



Conscience as control – managing employees through CSR

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Jana Costas

Freie Universität Berlin, Germany

Dan Kärreman

Copenhagen Business School, Denmark

Abstract

Corporate social responsibility has become an important topic for both academics and practitioners. CSR typically stands for corporate responses to ethical, environmental and social issues. Whilst extant research has predominately focused on CSR in relation to external stakeholders and taking a macro-institutional and/or functionalist perspective, we provide a critical engagement with the interactions between CSR, employees and management control within organizations. Qualitative data gathered at two management consultancy firms demonstrate how CSR discourses and practices serve to construct an idealized image of a socially, ecologically and ethically responsible corporate self. In this way, CSR works as a form of aspirational control that ties employees' aspirational identities and ethical conscience to the organization. The article discusses the implications of CSR concerning cynical distancing, ethical sealing and the space for politics and critique in corporations.

Keywords

CSR, cynical distancing, ethical sealing, identity, management control

Ethics, responsibility and social responsiveness have become significant themes in research and the public domain. They are discussed under labels such as the ethical economy (Arvidsson, 2010), sustainability (van Marrewijk, 2003), Fairtrade (Reinecke, 2010), corporate citizenship (Matten and Crane, 2005) and, more generally, as corporate social responsibility or CSR (Carroll, 1999). Whilst CSR is far from a coherent perspective, it can be regarded as a corporate attempt to institutionalize ethics. It mostly focuses on how organizations should interact with external stakeholders, such as vendors, consumers and the general public. It is typically enacted through various programs, proto-

Corresponding author:

Jana Costas, Freie Universität Berlin, Boltzmannstr. 20, D-14195 Berlin, Germany.

Email: jana.costas@fu-berlin.de

cols and codes of conduct, such as Fairtrade or the UN global compact, and through organizational functions, such as CSR officers and departments (Bondy et al., 2004; Helin and Sandström, 2007; Nijhof et al., 2003; Weaver et al., 1999).

In research, CSR is predominantly approached from a macro-institutional perspective. Studies focus on the interaction of CSR protocols and programs with external stakeholders and the role corporations play in the political economy (e.g. Aguilera et al., 2007; Campbell, 2007; Garriga and Méle, 2004; Matten and Moon, 2008; Néron, 2010; Scherer and Palazzo, 2011). Moreover, CSR has been studied from a strategic point of view. Studies have looked at its functions for corporate marketing, image, legitimacy and reputation (e.g. Daudigeos and Valiorgue, 2011; Maignon and Ferrell, 2004; McWilliams and Siegel, 2001; Schuling and Cording, 2006; Orlitzky et al., 2011). Thus, so far CSR research has largely taken a functionalist and/or macro-institutional approach to organizations, which tends to 'black-box' the internal organizational dynamics of how CSR is developed, articulated and practiced.

In this article we argue that CSR initiatives can be viewed as a form of management control within organizations. CSR regulates employee conduct through socio-ideological and technocratic means (Alvesson and Kärreman, 2003, Kärreman and Alvesson, 2004). Rather than viewing CSR as something that exclusively influences the relationships between the corporation and external stakeholders, we emphasize that CSR is integral to management control. Hence it influences external *and* internal dynamics. Our focus is on the internal dynamics. We take interest in how CSR shapes behaviour, identity and meaning, that is how it is received, understood, practiced and resisted, in organizations.

Drawing on empirical studies at two management consultancy firms, we show how CSR can constitute a significant part of corporate activity and be central to employees' everyday working lives, career planning and attitudes towards the organization. CSR discourses and practices promote the construction of an idealized socially, ethically and ecologically responsible corporate self along with clear pathways of enacting it. On the basis of three employee orientations – the believers, straddlers and cynics – we analyse how this involves the workings of aspirational control. The implications of CSR concerning cynical distancing, ethical sealing and the space for political debates and critique in corporations are discussed.

The article is structured as follows. We provide an overview of extant studies on CSR, emphasizing the lack of research on the interaction between CSR, internal organizational dynamics and employees. We then introduce the idea of CSR as a management control system. After outlining the study's methodology and introducing our cases, we analyse the role of CSR within the organization, highlighting different employee responses to CSR. The discussion develops the implications of CSR as a management control system.

The organization of CSR and CSR in the organization – a critical approach

CSR is an increasingly popular topic in management and organization research. Since the 1990s CSR has emerged as a central lens for approaching, understanding and theorizing corporate activity (Carroll, 1999). Definitions of CSR vary and there is still a lack of consistency (Crane et al., 2008). CSR can therefore be regarded as an umbrella term for corporate attempts to institutionalize ethics. Whilst the field is diverse, following Garriga and Méle (2004), four main CSR research lines can be identified. First, most research takes an instrumental perspective, which follows Milton Friedman's (1970) well-known argument that the only responsibility of the firm is the maximization of profits. Studies look at CSR's functions for enhancing firms' competitiveness, shareholder

value and sales through marketing, image and reputation (e.g. Daudigeos and Valiorgue, 2011; Godfred et al., 2009; McGuire et al., 1988; McWilliams and Siegel, 2001; Orlitzky et al., 2011). Second, political theories approach corporations as powerful actors and study their role in the political landscape in relation to corporate citizenship, democracy and governance (e.g. Crouch, 2006; Matten and Crane, 2005; Néron, 2010; Scherer and Palazzo, 2011). Third, integrative theories look at corporations' responses to different social demands from stakeholders (e.g. Aguilera et al., 2007; Campbell, 2007; Carroll, 2003; Maignon and Ferrell, 2004). Lastly, ethical approaches focus on corporations' ethical responsibilities to society with reference to moral theory and issues of sustainability, development and universal rights (e.g. Cetindamar, 2007; Frederiksen, 2010).

This brief overview shows that CSR is mostly studied in a macro-institutional context, whereby the focus is on the relationship between the corporation and external actors/stakeholders, such as customers, clients, vendors, governments. Extant studies, especially those following an instrumental approach, largely take a functionalist understanding of organizations; they are simply regarded as instrumental sites for the implementation and execution of CSR. Thus, little attention is paid to the internal organizational processes surrounding CSR, namely how it is understood, practiced and resisted in organizations – this is the focus of our article. It is also striking that the working assumption of many CSR studies is that corporations should or do play a role in issues of social, ethical or environmental responsibility. Thereby the existence of CSR as such remains unquestioned.

