

Realising the idea of CSR

A problematisation and experience analysis of the Danish CSR consultancy practice

Master thesis

MSc. in Business Administration and Philosophy
Copenhagen Business School

1st of September 2017

265.106 characters, 117 pages

Clara Iuel Rasmussen

Stine Sumborg Stoholm

Supervised by Marius Gudmand-Høyer, Assistant professor
Department of Management, Politics and Philosophy

Abstract

This thesis examines Danish CSR consultant's practices as an entrance to understand how and why CSR has developed into a certain practice and discipline. It is the aim to present a discussion of which form the phenomenon takes in our present due to this development, in relation to the historicity of CSR.

With the purpose of passing through the ongoing and normative theoretical discussion derived from the literate field's many years' attention to the idea of Corporate Social Responsibility, we study the CSR practitioners and their continuous commitment to CSR as a problem and its realisation to strip CSR off its evidentiary status. Through interviews with Danish CSR consultants we empirically analyse the subjects' self-relation, their methods, strategies, rationales and arguments of how and why CSR should be practiced. We subscribe to a Foucauldian methodology and use Gudmand-Høyer's reconstruction of Foucault's problematisation and experience analysis to present CSRs problematisation process and disclose the phenomenon's search of its own foundation. The specific methodology and analytical method presents itself as an alternative way to comprehend the CSR phenomenon's development and consequently the current practice.

We argue that the problematisation of preceding versions of CSR, and the development of the current practices has derived from a specific constellation of truth established by the experience analytical elements, normativity, subjectivity and veridiction.

This thesis finds an empirical definition of CSRs realisation to be an erosion of the visual practice and of the term CSR. CSR is by the CSR consultants perceived to be a success when it is absorbed into a natural part of ordinary business practices. To realise this hope, the consultants have developed several strategies historically stepping forward with various significance. We have found the practice of CSR with reference to standards, principles, guidelines and laws as a currently prominent strategy within the field. This tactic, of handle CSRs problematisation through a practice of ratifications, steps forward and transcends preceding ethical and economic normative oriented CSR practices. We present the CSR consultants focus on ratifications as an attempts to establish CSR's own foundation, its own knowledge and the possibility to determine when CSR is taking place as a perceived necessary condition to realise CSR. This thesis concludes a paradox between the CSR consultants wish of eroding CSR and their defined role as responsible for CSR and their established technical discipline. Finally, we argue that the ethical reflection has been displaced from the practice itself to the practitioner hereof. The CSR consultant personally occupy the responsibility of ethics and it is this personal commitment which preserve the current CSR practice.

Table of content

1. Introduction: presentation of problem	1
1.1 Literature review	4
1.2 Empirical field: CSR Consultancy	7
2. Methodology: Foucault's problematisation and experience analysis	10
2.1 Methodological consequences: structure and analytical concepts	11
2.2 Subscribing to Foucault's philosophy of science	12
2.3 Placing ourselves in the reading of Foucault	16
2.4 Outline of the analysis	17
2.4.1 Problematisation and commitment analysis	18
2.4.3 Experience analysis	21
2.5 Data collection: qualitative methods	27
2.5.1 Qualitative interviews	28
2.5.2 Document studies	30
3. Analysis	32
3.1 First problematisation: transcendence of ratifications	33
3.1.1 The current strategy to realise CSR	36
3.1.2 Incompatible normative matrix: an expression of why	49
3.2 Second problematisation: a certain CSR consultancy practice	62
3.2.1 Translating and profaning: a powerful interpretation	64
3.2.2 Assumptions of the corporate subjectivity	66
3.2.3 Subjectivity: the CSR practitioners relation to oneself	71
3.2.4 Veridiction sphere	77
3.2.5 Hopes and expectations: eroding the CSR profession	86
4. Discussion: the necessary personal commitment	90
5. Conclusion	96
Bibliography	100
Annex 1 – USB with qualitative interviews	105

List of figures

Figure 1. Structuring the problematisation and experience analysis for CSR consultancy.	32
Figure 2. Table of ratifications mentioned in interviews	34
Figure 3. CSRs historical normativities	53
Figure 4. Part two of the problematisation and experience analysis	63
Figure 5. Archie B. Carroll 1991 “The pyramid of Corporate Social Responsibility”	91
Figure 6. Wayne Visser’s 2006 “CSR pyramid for developing countries	91
Figure 7. Empirical pyramid of current Danish CSR consultancy	92

1. Introduction: presentation of problem

I hope that it [CSR] becomes diluted, or that it doesn't become relevant [...] That it becomes a completely natural part to be responsible. You know that is my vision, my hope for the future (Sif 1:10:20).

Corporate Social Responsibility (CSR) has through the years called for a certain attention and has almost taken the character of unavoidable. In academia, CSR has had a tendency to be subjected to studies, concerned with normative discussions about the value, sincerity or intention of the phenomenon and practice (e.g. Waddock et al. 2002, Waddock 2004). Often the field of CSR studies materialises itself in two directions. Within business schools, the research of CSR regularly bridges established fields such as leadership, supply chain management, finance, and marketing with questions of ethics, politics, human behaviour, and businesses ontology. The objective often being to either develop the definition of CSR, describing what 'doing CSR' should entail, or making CSR a reality in business strategies (Windell 2009). The other dominant path in CSR studies is the scepticism questioning CSR's motive, reality or its possibilities, presenting the phenomenon as an empty signifier (Vallentin 2011). The CSR debate is driven by a dual urge to find effective solutions to societal problems that can meaningfully be addressed by the private sector and provide normative justification for why businesses should assume social responsibilities beyond the bare minimum in the first place (Vallentin 2015). Both directions of studies appear to be underpinned by a certain normativity with the first having a more explicit performative objective than the latter. Consequently, the phenomenon and practice of CSR seems to possess an open-ended character, remaining undefined, always up for debate and constantly exposed to criticism. Still, the idea and practice of CSR possesses the assumption of a possible truth namely that CSR can be realised. Hence, this thesis operates with a concept of truth defined by a constellation of experience, which makes it possible to talk about CSR as taking place or not. The idea of CSR implies the normative idea that corporations *should* be social responsible. In this '*should*' it is assumed that CSR can take place. The question is then, which strategies are chosen to accomplish this actualisation and how it can be determined when CSR is or has happened and further, which conditions are necessary to tell the truth about CSR. This assumption of a possible truth commits its practitioners to certain practices, which we wish to examine.

This study seeks to understand the established field of CSR but more importantly, to pass through it and thereby avoid contributing to an already overflowing theoretical CSR discussion and criticism. We will not engage in a normative discussion of what defines CSR or whether CSR is an expression of a moral imperative or a phenomenon used to make up for cruel capitalistic behaviour. Neither will we engage in a critical scepticism, which presents CSR as simply a social construction or a wicked illusion. CSR will be accepted as a real phenomenon because it is *practiced* as such. The focus is therefore not the truthiness or the legitimacy of CSR but how the practices of CSR constitute a specific CSR reality, which obligates the CSR practitioners collectively. We seek to avoid questioning CSRs validity and instead ask: if we accept CSR as real then what condition this reality?

This thesis is an empirical research of the practices constituting the CSR phenomenon. To access these practices our empirical point of departure is the CSR consultancy practice in Denmark with the presumptions that these individuals are exclusively employed to practice and realise CSR. Hereby we can access the practices presently constituting the CSR phenomenon, and the knowledge established within the field.

Our philosophical foundation is Marius Gudmand-Høyer's (2013) reconstruction of Michel Foucault's problematisation and experience analysis. In short, the current CSR practices will be analysed as a response to a problematisation of the CSR phenomenon. Further, the thesis sets out to portray the specific figure, the CSR consultant, who is placed at the center of the problematisation. We wish to analyse how the CSR consultancy practice presents itself as a response to a preceding problematisation of the phenomenon.

As the thesis will present, the present practice of CSR consultancy has an overriding focus on national and international legislation, principles, and standards. A focus so paramount that throughout our nine interviews with CSR consultants the theme underpinned every conversation. The initial aim was never to portray CSR as a juridical matter or to explore the effects of ratification. This focus was exclusively established through our empirical field and with the Foucauldian problematisation and experience analysis as a methodological force we seek to understand the international ratification of CSR as a response to a problematisation of the phenomenon. Consequently, we explore how the international ratification of CSR materialises itself in certain practices in CSR consultancy as a solution or a strategy to realise CSR.

We seek to contribute to a discussion of how CSR is practiced in our contemporary society, which rationales these practices have been developed by and how these practices continually redevelop because of collective, accumulative experiences. Further it is a study of which subjectivity currently assumed and demanded within the CSR practice, where and under which conditions the CSR consultants look to tell the truth about CSR, and towards which normative goals the CSR practice is orientated.

This structure, with the problematisation and experience analysis as a carrying force, has allowed us to disclose how the ratification steps forward as a response because both the ethical and the economic argument have failed CSR. More importantly, this structure has exposed a paradox between the technical inaccessibility created by CSRs ratification, practiced and preached by the CSR consultant, and the consultants hope of CSR to become accepted to the extent that it becomes irrelevant as a practice and discipline. Hence, our overall research question is formulated as:

Why and how do Danish CSR consultants currently commit themselves to a practice of CSR as a problem and which particular form does CSR take as a result of this problematisation?

With this formulation we underpin our methodological point of departure namely that CSR is defined by how it is practiced in reality instead of being an existing phenomenon. To help answer the overall research question we will use the following problematisation and experience analytical questions to allow more concrete examinations, which collectively should assist in answering the research question.

Problematisation analytical questions:

- 1) How does the problematisation of CSR show - which visible solution appears as a response to preceding problematisations of CSR?*
- 2) Why does a specific response step forward as a solution to preceding problematisations?*
- 3) Which form does CSR take when passing through the problematisation process?*

Experience analytical questions: *Under which circumstance does the experience of CSR take place?*

- 1) Which normative goals are the explanations of how CSR is best practices orientated?*
- 2) How do the CSR consultants relate to themselves as working subjects in the field of CSR? And which corporate subjectivity do the CSR consultants assume to be interacting with?*

- 3) *Which sphere of veridiction seems necessary to refer to to tell the truth about CSR? Where do the CSR consultants presuppose to be able to refer to if they wish to determine whether the practice they commit themselves to has or can take place?*

1.1 Literature review

In the following, we will review three literate CSR themes that share similarities with our study of the CSR consultancy practice with the purpose of placing ourselves within related literature. The three literate themes are studies of 1) the CSR consultancy industry 2) the working subject and 3) national and international CSR governing. Hence, this is not a general CSR literature review in a broad sense but tailored only by literature, which links to our specific study defined by our research question. For a general, broad CSR literature review with historical arguments for and against CSR and an outline of CSRs extensive definition dispute see Carroll and Shabana (2010: 86-90). And for an extensive outline of CSRs embedded paradoxes in regards to various definitions, political- and ideological aspects see Vallentin (2011). The reason for not conducting a general CSR literature review is that the purpose of this research is not to bring forward previous academic writings to simply articulate them and at the end provide the field with once again an adjusted definition of CSR, which will risk being yet another weakening of the term. Further, as we did not specify a theme within CSR before starting our research, but only an empirical field of interest, the third literate theme of ‘national and international CSR governing’ has only become relevant to review after our empirical findings made it clear that this was a founding element of the practice and consequently has been devoted a great importance in this thesis.

The CSR consultancy industry. The academic interest in the CSR consultancy industry seems to have begun with Hilton and Gibbon’s 2002 notion:

Most people [...] would be amazed if they lifted the stone of contemporary business activity and saw the armies of consultants, experts, charlatans and do-gooders scurrying around business inside and outside companies trying to help them become more socially responsible (2002: 62).

On behalf of this declaration, Young, Moon and Young took a first step in examining if there is a “CSR industry and if so, what are its structure and conduct?” (2003: 2). Their research, which is demarcated to the UK, assumes the emergence of the idea of a business case to have given corporations incentive to acquire CSR products and services. Therefore, Young and colleagues argue for the “need to work towards an understanding of the structure, conduct and social performance of the CSR consultancy

industry” (ibid.: 4). Further and authors argue that the importance of such understanding lies in the fact that the industry is expanding and that “There is no existing body of theory which can be adopted (or adapted) for a study of the CSR consultancy industry. There is very little literature on the subject of consultancy in general, and none which offers a framework for describing the consultancy industry” (ibid.: 4). As so, they develop a framework to phenomenologically define a CSR consultancy industry through facts, which can be used to conduct a theoretical model to examine the development of the industry. And, as we will likewise do in the following part, they define CSR consultancy as: “the influence of the consultant on the client in respect of one or more CSR activities. The essence of being a consultant is that the party in question provides its services/products on a commercial basis” (ibid.: 6). Though, we do not seek to examine the demographic traits, map the CSR industry or how it influences the CSR field as a whole. Drawing on Windell’s examination of CSR consultant and academic researcher’s influence on the CSR agenda, which conclude that: “consultants and academics have played a prominent role in the proliferation of CSR by drawing attention to CSR and thereby creating new opportunities for themselves as well as actors to get involved in CSR” (2009: 375) we simply assume CSR consultants to have a distinct influence. Further we adopt the term ‘proliferation’ in our study to examine how CSR consultants relate to their own practice and their hope for CSR as phenomenon. As well as Windell examine the Swedish CSR consultants as agents advocating the CSR-idea by different means (ibid.: 366), our research will strive to do the same, though eight years later, in Denmark and with a philosophical perspective. In a more recent study from 2014, Brès and Gond examines the social construction of CSR markets with special focus on CSR consultancy in Quebec. Brès and Gond examines the role played by CSR consultants in constituting the ‘Markets for virtue’ (Vogel 2005 in Brès & Gond 2014: 1348) and “lifts the stone of CSR commodification” to examine the “multifaceted process of market construction” (2014: 1351). These studies of the CSR consultancy industry in UK, Sweden, and Quebec illustrates that we are not the first ones to be concerned with this exact field. As so, we contribute with a Danish examination, which stays very close to the CSR consultants practice using less theory about ecological, sociological and societal factor’s role in the development of the industry, but instead uses Foucault’s problematisation and experience analysis to explain the development of how CSR consultancy is practiced.

The working subject. Hence our subjective perspective, literature concerning ‘the working subject’ makes the second cornerstone of our study’s thematic matrix. In 1995, Meyerson and Scully presented their famous concept ‘tempered radicals’ which covers a certain type of working subjects who stands in an ambivalent situation being both attached to their organisation but also to a radically different cause in

their private life which makes: “Tempered radicals experience tensions between the status quo and alternatives, which can fuel organizational transformation” (1995: 586). Studies of tempered radicals influential scope have since been a concern exemplified by Briscoe and Gupta’s study “Social Activism in and Around Organizations” (2016) where internal and external activists possibilities of creating change are compared. Within various academic fields such as management, organisation, or psychology, studies of ‘meaning at work’ has drawn profound interest (Mitra & Buzzanell 2017: 595). Mitra and Buzzanell study how sustainability practitioners find meaning in their work life because of their environments tensions, constants shifts and call for negotiation. Whereas Mitra and Buzzanell’s study touches upon the more general tension of meaningful work and the organisation, Tams and Marshall’s study of ‘responsible careers’ moves significantly closer to our field of study (2011). Their point of departure is the perspective which “problematizes the relationship between organizations’ priorities and employees’ responsible conduct” (ibid.: 1). Tams and Marshall find that careers within emerging fields of corporate social responsibility¹ (CSR), social entrepreneurship, sustainability, and social investing (ibid.: 2) becomes the nexus where “societal and psychological adaptations are worked out” (ibid.: 16) and becomes “an expression of active and engaged citizenship” (ibid.). The similarity between this study and ours is the focus on how the field of CSR can offer a career where subjects can act upon the wish of impact in regards to the wider society (ibid.: 16).

National and international CSR governing. The literate thematic field of national policies and intergovernmental organisation’s governing of corporations has become relevant in our research as our empirical findings have directed our attention in this direction. The literate theme has been exposed to extensive attention by CSR researchers examining the concepts of Corporate Citizenship and Global Governance since the 1990s (see Carroll 1998, Crane & Matten 2005, Waddock 2008a, Moon et al. 2011). Embedded herein are themes of businesses self-regulations through accountability standards (Gilbert et al. 2011), the concern for governance gaps (Paine 1994, Palazzo & Scherer 2011) and the emergence of international institutions creating a governing infrastructure for CSR (Waddock 2008b). Studies of isolated corporate citizenship initiatives such as UN Global Compact (Rasche & Kell 2010), and corporate responsibility standard’s contributes and limits have been conducted (Gilbert & Rasche 2007, Rasche 2010). Though, as the international standards, laws, guidelines, and principles have shown to be an important element in our empirical field, it is not our intention to map the current CSR governing infrastructure. Neither do we examine the content and technical aspects of the single standards etc.. Instead, we examine how they are used and influence the CSR consultancy practice. We argue for a ratification of CSR developed by the total national and international institutions and

initiatives. In this regard, Morsing, Roseberry and Buhmann's examination of the relationship between CSR and law has a close connection to ours (2011). In their book, it is demonstrated how "CSR and law are not necessarily as separate or distinct as they may appear" (ibid.: 8). They argue, that the perceived separation between CSR and law can be decreased through changing our western perception of law as specific mandatory obligations to reflexive laws. Reflexive laws subscribe to "process-oriented theories of law" which "suggest that law need not only consist of specific rules which require action, but it may also be understood as constituting a theory and a method of institutionalization of norms of conduct" (ibid.: 8). As so, they see that public organisations at a governmental or intergovernmental level can complement corporate isomorphism in making businesses engage in CSR the use of reflexive laws (ibid.: 18). In our study, we explore how ethics and responsibility are transformed to be a legal concern and how this conversion affects how we collectively speak of and understand CSR.

Moving geographically and methodologically closer to our research, Vallentin (2015a) uses a Foucauldian approach to explore historical Danish governmentalities of CSR. As Vallentin, we use Foucault as a methodological framework and we also focus on a specific practice within the Danish field of CSR. However rather than a governmentality analysis we focus on the problematisation process and examines the CSR consultancy practice instead of the political CSR practice.

1.2 Empirical field: CSR Consultancy

Our choice of the Danish CSR consultancy practice as our empirical field calls for us to clarify exactly what is meant by CSR consultancy, which we will define in the following. Hereafter, we will present our own, as well as our empirical field's, observations of the CSR consultancy industry. The field's own observations demonstrates their degree of reflection and awareness of their own practice and industry's attributes and development.

Defining CSR consultancy. Our primarily empirical field is the CSR consultancy and the subjects embedded herein. Our chosen definition of a CSR consultant or practitioner is a person, whom in his or her profession provides a CSR-related service or council to a paying corporation. Hence when there is made reference to a CSR consultant or practitioner it should be understood as a person, which in the most distinct manner provides, exclusively, CSR consultancy and guidance to corporations who pay for this service. 'Consultant' and 'practitioner' will be used indiscriminately since we are dealing with a group of people who more or less formally offer CSR consultancy but they are all practitioners of CSR. When defining CSR consultancy as such, our empirical field consists of professions where their working life is centered around CSR and they provide CSR advisory either internally or externally.

Such practices include internal CSR managers, employed in companies, together with CSR experts working in interest organisations and consultancy firms. Hence, we define CSR consultancy in a broad manner, as it includes any form of practice which is bound by professional CSR advising. They share the characteristics of their working life, which revolves around CSR, and they are in varying degree bound by performativity. In this way, we argue that the CSR performativity must derive from the fact that they *practice* CSR and that they do so exclusively.

Our notion that CSR consultancy can be seen as an industry, one field of common practices, clearly includes internal nuances. The CSR consultancy industry contains different kinds of companies, both in nature, purpose, and size. We define the CSR consultancy industry as both including one-man, self-employed CSR consultants and larger consultancy houses having a CSR department. Further, we include interest organisations CSR departments and CSR related institutes, into the CSR consultancy industry.

Observations in and of our empirical field. In our interviews with the CSR consultants, we were told stories about larger consultancy houses, such as Deloitte, Ernst & Young, and KPMG, closing their CSR departments (Peter 1:11:20, Susanne 34:00). These observations are purely based on the consultant's own understandings and are not known to be valid facts. Nevertheless, it reveals a sensibility and reflection of their own practice and industry. The narrative is followed by explanations of conjunctures (Susanne 34:20) together with the increased appearance of smaller one-man CSR consultancy businesses (Johan 0:10, Anna 2:00) and more internal consultants (Peter 1:11:40, Anna 27:50). One of the consultants argue that the CSR consultancies currently employs maximum three people (Peter 1:11:00), which in our experience seems quite correct as we have only interviewed CSR consultants who are either self-employed or a part of a very small CSR consultancy company, but previously have been employed in a large consultancy house. Despite the empirical field's own observation they simultaneously state that they have a lot of work - sometimes almost too much (Johan 31:00, Peter 19:20) and that the demand for CSR consultancy is certainly not decreasing (Peter 1:13:05). A more specific research of these observations would require a more quantitative method than we use in our research. This observation should merely assist in illustrating the empirical field's awareness and concern for their own industry and the apparent contrast between closing CSR departments and an experience of a heavy workload.

Along the same lines, we have come across various general traits of the CSR consultancy industry.

First of all the CSR industry seems to be dominated by female practitioners. This is something we have noticed ourselves, as only two of our nine interviewees are men. The CSR practitioners confirm our notion: “Haha! No there is not many men in this business” (Peter 1:09:50). This is further developed by two female consultants who confirms: “CSR is a woman dominated field” (Maja 1:17:30) and “I participate in different networks and in those for CSR managers etc., there are few men to be seen” (Louise 53:35). The consultant Louise directed our attention towards a recent study concerned with the gender aspect in relation to CSR (Cronqvist & Yu 2016). The study finds that “when a firm was led by a CEO with at least one daughter, it scored an average of 11.9% higher on CSR metrics and spent 13.4% more of its net income on CSR than the median” (Beard 2015). The author’s calculations indicate that a female CEO would in average have more than three times the higher effect on CSR engagement than male CEO’s with daughters (ibid).

First of all this confirms our own observation of the correlation between gender and CSR but more importantly, it underlines the field’s own reflection of their industry.

The last general observation of our empirical field is that it is a rather limited field in term of the number of practitioners. When we started contacting various CSR consultants we assumed them to be in a more or less competitive relationship with one another. However, we have found the empirical field of CSR consultants to be a close network of cooperating individuals. Hence our empirical field seems to be a small field where everyone knows each other and work together in networks (e.g. Green network Peter 23:50, Associate consultants Johan 0:10). Almost every time we interviewed a CSR consultant he or she would refer to another CSR consultant who we had planned an interview with or had already interviewed (Peter 1:10:30, Susanne 59:39, Louise 47:10). The same observation has been made by the CSR practitioners themselves who refer to their industry as a family gathering¹ as it is always the same people who show up to CSR related events (Susanne 1:00:15, Louise 43:55).

If we assume that this specific group of people, our empirical field, possess a power in defining open ended signifier ‘CSR’, this group becomes extremely important in determining how and why CSR is being practiced. Further, as they are often in contact with several companies during their career they can have a broad influence on others CSR practice. It is on this assumption we argue that this field holds an extreme significance in moving closer to determining the present CSR practice.

¹ Translated from the Danish term “fætter-kusine-fest”

2. Methodology: Foucault's problematisation and experience analysis

For this part, we want to address the principles that have been guiding our research of the CSR consultancy practice. We have chosen to use Michel Foucault's methodological framework, which he used through the majority of his researches between the 1950's until his death in 1984. A methodological approach he became explicit about and referred to as 'problematisation' in his late work from 1982-1984 (Barnett, 2015: 2, Gudmand-Høyer, 2013: 32-33).

We have chosen to be inspired by Foucault's methodology as we wish to adopt his objective of challenging ourselves and the subjects in our empirical field who may read our thesis, to engage in a reflection that distances us and the CSR practitioners, from their collective experiences of CSR as self-evident (Raffnsøe et al. 2016, preface xvii). Foucault states on this matter: "If we want to master our future we have to ask most fundamentally the question about today" (Foucault 1973 in Raffnsøe et al. 2016: 1). Our aim of studying the present CSR practice with CSR consultancy as our entrance is to engage in the development of the CSR phenomenon and practice in a reflected manner. Hence, our Foucault inspired methodology is also our main philosophical contribution as Foucault argues that philosophers' activity is no longer to define universal and transcendental truths but to diagnose the present (Foucault 1967 in Raffnsøe et al. 2016: 3).

Foucault writes: "To diagnose the present is to say what the present is, and how our present is absolutely different from all that it not is, that is to say, from our past" (Foucault 1967 in Raffnsøe et al. 2016: 3). The term "diagnose" immediately read as adverse but we wish to emphasise that we do not regard the phenomenon of CSR as either a sickness or a potential cure to other social illnesses. A diagnosis should be understood as a descriptive matter, not at normative. Still, Foucault's methodological studies are in many ways a sophisticated, exhaustive and well-argued critique of societal issues (Hansen 2005, Koopman 2013). By studying the present's genealogy i.e. the history of the present, one is making an intervention into the present (Koopman 2013: 26). By writing the presents genealogy of CSR one can "make it intelligible and, therefore, criticisable" (Foucault 1988: 101).

In the following paragraphs, we first explain how our choice of methodology influences our research, the structure of the forthcoming analysis, and thesis as a whole. Second, we account for Foucault's metaphysical reflections as this underpins our philosophy of science. Third, we will present our reading of Foucault through Marius Gudmand-Høyer's reconstruction of Foucault's problematisation and experience analysis. Here we will outline the specifications of the two bilateral analyses and their

analytical concepts. At last, we will account for our method of collecting our empirical material by interviews and document studies.

2.1 Methodological consequences: structure and analytical concepts

In this study, Foucault's research method is used as a fundamental, holistic approach to access the field of interest and pose questions *to* our empirical field. By holistic we consider it as a methodology, which determines our research from the beginning to the end. It has influenced how we have entered and met our empirical field - the practitioners and the practices embedded in the CSR phenomenon - how we have revisited our empirical material from these confrontations and at the end analysed their answers and explanations. The method is determining every aspect of our research from the construction of our research question to the conclusion.

The commitment analytical research question will be explored and answered through the theoretical and methodological starting point of Michel Foucault in preparation for illustrating how different practices participate in inscribing Corporate Social Responsibility as something real and self-evident. This will heavily be fortified by Gudmand-Høyer's reconstruction of Foucault's research and analysis method, which here is a systematic concatenation of two types of analysis, problematisation- and experience analysis (Gudmand-Høyer 2013: 32). The two analysis will be used as a bilateral analytic framework with the intention of 1) analysing how the current CSR practice is a response to a problem and 2) introducing three dimensions of experiencing a) normativity b) subjectivity c) veridiction (Gudmand-Høyer 2013: 34).

The problematisation and experience analysis contains several analytical classifications, which defines our relationship to CSR theory. As we consider academic CSR literature to constitute a practice, within the CSR practice as a whole, standing in a both reflecting and transforming relationship to the CSR consultancy practice, CSR theory will not have an ordinary role in our research. That is, CSR academia in our understanding is a part of our secondary empirical material. Our reason for choosing to use general CSR theory as empiricism is, the problematisation analysis aims to uncover certain relationships between elements, which normally are seen in distance to each other such as theory and practice (Gudmand-Høyer 2013: 60). This is our argument for choosing not to have a purely theoretical chapter. The CSR literature included in our analysis should, therefore, be seen as empirical material from a consolidation practice, which we study in relation to the CSR consultancy practice. Therefore, the ordinary perception of practices only being producing and behaving, and academia only being reflecting

is not at stake in this thesis. As we will show, the CSR consultancy practice is highly reflective and the academic reflection is highly productive in terms of developing the CSR phenomenon.

