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**Book Review Article: *Research Handbook on Corporate Social Responsibility in Context*, Edited by Anders Örténblad, Edward Elgar, 2016, pp. 416.**

**Simon Robinson**

This is one of those meaty books that CSR buffs like to settle down with, over a good post prandial port. Of course, most such edited volumes books promise more than they deliver, lacking real focus, and so are unable to drill down to significant analysis of theory or practice; result, indigestion.

This book is an exception. The first reason for that is that it nails its CSR colours to the mast, and for the most part the twenty seven authors use these colours as the reference point for their thoughts. The definition of Jeremy Moon (2014) forms the basis of this, with five key features found across different definitions of CSR:

- Business responsibility *to* society (being accountable)
- Business responsibility *for* society (compensating for negative impacts on society).
- Business responsible *conduct* (business needs to be operated ethically, responsibly and sustainably)
- Business responsibility to and for society (including environmental issues)
- The management by business of its relationship to society (Moon 2014, 4)

Örténblad develops this into seven points, distinguishing 'being accountable' from compensating for own and others' negative impacts on society, and distinguishing operating in an 'ethically (sic), responsible and sustainable way' from taking 'responsibility for society and the environment in broad terms' (9).

This is set out as part of the introduction, which also stresses the importance of attention to context in CSR. Kirk Davidson (32-45) argues that this involves taking account of history, religions and philosophies, social norms, geography, political structures, level of economic development, civil society institutions, and safety net provisions in any country where CSR is practised. The point about context is critical to the discussion about CSR, because ultimately it comes down to the significance and meaning of CSR, something which is picked up in the final part of the book, not least through the poles of universality and relativism. The implications for research into CSR are important, and Athanasopoulou and Selsky (46-68) set out a context sensitive framework for research in the final chapter of the introduction.

The second distinctive aspect of this book is that it attempts to take the issue of context based research seriously through a middle part on research which is divided into four sections, focusing on: Religion/Level of Economic Development; Industry; Mixed Contexts; and Specific Situation. The first of these areas involves chapters on Islamic and Buddhist perspectives of CSR, a comparison between 'developed' and 'developing' nations, and an examination of CSR in Asia. The second section looks at CSR in the food processing, shipping and pharmaceutical industries. The third section then drills down into particular countries with the ready-

made garments industry in Bangladesh, and the shipping and pharmaceutical industry in Greece and Turkey respectively. The final section focuses on very specific cases, with the insurance industry in Norway, and fraud examiners and white collar crime. You might say that all this is precisely doing what it says on 'the tin', providing a handbook, which sets out examples of how one might approach context based CSR research.

Finally, the book offers six chapters in the third part, under the heading of 'Comments and Reflections'. The first begins to evaluate the Moon view of CSR, and the second offers a more critical reflection. The third and fourth offer different perspectives on the development of CSR, a stage approach and the development of a deeper understanding of CSR. The fifth focuses on the meaning of CSR in the context of China. All is then summed up by the editor.

In a sense the final part takes us beyond the usual idea of a handbook not least because it moves us into discussion of what has been increasingly seen as a contestable concept. This is not a criticism of the book; it may be that we should look to 'grown up' handbooks as precisely getting to grips with the ambiguity of the area. So here are some comments about how the book does that, what it contributes to the debate and what questions it raises.

First, as I have noted, the book properly and effectively focuses on a particular definition of CSR. In many works about CSR there is both a lack of conceptual clarity and a defensive dynamic. Hence, it is not always clear what is being defended or why. Second, the central part of the book begins to work through some of the meaning of CSR in the context of research. However, I am left uncertain about just what emerges from that. The chapter on religion, for instance, is interesting but in a sense is constrained by the sevenfold model. The key characteristic of Islam and responsibility is both a transcendent accountability to Allah, and the resulting idea of service, not to society but to God (cf. Robinson 2017). The rest follows, including an identity, shared by business, civil society, and government, of the vicegerent; in effect a trustee of God's creation. This suggests the fascinating idea that any business, along with all other actors in society, is responsible for the whole of society, more of which anon. This is an idea which cannot simply be shoe horned in to 'CSR'. This is partly because it is based in a worldview, which provides a basis for human worth and purpose. Responsibility starts from humanness not 'businessness'. This takes us back to the spade work of working through just what responsibility means. This Islamic perspective, echoed by writers such as Zygmunt Bauman (1989), sees responsibility as a constant search for how one can practice service. There are no clear limits to responsibility. In practical terms limits do have to be negotiated, no organization in reality can be responsible for everything. But the starting point is one of openness to responsibility for everything. In a sense, for all the Abrahamic religions, it is this which precedes the negotiation of particular responsibility. The covenant (unconditional divine agreement) precedes the contract, and the contract involves shared responsibility for the end which transcends all interests. This is not about shared interests but about shared responsibility. The question I am left with on this chapter then is, what does Islam and Buddhism have to contribute to the meaning of CSR? Might it contribute to a critique of the Moon definition, rather than an interesting comparison?