A burgeoning stream of critical studies has started placing CSR in its historical, economic and cultural context and drawing out its wider political implications (Banerjee, 2008; Bergström, 2007; Hanlon, 2008; Jones, 1996). From a post-colonial lens, research has pointed out CSR's inherently Western assumptions (Khan et al., 2010) and often imperialistic implications for developing countries (Khan and Lund-Thomsen, 2011; see also Banerjee, 2007; Fransen and Kolk, 2007). The current managerialist interest in CSR has been discussed as a product of American hegemony and recent financial pressures (Marens, 2010). Furthermore, CSR has been related to neo-liberal forms of regulation that seek for new kinds of legitimacy and value creation/appropriation (Hanlon and Fleming, 2009; see also Arvidsson, 2010).

Drawing on Mouffe, Garsten and Jacobsson (2011) have studied CSR as a post-political form of governance, where 'conflictual relationships are overshadowed by an appeal to agreement and consensus' (2011: 3). CSR builds upon 'soft' regulation, such as the adoption of transnational codes of conduct, standards and norms. In this way, any kind of conflict and antagonism, e.g. between economic and social objectives, remains disclosed and the space for dialogue, reflection and differing interpretations is reduced. Roberts (2001, 2003) has demonstrated how the engagement with others, especially those vulnerable to corporate conduct, is promoted little, if not prevented through CSR initiatives. The increasing corporate focus on CSR is linked to the rise of external corporate visibility and the resulting need for reputation management. It represents a way to restore 'the corporate "imago" [and thus functions] ... on the surface – in policy or public relations departments at corporate head office – leaving operational practices untouched' (Roberts, 2003: 263). Pre-occupied with image creation and management, CSR fosters narcissistic pre-occupation with the self, i.e. corporate actors' desire to be seen as good, rather than ethical sensibility and responsibility towards the other. Interestingly, Bergström and Diedrich (2011) have recently argued that even if corporations engage with the other, i.e. stakeholders, they use this to impose their understanding of CSR onto them. Thus, 'the exercising of CSR may be regarded as reinforcing the powerful position of the corporation' (2011: 915).

While these studies provide critical engagements with CSR, they do not offer detailed empirical accounts of how CSR is organized, made sense of and practiced within organizations. Of course, this may be indicative of the fact that CSR initiatives often simply involve the adherence to some

global standards, protocols or codes of conduct and thus interfere little with everyday organizational activities. Notwithstanding this, we want to demonstrate how CSR can significantly shape organizational life and interact with employees as a form of control.

There are only few studies that have looked at the internal organizational side of CSR. Whilst these are typically interested in how organizations can mobilize employees to do CSR (e.g. Collier and Esteban, 2007; Trevino and Weaver, 2001; Weaver, 2004), we ask how CSR is used to mobilize employees. Studies have investigated how corporate codes of ethics are communicated, influence behaviour and moral outlooks (Jensen et al., 2009; see also Helin and Sandström, 2007). They underline how CSR is about controlling attitudes and behaviour: '[f]ormal ethics programs can be conceptualized as organizational control systems aimed at standardizing employee behavior within the domains of ethics and legal compliance' (Weaver et al., 1999: 42). However, their understanding of control is primarily concerned with environmental factors, such as media or legal framework and, more importantly, is functionalist, assuming unitary and consensual employee understandings and responses. This line of research is predominantly concerned with making CSR work; it regards CSR as unquestionably positive and desirable. Instead our aim is to provide a more critical and nuanced understanding of the interaction between CSR control and employees. One study that takes a similar approach to ours is that by Fleming (2009):

Often downplayed in the literature is the function that CSR plays in attracting, motivating, and retaining workers, especially those employees who are more inclined to identify with socially progressive causes outside of the official remit of corporate life. (2009: 108)

Fleming notes that CSR discourses and practices appropriate the rhetoric of ethics and responsibility. In this way, employees are seen to no longer feel tensions between their personally held values and corporate activity and thus can gain a greater sense of authenticity at work (see also Costas and Fleming, 2009; Fleming and Sturdy, 2009). This connects to wider observations of how in contemporary organizations employees are invited to live out their 'alternative lifestyles' (Land and Taylor, 2010), 'eco-friendly, vegetarian and vaguely left-wing approach to food, politics and the environment' (Kenny, 2010) and even anti-corporate/capitalist sentiments (Boltanski and Chiapello, 2005; Ross, 2004). Building on this, we seek to shed empirical and theoretical light on how CSR interacts with employees by approaching it as a form of management control.

CSR and management control

To suggest that CSR might operate as a management control system begs the question, what is management control? Management control has been defined in numerous ways but most definitions suggest that it includes the exercise of power (influence) to secure sufficient resources and mobilize and orchestrate individual and collective action towards (more or less) given ends (Alvesson and Kärreman, 2003, Kärreman and Alvesson, 2004). It focuses on behaviour, output and/or the minds of the employees. Whilst traditionally studies have looked at the objective and behavioural aspects of control, increasing attention has been paid to forms of control that target employee minds through norms, emotions, beliefs and values and are therefore intended to affect behaviour indirectly (Alvesson and Willmott, 2002; Barker, 1993; Deetz, 1992; Kunda, 1992; Mumby, 1988; Smircich and Morgan, 1982). We use the notion of socio-ideological control for attempts to control worker mind-sets and technocratic control for attempts to directly control worker behaviour (Alvesson and Kärreman 2001; Kärreman and Alvesson, 2004).

Most importantly for our article is socio-ideological control, as it is concerned with managerial efforts to persuade people to adapt to certain values, norms and ideas about what is good, important and praiseworthy. Socio-ideological control works through the management of meaning, namely by specifying perceptions about how particular phenomena in organizations should be understood (Czarniawska-Joerges, 1988; Kunda, 1992). Whilst this can take many forms, we focus on attempts to regulate identities through targeting normative themes, i.e. values and ideals, beneficial for the company. Identity regulation constitutes the construction, production and maintenance of symbols infused with a particular meaning and a preferred interpretation, which aim to prompt individuals to engage in particular forms of identity work (Alvesson and Willmott, 2002). We study identity regulation as a vehicle for the management of meaning and look at its internal effects among organizational members. Such forms of identity regulation can significantly interfere with subject's sense of self, leading to forms of identification, dis-identification and ambiguity (Collinson, 2003; Kunda, 1992).

Particularly we focus on identity regulation through the exercise of aspirational control (Alvesson and Kärreman, 2007; Thornborrow and Brown, 2009). Aspirational control involves the encouragement of identification with a perceived attractive identity, support of the acquisition of a recognized skills set, the engineered opportunity to realize objectives and rewards and other ways that facilitate compliance with a specific normative order. Most importantly, it is exercised through tying a specific identity to a particular career/employment prospect and organization. Aspirational control is likely to emerge whenever distinct and clear-cut career trajectories are articulated, since this makes the occurrence of provisional selves (Ibarra 1999, i.e. experiments with versions of how one sees oneself in relationship to who one wants to become) likely. Aspirational control typically subtly disciplines and normalizes through attribution, classification and ranking mechanisms (e.g. Covalleski et al., 1998; Foucault, 1977, 1980; Grey, 1994; Townley, 1993). It shifts agency to the target of control, thus converting the individual into an accomplice through confession-like mechanisms, such as self-evaluations and career coaching. The aspirations are about fitting in and being a full member of the corporate collective.