Instead of using theoretical categorisations from existing CSR literature to structure our analysis, we use categories embedded in Marius Gudmand-Høyer's (2013) reconstruction of Foucault's problematisation and experience analysis. The different categories have enabled us to pose specific analytical questions to our empirical material as seen in our research question and its related analytical questions, which will be specified when outlining our analysis. As the problematisation and experience analysis functionality is asking questions to the empirical, it lends attributes from both methodology and theory. The analysis provides a way of asking to the empirical but it differentiates itself from asking from a theoretical point of departure since it is not the aim to hold the empirical in comparison with established CSR theories and determine whether it fits nor to explain the empirical through theory. Rather the objective is to allow the empirical to constitute categories. In this regard, the analysis is inspired by grounded theory's analysis method open coding (Corbin & Strauss: 2008).

2.2 Subscribing to Foucault's philosophy of science

The objective of the following paragraph is to present the thesis' approach to CSR as a social phenomenon and our philosophy of science in our research. As these two aspects can hardly be separated they will be accounted for on basis of each other.

Rather than placing ourselves within a specific field of philosophy of science, such as social constructivism or post-structuralism, our methodology stipulates that we place ourselves within a Foucauldian inspired philosophy of science. Here the question of phenomena's existence becomes particularly important. Here our basis will be Foucault's distinction between the real and the existing which will be further developed by looking towards social constructivism and Latour's distinction between matters of fact and matters of concern. Secondly, we will comment on our own presence in the research.

The real and the existing. The thesis' methodical framework takes its point of departure in Foucault's approach to a phenomenon as something where a number of events and practices are tied to the phenomenon's asserted size. That is, the phenomenon itself is not there for us to grasp or see but it is made visible through the events and practices tied to it (Foucault 2008: 19). This is explicitly explained in Foucault's notion of the difference between the existing and the real:

In all of these cases, it was not a question of showing how these objects were for a long time hidden before finally being discovered, nor of showing how all these objects are only wicked illusions or ideologies products to be dispelled in the [light] of reason finally having reached its zenith. It was a matter of showing by what conjunctions a whole set of practices – from the moment they became coordinated with a regime of truth – was able to make what does not exist (madness, disease, delinquency, sexuality, etcetera), nonetheless become something, something however that continues not to exist. That is to say, what I would like to show is not how an error – when I say that which does not exist become something, this does not mean showing how it was possible for an error to be constructed – or how an illusion could be born, but how a particular regime of truth, and therefore not an error, make something that does not exist able to become something. It is not an illusion since it is precisely a set of practices, real practices, which established it and thus imperiously marks it out in reality (Foucault 2008: 19).

As clear as it is spoken by Foucault himself, we do not intend to indicate the current CSR practice to be a wicked illusion, an error or a social construction which does not exist in reality. We acknowledge the present CSR practice, which we have examined, as *something*, something that is real to the extent that it *is* here in our present as constituted in a set or practices - practices we intend to explore.

According to Foucault, the problematised phenomena exist by virtue of the practices which surround them. Foucault defines these practices as what is being said and done and how it interacts with the rules and rationalisations, which, in this case, is connected to CSR. It is, therefore, these practices, according to Foucault, that constitute the phenomenon and the problematisation hereof (Bacchi 2012: 3).

For these reasons, the significant domain for the problematisation analysis are exactly these practices, which actively shape and constitute the understanding of the phenomenon. Foucault's premise becomes:

[...] to show how the coupling of a set of practices and a regime of truth form an apparatus (dispositif), of knowledge-power that effectively marks out in reality that which does not exist and legitimately submits it to the division between true and false (Foucault 2008: 19).

The idea of the relation between a set of practices and a truth regimes from where we can determine what is true or false will be further explored when accounting for the experience analysis.

The problems, which the connection between practice and truth responds to, are real. E.g. madness or CSR are real phenomena or problems that must be responded to collectively. But that they as phenomena become what they are, something we can pass legitimate judgments on only comes into existence through the historical practices and developed truth regime surrounding the phenomenon.

Though, it becomes difficult to argue that the emergence of the phenomenon of CSR has gone unnoticed since it's history has been subject to extensive studies and research (Carroll and Shabana 2010: 86). Even though CSR, in many instances, seems to have gained the status of unavoidable in modern times, it is not a phenomenon that has developed unnoticed as madness, sexuality and the neoliberal governmentality.

It has been widely argued that CSR's terminology can be traced back to Bowen's book "*Social Responsibilities of the Businessman*" from 1953 (ibid.: 87). Hence, it is evident to the CSR field itself that the term, the idea of CSR, has not always existed as its appearance and development has been quite exposed in research. Despite CSR and the idea thereof appearing much more explicitly in history than madness or sexuality, it is not a question of analysing a *history of ideas* but rather a *history of thoughts* (Foucault 2001: 74). This means that it is not enough to simply determine when and where a word or idea emerge in history for the first time. CSR as an idea appear very explicit but the thoughts dictating the specific practice, which encircle the phenomenon today, remain merely unnoticed. It is a matter of examining how it becomes possible for a specific idea to step forward and for a certain truth regime to be established, and in the end how a certain practice can be developed into something real.

Regardless which phenomena Foucault examined, the purpose of his methodology of presenting a genealogy of thoughts seems to be precise to argue that there does not exist any universal truths, instead there is only a history of truths. Though, the practices constituting a phenomenon are the reality for the people practicing them. This means, that we can examine the current CSR practice without having the aim of unveiling an illusion to the CSR practitioners etc. Still, we can have the aim of examining why some commit themselves to certain practices with the aim of realising CSR even though there may never be a universal, true and finite CSR practice.

As Foucault does operates with a 'reality concept' his studies of historical truths can be said to contain matters of concern in relation to Latour's theory of science. In Latour's article "Why Has Critique Run out of Steam? From Matters of Fact to Matters of Concern" (2004) he criticises the critique of scientific facts enabled by the school of social constructivism. For social constructivists, Latour argues, nothing is guaranteed as they perceive everything, including science, as socially constructed and thereby almost

pure illusions (2004: 227). Latour regards this approach to sciences to be dangerous and argues that we should stop questioning facts just to tear down sciences but instead question science out of concern. As Foucault argues, practices, sciences, disciplines etc. are real to the extent that it is practiced and connected to truth regimes. He does not neglect the facts, which the practitioners within a certain field construct their world around. Even though facts are found by using specific verdiction regimes, they are still real to the people practicing them. The Foucauldian methodology does in many ways distrust proposed objective facts to the extent that certain people claim to know universal truths, which gives them power over other people. Still, Foucault's purpose was not to simply show something to be an illusion or socially constructed but rather to open up for reflection. To reflect upon the idea of contingency, that what we perceive to be universal could have been something else. It is to bring forward the structuring genealogy of a present practice to enable a critical reflection of the field itself. As Latour states: "The question was never to get *away* from facts but *closer* to them, not fighting empiricism but, on the contrary, renewing empiricism" (2004: 231). Foucault's methodology seems to be in correlation to Latour's normative approach to sciences as Foucault does not aim to tear down reality to show that it is not there. Instead, it is a methodology that is concerned with the empirical and grants its reality. In the same manner, we do not seek to reveal how our consultants practice a wicked illusion. Rather we seek to move past the conversation of CSR as something constructed and argue that CSR exists as something real because we practice it as such.

Our presence in the research. In connection with Foucault's relationship to his field of study, Raffnsøe et al. suggest, that the unity of Foucault's work "can be articulated in terms of perpetual self-distance" (2016: 70). The authors argue that Foucault takes "our cultures obvious truths and habits, but only to dislocate himself from these" (ibid.). As this is, of course, an ideal and praise-worthy accomplishment, it also places high expectations with us and this thesis when choosing Foucault's methodology. We do not expect to fully disconnect ourselves from the CSR field as we do have certain embedded perceptions of the field after being introduced to it through of our studies the last five years. Though, it is our attempt to subtract ourselves from the present CSR practice and dare to think of its emergence as one of other possibilities. Raffnsøe et al. also problematise the possibility of researcher's radically dislocation from the field:

It is likewise naïve to think that one is able to continuously dislocate oneself when analysing concrete circumstances, such that one moves totally beyond its normativity. The challenge for a diagnose of the present is rather that we are lodged in a context that remains normatively

determinate and that we can only relate to by rendering and thus indirectly adhering to a new kind of normativity (2016: 456)

Hence, researchers should be able to imagine another present or version of reality. This “prevents the diagnostician from giving a definite outset and goal to which he can refer to when legitimizing his analysis” (ibid.: 557). This means that the analysis and conclusion of this study is a continuous indeterminacy and subject to contingency and can therefore always be revisited (ibid.).

In the above paragraph, we outlined how we approach our empirical object of the CSR practice through Foucault’s philosophy of science, where he distinguishes between the phenomenon being real and existing. We have clarified this distinction and presented our aim of analysing the current CSR consultancy practice, along with Foucault’s lines, as reality though not universally existing. Eventually, we have presented the ideal goal and its limits, of ourselves as researchers disconnection from our empirical field, out of a wish of being able to study the CSR practice without any normative habits. In the next paragraph, we will present our reading of Foucault through Marius Gudmand-Høyer and his reconstruction of Foucault’s problematisation and experience analysis.

2.3 Placing ourselves in the reading of Foucault

Since Foucault is one of the most cited and read authors in the humanities (Times Higher Education 2009) we find it necessary to place ourselves within the many readings of Foucault.

A common reading of Foucault’s collected works suggests a division in his authorship. This leads to an absolute understanding and suggests Foucault as an author who erodes his own previous work and takes on a new position every time he starts a new. A more controversial reading, as we will use in the thesis, would instead suggest a “displacement of accent” (Gudmand-Høyer & Raffnsøe 2008: 19), and a “display of an aspect that has been present from the beginning” as a relation between his works (ibid.: 56). That is to say that the controversial reading of Foucault provides a holistic approach to Foucault’s authorship and his methodology. It is this method and this approach we seek to apply in this thesis.

More specifically, we are inspired by Marius Gudmand-Høyer’s reconstruction of Foucault’s historical problematisation and experience analysis. This deciphering and use of Foucault are a more controversial reading and less prominent than usual and traditional readings of Foucault. Our choice of Gudmand-Høyer’s reading of Foucault is based on the fact that he provides a concrete analytical framework to follow (2013: 32-98). The analytical framework of the historical problematisation and experience

analysis enables us to structure our analysis as explained previously and ensures, that we have questioned every necessary aspect of our empirical field for us to reach our methodological aim. As concrete Gudmand-Høyer's reconstruction of the analysis may be, it is still somehow a rough draft (2013: 77). It provides us with specific analytical concepts to examine but does not define which exact questions to pose. To guide our research of the CSR consultancy practice, we ourselves have developed questions within the given analytical categories given by the problematisation and experience analysis.

We deviate from Foucault and Gudmand-Høyer's methodological reconstruction in the way that our empirical is demarcated to a more narrow historical point in time. Foucault often operated with a history of several hundred years if not more. In Gudmand-Høyer's dissertation of the psychopathological concepts of melancholia and mania, he operates with an empirical material within one hundred years (2013: summary). In our examination of the CSR consultancy practice, we operate with more contemporary empirical material extracted from recently conducted interviews together with documents which are largely around 30 years old. For these reasons, it is especially important for us to utilise the analytical concepts extracted from the problematisation and experience analysis to give a specific account of the present history of thought.

2.4 Outline of the analysis

In this part, we will present the content of the historical problematisation and experience analysis and the connection between its two elements as reconstructed by Gudmand-Høyer (2013). The analysis is in many ways two separate analysis methods. Nevertheless, they are very much connected and intertwined as the first includes the second. The two can be understood as a dual analysis, which has the purpose to account for historical collective experiences as if they had emerged from certain past problematisations. Simultaneously, the problematisations should be understood as having passed through certain interplaying dimensions of experience which gave them a historical character (Gudmand-Høyer 2013: 33). The interplaying dimensions in the experience analysis constitute 1) normative perception patterns, 2) subjective self-relations and 3) veridiction spheres (ibid). By analysing which forms the three dimensions had at certain points in time, one is able to show how practices could seem problematic. By examining this, one can understand why the collective social sphere would respond to and take care of something in a certain way as "Problematisations is something that is dependent on our knowledge, ideas, theories, social relations and economic processes. What I have tried to do is to analyse this kind of problematisation as it conforms to the objectives which it presupposes" (Foucault 1996: 418). Thus,

certain practices can emerge out of a presupposed subjective self-relation, normative goals and an applied sphere of veridiction.

The essential in this analysis is to explore how the current CSR practice has become a response to a past experienced problematisation. Through such analysis, one can reach an understanding of why a certain practice has been established. In this sense, one might say that madness or Corporate Social Responsibility can be problematised in different ways. The mad can become a problem who should either be healed or excluded as corporate responsibility can develop into a business case or a moral incentive and these historical problematisation processes are the source of how they are experienced today. The way they develop is 'determined' by the presupposed dimensions defined in the experience analysis. By analysing the happenings, the shifts, the normativity, self-relation and veridiction sphere, which lays ground to a historical practice, it "allows one to step back from this way of acting and reacting, to present it to oneself as an object of thought and to question it as to its meaning, its conditions and its goals" (Foucault 1996: 421).

In the following, we will outline 1) the problematisation and commitment analysis and 2) the experience analysis and its three analytical dimensions a) normativity b) subjectivity and c) veridiction. We will present these theoretical and analytical concepts as reconstructed by Gudmand-Høyer and how we have chosen to apply them in our study of the CSR consultancy practice.

2.4.1 Problematisation and commitment analysis

The problematisation analysis presuppose the hypothesis that social phenomena and behaviors are responses to previous, but not necessarily distinct, problems (Gudmand-Høyer 2013: 33). This means that what has emerged and developed in the social sphere is seen as responses, strategies, to tackle preceding experienced problems. In the case of CSR, this leads us to pose the problematisation analytical question: *How does the problematisation of CSR show?* Or posed differently: *which visible solutions have appeared as a response to preceding problematisations of CSR?* Answering these questions functions as our analysis point of departure. The questions seek to explore empirically how the current CSR practice presents itself today - what is actualised in the field of CSR. By the term *practice* i.e. the *practicing* of a phenomenon Foucault refers to 1) the use of the phenomenon in specific types of human relationships and 2) the procedures and techniques employed in such relationships (Foucault 2001: 107). This means, that CSR as a phenomenon is practiced in a certain way involving humans who act in relation to each other. By examining how CSR is practiced at this exact point in

time, we can examine how the CSR practitioners believe the CSR phenomenon should be practiced to fulfill their normative goal of realising CSR. That is, what the content of the CSR phenomena is in our present. The assumption in the problematisation analysis, of the present being a response to prior problems (Foucault 1996: 421), means that multiple processes and prior happenings constitute the present. Hence, the CSR phenomenon's etymology is assumed to be a response to a problem. Hereafter, the current elements, techniques and procedures constituting the CSR phenomenon can be seen as strategically responses to prior crisis within the phenomenon's establishment (Gudmand-Høyer 2013: 47). Exactly these later problematisations and responses within the field of CSR are the concern of this study. Hence, we are not especially concerned with the CSR phenomenon's 'birth' but its later refinements and developments.

After having answered *how* our empirical object contemporary practices CSR, our analysis continues by examining *why* this specific practice steps forward as a response to a preceding problematisation. That is, to ask the question: *which problem does this specific practice respond to?* As Foucault articulates: "What I tried to do from the beginning was to analyse the process of "problematization"- which means: how and why certain things (behaviour, phenomena, processes) became a problem" (Foucault 2001: 171). In our case, the question is: *Why does a specific response step forward as a solution to preceding problematisations?* Again, the problematisation analysis is not a method to reveal how practices and truths are social constructions but rather a method to explore why certain phenomena and practices have developed as a response to preceding problems.

By using the method of looking at a genealogy of problems (Barnett 2015) one can observe shifts in the perception of certain phenomena and practices, which in certain points in time starts to be managed as a problem - something that is taken care of i.e. problematised. This appearance is what Foucault called problematisations:

[...] this history of problematizations in human practices, there is a point where in some way the certainties all mix together, the lights go out, night falls, people begin to realize that they act blindly and that consequently a new light is necessary, new lighting and new rules of behaviour are needed. So, there it is, an object appears, an object that appears as a problem, voila (Foucault 2007: 142)

By the appearance of a problem, which hitherto has not been a problem, follows certain new logics, actions, norms and strategies to tackle the problem that has occurred. As so, the problematisation analysis is about asking how this phenomenon suddenly can appear as a problem to be tackled - which changes in the normative goals, the assumed subjective and the applied veridiction sphere has made it possible for this problem to occur as such – and how it is possible for certain solutions to be chosen above others. By bringing forward these shifts and their reasons, where one light go out and another light appears, one can see the initiatives and behavioural changes the problematisation has brought with it. This historical insight can show and explain why certain perceptions, behaviour, rules, and commitments occur. These new rules and normative behaviours are problem-responding strategies. In this way, a problematisation analysis becomes an analysis of strategies.

One example of Foucault's problematization analysis is his study of the phenomenon *Parrhesia* (Foucault 2001). *Parrhesia* was a practice in ancient Greece of speaking freely and saying everything one had in mind - often to a person with a higher social status than oneself. Hence, the *parrhesian* practice included an element of danger (ibid.: 12). Through written scripts and myths from the fifth century BC to the beginning of Christianity, Foucault examines how *parrhesia* developed from being perceived as a well functioning act for both the truth speaker and listener, to be problematised. The problematisation of *parrhesian* had to do with a lack of formal rules and laws of who could speak it. The problem was that if every citizen were able to speak freely, too many questions would be posed and the governing of the city would be too complex and unstable. Secondly there was a shift in the way truth was perceived. Before *parrhesia* was problematised, the truth was perceived as connected to a person's conviction, beliefs, and courage to speak it. Along the problematisation of *parrhesia*, the truth became reserved for educated and trained people (ibid.: 73). In this way, Foucault explored how *parrhesia*, along through its problematisation, became more complicated than first, as it became more specified by rules and laws to tackle its preceding informal nature.

Our study of CSRs problematisation will, in the same way as Foucault analysed the phenomenon *parrhesia*, be an analysis of why CSR is constantly developing i.e. in a constant problematisation process. Our analysis will show, that the two phenomena, *parrhesia* and CSR, have much in common as their problematisations are mainly based on their experienced lack of clearly defined institutional terms, rules and laws (ibid.: 72).

Altogether, the problematisation study is a study of human commitments. That is, a problem is only a problem because people commit themselves to act on it as a problem (Gudmand-Høyer 2013: 52).

Therefore, the problematisation and commitment analysis, which is one and the same, seeks to ask, why people would want to commit themselves to certain behaviours and to practice something in a specific way. We seek to understand why and how the CSR consultants commit themselves to CSR when the phenomenon continuously suffers from a lack of definition and a constant dismantling. Why do they commit themselves to something which has so much difficulty in actualising itself?

The study of problematisations is the study of what steps forward as important and claims attention (ibid.). As we argue, CSR seems to have evolved to an almost obvious and self-evident business practice. It is in our interest to explore why certain people commit themselves collectively to practice the present version of CSR. As the process of problematisations grows richer, the strategies become more sophisticated, and along the way seem to turn into disciplines with scientific status. As more refined, the CSR practice has become, and as it has been connected to a truth regime it seems to turn into a common self-evident human commitment. And these are the human commitments we wish to explore with the same aim as Foucault expresses: “I wanted to reintegrate a lot of obvious facts of our practices in the historicity of some of these practices and thereby rob them of their evidentiary status, in order to give them back the mobility that they had and that they should always have” (Foucault 2007: 139). By asking the questions of why people would want to commit themselves to certain practices, their underlying motivations can be questioned, the goals, which the strategies are striving towards, can be re-reflected, and (in)coherences between goals and strategies can become mobile and visible.

More concretely, the problematisation and commitment analytical questions are present throughout the analysis. Though, the analysis is divided into two parts each concerned with their own problematisation process. The first part of our analysis will present how the CSR practice shows and why. The second analytical chapter will explore how the response in the first problematisation produces a second problem. We will elaborate on this structure later in the analytical chapter. The important is that the two analytical parts collectively constitute a problematisation process, a problem-response-problem-response motion, which enables us to conduct a problematisation analysis of CSRs more recent development.

2.4.3 Experience analysis

In order to avoid blind empiricism, the problematisation analysis is supplemented by the experience analysis (Gudmand-Høyer 2013: 36). The experience analysis aims to explicate a number of collectively ‘shared social experiences’. The French word “*expérience*” might be more precise and explanatory.

According to Gudmand-Høyer, this means that what we experience and what is tested in the collective experience has always passed through something else which shapes it in a specific way (Gudmand-Høyer 2013: 34). The term of experience should not be understood as narrow, as the experience of the colour blue but rather as broad and historical as the experience of madness, the experience of governmentality or the experience of Corporate Social Responsibility (Hocke & I. Rasmussen 2015: 8) . The experience dimension is defined as the appearance of a certain way of comprehending or grasping a case or topic (ibid.: 34). The appearance of a certain comprehensiveness is timely and contingent. Foucault expresses the idea of a timely comprehensiveness when he asks:

Is there an experience of madness, which is characteristic of a given society, or not? How was this experience of madness able to constitute itself? How did it manage to emerge? And, through this experience of madness, how was madness presented as an object of knowledge for a kind of medicine which identified itself as a mental discipline? Through which historical transformation, which institutional modification, was the experience of madness constituted with both the subjectivity pole of the experience of madness and the objective pole of mental illness? (Foucault 2007: 132).

The answer to this question posed by Foucault can be found through the experience analysis. By analysing the three components constituting the experience analysis, the normative, the subjective and the veridiction, one can answer the question of how the CSR phenomenon has been subjected to a certain experience (Gudmand-Høyer 2013: 34).

The three dimensions, which we will explain in details, constitute three distinct analytical concepts, still they are internal irreducible (ibid.: 35). Together, they form a truth constellation meaning that the combination of the dimensions, which all three take a particular form in a certain point in time, creates the possibility of perceiving something as more true, more right, better etc. than something else. That is, to develop knowledge, rank and criticise behaviours, initiatives and practices. This possibility of experiencing something as the 'true CSR' conditioned by a certain truth constellation makes it possible to experience CSR in a certain way. The specific normative, subjective and veridiction dimension are the precondition for the current practice to be as is it and by analysing them, one is able to turn the phenomenon into an object that is possible to reflect on, ask to its meaning, its conditions and its purpose (ibid.: 68-69).

Normativity

The normative dimension should be understood as the overall pattern of human perception² (Gudmand-Høyer 2013: 82). One can say it is the timely norm that transcends all other norms. It is the founding norm, on which all other simpler normative behaviours included in a practice derive from (ibid.: 83). Therefore we have tried to gather the pieces of small explicit normative understandings to an implicit general normativity. Our research question in the normative dimension of the experience analysis is: *Which normative goals are the explanations of how CSR is best practices orientated?*

As our analysis will show, the present CSR practice has historically found legitimacy in both a traditional economic business rationale and an understanding of what is morally right and wrong. CSR is perceived originally to have emerged as a moral imperative within the corporate sphere, saying that businesses *should* take responsibility of its surrounding social sphere. Hereafter an economic rationality has transcended the phenomenon. This means that the CSR phenomenon will be argued as born into two diverse transcending norms, which have formed and shaped the practice through a problematisation process.

The founding normativity is determining how a phenomenon, a case or topic is experienced. This means, by examining which norms the CSR practice is founded on and striving toward, one can understand how the timely experience apparatus has formed the CSR practice in a certain way. As we will show in our problematisation analysis, the conflict between the two founding normativities of the CSR practice has turned the moral foundation into a juridical normativity to give it a stronger voice in its clash with economic rationality. As so, the normative dimension will, in our analysis, work as a historical perspective to CSR's two preceding and founding normativities and show how the CSR phenomenon develops from those.

To analyse this experience analytical dimension, we use academic CSR literature and governmental publishings in combination with our empirical material derived from interviews. This provides us with a broader understanding of the normativity in the wide field of CSR. Moreover, it provides us with a deep-rooted and comprehensive material that traces CSR back to times before our present research study. In this way, we can see how the literate CSR practice connects to the CSR consultants' normative perception of CSR and visa versa. We will use the normative concept to zoom out and the CSR practice's genealogy, which will give the normative question a historical perspective.

² Translated from the Danish word "Foreskrivelsesmønsteret"

Subjectivity

To Foucault, the question of subjectivity concerned analysing the various methods subjects were required to construct themselves as subjects (Gudmand-Høyer 2013: 87). As so, the examination of subjectivity concerns how subject's behavioural patterns were formed as a necessary condition of the realisation of a normative goal. Consequently, the analysis of how subjects are encouraged to relate to themselves as a certain kind of subjects was, in Foucault's work, highly linked to the question of governing. As Foucault express:

The aim [...] is to study what the subject must be, to what conditions he is subject, what status he must have, what position he must occupy in reality or in the imaginary, in order to become a legitimate subject of this or that type of knowledge. In short, it is a matter of determining its mode of 'subjectivation' (Foucault 1984 in Raffnsøe et al 2016: 69).

By studying the expectations and conditions of being a legitimate subject, one can tell how subjects govern themselves. In our case of CSR consultancy, it becomes a question of which conditions seems required to be a legitimate CSR consultant in the CSR consultants' own perception. The question of self-relations will come into focus in the second part of the analysis where it will have a twofold nature: first the consultant's relation to themselves and second the consultant's expectations of their client's subjectivity. The first becomes important as the CSR consultants certain self-relation becomes a precondition of the current CSR practice and the second as it dictates how the consultants practice CSR in relation to other.

Our perspective in the question of subjectivity becomes of a self-relation that seems crucial due to the correlation between the two diverse normative foundations structuring the CSR practice. Hence, we do *not* simply ask: How is the subject – the CSR practitioner? Instead, the question of subjectivity is concerned with the CSR practitioner's relation to her or himself. That is to ask: *how is the CSR practitioner's subjective self-relation i.e how does the CSR practitioner relate to her or himself as working subject in the field of CSR?* This means, how they perceive themselves, which personal elements they are concerned with and how they want to be perceived by their surroundings. The CSR consultants self-relation can disclose a self-governing in relation to practices they have committed themselves to. This means that the current CSR practice is conditioned by a certain subjectivity, which the CSR consultants try to construct. The question of subject's self-relation concerns how they see themselves as distinct from someone they are not. The stories the subjects tell us (and themselves) can

express their values and how they would like to see themselves and others to see them (May 2017). In the case of CSR consultants, they describe themselves as opposite people working at NGO's and social enterprises. They compare themselves to this group of people to describe how they do *not* see themselves. This is a crucial trail in understanding how the CSR practitioner relate to him/herself and to his/hers surrounding world as a necessary condition of the realisation of CSR.

The governing relationship between the CSR consultants and his or hers client will show to play a crucial role in the way CSR consultants relate to their own (very strategic and adaptive) behaviour. This behaviour seems developed through assumptions of their clients' corporate subjectivity. The consultant's self-relation, reflections, and reasoning of their own CSR practice can explain why they behave in certain ways.

Let us again use Foucault's examination of the problematisation of the Greek phenomenon parrhesia to exemplify the analysis of the self-relation embedded in a practice. Before parrhesia was problematised, Socrates was a picture of the 'parrhesiastic figure' because of his personal qualities and the harmonic relation between what he says and what he does which we a requirement in the original version of the word (Foucault 2001: 99). In the case of the 'CSR figure', the CSR consultant, the question is which qualities one should contain for the CSR practice to be as it is in our present. As so, different kinds of personal qualities and self-relations would not necessarily be able to uphold the exact same CSR consultancy practice (ibid.: 105). Further, the subjective dimension also questions the target of a subjects practice; which hopes and expectations the CSR consultants have for the future (ibid.: 106). Hence, this is closely linked to the commitment analytical question. That is, how do they relate to their own behavioural commitments - to which goal do they strive?

The experience analytical question of subjectivity and self-relations will be used in the second part of the problematisation analysis as it moves closer to the CSR consultancy practice. The current subjectivity is a necessary pre-condition for the current CSR consultancy practice to be experienced and developed as it is. As we will argue in our analysis, the subjects have to relate to themselves as moral subjects operating in an economically rational environment and sacrificing their own ideal for the sake of exposing the CSR agenda. This subjective self-relation becomes the precondition of CSRs turn to an economic, strategic and juridical practice. Further, the CSR consultants' assumptions of the corporate subject become the condition of the certain, timely experience of CSR.

