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*Constructing domains of corporate social responsibility: a politicization of corporations at the expense of a de-politicization of society?*

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*Abstract.* Using annual reports of Austrian listed corporations between 1990 and 2005, we analyze how corporations theorize their social and societal responsibilities. We empirically illustrate that these organizations not only evoke several distinct domains of corporate responsibility, but also assign themselves and others specific positions in the social matrix of relevancy and power – which in turn gives rise to a distinct pattern on the field level. We discuss various features and implications of what we describe as a politicization of individual corporations at the price of a relocation of politics away from recognized and firmly institutionalized arenas of collective interest representation (i.e., the polity) as well as a broad-scale de-politicization of society.

*Keywords.* Corporate social responsibility; institutional theory; categorization; typification; political role of corporations; politicization; Austria; corporatism; correspondence analysis

## 1 INTRODUCTION

Over the past few years, the traditional ‘instrumental’ approach towards corporate social responsibility (CSR) – concerned with the link between financial and social performance (see, for instance the meta-studies by Margolis and Walsh, 2003; Orlitzky, 2008; Orlitzky et al., 2003) – has been complemented, and challenged, by work emphasizing a ‘new political role of private business’ (Scherer and Palazzo, 2011, p. 899), focusing attention on the political dimension of CSR (e.g., Crane et al., 2008a). This recent ‘political turn’ in CSR raises many new questions related to how the business-society interface is (re-)designed in contemporary contexts. Moving beyond core assumptions of the instrumental view on CSR related to classical liberal theory (that strictly separates private and public domains of society), what such political approaches, echoing Selznick (1992), have in common is that they describe business organizations as starting to ‘take over the traditional governmental tasks of political and social regulation and operate as new providers of citizenship rights and public goods’ (Mäkinen and Kourula, 2012, p. 665), as well as entering voluntary self-regulation processes in the form of what Matten and Crane (2005) describe as ‘extended’ corporate citizenship (CC). Palazzo and Scherer conclude that ‘the politicization of the corporation is an unavoidable result of the changing interplay of economy, government and civil society in a globalizing world’ (2006, p. 76; Whelan, 2012).

From an institutional theory perspective, there are two major concerns with these established lines of CSR research: on the one hand, there is a broad neglect of the cultural context and institutional infrastructure that CSR is encountering when spreading on a global scale; on the other hand, there is the underrated role of bottom-up theorization, categorization, and construction of actor relationships within these processes of diffusion and assignment of meaning.

Our chapter seeks to broaden our understanding of CSR in a couple of ways. First, we highlight the need to account for how CSR dynamics vary across different governance systems (e.g., Hall and Soskice, 2001). Given that most investigations into the origins of CSR focus on Anglo-American contexts, we believe that it is useful to explore how different contexts provide distinctive CSR dynamics that challenge generalizations based on the North American case. For instance, in

empirical settings such as Germany, Austria, or the Scandinavian countries that are traditionally described as coordinated market economies (Gourevitch and Shinn, 2007), the more limited separation between political and economic realms and public and private spheres creates a different set of dynamics if an appropriate implementation of CSR first requires a refashioning of societal governance systems to mirror the ideal-typical Anglo-American model. In such corporatist contexts, business organizations have long been perceived as core sociopolitical actors with a strong voice in socioeconomic decision-making and a broad societal responsibility (e.g., Höllerer, 2013; Meyer and Höllerer, 2010). This understanding is encapsulated in the notion of ‘institutionalized social solidarity’ (e.g., Kinderman, 2009) and reflected in socioeconomic decision-making in the form of ‘social partnership’ (Tálos, 2008). Empirically, we examine the rise of CSR policies, practices, and terminology in Austrian corporations around the turn of the millennium – an era that featured a paradoxical development: at the same time that CSR became more prominent at the firm level – that is, Anglo-American style or, in the words of Matten and Moon (2008), ‘explicit CSR’ –, the older, institutionalized forms of social solidarity – ‘implicit CSR’ – were on the decline (Hiss, 2009; Höllerer, 2013; Kinderman, 2009, 2012).

Second, we emphasize the role of bottom-up theorization by analyzing how corporations make sense of, and theorize, their divergent social responsibilities. We show that CSR has been a multifaceted corporate practice that spans a wide spectrum of activities and locates organizations in a broad array of symmetric and asymmetric relationships. We add to the literature on theorization by highlighting the active and creative role of actual adopters of a practice: theorization, defined as ‘self-conscious development and specification of abstract categories and the formulation of patterned relationships such as chains of cause and effect’ (Strang and Meyer, 1993, p. 492), has mostly concentrated on the contributions from so-called ‘knowledge entrepreneurs’ or ‘cultural entrepreneurs’ (Byrkjeflot et al., 2013; DiMaggio, 1982; Lounsbury and Glynn, 2001). However, such legitimated theorists are active on higher levels of legitimation. On a more basic level, legitimation rests in the cognitive validity of the system of objectifications used by adopters of a new idea and/or practice, with fundamental legitimating ‘explanations...built into the vocabulary’

(Berger and Luckmann, 1967, p. 94). Such “‘bottom up’ theorizing’ (Strang and Meyer, 1993, p. 493), however, does in general not include elaborate explanations that are explicitly designed to justify, but provides claims of ‘how things are’, simply by using a specific vocabulary. Analyzing annual reports of the full population of Austrian listed corporations between 1990 and 2005, we explore how these organizations theorize the scope of their social responsibilities and define their own roles and activities in relation to others. Organizations evoke several distinct domains of responsibilities and assign themselves and others specific roles. On the field level, such bottom-up theorization of social responsibilities reveals the political dimension of CSR. In particular, and in line with work by Jackson and Apostolakou (2010) or Kinderman (2012), our study suggests that with the rise of explicit CSR in corporatist contexts comes a broad-scale shift toward the politicization of individual corporations at the price of a considerable de-politicization of society, which in turn fosters the de-institutionalization of social solidarity and stakeholder-oriented governance models.

The remainder of this chapter is structured as follows. In the next sections, we provide a succinct overview of the phenomenon and empirical setting, before briefly elaborating on the core concepts used in this study. A fourth section is devoted to a description of the empirical design, followed by the central results and findings. We conclude with a discussion of the political dimension inherent in this overall picture of CSR, before highlighting – in more detail – the contributions, potential limitations, and implications of our research.

## 2 *SOCIAL/SOCIETAL RESPONSIBILITY IN AUSTRIA: CSR MEETS CORPORATISM*

### 2.1 *Corporate Social Responsibility (CSR)*

As a field of academic inquiry, CSR has not moved, as Crane et al. conclude, much beyond ‘an embryonic stage. The study of CSR has been hampered by a lack of consensus on the definition of the phenomenon, unifying theory, measures and unsophisticated empirical methods’ (2008b, p. 568; see also McWilliams et al., 2006). Broadly speaking, CSR addresses the various social and societal

challenges that come with the conduct of business (Hiss, 2009), and aligns a corporation's economic activities with the ideas of integrity, fairness, transparency, and generally accepted social values (e.g., Matten and Moon, 2008; Thompson, 2008). As a vaguely defined 'umbrella concept' for a bundle of related labels and sub-concepts, the notion of CSR has had a long history (Carroll, 1999); nonetheless, and despite the hype during the 2000s, it has remained amorphous, ambiguous in meaning, and thus open to many interpretations (Meyer and Höllerer, 2016).