We use the concept of aspirational control to understand the interactions between CSR, employees and identity regulation. This allows us to draw attention to the fantasies, more precisely, idealized images of selfhood CSR discourses and practices promote. An idealized image of selfhood is one of coherence, unity and wholeness (Casey, 1999; Gabriel, 1995). Although such an image remains an inherently failing illusion, subjects narcissistically invest in it as a way to cover up the contradictory and fragmented nature of selfhood (Costas and Taheri, 2012; Driver, 2009; Stavrakakis, 2008). This explains why organizational members are 'vulnerable' to identifying with a corporate manufactured 'ideal' (Schwartz, 1990) or 'imaginary' (Roberts, 2005) as well as to the various disciplinary effects entailed (Casey, 1999). We suggest that CSR programs foster the construction of an ecologically, ethically and environmentally responsible corporate self, which constitutes an aspirational and ideational image. The identification with this corporate idealized image of selfhood entails the exercise of aspirational control: not only does the corporate manufactured ideal define the aspirations, i.e. the self one should aspire to be and become, but also it gives rise to forms of self-discipline.

CSR provides a particularly compelling fantasy of selfhood and thus a platform for the exercise of aspirational control given its strong connotations of ethics, morality and responsibility. Although idealized images of self, by definition, entail a normative dimension, this is pronounced in the case of CSR; CSR explicitly defines what it means to be a morally good person. Thus, the moral heft of the idealized image of self produced through CSR – the ethically, ecologically and socially

responsible corporate person – is especially strong. This is reinforced through the ways in which this ideal is significant not only within contemporary organizations but also society at large.

In the following we explore CSR as a form of aspirational control. Although we are therefore more concerned with the socio-ideological mode of control, it is important to point out that CSR is aspect-rich enough to involve both technocratic and socio-ideological forms of control. For example, protocols and agreements, such as the UN global compact, Fairtrade licensing and so on, imply a strong rule-based and technocratic ethos of control, while the emphasis on responsibility strongly grounds CSR in ethics, meaning and ideology. In focusing on how CSR discourses and practices seek to produce the ideal of an ethical and responsible corporate self, we explore the following questions: how does CSR work as a form of aspirational control and how do employees respond to it? What are the ethical and political implications of CSR as a form of aspirational control?

Methodology

We address these questions by drawing on qualitative data gathered at two management consultancy firms, termed Global Consulting (GC) and Consulting International (CI). The empirical study aimed at investigating culture, identity and the relationship between work and non-work realms. At GC the first author was a member of a consulting team for five months that investigated the company's internal HR processes. This entailed going up to London up to four times per week, working alongside the consultants in the team and participating in the project workshops. During the four months at CI participant observations were gathered through hanging out in the office, going for coffees and after work drinks. Documentary data were collected in form of company leaflets, recruiting brochures and history books and external texts on the companies, such as newspapers and career websites.

At CI 57 semi-structured interviews with consultants from different hierarchy levels, e.g. from analyst, consulting, manager to senior manager and director level, and one interview with a HR manager were conducted. The open-ended interview questions aimed at gathering insights into the relation between employees' non-work and work self. The schedule was used in a flexible manner, allowing for unforeseen insights (such as those relating to CSR) to emerge. After the first set of interviews, the schedule was refined, taking into account the significance of CSR in the firms. In the course of the study it became apparent that the companies organize many of their employee activities around CSR, e.g. charity days, runs or events, and that CSR constitutes a central way in which employees make sense of and experience organizational life.

The tape-recorded workshops and interviews were transcribed. The data analysis took place in an iterative process, going back and forth between the data and existing literature. Given the similarities of the companies (e.g. in terms of culture, business, size), we did not conduct a comparative analysis but rather analysed the empirical material around themes. Both companies engage in more or less the same kind of CSR activities, programs and events, recruit similar kind of employees and have very comparable organizational structures, hierarchies and work processes. This can explain the lack of substantial differences in employee responses between the firms. In identifying various ways in which employees interact with CSR, we developed three different characterizations of employee responses: *believers*, *straddlers* and *cynics*. We do not suggest that these responses are exhaustive or that all employees hold such attitudes towards CSR. Furthermore, in line with our conceptualization of identity, we do not propose that the views and related identity constructions are stable and unambiguous. We regard them as temporary snap-shots, which may change over time and in different contexts.

Introduction to the cases

Global Consulting (GC) and Consulting International (CI) represent large world-wide operating management consultancy firms. The consulting services range from large-scale IT-system implementation to high-end strategy projects. Known for their rigorous and dedicated client services and hard-working and tough consultants, GC and CI enjoy good reputations in the business community. In the wider public their image is mixed; they can be associated with unscrupulous cost-cutting measures and redundancies, along with decadent and rich consulting lifestyles. In the past they have been involved in corporate scandals. Nevertheless the companies have managed to remain amongst the most important and reputable players in the consultancy industry and top employers. They are recurrently ranked as best places to work for. Each year the firms receive high numbers of applications and they recruit graduates from prestigious universities.

Corporate social responsibility at Global Consulting and Consulting International

Besides the accent on professional ethos, the culture management discourses and practices stress informality, fun, leisure and, most importantly for our purposes, CSR. On the firms' websites whole sections inform readers that 'the principles of corporate social responsibility are fundamental' (GC) to the companies, that they organize various CSR activities and have 'Corporate Social Responsibility Committees' (CI) in place. In recruiting brochures the importance to run a 'responsible business' (GC) and do 'community investment' (CI) is highlighted. In various ways CSR shapes everyday organizational life. In the cafeterias only organic and Fairtrade products are served and coffee places are decorated with large Fairtrade posters of smiling African women holding their babies in their arms. Environmental concerns are said to be high on the agenda, as leaflets next to the newly installed recycling bins propose at CI. Any of the companies' well-attended sports events, such as marathon runs or triathlons, are advertised with the aim of raising money for charity. Emails to support consultants in their sports efforts through donating money and attending charity sport parties are frequent. Both companies select a charity organization each year, which receives all donations.

