messages.	<ul style="list-style-type: none">• Aspirational inflation and overbidding.• Lack of stakeholder attention and reaction.	<ul style="list-style-type: none">• Eroded credibility of specific accounts.• Lack of trust in corporate messages.