In a sense, similar questions emerge in the chapters about 'pharma'. The general chapter has the tensions bubbling beneath the surface. Chan et al (198) sum this up in the language of 'attempts to balance' what is expected of them in CSR and the realities of the market. But the point is that neither of those things is perfectly clear. The realities of the market are a function of many different things, from regulation, to the demands of stockholders, to the dynamics of the market and so on. What is expected in terms of CSR is a function of many different narratives, from employees, to civil society, to government. The balancing act as set out then seems to be based in a false dichotomy, and one which ignores the importance of dialogue with all the different narratives. Once we reach the chapter on Turkey there is not much actual difference in this perspective, despite the fact that Turkey is predominantly Muslim and that much of the banking system is not based in interest, suggesting one might expect a different view of the marketplace. From these examples it is not clear what difference context does make. Despite these questions the rest of part two makes significant headway in showing at least how research can be carried out in context, often leading to the conclusion that effective dialogue is key to developing CSR. This reinforces the point that communication is critical to CSR.

I want to spend the rest of this review article on the final part of the book. Once the research examples are set out it is to this part that I recommend that you hurry, because it begins to tease out some of these key issues around CSR. The first of the chapters (Hansen 305ff) examines universal aspects of CSR. It argues that CSR is universal, at least in the sense that the Moon definition points to general aspects of responsibility which then need to be accounted for in particular contexts.

With Weikert (316-324) we then arrive at something much more critical of the Moon view. First, he begins to explore in more detail the meaning of accountability as moral accountability, and with this he moves into reflecting on the social nature of business, as part of an interdependent social network; complex and mutual accountability. Second, he raises critical questions about negative impacts, causality, and responsibility. Central to this is the Rana Plaza case, where several international brands paid into the compensation fund, even though they had no legal responsibility at any point. He argues both that this was a unique case and that it was clearly connected to reputation, connected to the pictures of their brand in the rubble. Again this suggests that more work needs to be done on conceptual clarification of CSR. It also raises the key point about the connection between responsibility and integrity, which I will return to below. Third, he stresses the importance of a global perspective. The idea of compensating for others' negative impacts does not make sense unless it is viewed in a picture of global interdependence and shared responsibility. Fourth, he begins to question the internal coherence of the definition; how the different elements relate. It is not clear, for instance, how 'taking responsibility for society and the environment in broad terms' differs from 'managing by business its relationship with society'.

Weikert does not seek to knock down the model, commenting that, 'The seven aspects all *shine light on the pathway, but they do not constitute the pathway*' (322, author's italics). This sounds a little like the end of an interesting film setting up a sequel. Don't leave us hanging there! The following chapters do not.

Gottschalk (324-337) argues for a developmental model of CSR. This involves growth to a mature practice of CSR, reactive to proactive, building on Carroll and co. The stage development model might indeed be a way of providing a coherent view of the Moon definition. However, as presented it raises more questions than it answers. What does maturity actually mean? Are we to assume that proactivity /altruism is a sign of maturity, if so why? Is there clear evidence of this, and are the stages invariant, or as in the case of Body Shop or Interface does epiphany lead to straight to proactivity? This looks like more of ladder than a pathway, and one that has a few rungs missing. Nonetheless, it is a dimension worth developing and would benefit from accessing moral development stage theories (Kohlberg 1984)

Hsu (368-386) digs a little deeper and suggests that there is a problem with the business case for CSR. He and Visser both highlight research which confirms that there is no clear connection between good practice (CSR) and business success. However, the case made for CSR is predominantly an economic one, something he refers to as a 'disquieting illusion'. We might want to add to that the equally disquieting assumption that we should try to find 'scientific' proof of this connection; far too many variables and in any case we are still dealing with an idea that is not clear, and issues such as motivation which need much more exploration. Hsu, however, lays down a challenge; how do we get beyond the business case? Now there is a sequel of some value.