CSR is prevalent in nearly every meeting room and on the office walls, which are often decorated with pictures of foreign, poor or disabled school children. At CI under a photograph displaying a consultant in front of a school it says:

Alvaro used to go to this school in the East End of London. He is now a successful CI consultant and goes back to his old school as a governor to show the kids how important education is.

This refers to the companies' school governor program. Once a month the companies grant consultants half a day off to help school children with their homework and provide mentoring activities.

CI and GC have 'corporate citizenship' initiatives organized by the 'network of champions such as diversity champions, green champions' (Consultant, GC). Consulting teams conduct two or three charity (also called impact or community) days each year:

We have the impact day ... where we go and visit a community project. We might paint a community hall or cut some trees at some old people's home or clear the rubbish up around a school. (Manager, CI)

There are programs for consultants to either work on charity projects full-time or take unpaid leave and work on voluntary projects overseas. In the first case, a project team consults a charity organization at cost level:

This program is run like a business and it is not subsidized, it is not non-for profit, but it doesn't make losses ... It is part of the corporate citizenship agenda and the employee value proposition. (Consultant, GC)

The second program allows employees to take time off and voluntarily work overseas, e.g. one consultant (CI) 'went to the Philippines for a few weeks ... and did a business analysis of the agricultural sector there'.

These various activities and programs underline the significance of CSR in the firms' organization life. Although some of them only take place a few days per year, CSR is part of a range of activities that run throughout the year. This may explain why consultants note the sense that 'quite a lot of community stuff is happening' (Consultant, CI) and there is a 'constant stream of information [on CSR] ... in terms of what [one could] actually do' (Consultant, GC). There are entire organizational units and roles responsible for CSR. It is therefore a planned, organized and structured organizational endeavour; it takes place in defined ways, namely in the context of specific initiatives and activities. At the same time, it features in wider discourses about ethics, responsibility and concern, which subtly shape how employees make sense of their work, organization and, importantly, themselves.

The idealized image of the ethically, socially and ecologically concerned corporate self – believers, straddlers and cynics

CSR discourses and practices are incorporated into the 'identity regulation and work' (Alvesson and Willmott, 2002) regimes at CI and GC. Here engaging in CSR is part of enacting the ideal of an ethically, socially and ecologically responsible corporate self. From a management point of view, the CSR initiatives exist because employees, especially those of the so-called 'generation XY', increasingly want to work for companies 'in line with their own values' (HR manager, CI). CSR programs are regarded as a platform for employees to express their concerns and value systems at work. Indeed, some programs, such as those of eco-friendly workplaces, were initiated by employees and became part of the value proposition (i.e. values the organizations espouse to). But employees also note that management 'strongly encourages [them] to get involved in charity work' (Analyst, CI) besides their day-to-day tasks. CSR is therefore seen as part of the compulsory repertoire of what it means to be a consultant. Whilst some consultants embrace these CSR programs, others express more ambivalent and cynical attitudes. We term these responses *believers*, *straddlers* and *cynics*.

Believers

There are individuals who strongly believe in CSR and embrace the idealized image of the ethically, socially and ecologically concerned corporate self. Whilst their motivation for CSR differs – some believe in its ethical purpose (they might be called idealists), others engage in it for the purpose of career enhancement, reputation, etc. (they might be called opportunists) – what is important is that they all approach CSR as something desirable. We therefore group all of them as believers. Employees argue that CSR does 'something good'. Even before joining the firm some of

them had an interest in questions of responsibility, ethics and development. They worked for charities, e.g. in Africa, during their gap year. Having the opportunity to live out these concerns at the consultancy firm is seen to be significant:

When I joined GC I actually joined for [participating in the CSR programs] ... that was probably a major, major reason why GC, because they actually had this in place and I didn't know of any consultancies that had this scheme so I think there are a lot of people who probably thought the same. (Consultant, GC)

Individuals note a growing interest in being able to express their values at work: 'people's perceptions have changed' and they care more 'about [things like] carbon emission, problems in Africa' (Consultant, GC). As one consultant (CI) puts it:

I don't think there is any room in this modern age for anything that is truly a 100% capitalist. This might sound like out of one of our soapboxes, but we all have responsibility to give back to the community. If I am prepared to recycle in my private life, I would like to think that I can work somewhere, have a career in an organization that is also committed to things like that. It would be important to me. Yes, definitely. And I think you would have difficulties to find anybody who doesn't think it is important.

It is the rhetoric of 'giving back' (Consultant, GC; Manager, CI) or 'give as you earn' (GC, website) that is mobilized. Consultants feel the duty to do something good given the money they and the firms generate:

People at the firm are incredibly privileged and we have an individual and collective responsibility to support and encourage people who are not so privileged. And the firm and the partners and the people make a lot of money and a very small percentage of that given to charity can make a big impact on the people who receive that. So partly it is making sure that everybody recognizes how well off we are. And that the vast majority of people are not as well off and partly it is doing something tangibly practical to help them. (Manager, CI)

This sense of 'responsibility to support' and 'doing something tangibly practical to help' is addressed by the CSR initiatives, which are therefore seen in positive ways:

Well, I think that ... it's [the CSR programs] a tiny drop in the ocean ... but it is a start and it gets people talking about it and it raises awareness of the fact that there is need out there. ... I am impressed with the work by Richard - ... the partner who does community investment. He and his colleagues do a very good job of keeping it on the agenda. (Manager, CI)

The firm is a really great place to work. It has a lot of opportunity, personally and professionally. It does get involved in lots of extra things, such as community investment. We take part in fun-runs, sponsorship for various things. I think in terms of a corporation, it does take its corporate social responsibility quite seriously. So I do think that is positive. (Senior consultant, CI)

CSR programs underpin an idealized image of a corporate self, namely that of moral concern, responsiveness and care. They provide subjects with the discursive building material to construct such an idealized self and the basis to live it out. Consultants participate in CSR programs as this idealized self allows them not only to soothe some of the guilt surrounding living a privileged and wealthy lifestyle but also to offset the negative reputation of consultancy and consultants:

The impact that it has on the staff ... is really good, a day away when you feel like you are contributing positively to society. ... I think it helps people to feel that they are not just taking away from society but

they are giving something back as well as individuals rather than just working for a big bad corporation that ... gets a bad reputation. (Manager, CI)

This further underlines how CSR initiatives involve the construction of an admirable corporate self that consultants are keen to identify with given the link between CSR, image and reputation (Roberts, 2001). There are believers who welcome CSR as part of their identity projects as it presents the organization and thus themselves in the right way – this is particularly important with respect to external stakeholders and within the firms. They identify with the idealized image of the CSR self given its positive perception by others. Although the motivation for engaging in CSR therefore differs from the idealists (it is not intrinsically motivated), they similarly believe that CSR is desirable and are eager to participate: ‘having done volunteering work is great for the CV’ (Analyst, CI).