Veridiction

The third dimension of the experience analysis, veridiction, concerns the question of *where* it has become necessary to refer to for the CSR practice to be as it is and to know if CSR is taking place (Gudmand-Høyer 2013: 51). The term ‘veridiction’ covers the domain where the CSR consultants seem to turn to, to verify their own practice. It is a set of parameters, premises or measures, from where CSR can be discussed. The possibility that CSR can take place, commits a certain veridiction sphere from where the truth about CSR can be determined. The analysis of veridiction is an analysis of the circumstances under which the experience of CSR takes place (Gudmand-Høyer 2013:48). This can be seen in the CSR consultant’s commitments to the establishment of necessary conditions to allow them to tell if and when CSR is happening. Our experience analytical question on this matter is then: *Which sphere of veridiction seems necessary to refer to to tell the truth about CSR? Where do the CSR consultants presuppose to be able to refer to if they wish to determine whether the practice they commit themselves to has or can take place?*

The analysis of veridiction is neither an evaluation of practices’ scientific status nor an outline of the guiding rules used in practices (Gudmand-Høyer 2013: 80). Instead, the analysis of how certain practices establish knowledge enables an analysis of the influence and implications the applied domain of veridiction has for the character of the derived knowledge (ibid.). To exemplify, in ‘*The Birth of Biopolitics - lectures at Collège de France 1978-79*’ (2008), Foucault examines the “art of government” (Foucault 2008: 1). Foucault argues, that the modern liberal and later neo-liberal governmentality uses the market to validate the truthiness of the governmental practice (ibid.: 13-22, 78-79). The political economy, which becomes the government’s primary concern, stands in a lateral relationship to the market, which has become the applied veridiction sphere where the truth about the governmental practices can be found (ibid.: 20). This means that the nation’s economy, the market, has become the yardstick to verify or falsify i.e. tell the truth about the governmental practice. The normativity embedded in the idea of a ‘frugal governmentality’ has derived from an established truth with reference to the market. By contrasting this to the preceding governmental practices (before the mid-1700s) which were measured on a scale of justice (ibid.: 30), Foucault shows a genealogy of the governmental practice, where the change in applied veridiction sphere can explain why the governmental practice is experienced in a certain way today.

As Foucault analysed the governmental practice’s use of the market to verify/falsify its political initiatives, we seek to analyse where the CSR consultants look to find the truth about their practice. This

means to analyse where the CSR discipline is founded, on which arguments it finds legitimacy, and from where one can pose judgments on the present CSR practice. Though, as our empirical field specifically is the CSR consultancy practice and not the businesses' CSR practice, we wish to analyse the sphere of veridiction used specifically by the CSR consultants. Consequently we intend to examine how the CSR consultants know when their own CSR consultancy has taken place and on which scale they judge their practice. This specification is chosen, as the businesses may look to other domains than the CSR consultant to find the truth of their CSR practice.

In the above, we have accounted for the leading methodology of the thesis and our philosophy of science. The chapter has provided an outline of our philosophical approach to CSR as a phenomenon and further provided a tangible method to access our empirical material. The account of the problematisation and experience analysis offers a set of concrete questions to open up the empirical material why the above chapter is not merely methodological but also take on a theoretical disposition. Though, this analysis does not seek to portray how Foucault would have written this thesis. Rather it is an attempt to use the way he questions a field of practice which can guide us in the examination of the phenomenon and understand how and which is practiced in a certain way.

2.5 Data collection: qualitative methods

Based on the methodology of this research we have chosen to use qualitative methods to conduct our empirical material, namely qualitative interviews and documents studies. In the following, we wish to present our process of collecting and analysing data through these two methods.

Our empirical material differentiates from what one could imagine Foucault would normally use. Foucault often used texts and written or spoken statements derived from the associated practice of interest. Though we want to take the opportunity to pose our analytical questions directly to today's CSR practitioners rather than to historical documents. Our empirical material almost exclusively derives from conversations and documents from the contemporary CSR practice and do not give access to the same genealogical analysis as Foucault's empirical investigations. Why our challenge is to create a distance between ourselves and the field we study since it does not possess the same natural historical distance. The important skill for us as researchers is to be able to examine both continuity and discontinuity in the development of the present CSR practice, through our empirical material, rather than accepting the contemporary CSR practice as inevitable.

2.5.1 Qualitative interviews

In the following, we account for the way we entered the field of CSR consultancy through qualitative interviews with inspiration from Kvale (1994). Our interview method mainly includes two stages 1) the planning and design of our interview based on our thematic field of CSR consultancy and 2) conducting the interviews.

Planning and designing. Our choice of qualitative interviews as our main empirical data was made through our objective to place ourselves close to the CSR practice and the practitioner's personal experiences and understandings. Our aim of using qualitative interviews as primary data is based on the fact that it allows us to understand *how* the CSR consultants practice CSR, *why* they practice CSR, their logics, normativity, and self-relation. Altogether to be able to examine the CSR practitioners history of thought. Ethnographic observations might as well have been a great contribution to achieve knowledge about the CSR consultancy practice. By doing ethnographic studies we would be able to see how they practice CSR instead of understanding their practice through their own narratives. Nevertheless do the qualitative interviews provide us with an insight into their personal rationales and perceptions of themselves and their practice.

Our choice of CSR as our theme and our specific research question was based on a fundamental theoretical knowledge about CSR. This theoretical knowledge resulted in us having certain hypotheses and prejudices about the CSR practice in general which influenced the development of our interview design. Also, we knew that our conducted empirical material should result in a problematisation and experience analysis, which was an important consideration when developing our research design because we knew we wanted to be able to answer very specific analytical questions on the basis of our material.

Kvale explains how an interview can be either 'explorative' or 'hypothesis testing' (Kvale 1994: 95). Based on our theoretical knowledge about CSR we did have hypotheses and prior subjective understandings of the field. Still we did not approach our empirical field through a specific set of theoretical glasses and therefore remained explorative in our interview approach. We did not use theory to ask questions rather we used the methodological questions embedded in the problematisation and experience analysis.

At the very beginning, we had become interested in the project "CSR in small and medium sized companies" (2013-2014), which had been financed by the Danish Business Authority and carried out by

a consultancy team from Deloitte. The involved parts became our starting point for contacting relevant CSR practitioners. From here we builded a network of people practicing CSR. Accordingly, we had not decided on a specific number of people nor specific people to interview from the beginning but instead developed a network in the CSR practice along with our research.

Within two months, from mid-January to mid-March 2017, we conducted a total of eleven interviews. One with an employee from the Danish Business Authority, one with a leading CSR researcher from CBScsr, two with company-representatives from the SMC-project, and seven interviews with different CSR consultants. The interviewees vary from being independent self-employed consultants to employees in bigger consultancy houses, from external to internal consultants, and from privately owned companies to interests organisations. Common of all nine is that they work more or less as CSR experts. As a practical remark, some of the interviewees expressed a wish of anonymity; therefore we have decided to give all nine interviewees an alias.

Throughout the interview period, we kept developing our interview design based on the information we received. We used previous statements in new interviews to test their generalisability. Our decision to settle with eleven interviews was based on the fact that we reached a satisfying level of knowledge to be able to make both a generalisable and deep analysis of CSR (Kvale 1994: 109). Because of these interview design choices of prioritising ongoing flexibility and adaptation we compromised aligning the interviews, which consequently means that the different CSR practitioners have not been asked the exact same questions in the same sequence. It has been a priority to conduct as comprehensive individual interviews as possible and explore narratives rather than attempting to align the interviews. Furthermore, we decided to conduct the interviews in Danish to ensure immediate and natural answers. Hereafter, we ourselves have translated the quotes used in our thesis. For the sake of us not having misinterpreted their statements, we sent each interviewee his and hers English translated statements and received their approval.

Conducting the interviews. In the second stage, our practical conduction of the interviews, we used a semi-structured method where we had predefined questions and themes, which we did not hesitate to deviate from (Kvale 1994: 131). In reality, we conducted the interviews merely as a normal conversation and philosophical discussion about CSR in which we used our own knowledge of CSR extensively. This way of engaging in a conversation and not necessarily keeping our interviews simple is supported by Staunæs and Søndergaard who explains how a complex theme, which we argue CSR to be, cannot be explored by a simple interview method (2005: 53). As so, we reflected *with* the

interviewees instead of keeping them at arm's length. It was more a question of a shared reflection on their practice rather than an attempt to disclose their 'real' practice revealing it as a wicked illusion.

As the group of interviewed people all held a postgraduate and had a strong career within the field of CSR we did not hesitate in challenging them with quite critical hypotheses and critiques from the academic CSR field. We presented the consultants with different academic conceptions and asked them to reflect upon these. This strategy enabled us to challenge their narratives and arguments and keep our own personal opinion out of the discussion. It was an attempt to move ourselves to a position beside the field we were studying, reflecting with them but at a narrow distance. As Haraway (1988) argues, our own situated knowledge is unavoidable. This means that we have been in a special position in relation to the interviewees, which may have influenced his or hers self-awareness and answers. This underpins our argument of taking a personal and active role in the conversation and philosophical discussion with the CSR consultants as we could not have been able to become completely neutral researchers in the first place. The argument is that we could just as well use and address the social and cultural positions between the CSR practitioners and us strategically and analytically instead of trying to avoid its influence.

2.5.2 Document studies

As we wish to enter the world of CSR consultancy and understand which practices and understandings that actively shape the perception and practice of CSR, we must be concerned with these settings which are self-documenting and to a great extent dependent on written documental material.

In the thesis, we exclusively use document studies to develop the normative matrix in which our empirical subjects, the CSR consultants, practice CSR. Here the thesis examines the two national plans of actions "Plan of action for Corporations' Social Responsibility" and "Responsible Growth" from respectively 2008 and 2012 published by the Danish Business Authority (DBA). Further the thesis calls in academic CSR literature which corresponds to the normative matrix and rationales present within the consultants' own rationales. Opposite Foucault's choices of historical texts which were often written close to the practice itself for internal use, e.g. medical reports, we are mainly analysing text which is written with a higher communicative purpose since both the political and academic documents are consciously written towards a specific audience.

Document studies are used in the thesis to uncover the consultant's social reality and the normative framework. Whether there is a sincere wish to create a better world or an aim of profit is not relevant in

this matter, it is the fact that CSR is presented as something real and self-evident which is important. The documents are not analysed as transparent or as true representations of decision-making, or organisational routines within the practice since we do not seek to explore validation or truth but rather what is real.

The analysis of the documentary realities articulates a special attention towards language and intertextuality. We seek to direct attention towards the linguistic registers by analysing the specific use of language, words, and logics. Further we regard the textual material as non-freestanding and as referring to other texts or narratives (Atkinson & Coffey 2004: 68). The issue of intertextuality becomes important for two reasons: 1) we investigate if one can speak of an intertextuality between the practice of governmentality, academia, and consultancy, and 2) we investigate the normative chronological development of CSR to explore why the international ratification presents itself as a solution to a problem and to which problem it presents itself as a solution to. By analysing documental realities, we investigate intertextuality amongst the documents and more essentially it allows us to explore their genealogical forthcoming (Atkinson & Coffey 2004: 68).

3. Analysis

In the following, we will present the problematisation and experience analysis of our empirical object: the CSR consultancy practice and its practitioner. The structure of our analysis presents a history of thought, a genealogy, consisting of two recent problematisations of CSR, which we will argue as constituting the present CSR consultancy practice. Our problematisation analysis is divided into two main analytical parts each concerned with their own problematisation process as illustrated in the figure below (figure 1).

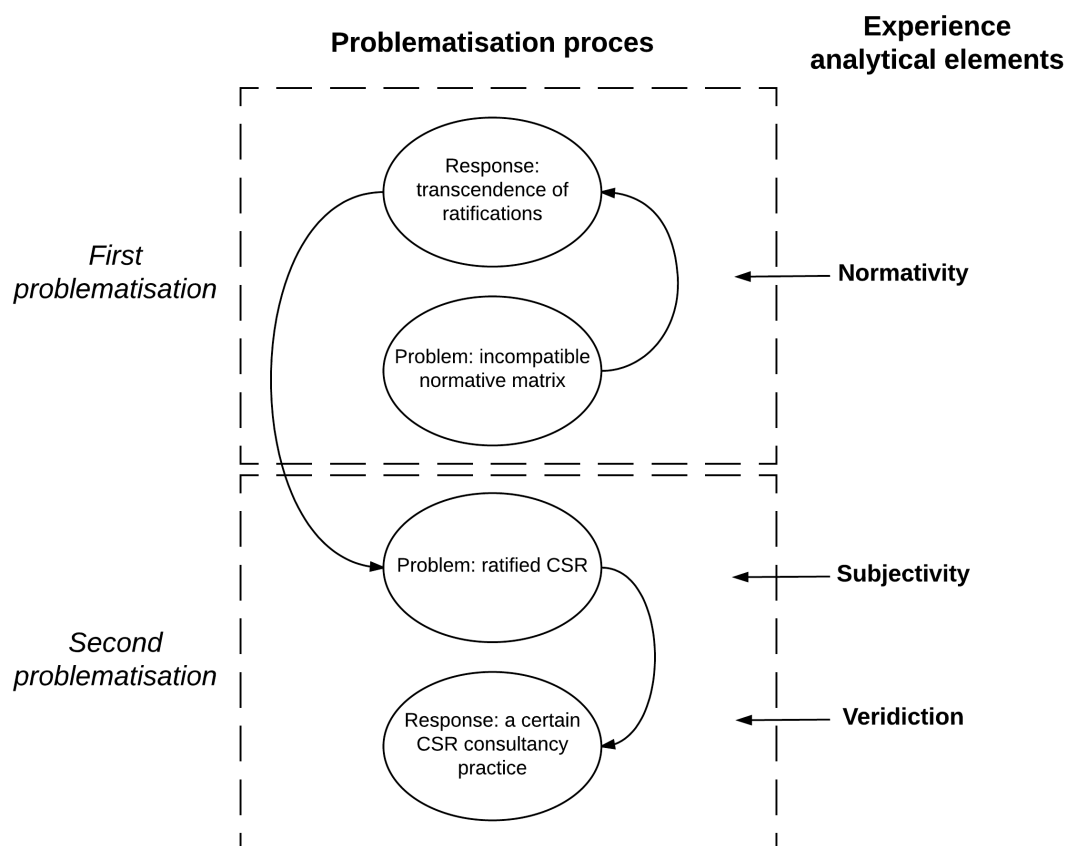


Figure 1. Structuring the problematisation and experience analysis for CSR consultancy

The first part of the problematisation analysis concerns how the present CSR practice shows itself as having an immanent focus towards international ratifications. The choice of this analytic point of departure is the fact that throughout almost every conversation we have had with the CSR consultants, international standards, guidelines, principles, and laws were presented as a founding element of their practice. We analyse *how* the international ratification of CSR comes to live in the field of CSR and its practitioners.

The first analytical part continues by asking *why* it has become possible for CSR to involve these international standards, guides, principles, and laws. That is, which collective experiences of the

previous version of CSR have resulted in a problematisation of the phenomenon, which has consequently led to a ratification of CSR as a strategic response to tackle the preceding problems? Normativity will be used as a leading experience analytical concept of the first part of the analysis. We argue that the analysis of CSRs founding normative matrix can assist in understanding why the international ratification of CSR steps forward as a response and to which problem it responds to.

The second part of our analysis concerns the problematisation of, precisely, the increasing ratification of CSR. As illustrated in the figure, the response analysed in the first problematisation process generates a new problem to which a specific CSR consultancy practice becomes the response. That is, the ratified CSR practice produces a need of a professional practitioner to translate the ratifications into the corporate sphere. Hence, our analysis of the second problematisation process concerns the practitioner who has emerged as a response to the problematisation of CSRs ratification. In the second part of the analysis the leading experience analytical concepts is subjectivity and veridiction. We examine which corporate subjectivity the CSR consultants assume, how the CSR practitioners relate to one self, where they are able to tell the truth about the CSR practice, and which hopes and expectations they have for the future of CSR.

Throughout the analysis, we seek to understand and explore why CSR practitioners collectively have committed themselves and others to practice the present, ratified version of CSR and to which problem the international ratifications and the derived CSR consultancy practice responds to.

3.1 First problematisation: transcendence of ratifications

On the basis of our empirical field, we intend to outline our choice of departure in the CSR phenomenon's problematisation process. The focus on the international ratification (The common pool of CSR related standards, laws, principles, guidelines etc.) within our empirical field appeared tremendously important for the foundation of CSR and their own practice hereof. But our empirical point of departure also originates from our own surprise in the compelling argument the international ratification provides to the practitioners. From this empirical finding, we will argue that the international ratification steps forward as a response to a previous problematisation of CSR. The general structure of the first part of the analysis will consequently first explore how the international ratification is presented as a solution in our empirical field. Secondly we continue examining the possible problems, which preceded the transcendence of international ratification.

As this thesis is not a detailed examination of the national or international individual standards, principles, guidelines, laws etc. in the field of CSR, the aim of this chapter is not to involve itself with each standard, law or principal's content or individual impact on the CSR practice as such. Further, it has not been the aim to become experts or objectively or normatively review the standards or legislation within the field of CSR. Our interest lies within the CSR practitioners' understanding and their utterance of the seemingly decisive international ratification. Despite the fact that we place ourselves next to our already reflecting empirical subject, the CSR practitioner, our knowledge extends beyond their knowledge of the significance of the international ratification. We place ourselves next to the CSR practitioner in order to participate in their reflections but with a slight detachment to achieve a knowledge which extends beyond theirs. A knowledge uncovering the structures in which they find their normativity, subjectivity, and sphere of veridiction. The aim is therefore not to normatively estimate or objectively pass sentence over the international ratifications and their validity. Rather this chapter seeks to examine how a ratification seems to have made an enormous impact on the contemporary CSR practice and its practitioners – and, as we will argue, is the reason why we can talk of an actual constituting CSR discipline.

Through our confrontation with the CSR practice, we have come across a total number of eleven national or international ratifications and related institutions, which appeared, for some CSR practitioners more than others, to be the center of their working life. For the sake of ourselves and our reader, we wish to introduce the eleven standards, guidelines, principles and laws we have come across in our interviews, first of all, to simply provide an overview and a dictionary to understand the quotes used in the analysis. Further, the table is intended to substantiate our following analytical arguments of the international ratification as both complex and confusing and consequently participate in establishing a professional silo.

Year	Names	Description
2000	UN Global Compact, GC	UN initiative with 10 principles which companies can sign up to. Non-juridical but meant as inspiration and potentially self-obligating if signing up (UN Global Compact).
2000	Global Reporting Initiative, GRI	An independent international organisation which provides a structure for accounting for economic, environmental and social issues. In 2000 GRI launched the first version of their Guidelines, representing a global framework for

		comprehensive sustainability reporting (Global Reporting Initiative).
Developed ongoing from 2004	ISO 26000	37 topics within 7 main areas. An adequate guide developed by the International Standardisation Organisation. Not a certification (ISO 2014, Danish Business Authority 2014: 5).
2006	Principles for Responsible Investments, PRI	UN supported principles. Six general guidelines for investors to achieve responsible investments (Samfundsansvar, PRI)
2010	DS 49001	A Danish Standardisation certification build on ISO 26000 (DS 2010)
2009	§99a in the Financial Statements Act, Regnskabslovens §99a, rapporteringskravet, 99a.	A Danish reporting requirement that obligates larger Danish companies to report about non-financial issues. Introduced in 2009 but were correlated in 2015 after the European Commission Reporting Directive in 2014 (Danish Business Authority 2001)
2011 5th update, 1st version 1976	OECDs Guidelines for Multinational Enterprises, OECDs retningslinjer	In Denmark, it is a statutory obligation to follow OECDs Guidelines for Multinational Enterprises, aiming to create recommendations on corporative behaviour and clarity of scope of responsibility in a global world. If the guidelines had not been made statutory in Denmark it had remained non-judicial. OECD states expectations towards companies to show due diligence and expectation towards nation states to take responsibility in establishing a national contact point (NCP) namely the 'Mediation and Grievance Institution'' (MGI) Danish: Mæglings- og klageinstitutionen (MKI) (Danish Business Authority 2014: 5, OECD 2011).
2012	MGI, Mediation and Grievance Institution, Mæglings- og klageinstitutionen, MKI	A national implementation mechanism ordered by the OECDs Guidelines for Multinational Enterprises (OECD 2011: 3, Danish Business Authorities & Danish Industries, DI)
2011	UN Guiding Principles on Business and Human Rights, FNs retningslinjer, UNGP	31 principles. States the three principles: Respect, protect, remedy. Defines expectations towards states and towards corporations. The principles are guides - a recipe - to what it takes for businesses to respect human rights (Danish

Business Authorities 2014: 6).		
2014	The European Commission Reporting Directive, EU direktivet, EU's nye rapporteringskrav,	A juridical obligation for large multinational corporations with more than 500 employees to report on environmental, social and employee-related, human rights, anti-corruption and bribery issues. The reporting techniques are encouraged to follow the Global Reporting Initiative's (GRI) Sustainability Reporting Guidelines (The European Parliament 2014).
2015	Sustainable development goals, De 17 verdensmål, Verdensmålene, SDG	Targets and indicators for UN member countries. Replaces the Millennium development goals from 2000-2015 (United Nations).

Figure 2. Table of ratifications mentioned in interviews

We will argue that the listed standards, principles, guides and laws collectively can be an expression of an international ratification of CSR. We are aware of their natural differences and the fact that they are not all juridical binding, however, they are all attempts to establish a certain content of what CSR is. The launch of these different standards, principles, guides, and laws seem to have different narratives, terms and understandings attached and in a problematisation perspective materialise as a solution or a response to a certain problem.

3.1.1 The current strategy to realise CSR

We will in the following present three analytical concerns on how the introduction of international standards shows in our empirical field: 1) a new angle of pressure 2) inaccessibility and 3) sacred heroes.

A new angle of pressure

The field of CSR academia has already discussed and concerned itself with The European Union taking an active political role in advocating and developing CSR over the last 15-20 years, despite CSRs leading force often has been perceived as being consumers, companies, the media and NGOs (Vallentin 2015a: 33). In the 1990s the understanding of CSR developed almost hand in hand with the phenomenon of “the political consumer” which entered the Danish language in 1995 after the Shell scandal and French nuclear test bombs (Sørensen, 2004: 9-10). At that time it was the consumers boycotting irresponsible business practices and thereby creating pressure on businesses from the last

limb of the supply chain. However, when glancing at our empirical material the corporations' obligation to consumers and their demands seems to have become less important. Instead of focusing on consumers and using them in arguments of how and why to practice CSR, the CSR practitioners seem to have become infatuated with the international policies and standards as the compelling argument.

International principles, laws or standard are by name mentioned more than 40 times throughout our nine interviews. It is this dominant focus on international ratifications which is our empirical point of departure. We wish to examine what the international ratification does to the field of CSR. That is, to examine the role of the international ratification and its use and effect in our empirical subject, the CSR practitioner.

The first empirical finding that emerged from the material was the use of the international ratification provided a method for the practitioners to implement CSR into the corporations.

Throughout the interviews, the CSR practitioners refer to the international ratification as a method or a framework that provides a way to handle CSR, which is utilised in their everyday work. As one of the consultants explains:

I think we have found some methods that make it clear to companies what is important for them and where they can contribute. Again, this can be connected to the SDGs now as they also have the same framework; the method to say 'what is important to you and how do you make it work, how do you support it'. I actually believe that this method has been found (Peter 1:00).

In the description of his approach to new clients the same consultant states: *"I visit the company for five days in total, where we do workshops, we do a press search, we look at competitors, other possible benchmarks, we look at legislation, standards, what does GRI say, what do OECD guidelines say we need to do, what does UN Principles of Business say?" (Peter, 22:40).*

The international ratification is in the quotes expressed as an active instrument to confront CSR and implement a strategy in the corporation. According to the consultant, the international ratification provides a method to detect what is important and how to practice CSR. What is striking is the consultant's uses of the phrase *"need to do"*, as the international ratification are perceived as commanding or cogent. For this consultant, the international ratification provides a method when implementing CSR strategies in corporations and furthermore becomes a place from where to dictate

how CSR ought to be practiced. Consequently, the international standards not only provide a method but a place from where there can be passed normative and dictating sentences.

Another CSR consultant articulates the international ratification as a method and uses the term 'the principle approach', which he argues covers the method of working with CSR, developing one's politics and strategies etc., within the framework of international principles:

I made a new expression called the 'principal based approach to CSR' and said 'we must take these principles for sustainable development and then transfer them to businesses, so to speak. [...] Of course, the first 'yahoo-experience' was when UN, and what later became to be the biggest [CSR] initiative in world, based their guidelines on 'the principle approach'. (Johan 7:99).

The international ratification is here in a direct way presented as a method to practice CSR. Evidently, this consultant is very fond of the idea of international guidelines and principles as a framework for CSR since he trusts that the principles' stability and universality and because he perceive UN to have built their initiative on his method.

Along the same lines, another consultant expresses her general encounter with clients:

We began with: 'what kind of product are we working with?' 'Insurances'. 'What is insurance about?' 'Insurance is about preventing damages.' That speaks into the right to life and protection of privacy. [...] So it was my task when doing the [CSR] reports and products to translate the other way and show that it is linked to Global Compact principles. [...] When you work with the SDGs you ask: 'What is it that you do?' [...] 'Well we contribute to better well-being and better health through our products.' Okay then we take the SDG called 'good health and wellbeing' and then that is spot on. And then some will say 'isn't a bit cheap at the price?' But I feel that this is the way we can say: 'that this is how we can use our products and our core competencies to create a better world'. For me, that is CSR (Susanne, 07:00).

This consultant shares the perception of the international ratifications as a method to disclose where to focus but also how to communicate the client's CSR effort. The international ratification simply provides a language to communicate CSR. When communicating the CSR effort it must be so closely

linked to the international ratification, here the SDGs, that the wording should be perfectly mirrored. The language used in the international standards and principles almost becomes a template to both tackle CSR but also how to *talk* about CSR and the consultant, therefore, encourages the corporations to use the same term as used in the SDGs to communicate and articulate their own CSR. The last part of the argument is that the international ratification as method ultimately permits the CSR practice to concern the presentation of: *“how we can use our products and our core competencies to create a better world”*. She further argues that *“when we press the SDGs into the agenda, we lift more than they [the clients] might have imagined”* (Susanne 54:30). The above statements illustrate how the international ratification offers a method and a language to tackle and communicate CSR and ultimately provides a definition for CSR.

The same consultant elaborates on the use of UNs Sustainable Development Goals:

It is as simple as you have these 17 goals and they have some pretty colours. They come and tell me: ‘we also want one of those.’ And I think it is this completely visual aspect and that you can, with one word, show that you contribute to clean water. It is on a very simple, down-to-earth, non-academic, non-theoretic level (Susanne, 3:45).

UNs SDGs become a retaliatory response to the complicated, high-flying, academic and theoretical features in the CSR phenomenon, the ratification simply punctures CSR's academic balloon. It is reduced to colours and one-words sentences as a way of handling the the theoretical, academic and often intangible aspects often associated with CSR.

The notion of global governance and a cross-border institutional infrastructure has been a CSR academia concern for a number of years (Moon et al. 2011, Waddock 2008b, Held et al. 1999). Sandra Waddock (2008b) argued that the appearance of standard-setting institutions for CSR began in the mid-1990s. Hence, the influence of international standards etc. has already been explored in academia, which found that CSR has become more and more dependent on global governance.