But before we get to sequels, Visser (339-365) takes us into a well thought out piece on the future of CSR, based in his work of 2013. This doesn't bear much relation to Moon, on first or second sight. However, it picks up many of the questions raised thus far and offers a coherent account of CSR. My critique would be that he spends too much time on the Web 2.0 analogy and too little on underlying theory. The highlights, however, are around connectivity. He gives us five principles in this new model of CSR 2.0, interestingly none of which are moral principles; creativity, scalability; responsiveness; glocality; and circularity. The first focuses on the imagination, noting firms who have developed major social enterprises, from Grameenbank to Freeway windup torches. We might characterise these examples as marrying entrepreneurship to the common good. But that does not quite capture the dynamic. These are projects which answer human need and empower. They enable people in very difficult situations to take responsibility for themselves. Responsiveness demands both awareness and appreciation of the social and physical environment and transparency. Glocality is very much about responsiveness to the context. Visser notes how this goes against conventional attempts to measure CSR. He gives the example of how BHP Billiton were puzzled to find themselves performing poorly in the Business in the Community Index, due to high energy use. On reflection this was mostly down to their work in combatting malaria. They chose to continue. The role of owning narrative here becomes important in developing responsibility. This is not communication 'through' story; with narrative as tool of communication. It is rather directly involves the identity (not brand) of the organization in practice. Hence, Visser makes use of the term 'meta-level ontological shifts' in moving from tool based CSR to the new model. This is very useful work that begins to provide traction for change which is about seeing things differently. The new model is then characterised by integrative thinking and reporting, and collaborative practice, which brings together value creation, good governance, societal contribution, and environmental integrity. In that light CSR is as much something to be practised in SMEs as in large corporations.

This then is a handbook which does not tell you what do but rather challenges you to think about the meaning, practice and research of CSR. I would recommend it for that and for offering ways around researching CSR, with a further helpful research framework in the final chapter.

The limitations of the book are much same as most writing and research round CSR. First, the elephant in the room is not engaged. This analogy is fairly exact, with the Moon model getting the tail, several legs and the trunk, but no head. What is missing is a comprehensive and rigorous analysis of the term responsibility. There is clearly something about accountability and what Ricoeur (2000) characterises as positive responsibility, though neither of these is drilled down systematically, hence the connections are not always clear. What is absent is Aristotle's first mode of responsibility, attributability. The importance of this term is that it is not a simple moral concept. It is about making the connection between thought and action, and thus about critical agency in decision making. Do I know what I am talking about? Do I understand what motivates me to act in such and such a way (affectively, cognitively and somatically)? Do I own my thinking and response or am I simply following orders of a CSR tick box? Is there any evidence of intention in my action? Is there any evidence of intention in the actions of my corporation? Are we aware of how our actions have impacted or might impact the social and physical environment? What is the significance of our projects and practice in relation to the social and physical environment? What are the values of our organization, what do we value and how are we valued?

Individually and corporately this mode of responsibility involves internal conversations locating responsibility in the identity of the person or organization. This is not simply ontological but existential, about me taking responsibility for who I am, who I relate to, how I relate, and what I do; and about the organization doing the same. It is striking how the major corporate governance crises of the last decades evidenced a lack of precisely this mode of responsibility- characterised by development of persona in the form of codes and brands rather than authentic identity (see Robinson 2016 for some details). This practice was also characterised by avoidance and denial. This was not so much denial by leaders, that they had presided over bad practice, more fundamentally it involved a denial that the individual or corporation should be responsible for their thought, feelings, or actions; for who they were. From that it is, or at least feels, easy to deny the significance of any action (cf. Cohen 2001<sup>1</sup>). The practice of this mode of responsibility is characterized by critical thinking about ideas, feelings and values, challenging and mutual dialogue, consciousness (awareness and appreciation) of the complex social and physical environment, all of which enable authentic reflective practice.

Second, in the light of this, personal and organizational integrity is directly related to the practice of corporate responsibility. Indeed, elsewhere I argue that integrity is defined by the practice of responsibility in its three modes (Robinson 2016). This accounts partly for the dynamic that Hsu begins to uncover, expressed by him as a dichotomy between an economic and social model. The point about integrity suggests that if the first mode of responsibility is not practised then any CSR programmes will, by definition, not be an authentic expression of values and identity

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<sup>1</sup> A very good example of denying responsibility for the self in relation is in Matthew Gill's book *The Accountant's Truth* (2013).

but rather an instrumental tool. This leads either to intentional 'green-washing' or to a corruption of meaning and practice, where, as in the Deepwater Horizon case CSR programmes, of some significance, go hand in hand with non-responsible practice. What is absent from such practice is precisely the absence of critical agency, consciousness of the social and physical environment, and reflection on identity and practice.