Identification with the idealized CSR self is also motivated through the ways in which it connects to the professional self. In participating in CSR initiatives consultants show that they can ‘take a challenge’ (Consultant, CI), be ‘pushed out of their comfort zone’ (Consultant, GC) and ‘develop the right capabilities for promotion’ (Manager, CI). CSR provides a platform to ‘test’, reinforce and confirm the professional/entrepreneurial self:

I think my motivation [to participate in voluntary services overseas] was to learn ... On the other hand, it was a good platform for me to be more entrepreneurial. Because I really have to get out and treat it like my own business. So, in a way I could see myself become an entrepreneur myself and it was something like testing the ground. So, in a way I like to give, but I also like to get. (Consultant, GC)

Straddlers

Consultants with a more ambivalent attitude regard CSR as desirable, yet simultaneously distance themselves from it. Whilst believing that addressing CSR issues is important (to that extent they identify with the ideal of the socially, ecologically and environmentally concerned corporate self), these consultants express ambivalence with respect to the corporate manufactured nature of responsibility, care and ethics. We term such an equivocal subject position ‘straddlers’. This term captures how individuals neither fully commit to CSR, nor strongly oppose it:

I think it [CSR] is a good thing but my skeptical side in me says: ‘Are you really doing this because the company genuinely believes in all these initiatives or are you only doing this because some people would not join the company if you are not doing it? Or are you doing it because every other company is doing it and you want to be seen to be doing it as well?’. (Manager, GC)

I think [it has] social impact ... I guess so because the people we helped [on the community day] were genuinely happy with what we did and genuinely had a positive impact on them. ... Yeah, it is something good. And it probably has a bigger social impact than a day in the office... I think sometimes it can be seen as just paying lip service ... I think they have started doing pro-bono work but it is not a huge amount and it is almost like it gets done because [they] advertise about it. (Consultant, CI)

The remarks show the shifting and ambivalent nature of the straddlers’ subject position: although they embrace CSR discourses and practices (e.g. ‘a good thing’), they express the troubling sense that the companies’ involvement is instrumental and insincere. This sense particularly arises in the context of the companies’ marketing campaigns that seek to create high publicity for their CSR activities. One consultant (GC) notes that ‘people appreciate the opportunity, or actually being encouraged to pick up these opportunities’ offered by the CSR programs, because they can ‘derive tremendous benefits in terms of new skills, being exposed to new organizations and cultures ... and

working in completely new locations ... on some really interesting questions'. At the same time, he states:

The firm wants people who are considered as responsible employees; people who see the value of using their skills and their time in a more kind of charity-based context and to actually act as very good ambassadors of the organization, so that they are not just seen as sort of money hungry management consultants. There is a better narrative to tell.

This further reveals how displaying a socially, ethically and ecologically concerned corporate self constitutes a corporate ideal, which, as the consultant also remarks, 'is almost a formal part of the evaluation process'. Whilst he identifies with this ideal (and regards CSR as rewarding), he realizes how enacting this idealized self of care, responsibility and ethics can feel disturbingly insincere and false in a corporate environment concerned with image and reputation. The comments of another consultant (CI) further illuminate the straddlers' identity constructions. On one of the yearly community days she participated in a project to 'take a group of schizophrenics from the psychiatric rehabilitation association on a day trip out to the Royal Observatory in Greenwich'. Although she enjoys 'opportunities' of 'making a difference', she also feels disappointed by the companies' use of such community involvement for branding:

One thing that really surprised me was the amount of branding that went into it. You had to walk around London in this CI T-shirt. There was a big thing about branding. Having the firm seen to be doing CSR. Rightly and wrongly. Because I think that people who do it, do it for the right motivation, even though the firm may not. So, everyone who volunteered did it because they wanted to make a difference. And I think that the firm gives the opportunities is great. But I think one thing I thought was exceedingly disappointing were the feedback forms ... In over half of them was 'wasn't it a great opportunity for the firm to get their brand out there?'. And I thought, what does the psychiatric rehabilitation association want with a firm's brand and I thought it was very disappointing. And that wasn't the reason why I was doing it. ... I thought it was disappointing that they had this attitude. It was a bit sad that they were wearing the CI T-shirts.

Her remarks point towards a clash between identifying with the idealized image of the self underpinning CSR and realizing its instrumental nature. The resulting ambivalence is expressed by another consultant (GC). For him, the structured and consulting project like organization of CSR activities contradicts the very idea of CSR. He engages in CSR initiatives to make 'the workplace a more ethical place' and 'feel more integrated within' the organization. However, the consultant notes:

The principle is still there. But I just don't feel that ... the mechanism by which it [CSR] is done ... I just think that is just how it has to work in large corporations. It just can't go to such an individual or emotional level.

There is a tension between 'the principle' of CSR and 'the mechanism by which it is done'. Here he refers to the bureaucratic nature by which CSR is organized 'in large corporations', which conflicts with the essence of CSR that lies on the 'individual or emotional level':

[Our CSR program] is a great idea, but ultimately it is still a consulting project ... It becomes secondary to the main business. So, all these things, the CSR projects, the corporate citizenship team, getting involved and having three charity days per year, these are all great things and they are ultimately secondary to what you are doing and you have to remember then that your main priority is to make money for the company and that is what you are here for.

The straddlers identify with the idealized self produced by CSR discourses and practices (and in this way are similar to the believers), yet they also experience the (inherent) failure of this ideal given the corporate manufactured nature of ethics, responsibility and care.

Cynics

Consultants also express cynicism towards CSR. Whilst they feel able to ‘see through’ the false nature of the idealized CSR self, they simultaneously express an understanding for engaging in it. Cynics are suspicious of the employees’ and companies’ motivations concerning CSR: ‘from a cynical perspective ... all this charity stuff looks good on the CV’ (Manager, CI) and ‘if you really look at it, there is all this hype about it, but only very few people actually participate in the voluntary programs’ (Consultant, GC). They note how CSR is nothing but a marketing ‘soapbox’ (Analyst, CI):

Being cynically, I would say that it is something about GC that has to look [like] ‘we are worldcitizens and we do stuff’ ... So, it is ... really good for marketing. Why a company does that? I don’t think they would do it if they could not publicize it. (Consultant, GC)

Cynically speaking, I think it is just a marketing thing to tick the box. Not that they care I guess. (Consultant, GC)

Their cynical attitude reveals how they feel able to see through the instrumental nature of CSR, namely that corporations ‘care’ little about ethics and responsibility, but are simply interested in it for marketing purposes:

I think people aren’t just looking for money anymore and they even are just looking for interesting work. They want to work for a responsible company and philanthropic company. But what I would say about [the CSR programs], if you would compare the proportion of company’s resources directed to [them] ... versus the attention they receive in the annual report, in the marketing, they don’t quite match up. You know they get a lot of mileage. It is quite a cynical way to look at it but it is true. They shout their mouth about things like CSR, [but those units responsible for CSR] are happy for any penny they get and yet I imagine it is a fantastic way of getting people in the company. So the amount of money it makes for the business in getting people in, you never quantify that, and the return these people make for the company. I think the return of this would be quite substantial. (Consultant, GC)

The consultant does not believe in ethical commitments in corporations but rather regards CSR as a way for companies to market themselves as attractive employers. He expresses disbelief in the companies’ CSR messages as little ‘resources’ are actually spent on CSR. Yet, simultaneously, he provides a rationale for CSR, namely that of attracting and ‘getting people in the company’. A similar attitude is expressed here:

I am slightly skeptical, cynical of corporate citizenship anyways ... Corporate companies will do something only if it is in their interests. Now, it might be in their interests to be seen to be doing good things. [CSR] ... is the easiest way to be seen to be doing good things [rather than] ... actually doing good things. The firm does do a number of reasonably good things. But even for things like that they don’t give away anything. They just do it at cost level. So they are not as good as they pretend to be. I mean if they really, really cared, you would stop flying everybody from London to Newcastle, because that to me is outrageous. They could take the train like everybody else. So they could do things like that but they just don’t. So it is a perception thing. However, the firm ... people define the company ... they are a lot of good people in the

company who do care about those things. ... So, I think the people within the company do drive that themselves and the company is good enough to allow them to do it and I believe that from the firm's point of view, it is just only in their interests. (Consultant, CG)

This consultant is 'cynical' towards CSR, yet simultaneously sees a rationale for it (the need to 'be seen to be doing good things' and address employees' demand for responsibility and care). Although he positions himself as seeing through the company's CSR programs (and hence not as a naïve believer), underlying his comments is a certain acceptance of the instrumental logic of CSR. This is pertinent in his remarks on the role of corporations, more generally:

I suppose I am vaguely anti-corporate, yeah. Not in terms of ... we should bring down the corporations, but I mean there are massive injustices [in how] the world is set up and we take a lot of things for granted. You are born and you just see the world and accept it the way it is and if you start to look at it and question it there are a lot of things that are extremely unjust. And a company like the one I work for is going around and implementing technology to solidify the power structures as they are in the world ... and Africa is not going to catch up with growth putting lots of technology into the West.

But whilst the consultant takes such a critical perspective on corporations and CSR, he admits that ultimately one has 'to accept' things and that he does not 'find anything better to do than' work as a consultant:

I am probably more cynical than the average person when it comes to all that stuff ... But at the end of the day we would work for anybody and do anything with Shell and we are not that bothered. ... I have certain morals and ways of seeing things but I still work for GC. Some people say, well that is a big corporation and here I am. And that is a good point. ... I question what are my choices. I can go and live in the woods and hug trees or I can just take the world as it is and do my best ... You know I do want to make changes and I do want to say things I believe in and stand up for and things like that but you have to accept the context you live in and I can't find anything better to do than this.

CSR provides individuals with a platform to cynically distance themselves in a way that reinforces the sense that there are no other possible 'choices' available. Inherent to cynical distancing is an acceptance of things as they are (Fleming and Spicer, 2003). Indeed, an analyst (CI), who similarly expresses a cynical questioning of the CSR campaigns (e.g. 'it is just PR'), remarks that 'you ... have to be mature and realize that we live in a capitalist world'.

Discussion

CSR initiatives mostly derive their persuasive power from the assumption that they provide a path for organizational members to engage in 'good' causes and morally worthy activities, thereby fulfilling the ideal of a 'good' person. They offer clear definitions of and instructions on how to be good. On one level these instructions can be interpreted as a rather blunt way of exercising technocratic control: specific guidelines on what to do and procedures and policies for how to act. Indeed, in our cases much of the CSR activities take place in clearly defined programs and projects that specify, organize and structure these ethical activities. However, the technocratic edge is softened by the fact that a lot of CSR activities are supposed to be voluntary or operate on a symbolic level and are not really enforced in a strong sense by management. Here CSR initiatives mostly exercise control in the socio-ideological mode.

CSR and the workings of aspirational control

CSR programs are part of the firms' wider aspirational control regimes, such as those relating to HR matters (Alvesson and Kärreman, 2007). They involve the workings of aspirational control as the underlying ideal of CSR of being a socially responsible persona speaks to employees' aspirations and provides a basis for identification with the organization. To the question of why consultants participate in CSR schemes, one consultant (GC) responds:

I think [they] increasingly [do because] ... part of it is that the graduates want to have the ability to do those things as well and part of it is the success of our own corporate citizenship team in pushing this agenda [signaling to the employees that] these are the ways to get involved and it is a good thing for you to do and if you have the opportunity, go and do it ... But again it is easy to be cynical. I suppose I am a bit cynical here in that they probably aren't that many people who do this kind of thing who have at least a little bit of self-interest ... It is not a for free charitable act. Partially you are doing it because it makes you feel good, which is fine.

Living up to the ideal of a good organizational member and, in the case of CSR, of a 'good person' is a fairly strong driving force; it is about fitting in and being a full member of the corporate collective and representing a responsible and caring individual within and outside the company. CSR initiatives provide a rich set of clues on the ideal of being such a well-rounded member and pathways on how to get there (i.e. where, how and why to engage in CSR):

There are two reasons [why organizations have CSR programs in place] depending on how cynical you are. On the one hand, you can look at AGS [a CSR program] and corporate citizenship and all that as a very good marketing tool. There is no doubt that a lot of graduates are attracted to us because of things like AGS. It builds tremendous reputation for us. Graduates increasingly are very conscious of issues around corporate citizenship, CSR agenda and make decisions on their future employer based on their track record. So there is no doubt that if you want to get the best people you need to have a good track record. ... The other reason is, of course, that it does develop our existing people tremendously well. I think working in completely new locations, dealing with very broad cross-sections of clients, working on some really interesting questions is tremendously useful developmentally. And also for the firm, it gives some good linkages to organizations ... NGOs, government organizations, charities. (Consultant, GC)

Aspirational control involves efforts to connect ready-made identities and identity projects to work positions and career trajectories by providing idealized images of self that speak to organizational members. CSR is part of the organizationally idealized self, which allows one to be a well-rounded organizational citizen rather than just 'money-hungry' corporate worker. Furthermore, being a socially responsible individual is regarded as reinforcing the professional identity. CSR activities are approached as a 'testing ground' for displaying entrepreneurialism, taking challenges and developing oneself. Intertwined with the professional identity, CSR becomes an ingredient for the idealized corporate self, which allows tying employees' aspirations concerning career, ethics and responsibility to the company (something that, as shown above, can also produce ambivalences and tensions).