Despite the multiple competing approaches to CSR, we agree with Crane et al. (2008c, p. 6) that 'at the core of these debates is the subject of the social obligations and impacts of corporations in society'. Consequently, CSR is comprehensively used to consider and/or evaluate 'effects of business on society, beyond the traditional role of seeking to maximize profits' (Crane et al., 2008b, p. 569; see also European Commission, 2001; Holme and Watts, 2000). A primary vehicle of CSR thinking and a central framework undergirding most of business ethics (McWilliams and Siegel, 2001) has been the stakeholder theory of the firm (e.g., for an overview, see Freeman et al., 2010). Together with a shift toward corporate sustainability (e.g., Brundtland Commission, 1987; Elkington, 1999), a stakeholder orientation in corporate control can be seen as an evolving management paradigm in the early and mid-2000s. Related to the notion of responsibility, 'accountability' has become a ubiquitous concept in contemporary society and business (Boström and Garsten, 2008). CSR, as a specific form of corporate accountability, echoes the idea that corporations are not only responsible for business processes but also have to explain and justify the wider consequences of their decisions and activities. The notion of corporate accountability, thus, has considerable overlaps with good corporate governance (Aras and Growther, 2010; see also OECD, 2004). Finally, the philanthropic engagement of business organizations in public policy or social issues as well as the fact that corporations have increasingly taken on a political role in society are reflected by additions to the CSR terminology that emphasize 'corporate citizenship' (e.g., Matten and Crane, 2005).

On a more abstract level, definitions of CSR basically diverge over three dimensions. First, there is the question of a social motive as a *conditio sine qua non* for CSR (Dunfee, 2008; see also the

two [meta-]framings relevant for CSR: moral vs business case). While deontological ethics emphasize intention, teleological theories focus on the consequences and outcomes (for an overview, see Brenkert and Beauchamp, 2010; Smith, 2009). A broad variety of motives for engaging in CSR have been recognized by the literature: Aguilera et al. (2007) suggest three main clusters – instrumental, relational, and morality-based motives – also pointing at the possibility of multiple and combined motives.

A second important line of disagreement in defining CSR revolves around the criterion of voluntariness. While authors like, for instance, Windsor, broadly define CSR as ‘any concept concerning how managers should handle public policy or social issues’ (2006, p. 93), other literature refers more narrowly to actions that go ‘beyond what the letter and spirit of the law require or the market demands’ (Baron, 2001, p. 12; McWilliams and Siegel, 2001). Others propose an approach that allows a differentiation of various types of corporate responses to social problems: Husted and Salazar (2006), for instance, make a distinction between altruistic, strategic, and coerced CSR.

A third line of divergence, then, and central to the empirical study at hand, addresses the institutional context in which organizations operate. Matten and Moon (2008; see also Kinderman, 2009), for instance, argue that the understanding, scope, and content of CSR significantly differ across divergent governance and business systems, that is, especially between liberal and coordinated market economies (e.g., Aguilera and Jackson, 2010; Hall and Soskice, 2001; Whitley, 1999): while the former cultural setting provides more opportunity and incentives for business to address responsibility through explicit CSR policies, rhetoric, and action, the latter represents a system of wider organizational responsibility (embedded in broader norms and regulation), yielding comparatively narrow opportunities and incentives for individual corporations to take explicit responsibility. Matten and Moon (2008), thus, identify ‘explicit’ vs ‘implicit’ as a core dimension of CSR.

## 2.2 *The Austrian Socioeconomic Context*

Carroll, who was one of the first scholars to systematize CSR in more detail, suggested that the ‘social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time’ (1979, p. 500). This definition implies that such expectations are cultural constructions that may vary widely across empirical contexts and historical eras. Scholarly research (e.g., Albareda et al., 2007; Matten and Moon, 2008) has pointed out that the socioeconomic context decisively sets the scene for corporations’ CSR activities, the national CSR agenda, and related government policies; it also determines the relationships between the various stakeholders involved (i.e., government, business organizations, interest groups, and civil society, among others; for Austria see, e.g., Mark-Ungericht and Weiskopf, 2007).

Austria is an excellent setting for the empirical study of CSR for several reasons. As a country with a strong corporatist tradition and an icon of continental European stakeholder governance, the notion of social/societal responsibility (*gesellschaftliche Verantwortung*) of business has been anchored in the often paternalistic self-understanding of the nation’s business elite (Höllerer, 2013), but also in Austria’s institutional framework as part of ‘institutionalized solidarity’ (e.g., Kinderman, 2009). Hence, in corporatist contexts, the boundary between the political, economic, and civil spheres of society was blurred, and the integration of corporations in ‘higher-order interests’ institutionalized long before explicit CSR appeared on the scene.

Concerning the socioeconomic and sociopolitical context, Austria shares with the majority of continental European countries a stakeholder-oriented governance model, in which the necessity to balance divergent and potentially contradicting claims is widely agreed upon and built into a variety of institutions. In addition, Austria’s socioeconomic system is based on a strong corporatist polity: in fact, Austria has been described as *the* ‘country of corporatism’ (Traxler, 1998), and is generally top-ranking in related studies (e.g., Lehnbruch and Schmitter, 1982; Molina and Rhodes, 2002). Gourevitch and Shinn, for example, clearly position Austria (0.96) opposite the United States (0.02) in their measure of corporatism (2007, p. 154), and at the extreme ends (0.0 and 1.0) of a



coordination index that compares institutional complementarity among 20 countries (2007, p. 53). The understanding of social/societal responsibility has its historic roots in the aftermath of WWII, when governmental actors and the main interest groups representing industry, labor, and agriculture formed the so-called ‘social partnership’ (Tálos, 2008) to avoid social, political, and economic turmoil that had characterized the period between the two World Wars. This voluntary, but nonetheless highly institutionalized, cooperation is based on the principle of consensus among all groups and has been highly instrumental for Austria’s post-war prosperity up to the present day. With a shift in political power between 2000 and 2006, the social partnership temporarily became less relevant, but regained some influence following more recent elections.