Third, the first mode of responsibility inevitably relates directly to the modes of accountability and positive responsibility. Accountability takes on a deeper hue in the light of this. It is not simply about reporting and presentation: one way communication. Authentic accountability demands mutuality (albeit asymmetrical in any organization), and is this based in genuine dialogue. MacNamara (2015) reports perceptions in organizations which believe they communicated through dialogue, but actually eighty percent of the time communication was simply 'transmissional'. What dialogue there was, was centred in achieving performative success; often creative, but not critical. MacNamara begins to work through the 'architecture' of listening in organizations as key factor of communication; and this becomes key to accountability. Accountability without the first mode of responsibility tends to move into a focus on one dominant narrative, involving hierarchical dynamics and culture of fear (see Robinson 2013).

Fourth, the two modes of responsibility interact with the third, positive responsibility. This is characterized by the proactivity and creativity stressed by Visser; by dialogue which effects negotiation around shared responsibility; and by plural responsibility *for*. Just as accountability is plural, i.e. to many different actors, so any actor may be responsible for many different things at the same time. The downside of this was exemplified by the Mid Staffs case (Francis 2013) where adherence to the dominant managerialist narrative caused several professional groups to either deny, or lose focus of, responsibility for the core purpose of the project, health care. Hence, this is a both/and responsibility; for both particular tasks and projects and also wider purpose and relationships. With that this mode ties in with the first; responsibility for the identity of the project or organization. This is beautifully put by Martin and Schininger (1989, 148) about engineering, with each professional engineer responsible 'for the integrity of the engineering profession'. This includes responsibility for the meaning, purpose and value of the profession. In business perhaps the closest parallel is the finance industry, including banking and accountancy. The suspect practices of accountancy firms and banks before the credit crisis destroyed the integrity of the finance industry as a whole, upon which was based trust in that industry (ICAEW 2009). This aspect of responsibility (as with the other two) demands the exercise of judgement, which is where the importance of context comes in.

Fifth, the three modes of responsibility inevitably move CSR into the area of capabilities, and again this is something that bubbles beneath the surface in the handbook, without being grasped. The first mode of responsibility involves practice of the intellectual virtue of practical wisdom (*phronesis*), reflection on the good in one's purpose, but also moral virtues such as the practice of justice. The second mode involves moral virtues such as courage; the courage to challenge, to give an account and so on. The third includes practical skills of negotiation, strategic thinking, creative imagination, and so on. This points to another level of integrated thinking which views intellectual, moral and practical skills and virtues as essentially practised

together, at all points. This raises questions of just how they interrelate and enable the practice of responsibility, not least in the relationship between values and perception. How do values affect perception? But that is for another day. The important point is that moral virtues are not practised apart from intellectual and practical ones, and, whilst distinct, should not be seen as separate. CSR as a discrete programme and focus tends to pull away from that kind of integrative thinking and practice; we have business thinking and responsibility thinking. Visser's view of enterprise begins to break out of that, not least through owning creativity and dialogue as part of CSR.

Sixth, a related point is that it is hardly surprising that CSR as a concept does not have an integrative role, conceptually or practically. The different cognate concepts of business ethics, governance, sustainability and so on, are not easily integrated through Moon's model, accounting for Weikert's unease. More effective analysis of responsibility provides greater hope for integration. But this starts to pull CSR as a concept out of shape. Part of the reason for this is the perspective it espouses, with business at the centre. In effect, the 'social' revolves around the business, and stakeholder theory compounds this. These are stakeholders of the business rather than individuals or groups who have a stake in a complex society, including business. Despite increasing consumerism in the work of professions it would seem odd to talk of stakeholders, for instance, in healthcare. This is because all the actors involved, including the patients, share a stake not in the health service but in the transcendent goods of health and care. This is where the questions of Hsu and Visser are pertinent. We cannot assume the nature or purpose of business apart from the society and wider world that it serves, and therefore the shared values at the heart of that society. This brings us back to the idea of being responsible for everything and everybody (Levinas 1989, Bauman 1989). This begins with the recognition that there are things which transcend interests, not least the sustainability of the environment (Jonas 1984). And everybody, including business, shares responsibility for the social (including nurturing meaning and values), economic and physical environment.

I am left wondering whether it is worth time and energy defending the term CSR. I am struck by Visser's point that research suggests that whilst there are high profile examples of CSR policies, the majority of firms do not have a CSR policy. Perhaps this is something that should be researched in more detail- not least to see how firms which do not have a CSR policy think about and practise responsibility in their organization. This demands reflection on all three modes of responsibility. Without seriously engaging with the integrity of leadership and the organization CSR runs the danger of becoming part of a corporate beauty contest. Better to focus then on critical reflection on the meaning and practice of responsibility in one's organization's situation. What will emerge from that will deepen our understanding of and provide better ways of engaging with responsibility. I suggest that the research focus of this book will, with a fair wind, drill down to that experience, and will take the debate precisely in that direction.



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