Whilst attempts to exercise aspirational control may be supported by material means, facilities and more collective rewards, such as pleasant social gatherings, charity parties and sport events, its main point of entry lies in the perceptual and ideational realm. This kind of control succeeds in not only providing satisfying conditions that bind the 'right' people to the organizations through rewards (widely defined), but also in 'binding' the identity of people to the conditions and rewards that are offered:

They are doing their best to basically create what people are asking for: ... basically ... people want to work at a company that is aligned with a lifestyle. But really what they need to do in order to make it work, they are putting a veneer of political responsibility and engagement with community on top of it. So, they give people the opportunity to do charity work, they are focusing on the green agenda, sustainability ... But for me that is the essence of modern politics. It is uncontroversial issues that everyone can get behind and companies pin their badge to it and say, 'Fantastic, Look at us!'. We really position us as ethical and everyone is like: 'Great!'. And this is what people in my age seem to want from the organization. ... *The real trick is trying to create or align the company's structure to the lifestyle aspiration and the empowerment aspirations within that.* (Consultant, CI, emphasis added).

The alignment of identity projects ('lifestyle aspirations') to the organization clearly involves the exercise of control.

There is a fantastic and unrealistic element in the kind of altruism and sacrifice suggested by the ideal of the ethically, socially and environmentally responsible corporate self in a management consulting context. After all, management consultants are supposed to be hard-nosed and profit-oriented. However, the element of fantasy adds to, not detracts from, the efficacy of aspirational control. The believer position reveals how this idealized self has disciplinary effects on subjects. They embrace it out of the search for completeness, fulfillment and for alleviating their guilt of living a wealthy and prosperous lifestyle (see also Roberts, 2005). The fantastic and imaginary elements make it possible to keep the aspirational identity as an ideal; compromise is firmly placed into the realm of consulting reality instead of 'contaminating' the ideal of being a responsible individual. Organizational members question the organizations' commitment to CSR but not the aspirational and imaginary qualities of CSR. This is apparent in the straddlers' and cynics' responses. They express the inherent clash and failure of the ideal of responsibility, ethics and care in a corporate environment. For them, the corporate manufactured and instrumental application of CSR seems to risk spoiling the ethical salve promised by CSR. But does this inherent failure of CSR programs weaken their capacity as a form of aspirational control and provide the space for resistance?

We propose that the employee responses of ambivalence, tensions and cynicism are not likely to hamper CSR programs' effectiveness in terms of a form of aspirational control. The ambivalence of the straddlers does not lead to the questioning of the ideal of CSR as such. On the contrary, although straddlers realize the failure of this ideal, they still seek to hold on to it. The clash they experience arises from their identification with the aspirational aspects of the firms, specifically the CSR ideal, in the first place – a clash that they solve through justifying the existence of CSR programs as something that is better than nothing (i.e. 'it probably has a bigger social impact than a day in the office'). This dualistic and limited understanding of responsibility and ethics is indicative of ethical sealing CSR gives rise to (discussed in detail below). Despite the realization of the inherent shortcomings, straddlers still embrace the ideal of CSR and therefore engage in the various activities, events and programs. Put differently, there is little questioning of the ideal of CSR as such.

The cynics engage in cynical distancing from CSR as implemented in the organizations. Such cynical distancing provides them with the sense of 'seeing through' organizational control regimes and thus of autonomy and self-determination (Fleming and Spicer, 2003). However, this does not change the fact that they still comply. On the contrary, by cynically distancing themselves from the CSR programs they do not end up undermining and resisting them but in fact passively supporting them. The very illusion of autonomy provides subjects with the space to overcome tensions and be ironically more integrated into the company. This is apparent in the consultants' responses: at the same time as they are openly cynical about the implementation of CSR, they comply or at least

accept and understand its rationale, thus reproducing its logic. Rather than envisioning more radical alternatives and ways of addressing ethics, responsibility and politics in organizations, employees argue that 'at the end of the day' (Consultant, GC) CSR is all that can be done and that 'you have to accept' things as they are. Cynical distancing therefore does not constitute an effective form of resistance here.

A second aspect of cynical distancing is the shift of locus of belief. Cynical distancing de-centres belief, and belief becomes invested in the system itself (Fleming and Spicer, 2003). Through cynical distancing organizational members' own beliefs cease to matter and operational belief becomes externalized into the organizational practices. Paraphrasing Fleming and Spicer's Žižekian argument, the adopted CSR practices 'believe for you'. Thus, cynical distancing enforces the reproduction of CSR by keeping faith operational. CSR becomes some kind of reified ideology or ideology-in-practice that structures a fair share of organizational interaction, despite common dis-belief.

Frandsen (2011) suggests that cynical distancing may also constitute a way of coping with competing identity claims. It may be less driven by anti-management sentiment and more driven by the need of coping with incoherent and conflicting demands. Our data support this observation. The cynics in our empirical material appear more like opportunists than radicals. They are more cynical about the organizations' use of CSR than of CSR in itself. Cynical distancing can be seen as a response to the excesses of aspirational control, a response that let them – and management – have the cake and eat it, too.

Political implications of CSR and ethical sealing

It is striking how the very existence of CSR, its ideals and sometimes even the mechanisms by which it is enforced remain unquestioned in our cases. This seems indicative of *ethical sealing*. Ethical sealing occurs when a 'particular set of moral judgements and issues is selected and maintained as *the set*, singling out a limited number of demarcated themes as objects of ethical consideration' (Kärreman and Alvesson, 2010: 65). Ethical sealing diminishes or even eliminates the space for moral debate carving out a set of ethical principles that are viewed as more or less beyond debate. Discursively ethical sealing draws on strategies of naturalization:

Naturalization occurs when a particular view of a subject matter is held forward, and accepted, as the way things are. In relation to social reality, naturalization often appears as a result of reification – the treatment of social relationships and subjective constructions as natural, fixed and external objects. Processes of naturalization deny alternative formulations of experience. (Kärreman and Alvesson, 2010: 61)

CSR provides an unusually clear-cut example of naturalized morality. A case in point is its rationale of 'giving back', which not only leaves the fundamental problem of *taking* in the first place unchallenged (Parker, 1998; Žižek, 2008), but also makes it seem that in giving back corporations fulfill all their ethical duties and responsibilities. The codified nature of 'the rules of the game' makes CSR initiatives impersonal and lends them a pretense of objective existence. CSR takes largely place in structured and planned ways, i.e. in the context of specific projects, programs and events. Consultants, especially the straddlers, find this packaged nature disturbing (whilst still embracing the idealized CSR self); rather than as a basis for individually expressing their ethical concerns, they experience it as just another consulting project involving evaluations, defined targets, roles and duties and/or as a marketing tool.