In Waddock's study of ‘the emerging corporate responsibility landscape,’ she presents a list of twelve “Highly Visible Principles, Standards, and Codes” (2008b: 90) in an almost similar manner as we have done in the beginning of this chapter. The difference of our empirical conducted list and Waddock's is that only OECD's Guidelines, Principles for Responsible Investing and UN Global Compact appears on

both lists, despite the fact that there are only nine years of difference between her article and our present research. This could indicate that the nine remaining principles, standards and codes Waddock presents, which we have not been presented to through our interviews, are not the primary concern of Danish CSR consultants today. The argument here is obviously that these different global governance institutions, using different pressure tactics (Waddock 2008b) and self-obligating governing mechanisms (Moon et al. 2011), may assumable change as well as any other aspects of the CSR discourse have done so far. Therefore, the steady method that the CSR consultants believe to have found in the international ratification, might not be as locked and constant as the consultants perceive them to be. The CSR consultants legitimise the use of international ratifications by arguing that they are far more sustainable and globally acknowledged than other random and self-developed approaches. One of the consultants illustrates this belief when he explains Danske Bank and their campaign ‘New Normal’ where

they got a kick in the teeth because they hadn't noticed a new global minimum standard had been launched in 2011 for social responsibility. They hadn't even started implementing it and then they go out at try to puff out their feathers on a stakeholder based approach, which makes them do an initiative, that makes the rest of the world go 'what the hell are they doing?' (Johan 20:15).

In contrast to our argument that the international ratification might not be as steady as perceived by the consultants, and might be subjected to change or slowly disappear from the global agenda, the consultant explains that *“the core of CSR and the core of our social responsibility must revolve around how we relate as a business to international principles”* (Johan 16:38). In his opinion, the core of CSR is not how the business relates to ethics, responsibility or economic growth but international standards. When asked about how CSR might take shape in the future, the same consultant answers: *“That is completely as EU has defined it [...]. It is not future, it is as it is now”* (Johan 26:26). The consultant simply declines to reflect with us upon a potential contingency in the future of CSR. This further illustrates the conviction that CSR is absolute and finally defined when fully connected to the international ratification. Not only does to international ratification provide a perceived sustainable method for practicing CSR, but it also becomes a way of defining CSR. That is, CSR becomes synonymous with international ratifications:

I have never agreed with the idea that CSR is what exceeds beyond what you have to do. After all, when you look at Global Compact and Guiding Principles, it is actually about how you run your business properly and to know your risks of influencing human rights negatively (Susanne 20:50).

Here Global Compact and UN Guiding Principles becomes the benchmark to define CSR and the two international ratifications constitute a place from where one can define CSR.

The international ratification is firstly presented as a universal method for the CSR practitioners. It is a tool to tangibly detect how a corporation should practice CSR and it offers a way for the CSR practitioners to talk about CSR and for the corporations to communicate their CSR.

When doing CSR, talking about CSR and defining CSR in this specific way, the international ratification becomes a retaliatory response to the intangibility of CSR. To use the international ratification as a method, language and definition unveil how the international ratification function as a place from where to legitimise CSR in the corporation. It provides the CSR practitioner with the crucial answers to how and why to practice CSR. The ratification from respected international institutions is used as a method, a benchmark, and a definition. The definition provided by international institutions become the basis for the CSR consultants' own definition and when they present CSR to their clients, the international ratification becomes a form of substantiation in their arguments for why and how to practice CSR. It gives the practitioners an argument, which is not rooted in the conscious consumer. Instead, the direction of pressure seems to have shifted to emanate from an international governmentality. An international ratification and governmentality which the practitioners rely on because of its perceived retaliatory response to the transient character of CSR.

But when considering the research conducted by Waddock nine years ago the analytical concern becomes if the international ratification may be more contingent than the CSR practitioners perceive them to be. By comparing our empirical list and Waddock's, it can be argued that the CSR practitioner might be committing themselves to a less stable practice than they perceive it to be. This may be irrelevant for the thesis hence the objective is not to uncover what is true or not true nor that the consultants live in a wicked illusion. It is the objective of this thesis to uncover which practices constitute CSR as real. However it is significant that they commit themselves to a practice which evidently has such a open ended and fluid character.

Inaccessibility

The international ratification offers a language, framework, and benchmarks to pull the dispersed concept of CSR into tangible categories and systems. The dominant focus on international ratification and the mechanisms thereof naturally places the CSR practitioner, between the international ratification and the corporation. The CSR practitioner often relates to themselves as “translators”, which we will return to later more thoroughly. Nevertheless, the idea of a translator between the international ratification and the corporation as the performative actor allows for a field of interpretation and expertise or discipline.

When we initiated the research process and attempted to understand the national and international institutions and their significance in the field of CSR it seemed extremely complicated to distinguish the many standards and principles. This obstacle became a point of departure or theme in the interviews where we insinuated that we found the number of international standards and principles rather confusing. Unexpectedly the consultants did not share the same confusion and as a matter of fact found it quite simple. As the political practitioner states about UNs SDGs “*It becomes very concrete, surely it is very concrete to abolish poverty*” (Maja 12:20). One of the consultants further explains:

I actually think that we find a way to cut through the different expectations, standards and legislations [...]. And the main ingredient is, of course, some §99a, b, c, it is Global Compact, it is some GRI, OECDs multinationals and it is Guiding Principles and then some ISO 26000, DS 49001 and 37000 on Anti Bribery that came in January (Peter 1:05:45).

The CSR practitioners perceive these international standards and the number of them as very concrete and simple. But for someone outside the field, the idea of poverty and the *main* ingredient of ten different standards and principles seem anything but simple.

An academic CSR practitioner comments on the translation taking place in the consultancy practice: “*It is evident that a line of different translations take place [...]. But I’m not sure that I always comprehend exactly how it happens*” (Hans-Henrik 02:45). This academic practitioner argues that the consultants translate because they are bound by some form of performativity that is translated into “‘*wow-here-we-go*’ a cool concept in three dimensions” (Hans-Henrik 03:07). It is this arena, where such concepts and models are produced, we are intrigued by. To us standing outside the field of CSR consultancy, this arena seems inaccessible but to the consultants, self-evident.

First of all, the complexity of the current CSR practice can be explained partly because of the fact that the ratifications consist of technical terms and paragraphs which are mainly in English. Further, the content, understandings, and numbers included in the different standards are often brought into the conversation as if it is common knowledge. As figure 2 illustrates, many of the consultants flung English CSR terminologies into the conversation, the numbers of how many principles and sub-categories, indicators and initiatives the different standards contain, the exact names of all the different principles, mixed with a contingent use of abbreviations and nicknames etc. Besides the sometimes difficult distinction, it is neither easy for a partial outsider to grasp if it is a question of a standard, a principle or a legislation. One of the CSR-consultants explains in a rather educational manner:

We got the UN principles in 2011. It is not not-judicial. It binds states. It is a binding interpretation of the existing international human rights legislation for states and it obligates states, like all other international law does, obligates states to do something about a third part. Here it obligates to ensure that all corporations which operate in your country, follow chapter two in Guiding Principles, which is named "Corporate Respect for Human Rights. [...] There are no other UN standards, UN Global Compact is not at standard. [What about the UN SDGs, many use them as well?] Surely that is not a standard?! [Is it then a principle?] Yeah, sure if you want to call them that (Johan 24:15).

This consultant strongly emphasises that there is a distinction between a UN standards and a UN principles, but we are still not completely sure what this distinction entails. Sometimes the CSR consultants seem to be confused as well:

[...] obligating, just because they are agreed on? Or are you obligated because it is ratified or implemented in the legislation in the country in question? You can easily argue and say 'well Guiding Principles is first obligating when it is legislation'. And surely that is not the case everywhere. Then you can say 'then you have a responsibility and the UN system' and yes, you do, but where is that responsibility placed? It is kind of fluffy you know (Louise, 10:15).

One thing is to distinguish the different principles, laws, and standards from one another, another thing is to understand their functionality, content and how obligating they really are. One of the interviewees elaborates on the functionality of the MKI stating: "MKI [...] is actually some form of legal practice even if it is a non-legal institution" (Maja 25:20). From the interviews, it is difficult to dissect when

something is legally binding or obligatory, and what it entails if they are obligating. One of the CSR practitioners shares the same confusion: *“It is a jungle. Which requirements should we live up to?”* speaking from the corporation’s perspective (Louise 38:40).

As mentioned, the international principles, guides, and laws create a field or even a discipline for the CSR practitioners, which becomes challenging to question and doubt because of their globally acknowledged legitimisation. But it also proves difficult to challenge this field because it is simply difficult to understand. Many of the CSR consultants confront the issue that diverse professions and educational backgrounds seem to fill out the CSR practice and as one of the consultants states: *“CSR-consultancy is surely not a protected profession”* (Johan b, 00:10). But we would like to challenge this belief and argue that the international ratification has produced a particular form of CSR practice, which requires a particular kind of practitioner who can decode and translate the field. And that this practice is, in fact, a protected profession due to inaccessibility created by complexity. That is, if you do not know the content and technical aspects of the ratifications, you are not able to enter a discussion of CSR.

The international ratification has, first of all, produced a line of different principles and standards which are difficult to separate and, seem to cover more or less the same theme: corporations’ social responsibility. Though, it is difficult to immediately dissect, even for an experienced CSR practitioner, their functionality, and their governmentality.

The anthropologist and now financial journalist Gillian Tett introduced the concepts “silence and silos” (2010) to describe why so few people, both inside and outside, the financial market did not see the financial crisis coming in 2008. One of the main issues, Tett argues, was the “extreme complexity. By 2004, the world of complex credit was swathed in jargon and permeated with advanced mathematical techniques. That made it very difficult for journalists to penetrate this area since few journalists have much training in advanced mathematics” (2010: 123). The financial crisis was not a question of an evil plot by the bankers but a question of complexity embedded in the field. “Complex credit, in other words, was concealed from view from politicians and ordinary voters during this period. However [...] the more subtle problem was that the topic had been defined as utterly geeky and dull” (2010: 124). We are not insinuating that the closed field of CSR practice, possess the same potential consequences as the banking industry provoked in 2008. But we do argue that the same attributes of complexity and excluding jargon characterises the CSR consultancy practice. In the same way, as in the banking industry, the contemporary CSR discourse, subscribe to a very specific jargon, with abbreviations,

nicknames and sporadic use of Danish and English terminology, which consequently exclude the outside world from practicing or challenge the CSR consultancy practice.

The amount and the complexity of international ratification provides a field for the consultants to become experts within and for corporations, who wish to engage in CSR, it becomes necessary to hire these experts. Otherwise, they would have to learn the complex language and terminology themselves. A classic and maybe simple argument would then be that the consultants preserve their own profession by maintaining an impenetrable field of practice.

Another interesting argument by Tett is that the bankers build a silo by working with finance as it was inhuman and was therefore detached from the rest of society: “ [...] when bankers discussed CDOs in 2005 or 2006, they rarely mentioned that there were tangible human beings involved in this financial chain, or that human incentives might be shaping the way that finance worked. Instead, the credit derivatives bankers had developed their innovations assuming that finance was built on rational, a-human lines, like a silo that was semi-detached from the rest of society” (2010: 124).

As presented in the first paragraph of this chapter, there is a tendency for the CSR consultants to weigh CSR up against the international ratification, and in many cases, CSR becomes synonymous with the international ratification. If this tendency is reinforced then the consultant may risk constructing the same silo in the CSR practice. A silo which only refers back to international principles and standards. Of course, it must be considered that these principles emanate from human thoughts on corporations' social responsibility. Nevertheless, the consultant may risk referring exclusively to the international ratification as the truth regime and therefore lose the subjective, human reflection.

Sacred heroes

When commenting or explaining the historical development of CSR and placing themselves within this historical timeline, the CSR practitioners often referred to a line of specific people as they were landmarks. In the interviews, the most common use of this specific CSR personnel was as a framework to explain the various international and national standards, principles, and laws. Often the pioneering CSR characters would be mentioned in regard to a specific initiative. UN figures such as Kofi Annan and John Ruggie was mentioned in tandem with respectively Global Compact (Susanne, 1:00) and Guiding Principles (Peter, 43:00, Johan 39:05, Maja 14:45). On a national scale, there were often mentions of the previous Novo Nordisk CEO and president of the former Danish CSR counsel, Mads Øvlisen (Maja 9:40, Johan 7:40, Johan 50:00) and previous CEO of Tryg, Stine Bosse (Susanne 13:45).

In the following, we seek to analyse the significance of these CSR characters and the operational function which they possess amongst the CSR practitioners. We will argue that the dominant presence of these pioneering CSR characters is an expression of CSR practitioners' desire to return CSR to a sacred sphere or as a minimum inscribe CSR into something bigger than business models and market positioning.

Moral pioneers. In Sandra Waddock's book from 2008c "The Difference Makers: How social and institutional entrepreneurs created the corporate responsibility movement", she pays tribute to the same historical CSR characters that our CSR practitioners mention and praise in their CSR reflections. According to Waddock, these people have had a constituting functionality in the history of CSR and each one of them has made a contribution to the field of CSR and are therefore categorised by Waddock as "difference makers". According to Waddock, these difference makers are people who are placed between business and society and has to build a set of institutions with the objective to push businesses to become more responsible, accountable and transparent. Thus the argument of the significance of these "difference makers" and their influence on international institutions and CSR has been made previously by Waddock. Nevertheless, we would like to extend this argument, underpinned by our empirical findings, and argue that these characters function, for the CSR-practitioner, as key markers who uplifts CSR from the profaned and trivial to something bigger than business models.

One of the consultants connects her understanding to CSR through tellings of her previous position in the insurance company Tryg: "*Well, I have also been in Tryg where Stine Bosse was, and that [CSR] was driven by a big beating heart*" (Susanne 13:45). She uses Stine Bosse as a way of defining CSR and reflects on how

She [Bosse] was driven by this moral imperative and hired the taxi driver when she found out he was an engineer. [...] Went for a walk with these boys from Høje Gladsaxe and [...] they got traineeships in Tryg when they had finished this 110 km. [...] So she made these things that were about her wanting to make a difference. She says it in a film we made. She saw it burn on Nørrebro and thought 'this can't be right; that these boys are just lost on the floor. I want to do something.' So she found these five boys and went for a walk with them (Susanne, 18:05).

The consultant describes Stine Bosse and her efforts with deep admiration and pride. The consultant's description of CSR through the telling of Stine Bosse illustrates the awareness and the significance of

the moral imperative and the moral imperative as a driving factor within the practice of CSR. This is further substituted when she compares Bosse to the new CEO of Tryg, Morten Hübbe who *“had no telling of sustainability with him. It didn’t mean anything in his telling of driving an insurance company. [...] She [Bosse] was a firebrand who made a difference in the culture”* (Susanne 28:00). The patent comparison of Bosse and Hübbe indicates a normative preference within the practice of CSR. In the consultant’s own telling of CSR, Stine Bosse becomes a character who represent the moral imperative as a reason to practice CSR and it is not without significance how she praises this approach. It testifies to the understanding that there exist a moral imperative embedded in the phenomenon of CSR and that this, through Stine Bosse, escapes the heavy imperative of business models and economic reasonings. The consultant’s use of Stine Bosse as a CSR character is an illustration of how the practitioners through this specific line of characters establish a sphere in which CSR is not reduced to economic arguments but legitimised through less profane measures such as a moral imperative.

Legitimizing power. When describing the Danish CSR Council an interviewee adds: *“Well, the chairman was the previous CEO from Novo Nordisk, Mads Øvlisen”* (Maja 09:15) as the Danish council obtains legitimacy through Øvlisen. Another consultant uses Øvlisen when describing his own career: *“Then Mads Øvlisen saw it [consultant’s developed method: ‘the principle approach’] and thought it was good and hired me into Novo Nordisk in ‘98 and then we did their CSR strategy”* (Johan 7:40). Øvlisen is first of all presented as a character who has the ability to legitimise CSR initiatives and a character that can provide proof of your abilities as CSR consultant. The CSR practice obtains legitimacy when endorsed by certain characters. The same logic applies to the international character John Ruggie. Ruggie is a professor at Harvard University who also served as the UN Special Representative for Business and Human Rights from 2005 to 2011 and drafted Guiding Principles on Business and Human Rights (Institute for Human Rights and Business). One of the consultants uses Ruggie when explaining the international ratification: *“The idea is: - and that is of course what Professor Ruggie worked with as a political scientist - how do we make effective international legislation where the implementation happens much faster than what we are used to?”* (Johan 1:16:45). The use of specific characters in regards to the international ratification discloses a pattern where the single international ratified initiatives cannot stand alone. Instead, they are defined and obtain their legitimacy through specific characters.

It should naturally be designated that Øvlisen, Bosse, and Ruggie are rather natural characters to mention when speaking of CSR, as they all have become known for their work with CSR respectively

within Novo Nordisk, Tryg, and the UN. Hence it is not surprising that the three actors figure within our empirical field. However, it is nevertheless significant how they obtain an operational function and not merely function as references. By using Giorgio Agamben's notion of the 'sacred' and the 'profane' we can open up the CSR practitioners specific use of these characters and understand this operational significance.

In order to explain the sacred and the profane and the mechanism between these two spheres, Giorgio Agamben analyses the concepts of the sacrifice, profanation and the sacred. Agamben's notion is that the separation of the profane and the sacred is controlled by a sacrifice which has the ability to move objects from one sphere to another (Agamben 2007: 74). When the object is sacrificed it is removed from the earthly sphere and can no longer be used in everyday life, thus is placed in the sacred and divine sphere. The same movement can be reversed by profanation: "to profane means to open the possibility of a special form of negligence, which ignores separation or, rather, puts it to a particular use" (Agamben 2007: 75). Profanation is then to disregard the separation and the sacrifice by moving the once sacred and divine back into the sphere of the profane where it can be used again. In practice, this could mean to simply touch the objects; destroying the 'untouchable' aura of the object and neutralising its power (Sliwa et al 2012: 7).

When considering Agamben's notion of two spheres and the mechanism which can move objects between these, the CSR consultants use of the line of characters seems to establish exactly to spheres, one profane and one sacred. Hence the specific CSR characters are used by the practitioners to establish a sacred sphere within the practice of CSR. In the CSR practitioners' understanding, the CSR figures have taken a lead in establishing the frameworks and moving the field forward. Furthermore, the sacred figures have created a moral that is supposed to be universal – which goes beyond single nations norms and moral. The creation of a global moral could arguably be a way of solving many of CSR's problems with different cultural understanding of ethics, which the globalised world and companies are concerned with (Donaldson 1996). Profanation takes place by the CSR practitioners when they bring the international ratification into use in the corporate practice. Hence, a profanation take place orchestrated by the CSR consultants. However, they simultaneously refer and articulate a specific line of characters whom they use as a way of legitimising CSR and to designate a moral imperative in the CSR practice. Using Agamben's notion of usability it seems as the CSR practitioners distinguish between the daily practical use by profaning the international ratification and the personnel who created them. By using the concept of the profane and the sacred it becomes possible to unveil the structure which the use of the

CSR characters constitute. However, there is no evident sacrifice taking place to distinguish two spheres or move CSR from one sphere to another. Instead, the sacrifices are replaced by a specific character who can move CSR from the daily profanation to something sacred. Hence, the CSR character seems to operate as someone who can move CSR into a sacred sphere and simultaneously puncture the sacred and bring CSR back to earth. This distinction may unveil a wish within our empirical field for CSRs return to a sacred sphere. A sphere where CSR can be more than business models, ROI and materiality exercises. A sphere where CSR can be an expression of a moral imperative.

Agamben's notion of two spheres, the sacred and the profane, and the mechanisms moving objects between these provides our empirical findings with an analogy which assist in disclosing the structures within the CSR consultants working life. How they construct their practice and CSR through a division of the sacred CSR figures and institutions and the profane clients placing themselves in the gap between. This distinction and their own placement herein will be further explored when analysing the CSR consultants subjectivity in the second part of the analysis.

Summing up, the the strategies employed by the CSR consultants to realise CSR is structured around a ratification of CSR where they commit themselves to specific strategies and narratives. The CSR consultants first of alle use the ratification as a method to tackle CSR and it simultaneously becomes an argument, a new angle of pressure, form where CSR is legitimated. Secondly they establish knowledge available only to themselves, a surplus of knowledge, which consequently creates a professional silo that prevents outsiders from challenge the practice. Lastly the CSR consultants construct CSR and their own practice around two spheres, a sacred and a profane. This structure allows them to place themselves between the two spheres acting as the preacher who can move CSR from one sphere to another.

From a problematisation perspective, we will argue that CSR consultants employ these strategies as a response because they commit themselves to the fact that CSR should realise itself and therefore, has the potential to happen. They commit themselves to these specific strategies because CSR should happen and therefore has the potential of doing so.

3.1.2 Incompatible normative matrix: an expression of why

In the following chapter, we seek to answer the question: *Why does an international ratification step forward as a solution to preceding problematisations?* As outlined in the beginning of the analysis the international ratification seems as a new prominent normativity among the CSR consultants. In the above chapter, we argued that the paramount presence of the international ratification present itself as a

response to proceeding problematisations in the field of CSR. Now, we seek to investigate why the ratification became a response and which problem it seeks to solve.

Feelings of risks and distrust in businesses' ethical motivation

The ratification has created a perception of stability, alignment, a common direction and perhaps fewer frustrations in how to practice and legitimise CSR. Eventually, it may have emerged because what was before the ratified CSR were experienced as the opposite. As one of the CSR practitioners states: *"There is a move in the understanding of what corporations responsibility is and UN guiding principles have clearly helped support this"* (Pernille 27:30). The UN Guiding Principles is described to have created a clearer definition of what CSR is and helped the practice hereof. She further elaborates on the ratification and its function:

I think if you look at what happened earlier and look at Global Compact, they highlight some issues but they were very broad, like undetailed. What the UN Guiding Principles on Human Rights and Businesses do, is create a framework of what due diligence is in relation to human rights with reference to all human rights. And then you have OECDs guidelines that do a little bit of the same thing. And the sustainability goals have been good at saying, 'these are the topics we are concerned with' and many companies like that. It makes sense for companies. It is clear and manageable and it has international acknowledgment (Pernille 29:40).

This statement illustrates how the different standards have been created to make up for nonspecific guidelines and directions. Further, it explains how the international standards have developed from being very broad to becoming more and more detailed as there has been a corporate demand of such. The standards appearing in the last seventeen years seem to have evolved to be more ambitious and concrete (e.g. the SDGs) and more juridical obligating (e.g. The European Commission Reporting Directive, the UN Guiding Principles and OECDs guidelines) which seems to be valued positively by the CSR consultants as it makes CSR even more unavoidable.

The cross border information technology providing focus on global risks and insecurity caused by increased globalisation (Christiansen & Sørensen, 2006, Beck, 1992, Beck, 2000, Bell, 1987) has been and still is a huge part of the development of CSR. This plays a significant role in the CSR practitioners' understanding of their own field. A CSR practitioner often refers to different "ugly" media cases such as Tom's (Maja 10:38), Jysk, (ibid.), the vanilla production (58:35) and the Rana Plaza scandal (25:10,

53:40). One practitioner explains how these cases, which catches the public's attention, continuously make the CSR practice relevant. Assumable, this CSR practitioner, like many other people, feel an importance in avoiding such events. And, as the pressure from consumers may be experienced as having a marginal effect, the experienced importance in avoiding these scandals have enabled the international ratification of CSR to receive support from both the professional CSR practitioners and the rest of civil society to develop, be accepted and adapted.

Further, another interviewee expresses a feeling of urgency when she says: *"We have one planet right. The resources we have here is what we have. The human population is increasing. The access to clean air and water etc. is pretty essential for us all. And we have increased middle classes everywhere"* (Louise 22:25). Narratives of scarce resources from various angles, e.g. Al Gore's "An Inconvenient Truth" from 2006, together with the above-mentioned concern for human and environmental catastrophes are examples of how globalisation is a catalyst for CSR by creating significant concerns. Another CSR consultant mentions the necessity of finding a social construction that can ensure people treating each other right and avoid conflicts and war (Johan 1:11:45).

It is possible that globalisation, the historical elements and the empirical awareness of media scandals and scarce resources create a feeling of powerlessness for the individual and the need for a higher authority to create direction and demands. The global governance of CSR creates one direction, which is perceived to be more effective than national or individual governance where there is no higher force to predicate obligations. The awareness of global institutions ratifying CSR may help tackle the individuals' fear and the commonly experienced problem with preceding versions of CSR. As so the international ratified CSR practice has become a solution to tackle globalisation, the individual's fear of the future, and distrust in businesses to voluntarily take the acquired responsibility or from unstable pressure from below.

The above paragraphs account for direct historical and empirical answers to why the international ratification steps forward as a response - a solution to globalisation and the risks it poses. The risk of media scandals, the risk of scarce resources and the risk of immorality.

CSR's founding normative matrix

Despite a more or less evident set of historical causes that could have brought the international ratification to step forward as a solution, we will argue that there is a deeper layer to the

problematisation. An underlying structure which historically has been experienced as insufficient in developing CSR in the desired direction.

Besides the imminent focus and references to international ratifications during the interviews, we experienced that our empirical field kept placing themselves within a specific normative matrix. In the following we wish to examine these references which we argue can be categorised in two contradicting normative thinkings 1) an economic normativity and 2) an ethical normativity. These two normativities transcend all other simpler normative behaviours amongst the CSR consultants and form the CSR phenomenon normative matrix. We seek to offer a wider literate framework to understand the normativity embedded in the CSR consultant's belief system and explanations of how CSR should be practiced. The purpose of studying CSR's historically founding normativities is to argue that our empirical object's, the CSR consultant, subjectivity has made them experience the historical normative practices as insufficient in upholding the CSR practice and developing CSR in the desired direction.

Looking beyond the ongoing discussion between optimism and scepticism, a certain form of normativity seems to have emerged in the CSR practice and especially amongst the literature seeking to offer a way of performing CSR. CSR has in the field of academia shown to have gained a footing amongst a line of disciplines as management, strategy, corporate communication, risk management, human resource management and corporate governance (Vallentin 2011: 20). And through these disciplines, both the practice and the literate field, attempt to answer the normative question: how should we practice CSR? Jumping across the dispute between CSR optimism and scepticism, we seek to take part in a positive perspective and ask our empirical field: if we were to obligate ourselves to the project of CSR, how and why should we then practice it?

We will argue that the two founding normativities precede the emergence of the international ratification. That is, the focus on the international ratification substitutes the two preceding normativities. However it is not the argument that the normativities exclude one another, they simply come forward with various significance at certain times.

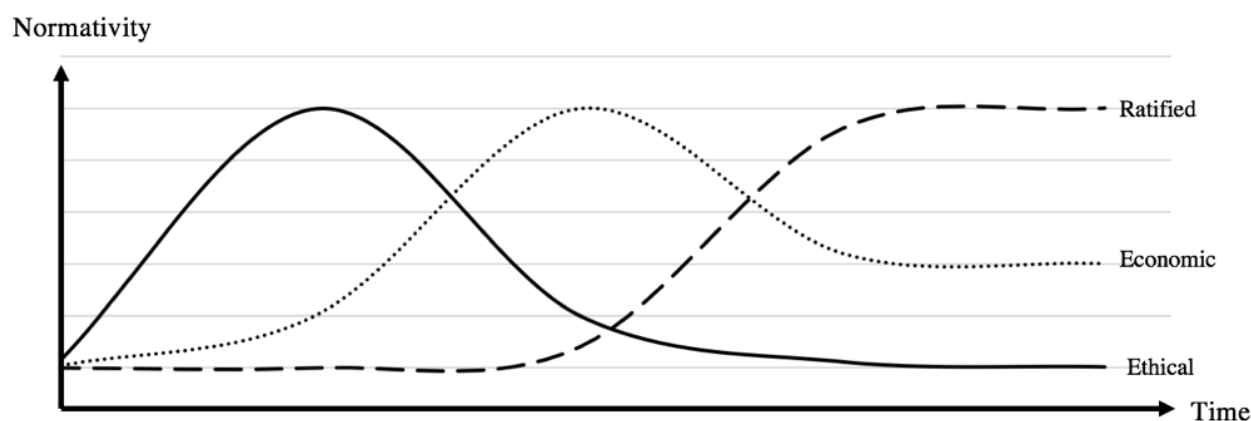


Figure 3. CSRs historical normativities

Evidently, we are aware of this strict bilateral approach to the normative CSR-thinking and the fact that there exist a line of nuanced and more specific normative accounts of CSR, such as transformative leadership, CSR as aspirational talk, partnerships and institutional infrastructure. However, the two chosen normativities can, in our opinion, embrace the broad structures and illustrate the tension embedded within the field which comes to live in the CSR consultant. Further, we found the normative assertions made by the consultants surprisingly and almost exclusively centered around two, but seemingly contradicting belief systems, in addition to international ratifications.