Such joint responsibility for the economic and social development of the country exceeds the sphere of individual corporations’ stakeholder management and/or philanthropic activities, but rather manifests what Matten and Moon (2008) characterize as implicit CSR. It has been woven into the broader economic and political structures of the country and materializes in various ways, from legal regulation and corporate law<sup>1</sup>, far-reaching balancing and stabilization mechanisms, to more informal practices of political decision-making. However, these contributions to governance from non-governmental actors are not to be understood in the sense of a deliberative model of democracy and participative public will formation that underlie political CSR approaches (e.g., Crane et al., 2008a; Scherer and Palazzo, 2011): it is an integral element of the *Realverfassung* [lived constitution] and has been severely criticized for its democratic legitimacy deficit resulting from the secrecy and the exclusion of other civil society or citizen representatives from sociopolitical decision-making processes.

### 2.3 *Explicit CSR in Austria*

While in coordinated market economies and corporatist societies, broader societal responsibilities and involvement in policy-making are not new phenomena, explicit social disclosure in corporate communication started much later. Within the Austrian business community, before 2000, issues of CSR had been addressed infrequently – and if so, only in passing. Gradually throughout the late

1990s and early 2000s, corporations adopted this rhetoric: while, for instance, in 2000 only 10.0 percent of publicly listed corporations in Austria refer to CSR in their annual reports (0.0 percent in 1990, 4.9 percent in 1995), this figure increased to 65.9 percent by 2005. The trend in the corporate world is perfectly paralleled in terms of media attention (for an analysis of CSR adoption and diffusion in Austria, see, for instance, Höllerer, 2013). Several events and developments may explain why the relevance of social responsibility increases at this point in time: (1) considerable standard-setting activity by international organizations (for an overview, see Tully, 2005); (2) a series of corporate malfeasance and accounting scandals that triggered an intense debate on issues of accountability and good corporate governance (Aras and Growther, 2010), echoing the disillusionment with the shareholder value paradigm that was dominant throughout the 1990s (e.g., Meyer and Höllerer, 2010) and leading to increased pressure for corporate self-regulation; and (3) broader changes in the historically grown institutional frameworks of the continental European national business systems as a consequence of globalization and liberalization (Kinderman, 2009; Matten and Moon, 2008).

However, despite the growing relevance, the voluntary character has left considerable leeway for corporations to define CSR: depending on their position, different elements and aspects have been integrated into the concept's theorization by its proponents (and opponents). In this study, we focus on one specific group of actors' understanding of what socially responsible activities comprise: corporations. In particular we ask: How do corporations theorize the actual scope and content of CSR? What are their typical activities? In what thematic context do they embed their social responsibility? How do they define their relationship to other actors? What is, hence, the sociopolitical dimension of this theorization, and what are potential implications for the overall governance model of institutionalized social solidarity?

### 3 CONCEPTUAL FRAMEWORK

To address these questions, we build on institutional analysis and, in particular, the proposition that the emergence and institutionalization of new practices goes hand in hand with the development of new categories of social actors, either as subjects expected to perform novel scripts, or as objects called up to play whatever reciprocal role the new practices foresee. According to phenomenological institutionalism (Berger and Luckmann, 1967), such a reciprocal typification of social categories of actors and domains of activities are the core of an institution. Typifications and categorizations are constitutive, as they call into existence social actors, practices, and objects; they are normative as they define appropriate lines of actions. As typifications stabilize and become institutionalized, they shape perception and become the ‘normal way of doing things’. If indeed a ‘new’ political role of corporations in society defines novel relationships to citizens, civil society actors, and governmental bodies, and establishes that corporations take on new responsibilities with regard to the public good, this will manifest in such reciprocal actor-action scripts.

A vibrant stream of organizational research has investigated processes of categorization and classification, as well as their consequences (for an overview see Negro et al., 2010). Scholars have pointed out that categorizations underpin cognitive frameworks (DiMaggio, 1987), define boundaries for inclusion and exclusion (Lamont and Molnár, 2002; Zerubavel, 1996), and provide a basis for valuation attaching meaning and values (Espeland and Stevens, 1998). The theorization of new organizational and/or social practices (Strang and Meyer, 1993) is essentially based on the development and specification of categories, and thereby facilitates identification, diffusion, and, eventually, institutionalization. Research has shown how new categories of firms and products are crucial for the formation and organization of markets (e.g., Carruthers and Stinchcombe, 1999; Khaire and Wadhvani, 2010; Lounsbury and Rao, 2004; Navis and Glynn, 2010; Weber et al., 2008) and the genesis of new organizational forms (e.g., Perretti et al., 2008; Ruef, 2000; Ruef and Patterson, 2009), how category membership confers social identities (e.g., Hsu and Hannan, 2005; Rao et al., 2003; Wry et al., 2011; Zuckerman et al., 2003), and how key audiences penalize actors for unclear identities and for deviating from expectations that go along with category membership

(e.g., Hsu, 2006; Kennedy et al., 2010; Zuckerman, 1999). Scholarly work has also demonstrated that categories are socially constructed (e.g., Kennedy, 2008) and, thus, politically contested (e.g., Zhao, 2005).

However, most research on actor categories has so far focused on classifications for subject categories, that is, those actors who are expected to perform typified activities, and the audiences who evaluate the legitimacy of their performance. Yet, while it has been pointed out that categorizations are systems of inclusion and exclusion and are thus highly political, little attention has been given to the relationality and reciprocity inherent in these categorizations. Typifications not only 'lump and split' subjects (Zerubavel, 1996), they also typify new domains of activities and categorize objects – material and human – and assign them a distinct position according to a script - they define social roles and relationships and, by embedding them in structures of relevancy, establish power hierarchies among different actor categories.

Following, for instance, Powell (1991), who points out that the definition of socially and politically constructed categories varies widely across cultural contexts, we regard the empirical setting of our study – that is, Austria, as an icon of corporatism and stakeholder governance – to be a good counterpoint to the classical liberal systems that inform much of research on categorization and on CSR. The practice of CSR is *per se* relational, with the only obvious aspect that it relates to corporations as *the* subject category that is expected to be responsible. Beyond that, being socially responsible may comprise a vast variety of potential meanings, repertoires of activities, and relationships.

#### 4      *EMPIRICAL DESIGN: DATA AND METHOD*

As we are interested in how corporations define themselves as socially responsible actors, and thereby typify domains of activities and relationships to others, we focus on annual reports (for genre characteristics and related research strategies, see Stanton and Stanton, 2002; Höllerer, 2013).<sup>2</sup> Annual reports are a crucial genre of formal corporate communication. They are not

restricted to financial information, but also elaborate on other social and environmental issues that corporations regard as being relevant for stakeholders and the general public. Whether followed by actual practices or not, annual reports carry the ‘agreed language or currency of discourse about conduct and performance, and the criteria that should be used in assessing them’ (Day and Klein, 1987, p. 2). Although text in annual reports is usually co-produced by executive management and communication experts, the ‘authors of the text explicitly speak on behalf of an abstract entity [the company], not as their private selves’ (Weber 2005, p. 230). Thus, annual reports can be expected to convey the ‘official’, organizational-level interpretations of CSR.