The reference to extra-personal institutions (NGOs, treatises, professional organizations, and legislative bodies) as key guardians of the book of rules further detaches CSR activities from

concrete human judgement. They make them appear more ‘objective’ and less part of subjective human experience. Morality is here based on the seemingly superior rationality of certain institutions. As a consequence, moral judgement becomes an exercise in converting rules into practice; into yet another area regulated by bureaucratic protocol. In this sense, CSR as ethical sealing is an example of the substitution of technical for moral responsibility in bureaucratic settings (Bauman, 1989: 98).

However, in a twist of irony, the body of rules, programs and so forth are not simply viewed as bureaucratic protocol in our cases but serve as templates for taking cues on how to be ethically good, responsible and a well-rounded organizational member. This marks an important difference to previous discussions of bureaucracy, ethics and morality, which have largely assumed that ‘bureaucratic work causes people to bracket, while at work, the moralities that they might hold outside the workplace’ (Jackall, 1988: 6; see also Bauman, 1989). By contrast, in our cases CSR initiatives precisely encourage employees to bring their ethical and political concerns to the workplace (yet in ways that are not threatening to the status quo). The bureaucratic set-up does therefore not simply lead to the ‘bracketing’ of moral and ethical concerns along work and non-work realm but instead serves to define how these concerns and being a socially responsible person are to be understood and practiced within and outside the corporation.

Ethical sealing takes place as people may privately express ambivalence or outright cynicism about the CSR programs, but they do not voice this in public. CSR programs are not the starting point for moral debates – a conversation that is over (if it was ever held):

I think companies now are becoming ethical by taking over what is really centralist politics, they are getting in line with issues that no one can ignore. So, social responsibility. (Consultant, CI)

The ‘taking over ... centralist politics’ does not mean that political issues are not discussed or debated in organizations. Following Garsten and Jacobsson (2011), CSR is, indeed, post-political. It targets mostly uncontroversial issues and presents them in a manner that conceals conflicts and tensions. In this way, the sphere of politics and critique are co-opted. Through CSR initiatives corporations seek to incorporate the very critique of corporations, e.g. concerning their instrumental, irresponsible and soulless nature (Boltanski and Chiapello, 2005). As this critique is ingrained into the corporate machine, it not only serves the workings of aspirational control, but also takes on a ‘decaf’ (Contu, 2008) character (Žižek, 2008). It is remarkable how consultants use expressions of the ‘big bad corporation’ (Manager, CI) and refer to themselves as a ‘communist at heart ... definitely left-wing, very left-wing’ (Analyst, CI). CSR programs importantly speak to and address the concerns of these ‘liberal communists’ (Žižek, 2008) and their vaguely radical stances. But they do so in ways that leave both the corporation unchallenged (given the ethical sealing involved) and little surface for critique (since CSR programs propagate to address the very things corporations are typically critiqued for). The space for political discussions – now regarded as nothing but ‘an unnecessary distraction’ – is co-opted and reduced:

I wouldn’t discuss politics [at work] I think. Generally, I wouldn’t want to discuss politics in a working day. I don’t think it is appropriate, I think you can have a conversation that you trust personally, but I strongly don’t think that political views really have a place in the workplace. *It is an unnecessary distraction.* (Consultant, CI; emphasis added)

Thus, CSR programs are a way for corporations to appropriate ethical issues and push other concerns, alternative articulations (i.e. more controversial one) and forms of critique than the approved ones to the margins.

Conclusion

This article started with the observation that extant research has largely ignored the ways in which CSR relates to internal organizational processes. Most studies take a macro-institutional and/or functionalist perspective that black-boxes the organization. We have sought to address this by exploring the interactions between CSR, employees and management control. On the basis of empirical cases of management consultancy firms we demonstrated various ways in which CSR is approached, practiced and understood within organizations. Three set of employee identity positions – believers, straddlers and cynics – were identified and their implications for control discussed.

CSR feeds into identity regulation by serving the construction of an idealized socially, ecologically and ethically responsible corporate self and providing clear pathways for living it out. This ideal addresses the conscience of the consultants. Rife with guilt over their prosperous and wealthy lifestyles and aware of the bad reputation of consultancies, consultants seem keen to identify with this ideal in exchange for some ethical salve. Thereby CSR has aspirational control effects, tying employees' aspirational identity and conscience to the organization.

Although organizational members may feel conflicted about CSR or reject it outright, this does not seem to undermine CSR as aspirational control: straddlers feel ambivalent about the corporate manufactured nature of CSR programs but do not question the idealized CSR self; cynics are wrapped up in the spectacle of cynical distancing, simultaneously supporting the status quo while also enjoying the illusion of autonomy produced through their awareness of its various shortcomings. Of course, some caution is needed here. Although straddlers' and cynics' responses do not appear as effective forms of resistance, the empirical analysis revealed tensions inherent to CSR as aspirational control. More research is needed on the impact of CSR as management control and resistance CSR may spark.

We have also discussed some of the political and ethical implications of CSR. CSR programs propagate addressing ethical, political and moral concerns within the corporation. Yet they do so in ways that lead to ethical sealing and risk appropriating the space for politics and critique. As a result, possibilities for engaging in ethical and political debates and voicing critique in ways that have material impact seem reduced. We believe that future research should shed more light on these questions concerning CSR, control, politics and critique in organizations.

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Author biographies

Jana Costas is Assistant Professor at the Department of Management, Freie Universität Berlin. She holds a PhD from the University of Cambridge. Her research focuses on culture, identity, control and leadership. She is interested in the study of organizational secrecy, low-end work as well as spatial and temporal organizational arrangements. *Address:* Freie Universität Berlin, Boltzmannstraße 20, Berlin, D-14195, Germany. Email: jana.costas@fu-berlin.de

Dan Kärreman is Professor in Management and Organization Studies at Copenhagen Business School. He is also affiliated to the Lumos group at Lund University. His research interests include critical management studies, knowledge work, identity in organizations, leadership, innovation and research methodology. His most recent book is *Qualitative Methodology and Theory Development: Mystery as Method* (Sage 2011, with Mats Alvesson). *Address:* Copenhagen Business School, Porcelaenshaven 18A, DK-2000 Frederiksberg, Denmark. Email: dk.ikl@cbs.dk