This chapter will take an empirical point of departure in the government's action plan from 2008 "Plan of action for corporations' social responsibility" and the 2012 report "Responsible growth" and the consultants' statements, to enable an account of the two preceding normative approaches to practicing CSR.

Economic normativity: the extended invisible hand

On the basis of the empirical material and CSR academia, we will in the following present three normative CSR approaches, *business driven CSR*, *the business case* and *CSV*, which we will argue derive from one founding norm: economic rationality.

Business driven CSR. In May 2008 the Danish government published an action plan regarding Danish businesses and their social responsibility (Regeringen 2008). When examining the report from 2008 a specific line of reasoning seems to be dominating the government's argument for why and how Danish businesses should engage in CSR.

The fundamental argument is presented as globalisation. In the action plan the government presents CSR as a solution to globalised world which consists in making the private corporate sector take on joint responsibility in future societal development (Vallentin 2011: 9). It is, however, important to note that the significance of this action plan is not due to a lack of social responsibility, frankly, it is the government's view that most Danish businesses already practice CSR but lack focus and communication (Regeringen 2008: 16). The action plan is not as such an admonishingly warning but rather a normative guide to make Danish businesses active players in the global battle of CSR (Vallentin 2011: 9). Globalisation brings about business related issues such as outsourcing, international trade and an international supply chain, which according to the government present opportunities as economic growth and expansion but simultaneously new risks for Danish businesses and CSR is presented as the solution to both aspects (Regeringen 2008: 5).

The government presents two normative approaches to how CSR should be practiced: 1) through international principles and standards and 2) "business driven social responsibility"³. Where the first approach is supporting the emergence of international ratification, the second approach subscribes to a specific kind of logic that seems to have dominated, and still does, the CSR discussion and practice: the idea that CSR is legitimized through a set of already existing economic logics. The rationale in the 2008 report is still present in 2012 where it is stated: "The Government regards the concept of corporate social responsibility (CSR) as an integral part of the agenda for growth." (The Government 2012: 4). CSR is presented as a mean to redeem growth in Denmark and position Denmark and the Danish private sector in a "favourable position, which we should utilise to increase the market share of Danish companies and promote responsible growth" (The Government 2012: 4). The argument for *why* the Danish private sector should engage in CSR is, in these action plans, heavily build upon a classic economic logic.

The same economic rationale is present in the CSR consultants' reasoning:

There are also people who write me within the house and say, 'well, we donate all this money to all sorts of things [...], why don't we support the polar bear in the zoo, that certainly has something to do with the maritime'. It is not that it is a bad objective but it has nothing to do with CSR. [...] Because our CSR efforts are as you see, about how we run our business (Anna 1:22:20).

³ Translated from the Danish term "forretningsdrevet CSR" but will in the remaining part of the thesis be referred to as quoted here "business driven social responsibility" or "business driven CSR"

This account links the project of CSR strictly with the project of running a business and touches upon the definition of CSR as something solely embedded in a business agenda. This view is further emphasised by a consultant

As soon as you can show that the CSR you're doing has a value, then you can see that it creates value for the business and then you will like to have it. There is no company that wants to spend money on something they cannot see 'this will return'. There needs to be some kind of link. You don't just give out money just because it's fun (Susanne 27:08).

The CSR practitioners, one and all, regard CSR as a matter of doing business which should make economic sense often referring to the concept of business-driven CSR (e.g. Louise 27:25, Maja 17:37). Business-driven CSR is here solely an empirical concept but the line of reasoning in this concept has a steady and heavy seat in CSR academia. First of all, presented as the research of the *business case*.

The business case. The study of the business case of CSR refers to the arguments that document why the business community should, first of all, accept CSR and secondly why they should advance the CSR cause (Carroll & Shabana 2010: 85). The business case is a way of illustrating how the business community tangibly can benefit from being socially responsible. For most, the business case refers to financially bottom-line reasoning (Carroll & Shabana 2010: 86). Therefore this approach heavily relies on a definition, which refers to CSR as a phenomenon, which considers an *economic* responsibility as well as a social (Carroll & Shanana 2010: 89). The logic of the business case is consequently based on a more precise definition of CSR which considers an economic responsibility to the society and hereby a normative view on where to businesses responsibility extends or where it is limited to.

In a historical perspective, it has been argued that the business case of CSR has existed as long as the phenomenon itself, since the premise has been, that by practicing CSR, the businesses would be improving the societal environment in which they operate and such efforts would be in their own self-interest (Carroll & Shana 2010: 91). This can very much be regarded as a logic wishing to prove Milton Friedman wrong, and demonstrate that doing well by doing good is business too. Looking beyond this premise, the business case logic seems to function as the compelling argument to convince corporations to engage in CSR. A way of persuading the business community to engage in CSR, a way of speaking to the community within its own paradigm. The CSR consultant Peter states: *"There [in the executive hallway] you only believe things are real and value-creating if you can measure it in quantitative sizes.*

And I believe it's the paradigm you just have to adapt to, to make things fly" (Peter 17:00). Here we see the recognition of an existing paradigm to which the CSR practice and its practitioner must comply with to "make things fly" - to make CSR succeed.

In "The Oxford Handbook of Corporate Social Responsibility" (Moon et al. 2008) four arguments are listed as the most dominating arguments in the business case of CSR: cost and risk reduction, competitive advantage, reputation and legitimacy and synergistic value creation (Kurucz et al. 2008). Four arguments, which lend the language and rationale of an economic paradigm. The literature on the business case and its arguments provides a rational justification for the business community to engage in CSR in a very financial manner that does not force businesses to rethink their existence. The lack of such economic language and understanding is problematised by one of the consultants when expressing:

I just taught seven CSR-people and they had abso-lute-ly no clue about making a business case. So sometimes I also think it's the lack commercial and economic competencies which consequently stops it [CSR] from coming into play because there's a lot of good business cases for CSR (Susanne 15.18).

The same consultant later refers to the business case as "*necessary to convince higher up in the system, that this [CSR] is good for business*" (Susanne 59:20). Reviewing these statements, the normative rationale emerges as the idea that CSR cannot stand alone with its own logic, it must comply with the already existing economic agenda to convince the companies to do CSR.

Another consultant, who has been in the game since the 90's explains

The first 15 years before we got the standard [UN Guiding Principles], I had to sell this [CSR] to the companies by making a business case [...]. There is so much literature on that [the business case], that the two of you could make a whole ph.d. four times about it, no. [...] That was some of the very first to be studied back in the 90's: 'how do you achieve value creation out of this' (Johan 59:00).

This statement illustrates how the international standard has substituted his previously winning argument. Now, he no longer needs to show an economic rational business case for CSR - he can simply refer to an international standard to argue and justify why and how they should practice CSR.

Creating shared value (CSV). Despite the idea that the business case belongs to the 90's, we find this specific normativity still well alive under the name of *Creating Shared Value (CSV)* introduced in literature by the weighty Michael E. Porter and Mark R. Kramer in 2011. Already in 2006 the two Harvard professors commented on the emergence of CSR. According to Porter and Kramer, the corporations have a positive influence on society simply by doing business every day and "the most important thing a corporation can do for society [...] is to contribute to a prosperous economy" (Porter & Kramer 2006: 91). Porter and Kramer found that most corporations responded to the new risk of CSR with "cosmetics: public relations and media campaigns, the centerpieces of which are often glossy CSR reports that showcase companies' social and environmental good deeds" (ibid.: 80-81). Instead, they argue CSR should be "efforts to find shared value in operating practices" (ibid: 92) meaning that the value corporations create for society should also create value for themselves.

In 2011 Porter and Kramer finalised their thoughts by introducing their concept of CSV, as a solution to the siege of capitalism that CSR had created. The 2011 argument: "The more business has begun to embrace corporate responsibility, the more it has been blamed for society's failures. The legitimacy of business has fallen to levels not seen in recent history" refers to an underlying claim that CSR has weakened the corporations as they have embraced issues normatively outside their range of responsibilities. Hence, CSR has trapped the corporation in a vicious circle which the concept of Creating Shared Value (CSV) is a solution to. CSV is presented as a strategic tool to achieve "innovation and productivity growth in the global economy and 'reshape capitalism and its relation to society'" (Porter & Kramer in Crane et al. 2014: 130).

As with the business case, CSV is presented as a solution to legitimize social responsibility within the corporation and within its own economic paradigm. The intention and motivation to engage in social issues are presented as the exact opposite of altruism. The rationale embedded in CSV is that the corporation's social responsibility should solitary be motivated by self-interested economic growth and be placed in the center of the business strategy.

Porter and Kramer and their academic contribution of the CSV-idea have had a profound normative influence on the CSR discussion in literature and practice (Crane et al. 2014). The normative weight and influence which the two Harvard professors have had is correspondingly illustrated in the interviews with the CSR practitioners who refer to them and CSV several times: "*Those Porter-Cramer have indeed been enormously inspirational*" (Susanne 51:00), "*Porter and Kramer have very much been the drivers in the academic discussion*" (Maja 40:15), "*I think CSV makes a lot of sense because it can help you see where one should place the money*" (Anna 1:24:40). The very articulate references to the

concept and the authors thereof exemplify the impact they have had on the normativity in the CSR practice. The CSV-idea that social responsibility should be embedded in the core competencies of the business is expressed by every single CSR-practitioner⁴. The CSR practitioners agree to implement CSR as part of the already existing business practice, one of them explains: *“If it was me who had to advise them [the companies] I would say ‘make sure to have your own business included, make sure to make it relevant for all the business-directions and make those people who sit there see the light and do it’”* (Louise 39:10). This is further developed by another CSR consultant: *“It needs to be business-driven and implemented in the business, otherwise the money will run out at some point. Because if you just keep giving to for example ‘Danmarksindsamlingen’, then you really have to earn a lot of money to give a lot of money”* (Sif 18:45). First of all, this confirms the normative idea that CSR should be practiced by implementing it into the business strategy, but it further confirms the normative rationale that CSR is an economic matter and should generate profit. From the above subjective opinions of how CSR ought to be practiced, it is evident that the dominant rationale corresponds well with the CSV-logic, that social responsibility must be integrated into the core business to succeed. One might radically argue that the ideal CSR is the CSR which is business.

The above presented normative CSR concepts all subscribe to the same economic rationality which is constituting one pole of CSRs founding normative matrix. This is further exemplified by the-devil-has-many-names-dispute that seems to have rubbed off on this founding logic. As the CSR consultant Johan expresses *“Porter and Kramer made this Shared Value concept and they didn’t know that there was a concept for this already. In Denmark, we called it ‘business driven CSR’ or ‘strategic CSR’. I have written articles about this back in the 90’s”* (Johan 28:15). This illustrates that the CSV logic is connected by the consultants to the national phrase business-driven CSR and is not necessarily confined to two specific professors or the last part of the 00’s.

Again, it seems as the same definition-dispute CSR suffers from has infected this particular normative approach resulting in definitions such as CSV, business-driven and the business case drawing on the exact same rationale and as Johan emphasises *“I don’t give a damn if we call it Creating Shared Value”* (Johan 28:35). The majority of CSR practitioners share the lack of interest in the definition-dispute. One of the consultants recognize the presence of such a dispute but explains that in practice it is the same:

⁴ Susanne, 07:40, Peter, 1:15:15, Sif, 18:30, Louise, 24:19, Anna, 12:50, Maja, 43:40, Johan, 1:22:00, Pernille, 32:08

In my definition, CSR is ‘sustainability’, ‘social responsibility’, ‘corporate responsibility’ is also used because that social thing has fallen out and so on. It’s the same. [...] I work with “commercials”, no. And when you implement these things, work with these things in the business sector, then it’s the same. Everything is the same (Peter 56:00).

None of the consultants place any form of importance in the naming of the phenomenon, it is the performative hereof which is important: *“Well, I actually feel that I don’t care about what we call it, just as long as you do it”* (Louise 46:30). And as one sums up the dispute: *“There is a research paper from 2009 that lists 37 different definitions of CSR [...] It is so incredibly irrelevant! We more or less know what we’re talking about”* (Hans-Henrik 17:20). And we are talking about a current CSR practice, which should be practiced in accordance with an economic rationale and a CSR which for a long time has been ‘sold’ to businesses on economic arguments and legitimised through the already existing business paradigm.

Ethical normativity: the resurgence of ethics

While there is such a dominating focus on legitimising CSR and the CSR consultants own work on economic grounds, there simultaneously exist a second logic, self-image, and motivation amongst the CSR consultants.

The business case, CSV, and business driven CSR all three offers the same normative answer to *how* CSR should be practiced and seem almost paramount in the CSR consultant’s rationale. The three literate concepts also touch upon *why* businesses should engage in CSR with arguments of profit, market positioning and regaining trust in capitalism. However, it seems as the CSR consultants cannot fully affiliate themselves with these economic grounds. There is an overwhelming consensus between academia and practitioners on *how* CSR should be practiced but the same consensus is disconnected when it becomes a question of *why* we should practice CSR.

“CSV is fine, you just forget that there are some things that don’t do anything positive for the bottom line, which is irresponsible not to do” (Anna 1: 24:15). This specific quote points to a significant tension in the discussions with the CSR consultants. They agree to practice and legitimise CSR on economic grounds but they do not necessarily share the instrumental Porter-Kramer-conviction that CSR is a mean to an end, for businesses to innovate, grow and win back society’s trust. In fact, all nine

CSR practitioners reflect upon the reasons they practice CSR and all nine explain it through subjective moral considerations⁵. One of the consultants states early in the interview:

It really motivates me to work in a field, where there is a greater good. It is not just something you do for shareholders but it's also something [...] which is good for society, something that is good for people, for the environment, for the climate [...]. It actually really motivates me (Peter 13:37).

The consultant believes his own participation and contribution to CSR is a question of a greater good, which motivates him in practicing CSR. Another consultant reflects on the importance of CSR at her own workplace:

I have been super indignant over something and thought to myself 'can I really work for a company that X, Y, Z?' and have to sleep on it. And I come home and I am super frustrated. I think that tells that I am personally invested in it. [...] Myself, I don't want to work in a company where it [CSR] is not important. If I experienced working in a company where it fundamentally wasn't important, I would resign (Anna 54:00-58:10).

This statement points to the personal engagement in the practitioner's own field. Apparently they are so invested in the practice that they must evaluate if they can work for certain companies. And if they found CSR to be unimportant they would consider resigning. Here we find a strong sense of subjective moral concerns when constructing the narrative of why to practice CSR, which extends beyond business models. One of the CSR practitioners addresses this personal engagement directly: *"Well, I think, and now it comes down to my personal opinion to CSR, that it is, I think it is... It is one of the direction one can take to change the world"* (Sif 06:40).

We also found that the practitioners used vivid images when explaining why companies ought to engage in CSR initiatives. Rana Plaza was often referred to and here one CSR practitioner shows personal compassion when painting the event:

these poor workers who depend on this job say 'we don't want to enter this building because it creaks and groans and we see large cracks'. And they are told that they just have to otherwise they will be fired. You just can't support that (Maja 53:40)

⁵ Sif 06:40, Anna 54:00-58:10, Louise 02:00, Pernille 53:45, Johan 01:14:20

The CSR consultants do not present CSR as an end in itself but maintain it as a mean to something else. The end is substituted by a different set of beliefs than the ones offered by Porter and Kramer and the Danish Government. The above quotes actually seem to stand in complete contrast to the dogma that CSR is a mean to solve the crisis of capitalism. The CSR-consultants and their relation to their field are somehow underpinned by an ethical or social conviction.

In a very direct and articulate manner, the CSR-consultants refer to CSV, Porter and Kramer, business-driven CSR and the business case but simultaneously subtly refer to an ethical normativity.

The ethical considerations associated with CSR and the lack thereof in concepts as CSV has sparked a critical literate direction seeking to problematise the absence of ethics. The critique is among other things concerned with the fact that CSV never truly transform capitalism and “does little to tackle any of the deep-rooted problems that are at the heart of capitalism’s legitimacy crisis” (Crane et al. 2014). Crane et al. further critiques CSVs ability to deal with societal issues as win-win solutions because it ignores the almost ontological tension between social and economic goals (2014: 136). When CSV becomes the solution it predominantly attends to economic objectives which consequently is maintained “by ignoring significant parts of social reality” (ibid.: 143). The attention amongst academics and practitioners on the business case and CSV has participated in making CSR more acceptable and approachable for the business community but consequently has the value of CSR come to be measured by an economic yardstick (Margolis & Walsh 2003: 271). Hence the critical argument is that the moral reflections have been replaced by market principles (Vallentin 2015b: 14). Consequently “it is now all too easy to speak of CSR without making any mentions of ‘ethics’ or bringing up moral issues or dilemmas; a development that can lead to a strangely depersonalized understanding of responsibility and which raises questions about the relevance of ethics for CSR altogether” (Vallentin 2015b: 14).

The CSR consultants have for some decades developed an effective economic playing field, a method, a normative *how* to practice CSR which corresponds attractively to the discourse of CSV and the business case. Simultaneously they express a normative understanding of why to engage in CSR which reflects traditional ethical considerations and a former and more classical definition of CSR. Howard R. Bowen who is regarded to be the founding father of the modern CSR (Acquier et al. 2011: 607) defined the corporations’ social responsibility as “the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives of our society” (Bowen 1953:6). Keith Davis, considered as another founding father (Vallentin 2015b: 15) defined CSR as “businessmen’s decisions and actions taken for reasons at least partially beyond the

firm's direct economic or technical interest" (Keith Davis 1960: 70). These more classical definitions of CSR suggest another normative reference, one which portrays CSR as something formed by ethical considerations and exposed to subjective moral considerations. As we will further argue when examining the CSR consultants subjective self-relation, they keep having an idea of the original CSR having developed through intrinsic motivational factors. Vallentin (2015b) argues that to accept this classical definition is not to categorically disregard economically motivated actions as CSR, rather it is "to reject the notion that corporate responsibilities, overall, can be contained within economic [...] categories" (2015b: 15). It is this element of subjective moral consideration, which trickles out of the cracks of the otherwise heavily on economic rationalisation and normative justification for how and why businesses should engage in CSR.

In the above, we have illustrated how two normative perceptions construct the paradoxical matrix, which underpins CSR. We have shown how our empirical field for many years almost exclusively has orientated itself towards an economic rationality to legitimise itself. At the same time, an almost contradicting normativity co-founds the CSR practice which finds its benchmark in subjective ethical reflections. The two empirical normativities are co-founding for the CSR practice which may illustrate an ontological paradox embedded in CSR as a phenomenon. For these reasons, we argue that the transcendence of international ratification can be seen as a way to reintroduce ethics in CSR. This strategy has been chosen as response to CSRs ontological paradox and its lack of a desirable, stable ground, which is not dependent on economic rationality. As so, the international ratification can be seen as a third normative dimension which steps forward as a new way to practice and legitimise CSR. Though this response has also been problematised which we argue has been responded to with a certain CSR consultancy practice, which we will examine in the following, second part of our analysis.

3.2 Second problematisation: a certain CSR consultancy practice

The first part of the problematisation analysis explored why international ratification has become a response to CSRs former incomplete normative matrix composed of ethical reflections and economic rationality. The experienced problem of CSRs intangibility, blurriness and complexity has resulted in the emergence of a ratification of the phenomenon. The response materialise itself through three empirical categories: 1) A new angle of pressure 2) Inaccessibility and 3) Sacred heroes. The three categories are exclusively underpinned by our empirical findings and they collectively produce a specific field of CSR practice. As hinted to in the first part of the problematisation analysis,

international ratifications not only produce a specific field as a response, it produces a specific person to practice this field: the CSR consultant.

This second part of our problematisation analysis will explore the current CSR consultancy practice as an extension of the first problematisation and draw out how the ratified CSR has caused different new problems of distance and inaccessibility, which the CSR consultant's practice becomes a response to.

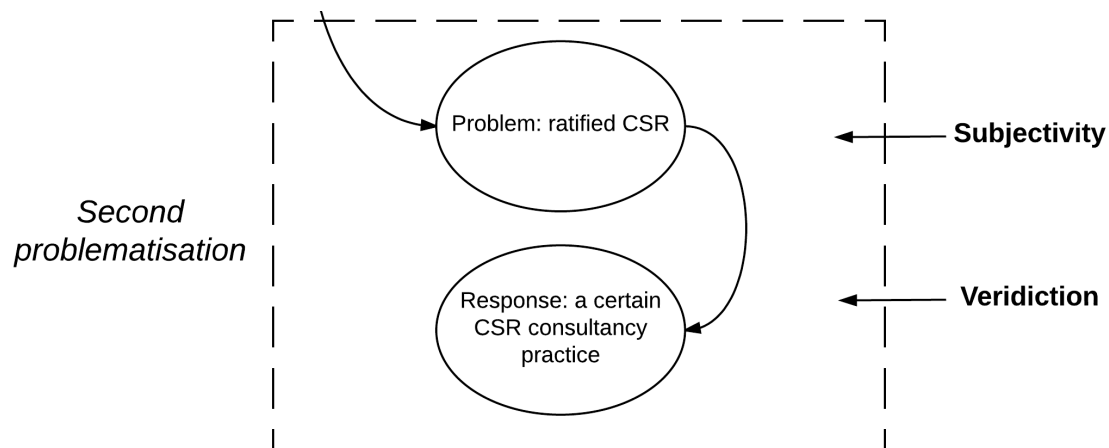


Figure 4. Part two of the problematisation and experience analysis

While the first part of our problematisation analysis was primarily concerned with the normative aspects of the experience analysis, the leading experience analytical elements in the second problematisation are subjectivity and veridiction. Further, this analytical chapter is divided into five categories. The *first* category concerns the question of how the CSR practitioners relate to their CSR consultancy practice. As the international ratification produces a specific form of technical profession we will argue that the CSR consultants see it as their role to translate and profane CSR to enable the corporate sphere to use it. The *second* category concerns the question of which corporate subjectivity the CSR consultants assume. As we will argue, the CSR consultant and the corporation stand in a multi-directional governing relation. The CSR consultants wish to influence the corporate subject through different tactics while simultaneously being dependent on satisfying the corporate client. *Third*, we analyse how the CSR practitioners relate to oneself. We examine how they relate to themselves as moral subjects operating in a rational environment. We argue that the consultants are proud of their ability to compromise and sacrifice their own moral standard for the sake of promoting CSR. This specific self-relation is a precondition and thus a self-governing commitment to the current CSR practice. *Fourth*, we analyse how the consultants measure and assess their own CSR practice. This concerns the question of veridiction: where CSR consultants look to determine if and when CSR has taken place. In *closing*, this

analytical chapter will examine the CSR consultants' subjective hopes and expectations to CSRs future. We argue, that they verify their own practice by the disappearance of the very same practice. As so, this part melts together with the CSR consultants' subjective hopes, their applied veridiction sphere, and their normative goals. We discuss how our finding of the consultants' hope and ambition to erode their own profession is paradoxical when considering the established technical and inaccessible CSR discipline.

3.2.1 Translating and profaning: a powerful interpretation

A common theme through our interviews with CSR consultants is how they approach their clients and how they address CSR. As the first problematisation testifies, the CSR consultants confront questions relating to CSR mainly in relation to the international ratification. In this confrontation and in their everyday work some form of translation takes place. This empirical finding can be seen as a consequence or extension of the inaccessible silo produced by the international ratification and reinforced by CSR consultants. Hence, in order to implement CSR in the corporation, the consultants must translate from the silo to the outside world. We will explore this conditioned translation and the consequences this may have on the field of CSR.

The translation taking place in the CSR practitioners' work is a general theme throughout all nine interviews. In some instances the translation is directly articulated, as when one of the CSR consultants explains how she worked with CSR in the Danish insurance company Tryg:

What I really did was that I translated [...] from the universe of human rights and the universe of climate to something practical and something that people could understand. [...] And then it was my job when reports were made to translate back and show: 'Well, this is connected to the Global Compact principles' (Susanne 06:45).

The consultant places herself as a translator between two spheres: the international ratification sphere and the business sphere. The consultant implies that these two spheres do not necessarily understand one another since the need of translation to something "people can understand". She explicitly articulates the translation taking place when working as a consultant and further expresses which attributes characterise the two different "languages" or "universes". According to this consultant, there needs to be a translation to something practical in order to make it understandable for the corporation she is consulting. This approach or understanding is shared by one of the other consultants who claims:

When I speak to people... One of the biggest challenges is that they don't know anything about the risks that are tied to a specific matter. [...] I think that a 'Danmarksindsamling-approach'⁶ would work in most cases. If you have some really horrible examples to pull out: 'We are contributing to this. Should we change that, yes or no?!' That would create some change. But often it is kind of vague risks you're talking about: 'If we don't get this in order, then one in our local market may be affected in a bad way. Therefore we should do something about it now. Proactively. Before we are in that situation' (Anna 48:38).

This is an expression and a testimony to the perception that there is an issue concerning vagueness and hence a lack of knowledge amongst the clients, the corporations. The two consultants share the perception that the corporations do not “understand” or “know anything” about the international ratification or CSR in general. Both consultants share the perceptions of two spheres: the corporate and CSR in all its vagueness and intangibility, and they place themselves as translators between these.

The second consultant suggests that concrete and horrible examples could be the appropriate response to this vagueness and intangibility of CSR in order to create change, a way of translating knowledge from one sphere to another. According to the first consultant, the translation consists in translating CSR and the international ratification into more concrete measures. These concrete measures are materialised in different tangible procedures where “*I come with my bag and my templates that we have created*” (Susanne 38:30). Here the translation consists in tugging CSR and the international ratification into solid templates which can be pulled out of the consultant-bag. The same consultant explains how she made CSR tangible in a corporation by incorporating it into the employee satisfaction survey:

I got four questions into the MTU [Employee satisfaction survey] about the knowledge of CSR, and then we broke it down and asked: 'Have you experienced discrimination or are your employees or co-workers being discriminated?' So, we always had four [questions] in the big employee survey (Susanne 58:30).

The consultant manages to translate CSR efforts and potential CSR risks into concrete questions, which are relatively easy to answer and can be done so by either a “yes” or “no”. In the exercise of making the CSR effort concrete and relatable, the consultant carries out the individual assessment or translation that

⁶ *Danmarksindsamlingen* is a yearly Danish national fundraising, produced by DR.

CSR, in this corporation, concerns discrimination. Hence the role as translator is crucial because it entails not only an interpretation but in this case also a decision of what CSR is. In the translation, the CSR practitioner first of all chooses which issues are important and how to bring them into use; but more fundamentally the translation entails an interpretation of what CSR is and thus a normative assessment of what it *should* be. In the following, we want to present the CSR consultants' assumptions of the corporate sphere to which they translate and interpret CSR. Again, we will use Agamben's notion of the profane and the sacred to articulate the difference of the two spheres the CSR consultants mediate between.

3.2.2 Assumptions of the corporate subjectivity

The separation between CSR and the corporation, or the perception that there exist two universes in which they place themselves in between as translators, conveys a specific subjectivity, which the consultants presume of the corporation. Accordingly, the consultants must have a specific assumption of the corporations in order to enable a separation. Hence, we must examine which kind of profane corporate subjectivity the CSR consultants assume in order to understand why they translate the sacred international ratified CSR as they do. The CSR consultant, then, is trying to influence and govern the business clients, based on assumptions of their subjective needs and motivational factors. Reversely, the business clients govern the CSR consultants as they have expectations to the outcome of the consultancy service. The CSR consultants want to be hired for tasks again and have a good reputation in the market (Peter 27:00).