#### *4.1 Sample and Collection of Empirical Material*

In order to understand how business organizations theorize their social responsibility and societal role, our empirical sample contained, in a first step, the full population of corporations headquartered in Austria and listed within the equity segment either on the Vienna Stock Exchange or any major foreign exchange between the years 1990 and 2005. The list of corporations was drawn from the yearly statistics of the Vienna Stock Exchange and from various published listings throughout the observation period. In total, our complete data set comprises 1636 observations (i.e., annual reports) retrieved from 179 different corporations.

For the study at hand, we eliminated, in a second step, all annual reports that do not contain explicit reference to the topic investigated. For this purpose, and for the coding procedure, it was necessary to develop clear sampling criteria: to ensure that we capture the issue of CSR in all its depth and breadth, we developed – based on a thorough literature review (see also Höllerer, 2012) – a hierarchically structured dictionary of phrases that identify the concept of CSR. Although CSR is a ‘cluster concept’ with a variety of terms and contested definitions, the scholarly debate suggests that several labels function as markers. This set comprises all semantic variations of (1) the Anglo-Saxon terminology of corporate social responsibility (CSR);<sup>3</sup> (2) corporate citizenship (CC) as another sub-discourse of Anglo-American provenience; (3) (corporate) sustainability as a core framing by CSR advocates; (4) reference to multiple stakeholders and – as a central vehicle for CSR

– to a stakeholder approach in corporate governance; (5) CSR indicators and standards that link corporations’ commitment with national and international social performance standards, best-practice models, established CSR indicators, as well as more abstract guidelines issued by legitimate standard setters; and (6) the German equivalents of CSR (*soziale/gesellschaftliche Verantwortung*). From the discussion above, it is obvious that the two Anglo-Saxon discursive markers (i.e., CSR and CC) are the most obvious indicators for ‘explicit CSR’. Thus, in our interpretation, we will pay particularly close attention to these markers. We pre-tested this approach using a random sample of annual reports and subsequently only made minor adjustments. With the assistance of trained coders, one co-researcher worked through all sampled annual reports, coding statements in the texts that indicate corporations’ CSR orientation according to the dictionary of phrases; for annual reports available in electronic format, the procedure was supported by a full-text search. As we followed a rather conservative approach and coders were provided with clear instructions, the coding scheme contained very little ambiguity. The few cases of disagreement between coders – differences almost exclusively resulted from passages in the texts being overlooked in case of manual search – were reviewed and fully resolved. In total, 259 annual reports from 69 different corporations feature explicit CSR commitment by using one or several of the markers.

Finally, in a third step, and in order to prepare our empirical material for detailed coding, we identified distinct ‘text fragments’ – that is, sets of related texts that form around CSR issue markers (for instance, as sentences connected by causal argument or explanation).

#### 4.2 Variables

By means of quantitative and qualitative content analyses (e.g., Krippendorf, 2004), we coded for three central variables that qualified to capture the essential meaning of social responsibility from the perspective of corporations: (1) categories of actors that corporations refer to as reciprocal actor categories; (2) the range of themes and topics against which these types gain relevance in the context of corporations’ social/societal responsibility (thematic embedding); and (3) the discursive terminology and labels corporations use to differentiate among various domains of responsibilities.

For the first two variables, the individual categories were developed inductively by examining the identified text fragments in our empirical material. Coding for the thematic embedding of CSR initially yielded over 80 different topics. After clustering closely related topics, we ended up with 14 categories. The individual categories of the reciprocal actor variable subsume lexical variations describing specific groups of actors. We started with over 50 different denominations that were later clustered into 21 categories for further analysis. Finally, the variable label was included: as Gamson remarks, 'labeling...issues is itself an act of framing... Hence, labels frequently and appropriately become the target of symbolic contests between supporters of different ways of framing an issue domain' (1992, p. 9). Moreover, when labels originate in a foreign language, the different translations (or usage of the Anglo-Saxon labels) often also signal variation in meaning (Meyer and Höllerer, 2010). Our coding for labels is identical with the sampling criteria (see above). Table I provides descriptive statistics and illustrates the distribution of categories among our sample.

#### *4.3 Method of Analysis*

In order to condense our empirical data and make visible the elemental dimensions of CSR, we use multiple correspondence analysis (e.g., Greenacre, 2007; Le Roux and Rouanet, 2010) – an analytical tool that explores the associations between categorical variables and assists in understanding fundamental meaning structures (e.g., Breiger, 2000; Mohr, 1998). We rely, in terms of computing and plotting techniques, on STATA 12 and its multiple correspondence analysis (MCA) module.<sup>4</sup>

Table I: Descriptive statistics (distribution of categories)

Label (i.e., Sub-discourse)		Thematic Embedding		Reciprocal Actor	
1. Soziale/gesellschaftliche Verantwortung	81.5%	1. Environment/triple bottom line	55.6%	1. Staff	53.3%
2. Sustainability	53.3%	2. Role/mission/values	54.4%	2. Shareholder/investor/owner	44.0%
3. Stakeholder approach	39.0%	3. Compliance	43.6%	3. Customers/suppliers	37.5%
4. CSR indicators & standards	18.5%	4. Strategy/value chain/primary activities	38.2%	4. Civil society/NPOs	17.8%
5. Corporate social responsibility (CSR)	16.6%	5. Human resource management	33.2%	5. People in need	17.0%
6. Corporate citizenship (CC)	6.2%	6. Indicators/measures/internal standards	26.3%	6. General public/society	16.2%
		7. Support/sponsoring	25.9%	7. Business partners/other external stakeholders	15.8%
		8. Transparency	25.5%	8. Future generations	11.2%
		9. Balancing stakeholder interests	22.0%	9. Children	11.2%
		10. Investor relations	17.8%	10. Art	11.2%
		11. Ethical investment	16.2%	11. International organizations	9.7%
		12. Financial/management accounting	15.4%	12. Governmental bodies	8.9%
		13. Image/public relations/external relations	15.4%	13. Management	8.1%
		14. Management instrument	11.6%	14. Media	7.7%
				15. Sports	6.9%
				16. Special staff groups	6.6%
				17. Science/education	6.2%
				18. Local communities	6.2%
				19. Supervising bodies	5.0%
				20. Interest groups	5.0%
				21. Experts	5.0%

Note: All data are aggregated on the level of the annual report; in addition, thematic embedding and reciprocal actor categories here are collapsed for all label categories (i.e., figures indicate the percentage of annual reports containing the focal category in the context of CSR). NPO = non-profit organization.

The aim to identify the organizing principles that account for the arrangement of categories is much in line with the structure-reconstructing objective of the hermeneutic sociology of knowledge. Although not established as a standard method in organization research (but see, e.g., Haack et al., 2012; Meyer and Höllerer, 2010), correspondence analysis has been firmly anchored in the domain of social sciences (see, for instance, its long tradition in sociology following the seminal work of Bourdieu). The main purpose of this exploratory multivariate technique is to reveal the structure within complex data and to facilitate the mapping and interpretation of results. Similar to principal component analysis, it is applied to categorical data and visualizes contingency tables:



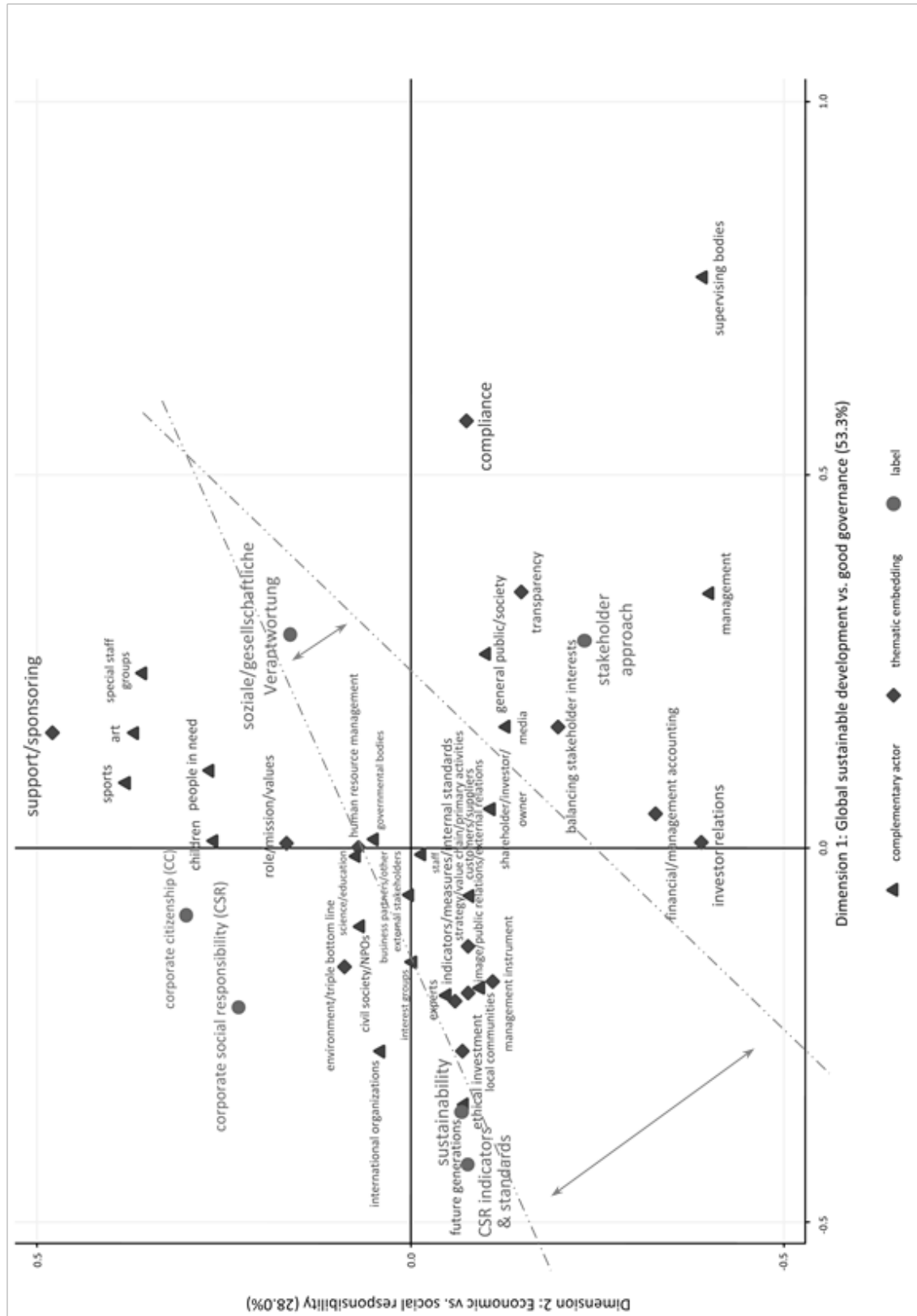
correspondence analysis portrays the associations between categorical variables by graphically representing categories as label points within a two-dimensional space; the dimensions of such a correspondence map are defined to varying degrees by the individual categories. As a general rule, categories that co-occur relatively often are plotted closely together, while those in opposition are plotted apart (De Nooy, 2003). Multiple correspondence analysis, then, is an extension of simple correspondence analysis and applicable to a set of more than two variables. For a full technical account and detailed interpretation guidelines,<sup>5</sup> we refer to standard literature (e.g., Greenacre, 1991, 2007; Le Roux and Rouanet, 2010; Weller and Romney, 1990).

## 5 *DOMAINS OF SOCIAL RESPONSIBILITY: RESULTS AND INTERPRETATION*

Figure 1 visualizes the results for a multiple correspondence analysis employing the variables described above. Our two-dimensional model accounts for 81.3 percent of total inertia (88.3 percent for a model specified along three dimensions, 94.0 percent for four dimensions, all with stable values on the first two dimensions).

The first and most important dimension (i.e., the x-axis) is highly explanatory and accounts for 53.3 percent of inertia, while the second dimension (i.e., the y-axis) adds another 28.0 percent. For the overall model, all three variables contribute to the explanation of variance in dimensions, with label being the strongest of the three (43.6 percent; thematic embedding 32.7 percent; reciprocal actor 23.8 percent). The majority of categories (with the exception of human resource management, staff, business partners/other external stakeholders, governmental bodies, interest groups, and science/education) are determined to a reasonable degree by the two dimensions.<sup>6</sup>

Figure 1: Multiple correspondence analysis (visualization as correspondence map)



The objective of any structure-reconstructing approach is to extract the fundamental meaning-generating principles that shape the associations between individual categories. Building on the work of Greimas, the German linguist Link (1997) underscores that discourses are ordered around a limited number of basic constitutive principles that are organized as ‘fundamental opposites’ (see also Bublitz, 2011; Höllerer et al., 2013). These discourse-carrying dimensions act as ‘steel beams’ of the discourse in the sense that to pull them out ‘would make it tumble like a house of cards’ (Link, 1997, p. 15; our translation). Analogously, when interpreting a correspondence map, the objective is to reconstruct these ‘carrying’ dimensions and the fundamental opposites they cast. We will discuss each of the dimensions in greater detail below.

### *5.1 Dimension 1: The Responsibility ‘To be in Accordance’ – Sustainable Development and Good Governance*

The organizing idea of the primary – horizontal – dimension in Figure 1 is, as we see it, for the organization ‘to be in accordance’, that is, to align and be in harmony with the environment. Corporations differentiate between two types of environments, and thus define two central domains of responsibilities along this dimension: the natural or material environment and the requirement to comply with expectations concerning a sustainable development of the planet on the one hand, and the need to comply with the norms and regulations of their local social and cultural environment on the other hand. Consequently, we label this axis ‘global sustainable development and good governance’; the respective domains of responsibility can be thought of as the ‘material’ and the ‘societal’ sphere of responsibility.