We have found that the consultants assume the corporate subject to demand three qualities when working with CSR: 1) measurability, 2) economic rationality, and 3) simple and practical solutions. We will outline these assumed attributes of the corporate subjectivity and argue that these three demands collectively are the reasons why the consultants articulate two spheres between which they must act as a translator.

Measurability. The first assumption made by the CSR consultants is the wish for *measurability* as expressed by one of the consultants:

I believe it [CSR] should be measurable in quantitative sizes. The quantitative size doesn't have to be economical. But we have to be able to measure something. Because in the leadership paradigms we find in the majority of our world... In the executive hallways, they only believe

things are real and value-creating if they are measurable in some sort of quantitative size. And I believe you have to adapt that to make things fly (Peter 17:00).

This consultant argues that the current leadership paradigm is so strong and has developed over such a long period of time (Peter 17:45) that he finds it fair to assume that the corporation wants to be presented to a CSR solution that is measurable in quantitative sizes. As the CSR consultants are governed by the satisfaction of their business clients, they have an incentive to try to fulfil this wish by setting SMART goals⁷ (Peter 16:30), introducing the possibility of making ROI calculations (Susanne 14:10), impact assessments such as KPMG's true value (Peter 1:16:15), or a self-developed human rights due diligence assessment tool, which is the first thing one of the CSR consultants introduces to us (Johan 0:55). Using the employment satisfaction survey to measure the impact, as exemplified previously, also represents a suggested measuring method. The various assessment tools represent a method the CSR consultants use to translate the CSR sphere into something the corporate subjects can use. As so, the elements in the ratified and distanced CSR sphere is turned into something that is measurable through tools and methods provided by CSR consultants.

2) *Economic rationality*. The CSR consultants' second assumption of the corporate subject is that it demands economic rationality. Even though the above quote argues that measurements do not necessarily need to be economical, the fundamental perception is that the economic normativity, as described in first analytical part is still dominating in corporations: *"no company that wants to spend money on something where they cannot see 'this will return'. [...] You don't just give out money just because it's fun"* (Susanne 27:15). The business case is seen as necessary for the companies to *"convince higher up in the system, that this [CSR] is good for business"* (Susanne 59:20). There is a clear perception of the businesses to be someone who has an economic perspective on everything – even their CSR solutions as expressed by one of the internal CSR consultants *"There is ALWAYS a financial aspect [...]. Things have to make money"* (Sif 20:55).

With the emergence of international ratifications, being economically rational has become closely connected with being compliant. As with the 'Danmarksinssamlingen-approach', the CSR consultants need to translate the social risk into an economic risk by using frightening examples of how the economy can be in danger because of irresponsibility. The due diligence claim and the possibility of receiving a negative remark from the Mediation and Grievance Institution can be used as frightening

⁷ Abbreviation of Specific, Measurable, Achievable, Relevant, Time-bound.

examples (Peter 39:35). In this way, the CSR consultant, as an expert on the international guidelines, translate these into an economic rationale. And, with the international ratification, the economic rationale has been coupled to compliance, which makes the companies in need of expertise to deal with standards, regulations, and principles (Louise 9:00).

The consultants do not only use the complex CSR ratification as economic frightening arguments; they also translate the sacred CSR sphere into economic business opportunities. One of the consultants argues that *“There is a lot of potential for businesses in considering the world’s challenges. They [the challenges] are actually business opportunities! You can actually make money in developing a cool water treatment plant”* (Louise 24:18). Again we see how the sacred CSR themes defined by the international ratifications, in this case, water as one of the 17 sustainable development goals, are translated into something that can be used as a business development motivator.

3) *Simple and practical solutions.* The third assumption of the corporate subject is they demand simple and practical solutions. This is the most pronounced and important assumption of the corporate subject, as it is the main reason why the consultants translate CSR as they do. The consultants often refer to the corporate subject as confused, caught up and short-term focused (Louise 9:99, Maja 49:30, Susanne 59:50). They expect the corporate subject to prefer non-academic, understandable and down to earth solutions (Susanne 4:50). This is illustrated in the way all CSR practitioners use methods which bring CSR and the international ratification into use, making it tangible and usable. The translations or methods take on different characteristics depending on the individual consultant, but they all seek to transform CSR or the international ratification into something tangible, concrete or relatable for their clients. One of the consultants explains one of these procedures:

Before I leave, when we have worked together for six months’ time, I always try to - and I succeed almost every time - to make some ‘CSR-organising’ in the company. And almost every time I get myself placed into this CSR steering committee, which is then the steering committee that keeps track. Of course, we also do these action plans. If we have planned the goals over five years, then we make 10-12-15-20 one-pagers to the projects that need to be set in motion. And it’s, of course, important that we have some organising that keeps an eye on: ‘is there the necessary progress?’ (Peter 1:08:50)

CSR is pulled into use and made tangible by using commonly known business measure such as action plans, steering committees and one-pagers in order to track the progress of the implemented CSR and make it tangible and usable.

The exercise to translate CSR and the international ratification hereof into concrete measures were often expressed in a materiality exercise which seemed to be a common method for the consultants. One of them explains this method in detail:

You could argue that this entire exercise is a priority exercise to cut down the 60 things you as management could focus on, and that you will never accomplish, to eight or ten or five. You know manageable. The materiality exercise is actually the foundation for all work in a corporation with CSR. If you haven't sat down and started doing this materiality exercise, then you can't do a strategy, a report, you don't know which policies you should build up, you don't know if responsible supply chain management is important to you so... So of course, it's the foundation under alles [sic] (Peter 21:13).

In short, the materiality exercise revolves around mapping the most important issues for a given corporation in order to translate CSR into something “manageable” or, as we will argue, *usable*. An exercise apparently so popular and accepted in the community of CSR practitioners that the 25-year-old NGO “BSR”, who develops sustainable business strategies through consultancy and research, has devoted an entire blog named “Materiality” (BSR). The materiality exercise is in the community of CSR practitioner a collectively legitimised way of pulling CSR into something usable. As a passing but telling remark, the word materiality, of course, refers to something substantial or significant, but it also refers to something material or tangible.

More interesting than the exercise itself is the perception that the translation into something usable is absolutely fundamental, or “the foundation under *alles*”, in order to practice CSR. The reason why the materiality exercise is so praised among CSR practitioners is illustrated by one of the consultants who makes a telling distinction in the concept of CSR:

The companies want to talk to someone who does it [CSR] on a commercial basis and in an adjusted size without it becoming too sacred, without it becoming too big, without it becoming too tight so you have to do EVERYTHING that Guiding Principles says or what OECD for Multinational says. Someone who will do it so we get 90% of the way (Peter 1:14:00)

There are two interesting components in this statement. First, the consultant makes the telling distinction between the commercial company and the sacred CSR and international ratification. Secondly, there is the experience of restriction, which consequently only allows the consultant to “*get 90% of the way*”. The distinction between the commercial corporation and the sacred CSR and international ratification becomes the argument to pull CSR into usable models and procedures because the companies simply want to talk to consultants who do CSR on a commercial basis. The materiality exercise then is a way to prioritise a pragmatic and manageable amount of CSR initiatives. According to the consultant:

It may be stupid that I say this but... There aren't many who do it on a “commercial-commercial” basis. And those [who do not do it on a commercial-commercial basis], the companies don't want. The companies want to be consulted by someone who does this in a commercial angle. If it becomes too philanthropic, if it becomes unrealistic if the demands are... If the consultant says: ‘Hey, you should surely also [...] implement Guiding Principles, sure you are only 25 employees, but surely you need to implement Guiding Principles, of course, you need to spend so and so many resources on it.’ (Peter 1:13:10).

The reason for the obsession of materiality is the perception that corporations do not want something that is too sacred or philanthropic; they want it to be “commercial-commercial”. And in order to give them that, the consultants must translate the sacred CSR into materiality exercises. The second layer to this statement is that by doing this translation the consultant is restricted and cannot give a 100% solution. This reveals the opinion that the translation of something sacred, sacrifices the opportunity to achieve a complete and maybe perfect CSR strategy. Conversely, the translation and the sacrifice herein is argued as necessary because

we also need to let it return to earth so it's not placed on some shelf, but as a matter of fact becomes some actions, some projects, some initiatives, some change of attitude, some progress in the everyday life (Peter 11:10).

First, the consultant makes a distinction between the sacred international ratified CSR and the commercially oriented corporation. Second, in order to sell CSR to the corporation, it must be taken down from the sacred shelf and made usable through action plans, steering committees and of course the celebrated materiality exercise.

While the category of sacred heroes presented in the first problematisation, which analysed the CSR consultants positive references to moral CSR pioneers bringing back a sacred element to CSR, this empirical category of translation seems to pull CSR in the opposite direction; a profane sphere where it can be put “to a particular use” (Agamben 2007: 75). The first problematisation illustrates how there, amongst the CSR practitioners, exist sacred CSR legends whom they construct their understanding and belief-system around. For our CSR practitioners, this particular group of sacred heroes becomes reference points in a field which can be extremely difficult to grasp and orientate oneself in. Hence, as the international ratification has become almost a synonymous for CSR, the sacred legends become pillars in the field from where the CSR practitioners can define CSR. Besides representing the embodiment of CSR, the legends also function as an assembly whom capture the role of lifting CSR into something bigger than materiality exercises. In the preceding, we have illustrated a mechanism in the CSR consultants’ practice, orchestrating the exact opposite movement, from the sacred to the profane and usable.

The three assumptions of the corporation’s subjectivity can collectively help understand why the consultants articulate two spheres in which they must be the translator. It is the consultants’ view and perception of the corporations, as someone who values measurability, economic rationality and simplicity that make them translate and interpret the sacred, ratified CSR as they do. All in all, the corporations are perceived to demand something they can take into use in their profane corporate sphere. As the CSR consultants’ expertise and profession seem necessary as mediation between the two spheres, it gives them the power of interpretation. Consequently, the consultants’ assumptions of the businesses subjectivity could make them interpret CSR as business as usual.

3.2.3 Subjectivity: the CSR practitioners relation to oneself

This chapter describes the origin of the experience of CSR where the subjectivity constitutes a determining factor (Gudmand-Høyer 2013: 74). In this part we wish to sketch the CSR consultant and answer the question of how she/he relates to oneself as the particular self-relation of the CSR practitioner is both an individual and collective precondition for articulating the current CSR practice (Gudmand-Høyer 2013: 86). The current CSR practice implies certain behavioural possibilities for the CSR practitioner, but also, the CSR practitioner’s subjective experiences have, we will argue, a profound influence on the development of the CSR practice.

In the following, we account for the empirical characteristics of our CSR consultants with a special attention to how CSR offers a professional middle ground and simultaneously a place of conflicting ideals for the practitioner. We will then outline how the practitioner manages CSR as such and argue that it is this collective experience which has let the ratification of CSR to step forward as a response.

CSR as a professional middle ground. The CSR practitioners have different educational backgrounds and have had different careers. Some regard themselves as someone who might work with an NGO (Louise 2:15) because of African studies, a Master in Social Entrepreneurship and Leadership (Sif 4:20) or Political Communication and Leadership (Anna 5:10). These people seem to perceive their current professional positions as more ‘commercial’ than what they imagined and what their previous path proscribed. Another group is either educated in law (Johan 4:40, Susanne 0:30) or has a more financial oriented education and career (Peter 5:40-8:00). This group seems to relate to themselves as being in a more ‘human’ or ‘soft’ occupation than what they had imagined or had worked with previously.

It is evident that the work life and education obtained before their current occupations in the CSR practice is significant in speaking of their self-relation. The CSR practitioners seem to relate to CSR as a middle ground between working for example with an NGO or a social enterprise and working in a very hard-core judicial or corporate setting. For both groups, the CSR practice seems as a way to avoid both extremes. Or at least the CSR practice becomes, in their perception, a space that has the capability to encircle two radical different work environments or industries. Just as CSR provides a professional middle ground it simultaneously constitutes a space in which conflicting rationales affect the practitioners’ relation to themselves.

Moral subjects. An overwhelming majority of the CSR practitioners state throughout the interviews that they wish to contribute to a positive development of the world and this is a significant factor in why they have chosen to work with CSR. They articulate a need and a feeling of a higher purpose in their job and that this being a motivational factor: “*My starting point is that I am driven by a need of making a positive difference in the world. I am very driven by doing something*” (Louise 1:57). This statement is not only significant because it pins the social or the ethical self-relation to the field of the CSR practice but also because this statement is the first real interview sentence in this interview. Her argument for working with CSR solely departs from the wish to have a positive impact on the world; at least it is the first thing she would like us to know about her and her working life. One of the consultants tells that he is born into a “*1960 idea*” about the possibility of constructing a better world, where people treat each other with respect and this is ultimately the reason why he consults corporations in CSR (Johan 1:11:28-

1:14:35). The argument echoes throughout our conversation with the practitioners, they simply relate to themselves as subjects driven by a moral imperative (Anna 53:18, Sif 8:10, Peter 13:37, Sif 06:40, Louise 02:00, Pernille 53:45) and this becomes the basis of their reasons to work with CSR.

In addition, the CSR practitioners see themselves as strategic, rational, fair and pragmatic subjects and more importantly, they practice CSR in a world where decision rarely earn merit through moral imperatives but rather on economic reasons. The idea of being morally motivated to practice CSR and simultaneously having to legitimise CSR through economic reasoning creates a conflicted working life which manifests in the coping mechanisms: *big is beautiful*.

Big is beautiful.

It has been a very big decision for me to shift to X's [censured commercial organisation] CSR department. And I had many considerations because: 'X they are those who only think about money', right? And it has been the best decision I have ever made because that is not how it is at all. I REALLY feel that X wants to make a difference... And if I should talk about making a difference, then it is here I can do the most. More than if I worked at an NGO (Louise 50:50).

This quote directly displays how the CSR practitioners are well aware of the conflicted matrix they find themselves in but more interestingly this practitioner turns the conflicted matrix upside down brushing off the conflict. The big decision to work for an organisation that only thinks of money becomes part of her moral imperative by arguing that it is precisely here she can have the most impact.

One of the internal consultants in a big company explains that she regards CSR as one of the paths to change the world (Sif 6:45) and she relates to herself in contrast to her former fellow students at the Master of Social Entrepreneurship and Leadership at Roskilde University where the attitude was "*The corporate: not so good*" (Sif 52:55):

CSR was seen as the black sheep. Recently I met with some from my class I graduated with last year and I think I am the only one who has a job. Like... The others they also do many good, interesting things where they work for a small social enterprise but it's just not economically sustainable and it's difficult to get a full-time job. And then, I just can't see where you make a

big difference. You may have your heart with you and good intentions but... It is difficult to upscale (Sif 9:37)

As Louise, Sif defines and relates to herself by distancing herself from more obvious social responsible actors such as NGO's or small social enterprises. Both practitioners use these actors as a contrast and argue that the best way to contribute to a better world is by engaging in large corporations.

The big commercial setting seems to be a requirement, and the 'big is beautiful' rational could, in a critical perspective, be described with the psychological phenomenon of 'cognitive dissonance' (Rabin 1994). Cognitive dissonance is a behavioural phenomenon that builds on the premise that people normally feel bad if they act below their own moral standards and beliefs; hence rational people will avoid doing so. Consequently, subjects can feel pressure to convince themselves that immoral activities are in fact moral (ibid.: 177). Of course, this is a radical accusation of the CSR practitioners, as it is not our aim to judge their conviction that 'big is beautiful' as a self-convincing illusion. Further, we do not want to indicate that they are engaging in immoral behaviour. However, we will argue that they wish to present themselves to us, as political and societal engaged practitioners and be understood as reflected moral subjects. The arguments behind 'big are beautiful' could potentially operate as a cognitive dissonance which supports their self-relation as an ethical reflected subject. They seem to be coping with their own wish of making an impact; still, they are aware of themselves compromising their own ideals (Sif 41:45, Anna 53:18). They legitimise their choice of being in a big corporation through a moral argument and in this way, they relate to themselves as moral and social subjects who are where they are because they want to make a difference. Somehow the CSR practitioners' self-relation becomes an illustration of the conflict within CSR where there is a constant trade-off between economics and ethics. It may be this specific self-relation which has experienced the economic CSR normativity as problematic, and found the ratification as a more efficient strategy to realise corporations' social responsibility.

Compromising the original CSR. The consultants seem to have an idea of the original CSR - the core in CSR: "It has been accepted again to call it what I really think it is in its ground core; to operate in a responsible manner" (Anna 20:05). This is an idea about CSRs origin, "as it was once born" (Susanne 59:00), solely revolving around responsibility and not part of an already strategic business development agenda. But it seems as this idea is long gone: "Many years ago it was really fun because then it was driven by the motivation for doing something good" (Susanne 9:00). But today "some are still saying: 'strengthen your business with CSR' right? You get kind of tired of hearing that" (Anna 19:35). Even

though CSR driven by doing ‘something good’ is perceived as a past version, the CSR practitioners have this idea of an original CSR, which they have difficulties in dismissing fully, though they doubt its realistic function. The CSR practitioners seem to find themselves in a dilemma of juggling the original CSR and the pragmatic expectation posed by their clients which they must adapt to in order to make CSR “fly” (Peter 17:00). As disclosed earlier the CSR consultant offers 90% CSR-solution to their clients because they have to be pragmatic and realistic in order to secure that the CSR initiatives are not sacked the following year. The CSR consultants’ aim of proliferating (Windell 2009), i.e. ‘on-boarding’ everyone to the CSR agenda, is done by easing what CSR originally implied. Nevertheless, the 90% solutions do not seem to trouble the CSR consultants. They believe in dialog, even though it could be with one who’s initial ambition is minimal, only to comply, or even with ‘the devil’: tobacco, weapon, gaming companies etc. (Johan 56:15, Susanne 20:10). The argument being: *“Of cause I would like to work with a company who only does CSR of compliance reasons because when we dialog things happen. Who knows if they had taken the strategic and reporting path if we had not spoken”* (Peter 44:25). As these examples show, the CSR consultants compromise their idea of the ideal and original ‘pure’ responsible CSR as it, in their perception, does not fit into the current paradigm (Peter 17:45). They make ‘90% solutions’ with the reasoning that something is better than nothing – an almost utilitarian approach to ethics and CSR, where the amount of CSR is more important than the intention.

In addition, the CSR consultant relates to oneself as one who does not name and shame companies, as they perceive this to destroy the advocacy and development of CSR, they will rather meet the company half way than offering a sacred solution which is placed on a shelf. Thus, they relate to themselves as a tempered and rational subject in comparison with e.g. NGOs and activists, because they do not believe sacred strategies has the ability to proliferate and move CSR forward. The CSR consultants regard themselves as playing with the companies instead of against them and they regard themselves as the opposite of those who perceive corporations as evil capitalism (Sif 52:00), and instead as an active actor who can solve societal issues (Louise 50:00). When we ask one of the CSR practitioners if she reads CSR related magazines she answers:

I do. Not so much X [censored CSR magazine] at the moment... I just get kind of tired of how they twist everything. The guy who runs it, he interviewed me a couple of times. Every time he called me I just knew he had stigmatized me to ‘Then there are all the good ones and then we have the INDUSTRY! And then we have Louise she is always evil. I got kind of tired of this. I think it is too easy and too uniform (Louise 49:05)

The experience of being stigmatised or placed amongst the evil industry does not suit her self-image. The 'name and shame approach', where businesses get public criticised or blacklisting, is described as old, absurd (Johan 54:00-58:40), unfair and destroying motivation for businesses to engage in CSR (Louise 31:20-36:40). Instead, the CSR consultants seek to reform the corporation from within. They are joining the current business discourse and in this way advocating CSR on the corporate's terms which require them to offer less sacred and more pragmatic consultancy.

In the CSR literature, the study of so-called *internal activists*, have been of interest in research fields for years (Briscoe & Gupta 2016: 689). In 1995, Meyerson and Scully introduced the term 'tempered radicals'. These studies are concerned with how tempered radicals can make an impact in relation to traditional external activists such as social organisational movements and which challenges and advantages these actors meet in their internal activism (Briscoe & Gupta 2016: 681). Even though many of the CSR practitioners not regard their professional setting to be fundamentally different from their personal beliefs, they still seem to use the tempered strategy to advocate CSR. The idea of being an internal activist, a tempered radical, seems to be aligned with the idea of an original CSR driven by moral imperatives. An idea that has been compromised in the meeting with the client, the corporation, who rarely is swayed by moral imperatives. As a consequence, the CSR practitioner relates to oneself as a subject driven by a moral imperative but simultaneously pragmatic and tempered because making it work is more important than making it ideal. In this way, the CSR consultant's self-relation is one, who accepts their business clients level of willingness and ambition instead of demanding too much and then not 'on-boarding' them the CSR-agenda at all. The CSR consultants relate to one self as one who proliferates the CSR-idea even though it demands them to compromise the original meaning of the word they spread. Hence, the CSR consultants perceive some CSR as better than nothing.

When we asked one of the CSR consultants which arguments she uses to convince the businesses to engage in CSR, she explained:

That is completely context dependent. It depends on the type of company, how conservative they are. [...] I measure them at the beginning. What will work here? Do they talk a lot about compliance or profit, money... It gets super strategic when you sit there. Which is not ideal when you are very idealistic yourself (Anna 8:30).

The 90% solutions are not perceived as ideal for the subjects practicing it. Not only because they sacrifice 10% to make it fly but because it is not personally satisfying for them as moral subjects. The collective experience that there exists an original version of CSR and that a 100% solution is impossible, discloses that the practitioners still measure CSR on a scale of Kantian ethics. But they know very well that a purely ethical argument will not be realistic. Therefore they dismantle their own moral intentions, the Kantian moral imperative, in order to proliferate CSR. Hence, the CSR practitioner relate to oneself as a sacrificing actor for the sake of realising CSR. Seen from a utilitarian perspective, their actions are still moral as they seek to increase collective amount of social responsibility.

The ratification of CSR may step forward as a response because the CSR practitioners collectively have experienced a conflicting relationship between their own motivation and their clients. From a utilitarian perspective, the CSR consultants practice can still be seen a moral. They are aware of the fact that they are not acting in accordance with their Kantian moral imperative but they chose to approach CSR as a utilitarian matter and in order to regard their practice as morally reflected.

3.2.4 Veridiction sphere

As described until now, the current CSR practice has become a practice where international ratification has gained enormous impact. As found in the first part of our analysis, the strategy of primarily practicing CSR with reference to ratifications is a mean to realise CSRs happening. The current expectation and assumption of realising corporations' social responsibility has committed the CSR practitioner to a certain set of normative practices – first the ratification of CSR and hereafter the translation of such. These strategies have been chosen to fulfil the expectation of making CSR happen as a commitment to a possible truth. The current normative method to potentially realise CSR is regarded as:

The core of CSR and the core of our social responsibility must revolve around how we relate as a business to international principles for sustainable development, social and economic sustainability that we have decided globally (Johan 16:38).

Previously, we have found CSRs normative matrix to consist of two elements: ethical reflections together with a strong economic rationality empirically. The two normative streams have constituted, conflicted and influenced the CSR phenomenon and practice throughout its history. In addition, however, we have found international ratification to be a third emerging normativity within the CSR

practice. With the emergence of the normativity expressing that CSR ought to be practiced in accordance with international ratifications, the CSR practice seem to have found a strategy or at least a competitor to the two former normative methods to how CSR can be realised.

The purpose of this chapter is to analyse which sphere of veridiction it has become necessary to refer to in order to establish knowledge about the realisation of CSR. It is an analysis of the conditions, which are attempted actualised, for the assumed realisation of CSR to happen – and to be able to know if it has. The establishment of international ratifications is mainly a political practice, hence not directly the result of the CSR consultants. Still, as the CSR consultants appreciate, welcome and advocate CSRs ratification, the referable preconditions of deriving knowledge of the political CSR initiatives can be found in their statements. In particular, this is seen in the ways in which the international ratification provides a common and tangible yardstick, which can be seen as attempts to establish alignment, identification and measurability – necessities in knowing the truth of CSR on an overall level. Further, we analyse where the CSR practitioners find the truth about their own practice – where they should be able to refer to, to know if CSR has happened. As we will clarify and discuss in the following, the CSR consultants become a necessity to determine CSRs degree of realisation.

For these reasons this section is twofold. First, we elucidate the established and obligating veridiction sphere necessary to legitimise the political establishment of CSR ratifications. Secondly, we analyse how the international ratification functions as a veridiction sphere in itself, from where the CSR practitioners judge their own and others CSR practice. Because of the international ratifications distanced and inaccessible sphere, the CSR consultants themselves become a necessary precondition in telling the truth about CSR. The sphere of veridiction is then one of two levels.

Establishing preconditions of knowledge: alignment, identification and measurability

As presented in the previous analysis of the CSR practitioners self-relation, they are very concerned with the possibility of “moving something” and making a positive impact on the world around them (Peter 14:55, Louise 19:10). This was not only manifested in the CSR practitioners reflection of how and where they themselves can “move the most”, but also in their reflections about which overall structural setting is most efficient to proliferate CSR. It is evident that many of the CSR practitioners see the common pool of different forms of ratifications as an effective driver for that purpose:

[What moves the most?] Legislation. Clearly! It's only the informed companies who want to do it [CSR] by themselves. We have 90.000 multinational companies in the world and how many are going [with CSR] now? 1000 maybe. And even those who are informed and want to do well

move much faster with legislation. It is clear that legislation is an efficient way to implement something. [...] Legislation: Super efficient! (Johan 1:17:50)

Once again we find the logic of ‘90% solutions’ or at least ‘quantity before quality’. The argument is that the number of companies who engage in CSR is rising with legislation. The judgment of this efficiency is done by the use of a quantitative summation of businesses ‘doing CSR’. Thus, the strategy of tying CSR to ratifications and the CSR consultants’ commitment to practice those is dependent on a sphere where the proliferation of CSR can be seen. Measurability of the number of businesses engaging in CSR is expected as a possible reference from where to detect the realisation of CSR.

Measurability is conditioned by the possibility of identifying CSR and that we all agree on the same way of practicing CSR. By developing a language through the international ratifications, a vocabulary as explained in first part of our analysis, the ability to use such becomes the definition of CSR. Hereby it becomes possible to know who should be taken into account in the measurements. This means that only by being able to include a specific terminology derived from the international ratification you are included in the number of businesses doing CSR.

Identification of CSR is then conditioned by alignment in what CSR really entails:

Of course, one man alone cannot move everything. But if you two also go out and become consultants then we are three, right. [...] Suddenly you have moved a lot. Especially if you move in a controlled, similar direction. [Does it have to move in the same direction?] I believe so. [...] What can be measured gets done, gets acknowledged. So, I believe (Peter 14:55).

Hence, the reasoning behind the establishment of international ratification is both to raise the number of companies who are doing CSR but also aligning CSR to enable identification and quantitatively measuring CSRs status of realisation. This means, that the establishment of international ratifications may largely have been established because of a wish of a global, quantitative veridiction sphere where changes in CSRs acceptance can be confirmed. The establishment of alignment through the ratifications is an attempt to realise a precondition for CSRs realisation. One CSR consultant’s argumentation exemplifies this logic:

Actually, I often think, if you look at the MDGs, [...] I think, if you had asked back in the 90s 'these goals, are they realistic?' most people would have said, 'no, they are a 68-flip and why should we do it' and so on. But try to read how many of the goals that actually have been reached almost a 100%. [...] If you contribute with small things, all the time, in the right direction, it accumulates here 15 years later (Peter 13:25).

The rational is that by creating strategies, visions, and goals, globally, things can “move” as everyone moves in the same direction. The narrative of the goals being reached creates a drive and motivation for the individual CSR practitioner to make a small contribution in obligating himself to the normative strategy as a part of a global movement.

It became evident during the interviews that the ratification of CSR has sparked interest amongst the corporations, because it generates an incentive:

The CEO of the fashion and textile company [one of his current anonymous clients] called me last year while I was on holiday and said 'we have realised that our 99a b report is in such urgency, can you come and help us?' And then it has developed since. For different reasons they had realised that they were not compleeeetly [sic] compliant. (Peter 26:00)

Here, we see how legislation has forced a company to show interest in the CSR agenda, which has been the starting point for their further engagement in CSR. The logic behind the ratification is that it pushes the quantity of businesses doing CSR. The CSR consultant sees that the CSR agenda is here to stay as it is “*embedded in the law*” (Susanne 55:00) and that the “*compliance demand [99a] touches 1050 companies and creates many [companies] that have to because they don't have a choice... And many of those needs consultants*” (Susanne 33:40). Knowing the degree of CSR realisation is dependent on a subjective experience an increase in the demand of CSR consultancy.

After the quantity of interested, i.e. legally forced businesses, has been established and secured by ratification, the consultants have a starting point from where they can slowly create ‘additional sale’. Hence, quantity is perceived as a requirement before quality can develop. The ratification of CSR creates a possibility for the CSR consultants to influence businesses to do more CSR. The “*smart-mix [...] of both legislation and guidance*” (Johan 1:18:30) provides both legitimacy for the CSR

consultancy practice and unlimited possibilities for doing additional sales if they are good at convincing the businesses to engage above minimum compliance.

Summing up, we have presented how the current strategy of realising CSR presumes alignment and identification of the phenomenon. These are seen as necessary preconditions of knowing when CSR is actualised. This is done through the ratification of CSR, establishing a levelled playing field, which makes CSR identifiable. Thus, the ratifications are established preconditions to know if CSR is taking place and measuring which strategic responding practices are most effective in actualising the possibility of CSR on a macro level. The CSR consultants experience that the ratification of CSR works as they meet a high demand of “interested” businesses, which provides them with an entrance to their clients. Thus, the consultants expect to be able to refer to a numerically measuring sphere, to determine if the CSR practice can be actualised. An interest not necessarily developed by intrinsic motivations but by someone saying “*you need to*”. The accountability has been enabled through alignment of what CSR entails and how to speak of CSR. CSR has become visible and an identification of engaged business has been allowed. Critically spoken, only businesses being able to use the terminology given in the ratifications are included in the count and businesses developing initiatives based on their individual opinions and ideas of what corporate social responsibility is may not be perceived practicing the true CSR.

The CSR consultant: deriving the truth about CSR

Now that ratifications have penetrated the CSR practice accompanied by a quantitative veridiction sphere, the question is how the CSR practitioners themselves know if their CSR consultancy practice has taken place. In the following, we will argue CSR consultants to be a necessary condition in determining the truth about CSR. Or said differently, the CSR consultants are necessary in extracting knowledge about CSRs status of actualisation. To make this analysis, it is relevant to compare the veridiction sphere used in the current CSR practice with those applied in the two prior CSR normativities, one insisting on maintaining ethical reflections and one demanding economic rationality. To understand the necessary role of consultants in the present practice of actualising CSR, we will use Foucault’s study of knowledge-power where he argues for the difficulty to historically “find an example of power that is exercised without being accompanied, in one way or another, by a manifestation of truth” (2014: 4). To exemplify the relation of power and manifestation of truth, Foucault uses the story about the Emperor Septimius Severus’ governing from his palace in ancient Rome (ibid.: 1). The ceiling of Septimius Severus’ palace showed a representation of the stars as they were when he was born. Most

of the ceiling was visible to everyone and from this picture Septimius Severus posed judgment and chose his governmental practices. Though, a small part of the star ceiling was hidden from the public, which gave the Emperor knowledge, only he had, giving him the possibility of exercising power through the manifestation of truth. Throughout the following analysis of CSRs verification sphere, and the CSR consultant's role in such, this notion of knowledge-power will be used to exemplify the consultant's role in determining the truth about CSR.

Moral incentives. The idea that CSR originally should be practiced through intrinsic ethical reflection clearly uses the subject's intention as the sphere where the CSR practice can be verified. If practicing CSR with an ethical normative goal, one would pose judgement on CSR practices by asking if they are in correlation with a norm comparable to that of the categorical imperative: "Act only according to that maxim whereby you can, at the same time, will that it should become a universal law" (Kant 1993: 30). Hence, a person's intention would work as the veridiction sphere from where the truth of a CSR practice could be found.

The obvious problem is that the necessary preconditions to know if a person acted with good intentions is difficult to establish. Though, the possibility of having good intentions still seems self-obligating and self-governing of the CSR practitioners themselves. In this way, the CSR practitioners seem to stand in an odd position where they only create measures, indicators, and goals to satisfy their surroundings and legitimise their practice while at the same time not having a personal need for external measurements. The CSR practitioners use different yardsticks when measuring their own CSR practice and others. For example, one consultant says he is satisfied knowing that he has good intentions when measuring his own practice: "*Then you can say: 'Argh, does one single consultant as me running around to three companies in Jutland move anything?' Maybe nothing but basically it is the intention, no? And just moving what you can move*" (Peter 13:50). Later in the interview, we discuss the possibility of CSR being CSR without 'good intentions' and he argues for the complexity of using intentions as a measuring scale: "*And the intention... Measured on which scale? The Scandinavian scale? The south European scale? The Japanese? Whatever. You know, the companies' context is different around the world*" (Peter 44:50). These two quotes are self-contradictory as the CSR consultant poses judgments on his own CSR practice by confronting his intentions, while at the same time arguing for the complexity in using the intention as a measure for the CSR practice in general. The CSR practitioners are commonly not concerned with others' intentions: "*As long as it is the same we strive for I actually don't care why we do it. [...] If it is the same we do, then it's fine for me*" (Louise 55:40).

The inability in accessing others incentives makes the consultants measure their client's actions instead. However, the idea of intentions is not completely disregarded as the consultants can measure their own practice from these. When translating the established ratifications, providing economic reasoning's and in other ways "forming" CSR into something the corporate will accept and incorporate, the consultants confront their own intentions to verify or falsify these actions and tactics. They commit themselves to actualise the possibility of ethical reflections in their own consultancy practice.

Economic bottom line. If the normative goal of one's CSR practice was economic, one would look at the businesses' economic performance to tell the truth about the practice. Said differently, if CSR is practiced as a means to an economic end, the applied scale used to verify its happening would be economic measures. This has been a strong conviction for many years: "*The first fifteen years before we got the standard [UN Guiding Principles] I had to sell this [CSR] to the companies by making a business case*" (Johan 59:10). The economic bottom line was the lateral sphere where the CSR practitioners could, and surely in many instances still can, find the truth about their practice. This means that CSR is perceived realised when economic value is created. Though, the conditions of seeing this correlation between CSR initiatives and economic performance are difficult to establish: "*The big academic study of the profitability of CSR is hard to prove because: what is the dependent variable? Does a company start doing CSR because it has a surplus or is it CSR that creates the surplus? That is generally difficult to tell*" (Maja 41:20). As so, the veridiction sphere of profit is for many reasons complex and uncertain, and, more importantly, unsatisfying to the moral subject who does not wish to measure the realisation of CSR on an economic scale (Anna 19:35).

Ratifications as self-reference. While the truth about CSR in the ethical normativity was found in the subject's intention and in the economic normativity at the bottom line, the truth about the current ratified CSR practice can be found in the ratifications themselves. This means that CSR is actualised when a business is practicing CSR in correlation with the established standards, principles and laws. As analysed in the first part of the analysis, the ratifications are difficult to confront as they have been established in a distanced, sacred, sphere which makes them inaccessible to confront for non-experts. Consequently, the truth about CSR is difficult to extract for the common subject.

In Foucault's study of the knowledge-power relation, he argues, that the governmental practice has developed "objective rational knowledge", which can be gained and thereby strengthen the governmental power (2014: 9). This formation of knowledge, which is necessary to legitimately exercise power, can be seen in the establishment of CSR ratifications. It is important, that it is a specific

kind of established knowledge, where most is known to everyone as the CSR consultants would have no power if they were consulting through their own best beliefs, telling a truth with no references external to themselves. However, the technical aspects of the ratifications make it impossible for everyone to know everything about the ratifications, just as Septimius Severus was the only one who could see the full star picture on the ceiling. This provides the CSR consultants with the possibility of having exceeding knowledge, which has given them the power to practice CSR consultancy. Therefore they have to refer to something visual to everyone – something common where a smaller part is their knowledge exclusively.

In this way, they are committing themselves to learn and practice certain knowledge as if this is the order of CSR. The CSR consultant becomes a necessary condition to assess the knowledge given in the sphere of ratifications and as the CSR consultant is the one who knows the technical content of the ratifications, they become the bridge to the truth.

With the new veridiction sphere the CSR practitioners can judge their and other's CSR practice on the basis on its coherence with international ratifications. They do no longer need to suggest and develop CSR initiatives that can be verified and legitimised through their client's economic bottom line or their and others intentions. In the normativity of ethics and economics, the CSR practice looks to spheres of veridiction already established outside its own practice. In the current CSR practice, subjective ethical reflections have become superfluous:

[Do you yourself have a personal responsibility concept?] No no no I told you, it has been defined [...] I may have had before Guiding Principles came because then nothing had been defined. So back then we ourselves had to ask, 'what should the standard be? What is pragmatic? What is doable?' (Johan 1:08:45).

Here we see how the international ratifications have completely replaced any subjective measurement of right and wrong when deciding how to practice CSR. The CSR practice is not looking towards external spheres, it looks toward its own.

This means, that even though CSR consultants practice CSR with ethical intentions as their yardstick, the specific suggested CSR initiatives are not a result of personal ethical reflections – they are given by the ratifications. The international ratification has provided a veridiction sphere where CSR is no longer

evaluated on a yardstick ranging from being moral and immoral, responsible or irresponsible, but on a yardstick where you can work standard or sub-standard (Johan 1:10:05).

The CSR consultants can pose judgments on their own and others practice by evaluating how much they engage in the “true CSR” – how much they are able to implement international ratifications in their business practices. Furthermore the CSR consultants, not only look for correlations to the ratifications but how good they have been in translating these into cultural changes:

Basically, I think that compliance with legislation isn't very sexy and doesn't motivate much. It can be a stick but people don't get inspired or think it's visionary or fantastic or anything. They just do it because they have to! Such approaches will never create good results, right. But if you are good at creating a culture... Culture eats compliance for breakfast (Anna 58:50).

Oppositely the quantitative scale of how many who do CSR, this CSR consultant measures the efficiency of her CSR consultancy practice in cultural changes. As she says: “*There are so many things on this agenda that are super soft [...] Like how do you measure a cool culture?*” (Anna 46:17). On a micro level, the CSR consultants seem to verify their own practice through a feeling of their solutions and services as being understood and implemented. They refer to small changes in the single corporation and a personal judgment and feeling of acceptance, change and awareness as expressed: “*I believe knowledge and awareness are the most important parts! I really believe it's about knowledge management and creating an understanding of these complex problems*” (Anna 48:15). As we will explain in the next paragraph, the CSR practitioners' goal is to create awareness to the extent that his or her role becomes unnecessary as everyone is taking responsibility. The goal for CSR is to become a part of the company's DNA (Anna 47:30) and CSR's is a success: “*when it is a completely integrated part of your company. A part of all processes, strategy processes, reward systems and everything you have. Then it's a success*” (Johan 1:22:00).

As in Foucault's narrative of Septimius Severus, the knowledge he had was exceeding and a supplement to juridical knowledge (2014: 5). In the same way, the CSR consultants not only have juridical knowledge because 1) the ratification of CSR is not simply hard-laws defined by a prohibition, which makes it complicated to fully comprehend and comply with and 2) they know how to translate the ratification, how to demarcate it to the relevant corporate situation, and the practical boundary of making CSRs realisation sustainable:

I adapt to the client's situation [...] I jump in where they have a need [...] We find a solution in dialog with one another [...] Simultaneously I'm a consultant in the way I am an expert. And I have always been used as an expert. And that means that often I have the opinion: It is me who knows what is right. And it is a balance to also know when to back out (Susanne 39:00).

Here we see how the consultants not only have knowledge about the right way to do CSR but also of how to interact with the clients and when to stop manifesting the truth. The consultants see it as their task to shorten the distance between CSR and the business (Susanne 43:00) and “provide clarity to what is expected of the companies and how they can live up to it. And avoid making it more complicated than necessary” (Louise 9:00). In this way, the CSR consultants become the bridge to the ‘true CSR’ and the knowledge given by the ratifications establishes them as a necessary condition to tell when CSR is happening.

It is only the CSR practitioners who know how true CSR looks; therefore they are the only ones who can tell whether it has actually taken place. As the CSR practitioners are needed to translate the international ratification, they are also the only ones who can look to the veridiction sphere and tell the truth about CSR practices. The veridiction sphere is too distanced for ordinary, non-CSR-experts to confront. The self-made CSR initiatives building on good intentions are not perceived as an expression of CSRs realisation and are even seen as ignorant. Just like Foucault's story of Septimius Severus, the CSR consultants exercise power through the manifestation of the truth – a veridiction sphere only they can see. The veridiction sphere is no longer external to the CSR practice, the ratified CSR points towards itself. In this way, the consultants become a necessary precondition in the current CSR practice; taking a responsibility in the mission of realising CSR where they play the part of both messenger and truth teller.

3.2.5 Hopes and expectations: eroding the CSR profession

When interacting with the CSR practitioners, the conversation often came to concern their hopes and expectations for the future of CSR. To our surprise, there was a collective and dominant wish amongst our CSR practitioners to erode their own profession and delegate the responsibility for the responsible. This empirical finding corresponds to a remark made earlier in the thesis about how the practitioners refer and reflect on themselves and their field as a family gathering. As one of the consultants explains

It's a small environment. Everyone knows everyone. That is also why I think it's so cool that these completely new people [students] join and want to change 'CSR Forum.' [...] And exactly because it was such a family gathering, there wasn't anyone who learned anything new (Susanne 1:00:00).

The family gathering defining the field of CSR practitioners is not merely an observation but is also reflected upon by the empirical field itself. The same consultant reflects on the field and the business management: *"right now there is no one at the top who bothers. I mean sorry, but it is only old white men and they are on another planet"* (Susanne 44:00). The CSR consultants agree that their field is constituted by a limited amount of people, which we could confirm because they kept referring to each other in the interviews. Yet, they also perceive the limited field as an obstacle to the field and the further progress of CSR as they hope to be able to delegate their own profession. This is paradoxical when this reflection on their own work and field is held up against the inaccessibility they produce, explored in the first problematisation. While they as translators produce a profession, i.e. a discipline, which becomes inaccessible to the rest of the world, they simultaneously wish to erode the same profession they are establishing to make CSR everyone's business:

It [CSR] is a cross disciplinary phenomenon. And I think it is either: do we need CSR educations and CSR people and positions in the corporations, or should everyone [in the company] have an understand for this? I believe in the last option. [...] So, it's not a single person in the company who need to understand everything but instead those out there [pointing around in the room] (Louise 43:30).

There is an obvious contradiction in regarding oneself as an expert and the client as ignorant or uninformed and wanting those to manage the future of CSR. Nevertheless, the idea of delegating the responsibility for the responsible becomes a subjective hope or an expectation for the future and a *"hope that it [CSR] becomes diluted, or that it doesn't become relevant because the corporations... That it becomes a completely natural part to be responsible. You know that is my vision, my hope for the future"* (Sif 1:10:20). As an extension of this perception, the conversation in some cases turned back to the discussion of defining CSR where the argument was *"I don't think we're going to call it CSR. Maybe now. [Do you think we are just going to call it business?] Yes, I think so. I hope so"* (Louise 45:50)

The hope seems to be underpinned by a tiredness of the same old same old:

CSR Forum is doing a revival with new and young people who think completely different. I have been in these networks and it's the same and the same and the same people. [...] Then it was discussed whether or not it should be open to students. That was not an option. And then it's like: why not? Surely, it's you [referring to us as students] who come with all the new ideas. And that is what they [CSR Forum] are now opening up for (Susanne 45:00).

The wish to engage new (and young) people in the field of CSR derives from the tiredness of meeting the same people and talking about the same things. In general, the consultants have high expectations to the future generations and what they can accomplish in developing CSR. It seems that the CSR practitioners believe that their wish of eroding their own CSR profession can be carried out by the next generation as they have been “educated” in thinking responsible, both at the business schools and in their private life:

I think it is a question of generation. I think that the generation from us and forward have completely different expectations to this field. And completely different expectations to corporate behaviour. I and think it will have a big difference. It will change things” (Anna 1:05:45).

This implies that the future generations will have even higher demand as consumers than now. Though, as we have shown with the transcendence of the international ratification, the pressure seems to be expected to come from above instead of from below, assumable developed from an experience of a marginal effect in the consumer's influence. Though, the CSR consultants expectations are also focused on the future working generation often expressed with the argument of millennial surveys (Susanne 1:07:00, Peter 1:02:30). The millennial generation, which we represent in the following quote, is articulated as

Your generation... It is such a big topic for you so when you go out and apply for jobs you certainly don't want to work for a company that is not socially responsible. And they [the companies] know that! Every measure made of future leaders shows: 'we do not care about salary and conditions etc. We care if the corporation handles the environment and the human

rights properly'. [...] The brightest certainly don't want to work for a shitty business (Johan 1:01:45-1:21:00)

This exemplifies how the CSR consultants expect the future millennial generation to be even more responsible aligned in their private and professional life. The consultants have observed an increase in the education institutions teaching in CSR, which makes them expect future generation to be more aware and concerned with the topic as they get exposed to the topic from the very beginning (Anna 1:07:30, Johan 1:01:35). In this way, they expect CSR to become everyone's concern - a natural part of every aspect of the business. Hence, the CSR practitioners expect CSR to expand into every prong of the corporation and erode the CSR responsible position.

As we have shown in our analysis of CSR's problematisation process, CSR has become a discipline of possessing exceeding knowledge, translating the complicated international ratified CSR into the profane business sphere and telling if and when CSR has taken place. As CSR has become synonymous with international ratifications, this has made a clear definition of what is CSR is and what it is *not*. If CSR is not connected to international guidelines, it is often not a 'real' CSR initiative. Therefore, being and thinking responsible in itself is not necessarily CSR. The current CSR practice *is* to use the international defined standards, principles and guidelines. By establishing such a technical discipline where only experts can give one access to the real CSR, it seems optimistic, if not even impossible, that the current CSR becomes a natural discipline for the crowd. According to the CSR consultant CSR is

a success when it is a completely integrated part of your business, of all processes, strategy processes, reward systems and everything you have. Then it's a success [...] So when you get to that place where everyone that makes decisions in the business, from high up to down in the production, thinks sustainable, then you have crossed the finish line" (Johan 1:22:00).

This may be problematic for two reasons. One, it seems as the CSR practitioner sabotage their own wish to erode their profession. That is, the possibility of redeeming their hope of delegating the responsibility of the responsible would require the CSR practitioners to stop practicing CSR as a discipline. Second, it makes the identification of CSR impossible - CSR would simply be a success and actualised when we no longer see it. The question suggesting itself is then, is it possible to determine CSRs realisation without it being visible in a certain practice, and what is the premises we have to accept for CSR to actualise itself in this way.

4. Discussion: the necessary personal commitment

In this chapter we discuss and reflect philosophically upon our analytical findings with the last problematisation analytical question as our guidance: *Which form does CSR take when passing through the problematisation process?* We discuss this question by use of research regarding the consequences of ratification or politicisation of CSR and our empirical findings. We will use the theoretical research as a framework for our analytical findings and discuss what happens when CSR pass through this problematisation and becomes ratified.

Until now, we have analysed how the CSR consultancy practice has become heavily influenced by international ratifications and how this has given the CSR consultants a new argument as to how and why CSR should be practiced. We have examined CSR's two founding normativities, ethics and economics, and their conflicting history as a representation of CSR's genealogy. The normativities' particular limits, internal conflict and experienced dissatisfying ability in upholding and further expanding the CSR engagement has been presented as an answer to why CSR has been, and still is, in a problematisation process. The international ratification as a response creates its own problem: a professional silo where only a small group of specialised people can practice CSR and only they can pass sentence on whether true CSR is taking place or not. This becomes paradoxical when considering the practitioners' committing hope of making the CSR phenomenon disappear and, by implication, their own profession to be eroded. We have found this hope unrealistic if CSR continues to develop into a technical discipline for experts, which, in some instances, makes it difficult for other professions and actors to participate in a discussion of CSR. It is this paradox we discuss here. We will discuss what happens to CSR when it passes through this singular process of problematisation. That is, what happens when CSR becomes ratified?

The ratification of CSR and the enclosed but specialised field it creates could be seen as a valuable and positive development helping to push the corporate responsibility agenda forward. But at the same time this line of argumentation becomes subjected to the critical question: if businesses become more responsible when CSR is a judicial concern and if it derives ethical decisions? Does using the right vocabulary and signing up to different standards necessarily make businesses more responsible?

We will discuss this theoretical critique through our empirical findings. That is, if the ratification of CSR orchestrates a displacement of ethics or if in fact re-establishing ethics in a field suffering from instrumentalism? This is done partly to empirically examine the assertion that ethics become displaced and partly to provide a more nuanced picture of CSR and the people practicing it.

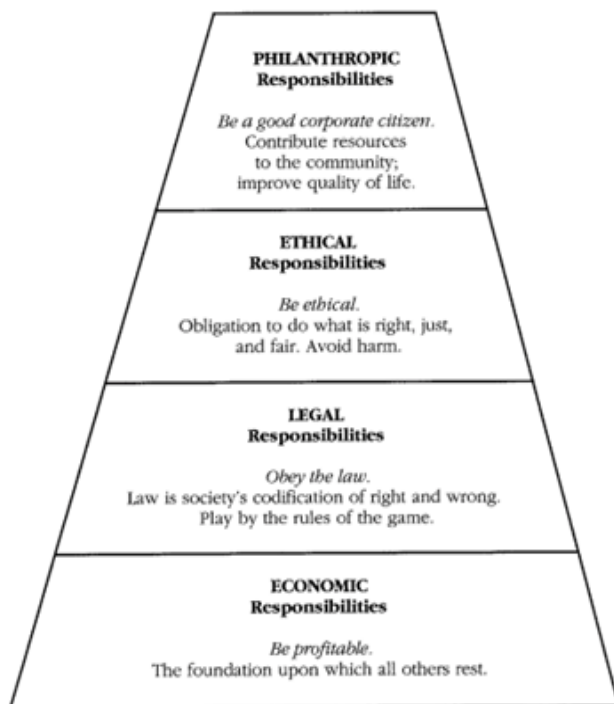


Figure 5. Archie B. Carroll 1991 “The pyramid of Corporate Social Responsibility”

“core set of internationally recognised principles and guidelines represents an evolving and recently global framework for CSR” (ibid.). As so, EU’s definition obliterates the voluntary aspect and instead promotes international ratifications as a working framework, substantiating our CSR practitioners understanding of CSR today. Buhmann, Roseberry and Morsing use Carroll’s three-domain approach from 1979 illustrating CSR encompassing both economic, legal, ethical and philanthropic responsibilities as an example of a historical definition of CSR where the legal aspect is also included



Figure 6. Wayne Visser’s 2006 “CSR pyramid for developing countries”

As Buhmann, Roseberry and Morsing state: “Corporate social responsibility (CSR) is generally defined as voluntary business action, i.e. action not mandated by law” (2011: 1). When they published their book in 2011, the EU Commission’s definition of CSR was “essentially a concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment” (ibid.). Short after their book’s publication, the EU commission changed their CSR definition to “the responsibility of enterprises for their impacts on society” (European Commission 2011: 6). This broad definition is specified as “internationally recognised principles and guidelines” are recommended as a guide to “a formal approach to CSR” since this

(Carroll 1979: 500, in Morsing et al. 2010: 1). Carroll’s definition was in 1991 developed into the CSR pyramid where legal responsibilities represented the second most founding business responsibility, while philanthropy was regarded the most prominent responsibility businesses could take on (Carroll 1991: 42).

Carroll's pyramid has since been revisited and adjusted accordingly, for example by Visser (2006: 37) who rearranges the pyramid according to developing countries' cultural and demographic differences from America. In Visser's revisited pyramid, the legal responsibilities move up the pyramid indicating legal compliance to be a less natural foundation of responsibility (ibid.). Thus, we are not the first researchers to revisit Carroll's CSR pyramid to illustrate our empirical findings.

As shown by our empirical findings, philanthropy has turned into a four-letter word in the Danish CSR consultancy practice and seems completely erased as a part of the practice. We will argue that the Danish CSR pyramid today is constituted by only two elements: *judicial responsibilities*, understood in accordance with our broad definition of the common pool of laws, guidelines, principles and standards, and *economic responsibilities*.

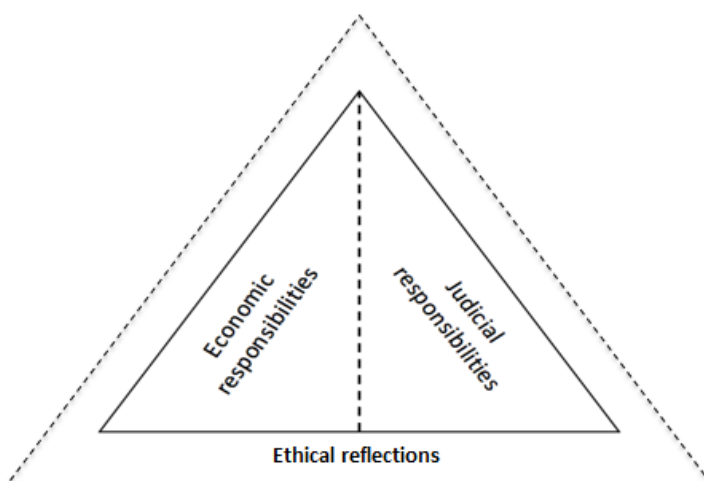


Figure 7. Empirical pyramid of current Danish CSR consultancy

As illustrated in the figure the ethical reflections become an external membrane to the most essential corporate responsibilities. As presented in the analysis, ethical responsibilities are no longer a part of the corporate's CSR practice. Instead, we will in the following argue that ethical reflections are placed in the CSR practitioners themselves, outside the main pyramid.

Instrumentalisation of CSR, e.g. the idea of strategic CSR and CSV, speaks into idea of economy as a guiding normativity. This approach to CSR is praised by the CSR practitioner, maintaining that CSR must be strategic and must be part of the already existing business paradigm. However, this approach is exposed to criticism as e.g. Vallentin argues it "has contributed to the demise of ethics in CSR" (2015: 16) since it "compromises the moral integrity of CSR (making personal ethics and moral reflection superfluous and replacing them with market principles)" (ibid.:14). Following this, CSR has been reduced to an instrument for businesses to gain profit and consequently made ethical reflections irrelevant. Vallentin also criticises the second normativity, the political and ratified approach, arguing it

to annul the voluntary aspect of CSR and therefore achieving the exact same thing as the instrumentalisation of CSR, namely dislocating ethics from CSR.

Instrumentalisation forces CSR to be legitimised through an already existing business paradigm and measured on an economic yardstick. Consequently, he argues, pushing a subjective moral towards the Friedman-Hayek neoliberal idea that the only moral obligation a corporation has is to do business. While the instrumentalisation remoralises CSR as an instrument to achieve the economical aim of profit, the politicisation disregards the capitalist system's ability to act morally and therefore take the position that the corporate self-relation must be kept in check by the rule of law (ibid.: 15). According to Vallentin, the political approach revokes the voluntary aspect of CSR because it considers corporate freedom more as a risk than an opportunity. This approach to CSR, therefore, prefers to hold corporations accountable on the basis of rules and regulations. Hence there is no free ethical choice or reflection left for the corporations (ibid.: 14).

In contrast to this critical view, Buhmann, Roseberry and Morsing, present both institutionalisation and ratification in far more positive terms. Instrumentalism has according to the authors "the potential to support an increased integration of the concerns of business, civil society, governments and other actors in regard to CSR" (2011: 18). Ratification seen as process-oriented such as reflexive law is presented as a regulatory technique for institutions to develop because it "leaves organizations such as companies the freedom and choice to determine their own norms of behaviour discursively" (ibid.: 19). Hereby, the ratification is less mandatory than with Western liberal perceptions of law. With reflexive law, "authorities intervene only by establishing procedures that guide self-reflection, but they may also suggest a substantive normative framework to guide the reflexive process of norm-making" (ibid.). These techniques arguably form the basis of many of the ratifications referred to by the Danish CSR consultants.