In more detail, the left-hand side is shaped by the labels’ sustainability and the use of CSR indicators and standards. Taking a closer look at the actors and themes that are primarily explained by this pole, we find environmental concerns, often ‘packaged’ in triple bottom line reporting (environment, triple bottom line), corporate strategy and organizational processes (strategy/value chain/primary activities), issues of investing according to ethical principles (ethical investment), and concerns for corporate image (image/public relations/external relations). Responsibilities are

framed in association with CSR as a management concept (management instrument); they are rationalized and made measurable in the form of indicators/measures/internal standards. Reciprocal actor categories in this domain of responsibilities that have a considerable explanatory value are future generations, international organizations, local communities, and, to a lesser extent (i.e., not overly well explained by our model), civil society/non-profit organizations (NPOs) and various experts. Most actor categories clustering around the sustainable development pole are not direct recipients or beneficiaries of CSR, but are themselves ‘advocates’ or ‘agentic actors’ (Meyer and Jepperson, 2000) that mobilize agency on behalf of non-actor entities (e.g., the eco-system) and potential future actors (e.g., future generations). In addition, activities by the corporations are ‘translated’ into indicators and measures – which also signals (at least a certain degree of) standardization and stabilization. With regard to symmetry or asymmetry of relationships, corporations are faced with relatively potent vis-à-vis actors: environmental social movements have repeatedly demonstrated their ability to give voice to their demands, their potency grounded mainly in the ability to mobilizing resistance, publicly expose the organization, and harm its reputation and legitimacy. Hence, it becomes crucial for corporations to demonstrate that the perceived responsibility to act in accordance with a global sustainable development is taken seriously.

On the right-hand side, ‘accordance’ is related to the more local social and cultural context of the corporation. The pole is defined, in particular, by the two labels *soziale/gesellschaftliche Verantwortung* and stakeholder approach, compliance with legal regulation and soft law (with corporate governance being among the most prominent ones here) and transparency as core themes, as well as supervising bodies as the central actor category. Further, the public (general public/society), and, to a lesser extent, the media, management, and the balancing of potentially conflicting stakeholder claims (balancing stakeholder interests), are placed here. Thus, this domain of responsibilities centers on issues of compliance, control and supervision, as well as transparency, with supervising bodies (e.g., the supervisory board), the general public, and more generalized stakeholders playing a pivotal role. Such thematic embedding and cast of actors invoke two central instances that are called up to confer legitimacy (e.g., Deephouse, 2000): regulators and the public.

Given that the general public plays an essential role as key stakeholder in the Austrian governance model (see, for instance, § 70[1] of the Austrian Stock Corporation Act), this side of the map can be interpreted as a reflection of the strong conceptual entanglement of *soziale/gesellschaftliche Verantwortung* with the stakeholder orientation and a notion of a broader sociopolitical responsibility that is characteristic for continental European corporatist countries. With regard to the symmetry or asymmetry of relationships of this domain of responsibilities, also on this side of the dimension do corporations face relatively strong vis-à-vis actors, whose positions are supported by both hard and soft law. Hence, corporations demonstrate responsibility by ‘playing by the rules’.

Overall, the degree of obligation appears to be relatively high at both poles of the axis: established advocates and numerical rationalization in indicators, rankings, and league table on the one side, and regulation and supervision (e.g., hard and soft law) on the other. In both domains of responsibility, the corporation is embedded in a web of powerful actor categories that may function as ‘watchdogs’ to ensure that the corporation fulfills its part of the social contract (i.e., in exchange to a virtual ‘license-to-operate’; Porter and Kramer, 2006). What is important in the context of a claimed new ‘political’ role of corporations is that the labels corporate social responsibility and corporate citizenship (CC) do not play any role here: both neither define, nor are defined, by this dimension.

## 5.2 *Dimension 2: Economic and/versus Social Responsibilities*

The second – vertical – dimension of the correspondence map differentiates between a broader economic responsibility on the one hand, and a social responsibility in a narrower sense on the other. Consequently, this separates the ‘societal’ from the ‘social’ (or ‘philanthropic’) sphere of responsibility.

The pole at the bottom is defined by the stakeholder approach and the broad theme of investor relations. Taking a closer look at the actor and (other) theme categories that are primarily explained by this pole, we find here that organizations define their responsibilities as being

associated with the need to balance divergent stakeholder claims (balancing stakeholder interests) and embedded in the area of financial/management accounting. Reciprocal actor categories are primarily shareholders and investors (shareholder/investor/owner; this category also includes financial analysts as their surrogates), stakeholders<sup>7</sup> in general, and management,<sup>8</sup> this specific domain of responsibility is predominantly organized by an economic rationale – that is, as responsibilities to protect legitimate financial and economic interests of the corporation and its key stakeholders. The strong focus on the shareholder as pivotal stakeholder group indicates that this does not imply a democratization or new democratic control of economic rationality, but rather features the ‘usual suspects’.

In contrast, the upper pole of the y-axis is devoted to non-economic values and social responsibility in the sense of corporate giving, philanthropy, or charity. Expressive categories are support/sponsoring together with the label *soziale/gesellschaftliche Verantwortung*. Further, the label corporate social responsibility, the corporation’s mission and role in society (role/mission/values), and, as reciprocal actor categories, various societal groups in need of help, define this dimension. More specifically, the latter contain children, artists and art in general (art), athletes and sports organizations (sports), special staff groups (e.g., employees with disabilities), and – more generally – people in need (comprising fringe groups of society, communities hit by natural disasters, refugees, or people in less developed or post-war areas). Thus, the broader thematic embedding in which corporations place their responsibilities is defined as the social and philanthropic role of corporations within society. In addition, the label corporate citizenship (CC) falls into this domain. According to Hiss (2006; Höllerer, 2013), this domain addresses the extended sphere of responsibility (voluntary activity outside the value chain) where corporations engage in social policy and complement state activities.

With regard to the symmetry or asymmetry of relationships, on the bottom end – in the domain of economic/financial responsibility – we find actors that are relatively powerful, as they have the ability to sanction the organization, and their stakes are grounded in thematic fields that signal a relatively high degree of stabilization: investor relations is generally translated into the

organizational structure in the form of specific investor relations (IR) departments and IR officers, and financial and management accounting is safeguarded by a variety of regulations and expressed in standardized indicators and metrics. At the top of Figure 1, in the domain of corporate social responsibility and corporate citizenship, we find actor categories that have very little opportunity to sanction the organization. They are neither able to exit, nor do they have voice (i.e., a say in corporate decision-making) unless more powerful groups choose to attend to their claims or demands: they are in need of advocates that act on their behalf. However, what is striking is that, in sharp contrast to the material and societal domains, we find no such advocates. What is more, the thematic embedding in the mission statement is vague, and does not indicate that responsibility has been translated into concrete features of organizational structures or processes. Thus, this type of relationship and the corresponding activities have a low degree of institutionalized safeguarding and, hence, have low stabilization. In this sense, the second dimension also has a clear power aspect: it differentiates between an economically rationalized relationship with interdependencies between the corporation and its core stakeholders who can effectively hold the organization accountable, and a highly asymmetric relationship with passive, powerless, and dependent reciprocal actors facing a corporate actor exercising its discretionary social agenda.

### 5.3 Overall Configuration

The overall configuration of the correspondence map provides further insights. In particular, a clearly visible ‘corridor’ runs from bottom-left to top-right (see the visual aid in Figure 1). We interpret this as a manifestation of two central governance models simultaneously shaping the interpretation of CSR in our empirical context. While this corridor indicates a strong divide in the bottom-left quadrant, in the upper-right quadrant the label *soziale/gesellschaftliche Verantwortung* – the category with the highest mass and definitional influence for both axes – spans the corridor and aims at bridging the incumbent, stakeholder-oriented continental European governance model with the Anglo-American idea of discretionary philanthropic activity beyond institutional requirements.

Corporations' multiple domains of responsibility are characterized by divergent 'degrees of bindingness'. While all other domains allude to a certain level of obligation, as they are inhabited by reciprocal actor categories that can hold the corporation accountable (i.e., advocates that potentially pose a threat to the corporation insofar as they have considerable power to mobilize, investors or analysts that may withdraw their funds or downgrade the corporation, or regulators and the public that confer legitimacy to business as well as grant the 'license-to-operate'), we find in the philanthropic domain of responsibility no countervailing power, no democratic control, and no sign of a deliberative model of governance. Instead, it is completely at the individual corporation's discretion to engage in sociopolitical activities and social policy. If it is true that these ethical and philanthropic responsibilities are, as Carroll and Shabana argue from a US cultural perspective, 'the essence of CSR' (2010, p. 90), the rising commitment to CSR does not encourage much in the way of optimism with regard to the politicization of corporations and a democratically controlled and legitimated corporate citizenship.

## 6 DISCUSSION AND CONCLUSION

### 6.1 *Conceptual Discussion*

We have argued that the majority of research on social typifications and categorizations focuses on product or subject identity categories, but largely ignores their relationality. A key aspect in the phenomenological sociology of knowledge is that such typifications and categorizations of actors require complementary actor types and typified courses of action (Schütz and Luckmann, 2003): by placing various categories in 'thematic fields', they are valuated and positioned in a matrix of relevancy. This reflects the power relations inherent in these typified relationships. As such sets of typifications become stabilized, or even institutionalized, over time, they standardize and construct normalcy. They become, as Wry et al., (2011) highlight, default conditions for making sense of the social world.



In this chapter, we have investigated what set of reciprocal typifications is composed by corporations' self-classification as 'socially responsible' and what typical domains of activities this organizes. Although culture and meaning have been essential pillars in institutional thinking, only a few studies actually empirically addressed these issues. Social categorization and typification, however, are the central content of all social knowledge (Schütz, 1974); classification into social categories legitimizes the social order by ascribing cognitive validity to objectified meanings (Berger and Luckmann, 1967) and lies at the heart of all institutions (Berger and Luckmann, 1967; Meyer, 2008). The cognitive validity of typified knowledge is the foundation of the neoinstitutional claim that institutions are constitutive of actors and their preferences. For example, Meyer et al., (1994, p. 18; see also Meyer and Jepperson, 2000) point to this close – in fact, tautological – relationship between social categorization of actors and patterns of action:

Both social actors and the patterns of action they engage in are institutionally anchored. The particular types of actors perceived by self and others and the specific forms their activity takes reflect institutionalized rules of great generality and scope. It is in this sense that social reality – including both social units and socially patterned action – is 'socially constructed'... Actors enact as much as they act: What they do is inherent in the social definition of the actor itself. Consequently, rules constituting actors legitimate types of action, and legitimated action constitutes and shapes the social actors.

Reciprocity by no means implies equality or symmetry. In fact, as Luckmann (2002) underscores, symmetry is the unlikely exception in institutionalized sets of relationships. Hence, social categorization includes the definition of rights and obligations, and assigns (power) positions to different categories of actors in a cultural field. In our chapter, we have shown that self-categorization as 'socially responsible corporation' comprises a variety of different activities and ties the corporations into a multiplicity of relationships, some more symmetrical, others asymmetrical.

By focusing on 'bottom-up theorization', we also address a gap in the literature on theorization. Most research has so far concentrated on the contributions from so-called 'culturally legitimated theorists' (Strang and Meyer, 1993, p. 494; Tolbert and Zucker, 1996) or cultural entrepreneurs (DiMaggio, 1982; Lounsbury and Glynn, 2001) such as science, consultants, media, and professions. However, on a more fundamental level of constructing and legitimating institutional orders, not only the 'full-time legitimators' (Berger and Luckmann, 1967, p. 95), but

also the everyday applicants contribute significantly to the ongoing sense-making, not so much by creating complex cause-and-effect argumentations, but by claiming that ‘things are what they are’ (Berger and Luckmann, 1967, p. 94). In order to draw attention to their theorizations, we ask: What do corporations claim that being socially responsible includes? What are the thematic fields and activities in which this corporate practice is embedded, and how are other actors positioned within this field? Do corporations use specific labels to relate to the various domains? In their seminal contribution, Strang and Meyer (1993, p. 493) already point out that theorizing as a ‘strategy for making sense of the world’ is, as such, ‘employed in individual-specific ways by the potential adopters themselves’. In this sense, they hold that individual theorizing matters. Yet they also argue that these:

[...]forms of ‘bottom up’ theorizing should impact...but in rather local ways. Individual-specific theories affect the individual’s adoption patterns, but not those of other adopters. Shared understandings...may homogenize the actors involved, but not larger populations. Ideas about adopter-level theorizing thus provide a mechanism motivating arguments about the individual rationality of adoption.

We add to their argument insofar as we suggest that adopter-level sense-giving, rationalization, and theorization – that is, the ‘development and specification of abstract categories and the formulation of patterned relationships’ (Strang and Meyer, 1993, p. 492) – is often organized on the field level. Our map of the CSR discourse among Austrian corporations is not the sum of individual ‘cognitive maps’; rather, it visualizes much more abstract structuring dimensions of meaning that, in addition, also anticipate other actor’s viewpoints (e.g., societal expectations) as well as mirror broad and central features of the cultural context in Austria and continental Europe. Overall, by reconstructing the meaning of CSR, we were able to compare conceptual sub-discourses of CSR from the literature with empirical sub-discourses in the field. With the distinct configuration of actors, thematic embeddings, and labels (we call these configurations ‘domains’ of CSR activities), we have shown that CSR has remained a multifaceted corporate practice that locates organizations in a broad array of relationships and spans a wide spectrum of activities, some of which traditionally belonged to the political sphere. However, a deliberative democratic model that participatively

engages citizens, civil society, state actors, and corporations in the governance process does not emerge.