Empirically we can conclude that CSR consultants believe CSR must be legitimised through instrumentalisation and that they define CSR based on its ratification. According to the consultants, CSR must be communicated and implemented as part of the already existing business paradigm and they do not attempt to speak to their client's moral imperative. Vallentin's argument of instrumentalisation displacing ethics seems to be supported empirically – quite frankly the CSR practitioners do not care about the business's intention. But they do care about their own. This is exactly why we wish to discuss the extent of the displacement of ethics in the present CSR practice where a judicial approach seems to replace the ethical normativity. Vallentin advocates for "the personal element

in CSR and thus to provide an affirmation of the importance of the often neglected and displaced notion of *ethical subjectivity*" (2015: 25). Vallentin argues that the solution to CSR's crisis cannot be found in finding common ground. Rather CSR must rely on diversity and ethical subjectivity because the field encloses too many different actors (2015: 28). Our CSR consultants do not seem to follow this prescription. Rather they try to establish and practice a common ground, an alignment, through a ratification of CSR. And as explained, the ratified CSR outperforms their subjective ethical reflection:

[Do you yourself have a personal responsibility concept?] No no no, I told you, it has been defined [...] I may have had one before Guiding Principles came because then nothing had been defined (Johan 1:08:45).

By attempting to build a common ground through ratification the CSR consultants let the principles, laws, and standards transcend their own, and their clients', subjective ethical reflection. It seems as if CSR is now being discussed at arm's length, primarily through technical terms with reference to distanced ratifications. The ratification of CSR presents itself as a solution but simultaneously produces a new line of problems: a professional silo where only a few people have the ability to practice CSR and a discipline which replaces subjective ethical reflection.

The ratification does not only annul the voluntary aspect in CSR; it also means that the CSR practice turns into a discipline for only the few. And in this discipline of CSR consultancy, the discussion does not revolve around the question of right and wrong. Instead, it is a discussion of being in *compliance* with law, standards, and principles. The intention behind the CSR discipline in the corporate world is completely irrelevant to the CSR practitioner. Therefore, we can for now empirically join Vallentin's argument of a displacement of subjective ethical reflection.

When we introduced the concept of the silo in the first part of the analysis, it provided an analogy to describe how the ratification of CSR produced an enclosed professional space. The silo refers only to its own sphere, becoming self-relational and exclusive because it excludes deviant thinkings. While the silo analogy often assumes several silos with different thinkings dealing with the same problems in different ways, the silo created by the CSR consultant does not compete or stand in relation to other silos – it is the only one within the field of CSR consultancy. It operates as the only silo collecting problematisations, definitions and themes associated with CSR and at the mouth of the silo, the CSR practitioner is placed as a point of passage. It is this position, which makes our empirical object somehow escape Vallentin's criticism.

The CSR consultants avoid subjective ethical reflection and the endeavour of having to reinvent CSR every time they consult a new client by defining and practicing CSR on the basis of its ratification. However, their motive and intention represent a moral imperative. The reason why they are in the business of engaging companies in CSR is because they wish to have a positive impact on the world. They themselves are personally driven by a moral imperative taking possession of the ethical reflections. The ethical reflection is not taking place between the consultant and their client; instead, the ethical reflection is defined beforehand through the ratification of CSR and in the consultants' own reflection of their work life. The ratification of CSR can be seen as a way of levelling CSR into a common playing field. But it can also be a way for the people who practice CSR to bridge their personal incentives with their clients' motivation.

The CSR consultants are not simply a group of actors who asks their clients to sign a piece of paper. This means, that they would probably not be satisfied by simply consulting in the use of CSR terminology provided by the ratifications. This is not their definition of CSRs success and they commit themselves to something more than superficial CSR. There is an ethical reflection embedded in a personal commitment. We will therefore argue that the subjective ethical reflection is present in the practice. But it is no longer placed within the practice of CSR, it is placed outside in the personal CSR consultant. All nine consultants are different private individuals but in this context they occupy the same personal role. And it is this personal role which is crucial for these ratifications to make sense. For the ratified CSR to be preserved as CSR, if it has to make sense as CSR, there must be an ethical motivation. The corporations may have failed to occupy this position due to a strong economic paradigm or simply because ethics escapes measurability. However, we can empirically argue that ethics is displaced to the CSR consultant who becomes an actor personally responsible for ethics.

They sacrifice their clients' ethical reflection; they rob them of the opportunity to reflect ethically, based on an almost utilitarian approach. They have found it is more efficient to extract ethical reflections from CSR and place this with themselves outside the pyramid. Thus, they become a character at the mouth of the silo and beside the pyramid. The silo in our interpretation illustrates the necessity of the CSR consultant as a point of passage, translating and exercising their exclusive knowledge in order to modify and approve CSR. In contrast to an ordinary professional silo, the professional CSR silo is conditioned by a personal engagement and commitment to give meaning to the current practice as CSR. The ratifications cannot be something in itself but is preserved by a truly ethical engagement and a continual claim that CSR must embrace ethical incentives. The practice of CSR, build on economic and juridical responsibilities, is crucially dependent on a practitioner who govern him- or herself to preserve the practice through a personal and ethical commitment.

5. Conclusion

The purpose of this thesis has been to examine the Danish CSR consultancy practice as a representation of what the CSR phenomenon presently entails. Through our empirical object, the CSR consultant, who in his and her professional life exclusively practice CSR and hereby represents the CSR practitioner, we have been able to move close to the behaviours and rationalities currently constituting the CSR phenomenon. It was never the aim to disclose their practice and beliefs as social constructed nor a wicked solution. Rather we have stripped the practice of its evidentiary status to give the CSR consultants' practice back its mobility and offer the CSR practitioners to reflect with us upon why and how they practice CSR (Foucault 2007: 139).

By asking the methodological questions derived from Foucault's problematisation and experience analyses we have come to understand why the CSR phenomenon is, by the CSR consultants, experienced and practiced in a certain way. Through the experience analytical elements, we have examined the foundation on which the CSR practitioners knowledge of how and why to practice CSR is constituted. The three experience analytical elements, normativity, subjectivity, and veridiction, should therefore not be regarded as three distinct analytical parts but rather a collective answer to the question of why the Danish CSR consultancy practice has developed in a specific way. The aim has not been to normatively judge or criticise the current CSR practice but rather to allow us selves and the CSR practitioners "to step back from this way of acting and reacting, to present it to oneself as an object of thought and to question it as to its meaning, its conditions and its goals" (Foucault 1996: 421). We have explored why and how the CSR practitioners commit themselves to CSR in a specific way as a matter of concern, as a problem.

Through extensive interviews with nine CSR practitioners and with the Foucauldian methodology as the permeating analytical framework we have found that the CSR practitioners have chosen their current practice as a response and solution to a phenomenon which is founded on conflicting normative goals; ethical and economical. Through an examination of CSRs founding normative matrix we argued that the CSR practitioners have experienced these as insufficient in preserving and realising CSR. We illustrated how the two founding normativities constructed a paradoxical matrix, which underpins CSR and showcases an ontological conflict in CSR as a phenomenon. A conflict embodied by our CSR consultants who must constantly balance and manage the necessary economical argument and their own ethical incentive "*Which is not ideal when you are very idealistic yourself*" (Anna 8:30). This normative conflict is an expression of why CSR is practiced as a problem. The response to the problematisation empirically showed in the CSR consultants' immanent focus towards international ratifications.

With significance, these empirical referred ratifications step forward as the current strategy to realise CSR. The knowledge created through the strategy of ratifying CSR can be seen as an extension of the historical attempt to provide CSR with its own foundation and justification. Thus, the strategy to practice CSR as a judicial matter steps forward with the objective of realising CSR being neither economic nor ethical orientated. As so, the international ratification can be seen as a third normative dimension which operates with a significantly different sphere of veridiction than the previous normativitive strategies. While the previous CSR practices looked towards established knowledge outside its own practice, in subjective intentions and economic performance, the ratified CSR looks towards itself as the established CSR ratifications provide an internal veridiction sphere to CSR. To determine its own truth, the practice points back to itself. Thus, the practice becomes self-referencing and exclusive establishing a professional silo conditioned by a specific character, the CSR consultant as a point of passage, creating an exclusive and enclosed profession. We found the professional silo as one of three consequences from the focus on ratifications. The remaining two using 1) the ratification as a new angle of pressure and 2) structure their practice around sacred heroes and two speheres. The ratification of CSR provides its practitioners with an argument of a new angle of pressure substituting the previous idea of pressure from the last limb of the supply chain i.e. the consumers. This new juridical pressure from above is perceived as less contingent and thereby providing the CSR practitioners with a stable, acknowledged definition and method to advocate CSR. Lastly, we analysed the CSR consultant's narratives of 'sacred heroes' – CSR personas establishing moral standards, guidelines and principles for everyone else to follow. The sacred heroes stand in contrast to the profane business environment in which the CSR consultants usually operate and assist them in constructing two spheres between which they translate. The consultants refer to this specific line of characters whom they use as a way of legitimising CSR and to designate a moral imperative in the CSR practice. The CSR practitioners seem to operate as some who can move CSR into a sacred sphere and simultaneously puncture the sacred and bring CSR back to earth. This distinction may unveil a wish within our empirical field for CSRs return to a sacred sphere where CSR can be more than business models, ROI and materiality exercises.

In the second step of our problematisation analysis, we examined how the above pressure, the inaccessibility, and the distanced, sacred CSR initiatives as a collective response resulted in a new problematisation which called for a certain CSR practitioner. The consultants access the knowledge given by the international ratifications and interpret and translate it into the profane corporate sphere.

While the CSR consultants relate to themselves as ethical idealists, promoting the ratification of CSR with the best intentions, they also relate to themselves as realistic having experienced that moral imperatives alone rarely persuade businesses. This dynamic creates a telling subjectivity within the CSR consultant; they must practice CSR as was it deprived of moral incentive while being driven by a moral imperative themselves. This exact dynamic became the starting point in our discussion of the displacement of ethical reflection in the current CSR practice. We can conclude that in the current practice, CSR is stripped of ethical reflection and argumentation. The dominating argument being either one of economics or compliance. Our empirical findings therefore support the critique that CSR has been exposed to a displacement of ethics. But we have found that this displacement is not random but a conscious choice to realise CSR. The ethical reflection is displaced from the practice of CSR to the CSR consultant. The CSR consultant personally safeguards and maintains the ethical reflection. Thus, the ethical reflection is still present, but takes place outside the practice, outside the CSR pyramid. This mechanism illustrates the crucial importance and power of the CSR consultant in realising and upholding CSR. The practice of CSR is dependent on a very specific practitioner placed at the mouth of the silo as a point of passage, who manages to translate the ratified CSR. One who manages to give the ratified CSR meaning *as* CSR. Moreover, it is the CSR consultant's personal engagement to the ethical reflection and their commitment to CSR as a problem that must be managed in a certain way, which preserves the current CSR practice.

The CSR consultants commit themselves to CSR as a problem and a specific practice because they believe in the idea of CSR and they believe it ought to be realised. In the current CSR practice, CSR is perceived realised when it is the correct mixture of “*some §99a, b, c, it is Global Compact, [...] some GRI, OECDs multinationals and [...] Guiding Principles and then some ISO 26000, DS 49001 and 37000 on Anti Bribery that came in January*” (Peter 1:05:45). In this way, the possibility of being in compliance with the ratifications defining CSR immediately provides a veridiction sphere in itself. But when we excavated deeper into the empirical material we found an embedded wish among the CSR consultants of eroding their profession and hereby realising CSR through a distribution of responsibility. The CSR consultants' idea of the success and realisation of CSR is tied to the erosion of the phenomenon. When CSR is completely integrated into every aspect of the business, CSR has finally succeeded in realising itself. The practitioners hope and expectation of CSR becoming everyone's concern to the extent that the responsibility of the responsible is placed in every aspect of doing business - that CSR comes to live somewhere else than in their discipline – seems impossible as they have established themselves as a condition of the current CSR practice.

If we accept the premise that CSR is realised when it is no longer here as a discipline then CSR is already in the process of dismantlement before ever really having been actualised. Currently, the CSR consultants as a necessity in deriving the truth about CSRs realisation make their hope of dismantling the CSR profession almost impossible. Further, if we are to accept their own premise of CSRs realisation as invisible and their discipline becoming needless, how and who will determine if CSR is taking place? The question is then, which conditions would be necessary for this desired version of CSR to be realised?

Bibliography

- Acquier, A., Gond, J.-P., & Pasquero, J. (2011). Rediscovering Howard R. Bowen's Legacy. *Business & Society* , pp. 607-646.
- Agamben, G. (2007). *Profanations*. New York: Zone Books.
- Anna. (2017). Interview 5 .
- Atkinson, P., & Coffey, A. (2004). Analysing documentary realities . In D. Silverman, *Qualitative Research. Theory, Method and Practice*. London: Sage.
- Global Reporting Initiative (GRI). (2017). *The organisation GRI*. From The organisation GRI's webpage: <https://www.globalreporting.org/information/about-gri/gri-history/Pages/GRI's%20history.aspx>
- Bacchi, C. (2012, April). Why Study Problematizations? Making Politics Visible. *Open Journal of Political Science* , pp. 1-8.
- Barnett, C. (2015). On Problematization: Elaborations on a theme in "late Foucault". *nonsite.org* (No. 16).
- Bech, U. (1992). *Risk Society: Towards a new Modernity*. London: SAGE Publications.
- Beck, U. (1997). *Was ist Globalisierung?* . Frankfurt am Main: Suhrkamp Verlag.
- Beck, U. (2000). *What is Globalization?* . Oxford: Polity Press.
- Bell, D. (1987). Informationssamfundet. In D. B. m.fl., *Informationssamfundet*. Copenhagen : Sociologisk Institut.
- Bowen, H. R. (1953). *Social responsibilities of the businessman*. New York: Harper & Row.
- Bread, A. (2015, November). CEOs with Daughters Run More Socially Responsible Firms: An Interview with Henrik Cronqvist. *Harvard Business Review* .
- Brès, L., & Gond, J.-P. (2014). The visible hand of consultants in the construction of the markets for virtue: Translating issues, negotiating boundaries and enacting responsive regulations. *Human relations* , pp. 1347–1382.
- Briscoe, F., & Gupta, A. (2016). Social Activism in and Around Organisations. *The Academy of Management Annals* .
- Business for Social Responsibility (BSR). (2017). *BSR: A global nonprofit business network and consultancy dedicated to sustainability*. From BSRs webpage: <https://www.bsr.org/en/topics/all-channels/Materiality>
- Buzzanell, P. M., & Mitra, R. (2017). Communicative tensions of meaningful work: The case of sustainability practitioners. *Human Relations* , pp. 594–616.

- Carroll, A. B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons* , pp. 39-48.
- Carroll, A. B. (1979). A three-dimensional conceptual model of corporate performance . *The Academy of Management Review* , pp. 497–505 .
- Carroll, A. B. (1998, September). The Four Faces of Corporate Citizenship Authors. *Business and Society Review* , pp. 1-7.
- Carroll, A. B., & Shabana, K. M. (2010, March). The Business Case for Corporate Social Responsibility: A Review of Concepts, Research and Practice. *International Journal of Management Reviews* .
- Carroll, A. B., & Shabana, K. M. (2010, January). The Business Case for Corporate Social Responsibility: A Review of Concepts, Research and Practice. *IJMR* , pp. 85-105.
- Crane, A., & Matten, D. (2005, January). Corporate Citizenship: Toward an Extended Theoretical Conceptualization. *Academy of Management Review* , pp. 166-179.
- Crane, A., Matten, D., Spence, L. J., & Palazzo, G. (2014). Contesting the Value of “Creating Shared Value”. *California Management Review* , pp. 130-153.
- Cronqvist, H., & Yu, F. (2016, November). Shaped by Their Daughters: Executives, Female Socialization, and Corporate Social Responsibility. *Journal of Financial Economics (JFE)* *Forthcoming*.
- Danish Business Authorities & Danish Industries (DI). (2017). *CSR compass* . From The free online tool the ‘CSR compass’: <http://www.csrkompaset.dk/oecds-retningslinjer>
- Danish Business Authority. *CSR i SMV’er: fra princip til praksis*. Retrieved 2017 from Samfundsansvar: <https://samfundsansvar.dk/velkommen-til-ti-gode-historier-om-samfundsansvar>
- Danish Business Authority. (2001-). *Lovportaler.dk*. From Årsregnskabsloven §99a,b,c,d: <https://erst.lovportaler.dk/showdoc.aspx?schultzlink=lov20010448>
- Danish Business Authority. (2014). *Sammenligning af 4 internationale retningslinjer for CSR*.
- Danish Government. (2008). *Action plan for corporate social responsibility*. Copenhagen: Danish Government.
- Danish Government. (2012). *Responsible growth—danish government action plan for corporate social responsibility 2012–2015*. Copenhagen: Danish Government .
- Dansk Standard (DS). (2010, December 9). *The non-profit commercial foundation Danish Standards* . From Danish Standards webpage: <https://webshop.ds.dk/da-dk/standard/ds-490012011>
- Davis, K. (1960). Can Business Afford to Ignore Social Responsibilities? *California Management Review* , pp. 70-76.

- Donaldson, T. (1996). Values in Tension: Ethics Away from Home. *Harvard Business Review* , pp. 48-62.
- European Commission . (25.10.2011). *A renewed EU strategy 2011-14 for Corporate Social Responsibility*. Brussels: European Commission.
- Foucault, M. (1996). "Problematics" (Interview with Thomas Zimmer Nov. 1983) in *Foucault Live: Interviews, 1961-84*. (S. Lotringer, Ed.) New York : Semiotext(e).
- Foucault, M. (2007). "What Our Present Is (Interview with André Berton May 1981), in *The Politics of Truth*. (S. Lotringer, & L. Hochroth, Eds.) New York: Semiotext(e).
- Foucault, M. (2001). *Fearless Speech (Lectures at the University of California at Berkley in fall term of 1983)*. (J. Pearson, Ed.) Los Angeles : Semiotext(e).
- Foucault, M. (1988). *Politics, philosophy, culture: interviews and other writings 1977-1984*. New York: Routledge.
- Foucault, M. (2008). *The birth of biopolitics: Lectures at the College de France, 1978-79*. Basingstoke: Palgrave Macmillan.
- Galbraith, J. K. (1958). *The affluent society*. Nova York: New American Library.
- Gibbon , G., & Hilton, S. (2002). *Good Business: Your world needs you*. Texere Publishing.
- Gudmand-Høyer, M. (2013). *Stemningssindssygdommenes historie i det 19. århundrede: Omtydningen af melankolien og manien som bipolære stemningslidelser i dansk sammenhæng under hensyn til dannelsen af det moderne følelseslivs relative autonomi. En problematiserings- og erfaringsanalytisk undersøgelse*. Frederiksberg: Copenhagen Business School.
- Gudmand-Høyer, M., & Raffnsøe, S. (2008). *Foucault*. Frederiksberg: Samfundslitteratur.
- Guggenheim, D., & Gore, A. (Directors). (2006). *An Inconvenient Truth* [Motion Picture].
- Hansen, E. (2005, Spring). The Foucault-Habermas Debate: The Reflexive and Receptive Aspects of Critique. *Telos* .
- Haraway, D. (1988, Autumn). Situated Knowledges: The Science Question in Feminism and the Privilege of Partial Perspective. *Feminist Studies* , pp. 575-599.
- Hocke, E. F., & Rasmussen, C. I. (2015). *Ligestillingens legitimering*. Copenhagen Business School: Copenhagen
- Institute for Human Rights and Business (IHRB). Retrieved 2017 from <https://www.ihrb.org/about/board/john-ruggie>
- International Organization for Standardization (ISO). (2014). *Discovering ISO 26000*. Genève: ISO.
- Kant, I. (1993). *Grounding for the Metaphysics of Morals [1785]* (3rd ed. ed.). (J. W. Ellington, Trans.) Indianapolis/Cambridge: Hackett Publishing Company.

- Koopman, C. (2013). *Genealogy as critique: Foucault and the problems of modernity*. Bloomington: Indiana University Press.
- Kurucz, E. C., Colbert, B. A., & Wheeler, D. (2008). The Business Case for Corporate Social Responsibility. In D. M. Andrew Crane, *The Oxford Handbook of Corporate Social Responsibility*. New York: Oxford University Press.
- Kvale, S. (1994). *Interview - en introduktion til det kvalitative forskningsinterview*. København: Hans Reitzels Forlag.
- Latour, B. (2004). Why Has Critique Run out of Steam? From Matters of Fact to Matters of Concern. *Critical Inquiry* , pp. 225–48.
- Margolis, J. D., & Walsh, J. P. (2003). Misery loves companies: Rethinking social initiatives by business. *Administrative Science Quarterly* , pp. 268-305.
- Marshall, J., & Tams, S. (2011). Responsible careers: Systemic reflexivity in shifting landscapes. *Human Relations*.
- May, T. (2017, January 16). The Stories We Tell Ourselves. *New York Times* .
- McGrew, A., Held, D., Goldblatt, D., & Perraton, J. (1999). *Global transformations: politics, economics and culture*. Cambridge: Polity Press.
- Meyerson, D. E., & Maureen, S. A. (1995). Tempered Radicalism and the Politics of Ambivalence and Change. *Organization Science* , pp. 585–600.
- Moon, J., Crane, A., & Matten, D. (2011). Corporations and citizenship in new institutions of global governance. In C. Crouch , & C. Maclean , *The Responsible Corporation in a Global Economy*. Oxford : Oxford University Press .
- Moon, J., Crane, A., McWilliams, A., Matten, D., & Siegel, D. S. (2008). *The Oxford Handbook of Corporate Social Responsibility*. New York: Oxford University Press.
- Morsing, M., Roseberry, L., & Buhmann, K. (2011). *Corporate Social and Human Rights Responsibilities: Global, Legal and Management Perspectives*. Palgrave Macmillan.
- OECD. (2011). *OECD Guidelines for Multinational Enterprises*.. OECD Publishing.
- Paine, L. S. (1994, March-April). Managing for Organizational Integrity. *Harvard Business Review* , pp. 106-177.
- Palazzo, G., & Scherer, A. G. (2011, April). The new political role of business in a globalized world: A review of a new perspective on CSR and its implications for the firm, governance, and democracy. *Journal of Management Studies* .
- Porter, M. E., & Kramer, M. R. (2006). Strategy and society: the link between corporate social responsibility and competitive advantage. *Harvard Business Review* .
- Porter, M. E., & Kramer, M. R. (2011, January). The Big Idea: Creating Shared Value. *Harvard Business Review*.

- Rabin, M. (1994). Cognitive dissonance and social change. *Journal of Economic Behavior and Organization*, , pp. 177-194.
- Raffnsøe, S., Gudmand-Høyer, M., & Thaning, M. S. (2016). *Michel Foucault: A research companion*. New York: Palgrave Macmillan.
- Rasche, A., & Kell, G. (2010). *The United Nations Global Compact: Achievements, Trends and Challenges*. New York: Cambridge University Press.
- Rasche, A. (2010). The limits of corporate social responsibility standards. *Business Ethics: A European Review*, pp. 280-291.
- Rasche, A., & Gilbert, D. U. (2007, April). Discourse Ethics and Social Accountability: The Ethics of SA 8000. *Business Ethics Quarterly*, pp. 187-216.
- Sørensen, M. P. (2004). *Den Politiske Forbruger i det liberale samfund*. København: Hans Reitzels Forlag.
- Sørensen, M., & Christiansen, A. (2006). *Ulrich Beck: Risikosamfundet og det andet moderne*. Aarhus: Aarhus Universitetsforlag.
- Sliwa, M., Spoelstra, S., Sørensen, B. M., & Land, C. (2013). Profaning the sacred in leadership studies: a reading of Murakami's A Wild Sheep Chase. *Organization*, pp. 860-880.
- Staunæs, D., & Søndergaard, D. M. (2005). Interview i en Tangotid. In M. Järvinen, & N. Mik-Meyer, *Kvalitative metoder i et interaktionistisk perspektiv - interview, observationer og dokumenter* (pp. 49-72). København: Hans Reitzels Forlag.
- Strauss, A., & Corbin, J. (2008). *Basics of qualitative research: Techniques and procedures for developing grounded theory* (3rd edition ed.). Thousand Oaks: SAGE Publications.
- Tett, G. (2011). *Silos and Silences: The Role of Fragmentation in the Recent Financial Crisis*. London: Palgrave Macmillan.
- Tett, G. (2010, July). Silos and Silences: Why so few people spotted the problems in complex credit and what that implies for the future. *Financial Stability Review*, pp. 121-131.
- United Nations Global Compact. (2017). *unglobalcompact*. From The organisation UN Global Compacts webpage: <https://www.unglobalcompact.org/what-is-gc/mission/principles>
- Vallentin, S. (2011). *Afkastet og anstændigheden: Social ansvarlighed i kritisk belysning*. Frederiksebrg: Samfundslitteratur.
- Vallentin, S. (2015a). Governmentalities of CSR: Danish Government Policy as a Reflection of Political Difference. *Journal of Business Ethics*, pp. 33-47.
- Vallentin, S. (2015b). Instrumental and political currents in the CSR debate. In A. Pullen, & C. Rhodes, *The Routledge Companion to Ethics, Politics and Organizations*. Routledge.

- Visser, W. (2006). Revisiting Carroll's CSR Pyramid: An African Perspective. In M. Huniche, & E. R. Pedersen, *Corporate Citizenship in Developing Countries: New Partnership Perspectives* (pp. 29-56). Gylling: Copenhagen Business School Press.
- Vogel, D. (2005). The Market for Virtue: The Potential and Limits of Corporate Social Responsibility.
- Waddock, S. (2004). Creating Corporate Accountability: Foundational Principles to Make Corporate Citizenship Real. *Journal of Business Ethics* , pp. 313-327.
- Waddock, S. (2004, March). Parallel Universes: Companies, Academics, and the Progress of Corporate Citizenship. *Business and Society Review* .
- Waddock, S. (2008a). Corporate citizenship: The dark-side paradoxes of success. In G. Flynn, *Leadership and Business Ethics* (pp. 251-268). Dordrecht: Springer.
- Waddock, S. (2008b, August). Building a New Institutional Infrastructure for Corporate Responsibility. *Academy of Management Perspectives*.
- Waddock, S. (2008c). *The Difference Makers: How Social and Institutional Entrepreneurs Created the Corporate Responsibility Movement*. Sheffield: Greenleaf.
- Waddock, S., Bodwell, C., & Graves, S. B. (2002). Responsibility: The new business imperative. *Academy of Management Executive* , pp. 132-148.
- Waddock, S., Rasche , A., & Gilbert, D. U. (2011, January). Accountability in a Global Economy: The Emergence of International Accountability Standards. *Business Ethics Quarterly*, pp. 23-44.
- Windell, K. (2009). The Proliferation of CSR from Two Professional Perspectives: Academic Researchers and Consultants. In S. O. Idowu, & W. L. Filho, *Professionals' Perspectives of Corporate Social Responsibility* (pp. 363-377).
- World Commission on Environment and Development. (1987). *Our Common Future*. Oxford: Oxford University Press.
- Young, A. F., Moon , J., & Young , R. (2003). The UK Corporate Social Responsibility consultancy industry: a phenomenological approach. (D. Matten, Ed.) *Research Paper Series*.

Annex 1 – USB with qualitative interviews

- Interview 1. Sif (2017).
Interview 2. Peter (2017).
Interview 3. Susanne (2017).
Interview 4.1 Johan (2017).
Interview 4.2 Johan (2017)
Interview 5. Anna (2017).
Interview 6. Maja (2017).
Interview 7. Louise (2017).
Interview 8. Hans-Henrik (2017).
Interview 9. Pernille (2017).