## 6.2 *Limitations and Scope Conditions*

As with any empirical study, ours is characterized by several limitations and boundary conditions, and therefore provides opportunities for future research. First, with taken-for-granted understandings often not being explicitly referred to, CSR is difficult to measure prior to it becoming explicit, rationalized, and equipped with distinct labels. It is, thus, not easy to address the complex interplay of implicit and explicit CSR empirically. Another concern might arise from the fact that we – since we focused on categorizations – measured discursive practice; questions surrounding, for instance, the decoupling of rhetoric and action cannot be answered on this basis.

Second, the selection of empirical material remains a critical step in the research design, and regularly entails limitations. This study has focused on the perspective of – at least rhetorical – adopters of CSR as expressed in annual reports. Other perspectives (e.g., those of non-adopters, addressees, beneficiaries, interest groups, NGOs, regulators, or the media) are included only indirectly (i.e., only when impacting on corporations' ways of communicating on CSR). It is important to note that CSR is also relevant – and maybe in a different way – for privately held corporations and other business organizations. One might therefore argue for a stratified random sampling strategy in order to avoid and/or remedy a potential financial market bias. In addition, the global financial crisis around 2008 may have created a new set of dynamics and a 'renegotiation' of meaning. Potential limitations also arise due to genre specifics: like every genre of communication, annual reports have their own characteristics and genre rules. A remedy here could be to draw on several genres simultaneously (e.g., media, websites, or internal protocols), or to include other forms of data generation (e.g., interviews).

Third, and finally, we have argued that the concept and discourse analyzed here is embedded in, and shaped by, the wider cultural and social field – and that understanding this context is crucial.

In this respect, the example of Austria may help to extract some of the taken-for-granted assumptions of research primarily conducted in, and on, Anglo-American contexts. However, such an empirical focus also creates constraints, and might raise questions about the potential for extrapolation as the most powerful institutional characteristics can only be revealed in comparative analyses (Zald and Lounsbury, 2010).

### 6.3 *Implications and Concluding Remarks*

Our study has demonstrated how corporations, by embedding a range of CSR-related activities and their objects in divergent thematic contexts, not only evoke several distinct domains of responsibility, but also assign themselves and others specific positions in the social matrix of relevancy and power. Our investigation of firms in a corporatist context contributes to the understanding of how the rise of explicit CSR may alter the terrain of business and society with regard to the political orientation of firms.

Our empirical findings provide further evidence that new forms of CSR are indeed at odds with compliance to traditional stakeholder governance: for the Austrian context, notions of Anglo-American-style CSR and CC that seem to be at least in part a consequence of the global wave of neoliberal policies (e.g., Kinderman, 2009, 2012) do not represent the traditional approach toward societal responsibility and its underlying logic of balancing divergent stakeholder interests. They are also at odds with the elitist and paternalistic claim of business elites that they ought to have a strong say in the design of the overall socioeconomic architecture of the nation. The consequent proposition that a further rise of explicit CSR will pose a significant threat to the continental European model is much in line with recent findings by Jackson and Apostolakou (2010, p. 387) who argue that ‘contemporary CSR practices act largely as a substitute, rather than as a mirror of existing institutionalized forms of coordination and stakeholder involvement.’ It is also in this respect that any *social* responsibility for business, as well as the ‘construction’ of a novel CSR infrastructure, have to be seen against the background of a simultaneous ‘deconstruction’ of the

established understanding of *societal* responsibility (Hiss, 2009; Höllerer, 2013) and institutionalized social solidarity that has been, as we argue, political on a more macro level.

Related to this point, we maintain that this leads to simultaneous processes – albeit on different levels – of both politicization and de-politicization. A key concept here is individualization that comes with more liberal agendas: in a corporatist system, the collective interests of private business are represented in a highly institutionalized form that also includes the countervailing power of employee interest groups and unions, among others. However, from an Anglo-American standpoint, CSR articulates the individual corporation's interests and agenda in respect to the design of the business-society interface, or socioeconomic policies in general. Similarly, while corporations' integration into the polity and policy-making in a corporatist context is highly regulated and inclusive of non-business stakeholder groups, political CSR anchors sociopolitical decision-making on the level of the individual corporation. It is in this respect that we also see a shift from macro-level societal responsibility to micro-level strategies incorporated in CSR policies and activities (see also Drori et al., 2006). Such individualized positions, in addition to concerns of lacking democratic legitimation and underdeveloped institutionalized mechanisms of monitoring and control, make corporations unfit to assume a quasi-governmental role – unless, as our analysis of the asymmetry of actors' position especially in the domain of social policy has made plain, we are prepared to accept 'government without opposition' (Offe and Preuss, 2005, cited in Beckert, 2006). It seems important to hold that such politicization of corporations corresponds with a de-politicization of society due to the de-institutionalization of the corporatist system of balancing legitimate collective stakeholder interests as the formerly institutionalized polity.

## NOTES

1. See, for instance, the Austrian Stock Corporations Act; moreover, in Austria, employees also have a substantial right of co-determination that grants staff representatives voting rights on supervisory boards.
2. We favor annual reports over websites, as they present time-authentic material that we can track back until the early 1990s.
3. Note that this label is identical with the overall issue, sometimes resulting in terminological confusion.
4. In more detail, we use the joint correspondence analysis option of the MCA command as well as related post-estimation routines in STATA 12.
5. A merely visual assessment of the correspondence map might lead to false conclusions, as the categories contribute to the dimensions in different ways and are themselves explained to a varying degree by these axes. Hence, to achieve a proper understanding of axes and individual categories (i.e., label points), one also has to analyze the statistical output thoroughly.
6. It is important to bear in mind that the map plots different domains of corporations' understandings of their social responsibilities in relation to each other. Thus, to be not well explained by the model does not mean that these categories are not frequent or important (e.g., staff, the most frequent actor category; see Table I): On the contrary, this points to categories that come with a great variety of labels, themes, and/or actor categories.
7. Various specific and potentially important stakeholder categories are not overly well explained by the two-dimensional model/map. Staff, for instance, spreads over all domains of responsibilities and is, thus, and despite its frequent mention (i.e., large mass), not constitutive of any of the distinct domains. Also customers/suppliers is located close to the origin. In addition, we notice that a central dimension in terms of stakeholders is missing in Figure 1: internal versus external stakeholders. This is partly linked to the fact that staff is not of statistical significance in the two-dimensional model. However, and most interestingly, this category would be highly relevant when specifying a three-dimensional model in which the third dimension clearly disentangles the internal from the external orientation in CSR.
8. Note that management here was coded as object of corporations' responsibility, not as the responsible subject.

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