Abstract
Most writings on corporate social responsibility (CSR) treat lack of consistency between organizational CSR talk and action as a serious problem that needs to be eliminated. In this article, we argue that differences between words and action are not necessarily a bad thing and that such discrepancies have the potential to stimulate CSR improvements. We draw on a research tradition that regards communication as performative to challenge the conventional assumption that CSR communication is essentially superficial, as opposed to CSR action. In addition, we extend notions of organizational hypocrisy to argue that aspirational CSR talk may be an important resource for social change, even when organizations do not fully live up to their aspirations.

Keywords
aspirational talk, consistency, corporate social responsibility, CSR, differences between words and action, hypocrisy

Corporate social responsibility is obviously not a univocal concept, let alone a set of clear-cut practices surrounded by social or academic consensus (e.g. Cantó-Milà and Lozano, 2009; Guthey and Morsing, 2011; Matten and Moon, 2008). Throughout its history, the meaning of corporate social responsibility (CSR) has been in constant flux (Carroll, 1979, 1999), a moving target (Churchill, 1974), shaped by interpretations, enactments and negotiations of legislators, corporations and other agenda-setters (Christensen and Cheney, 2011; Okoye, 2009). CSR, therefore, is an unstable arena
of exploration (Lockett et al., 2006) where ideals, standards and goals are continuously expanding and evolving (Gilbert et al., 2011; Scherer and Palazzo, 2007, 2010).

While the instability of the concept has been, and continues to be, a source of ongoing discomfort and critique (e.g. Banerjee, 2008; Bartlett and Devin, 2011; Woolfson and Beck, 2005), it is possible to argue, as we will do in this article, that the open-ended nature of CSR is an advantage to the field. Central to our argument is that the many attempts to talk about CSR from a variety of positions and across social norms and expectations—in terms of formulating definitions, articulating ideals, laying down principles, publicizing visions, putting forward plans, etc.—have the potential to stimulate positive social change, even when such talk is not fully reflected in organizational practices. We refer to such communication, which announces ideals and intentions rather than reflect actual behaviours, as aspirational talk. Although aspirational talk may lead to pretense, deceit and decoupling as some empirical evidence suggest (e.g. Boiral, 2007; Khan et al., 2007), we argue that aspirational talk under certain circumstances has the potential to produce positive developments within the field of CSR and beyond.

Behind this proposition lies a view of language as performative. Rather than seeing language as a neutral tool or conduit through which reality is described and reported, we argue from a position that regards communication as creation (e.g. Boje et al., 2004), in other words, as a constitutive process with ‘organizing properties’ (Cooren, 1999; Luhmann, 1995, 2000) that shapes and generates organizations and their perception of reality (Fairhurst and Putnam, 2004; Taylor and van Every, 2000; see also Weick, 1979). Following this tradition, we argue that CSR communication is essentially aspirational and therefore not a perfect reflection of organizational CSR practices. Differences between words and actions on the CSR arena may in fact be vital in order to move the field forward towards higher goals and superior standards.

This is not the typical view of CSR communication. Conventional notions of responsible behaviour—especially in the context of major business corporations—maintain a sharp distinction between communication on the one hand and action on the other. In this common-sense perspective, communication is seen as secondary and inferior to action (Grant et al., 1998). CSR, we are told again and again, means doing something good to society, not just talking about it (Aras and Crowther, 2009; Fernando, 2010; Fougère and Solitander, 2009; Holder-Webb et al., 2009; May et al., 2007). Across the political spectrum, CSR communication is regarded as superficial (e.g. Mintzberg, 1983; Porter and Kramer, 2006) and frequently described as a powerful means to ward off criticism or give the false impression that organizations have nothing to hide (e.g. Cloud, 2007; Deetz, 1992; Newell, 2008). Stimulated, perhaps, by the massive investment in CSR messages—described by Newell (2008: 1064) as ‘deafening’—critics tend to focus their critique on corporations that publicly celebrate their CSR engagement (Jahdi and Acikdilli, 2009; Morsing and Schultz, 2006). In this environment, many scholars suggest that CSR communication means ‘nothing more than business as usual’ (Hopwood et al., 2005), expresses policies and intentions ‘without any real substance’ (Kolk, 2003), is simply ‘corporate spin’ to gain legitimacy (Jahdi and Acikdilli, 2009) or a cheap ‘prosthesis, readily attached to the corporate body, that repairs its appearance, but in no way changes its actual conduct’ (Roberts, 2003: 250). In line with such descriptions, Banerjee (2008: 51) suggests that expressions of CSR are nothing but symbols of an ideological movement ‘intended to legitimize and consolidate the power of large corporations’ (see also Fleming and Jones, forthcoming). Critical views on CSR communication are found in non-academic writings as well. A special issue of The Economist (January 2005) devoted to CSR, for example, stated that the triple bottom line is ‘a license to obfuscate’ and that corporate social responsibility is ‘merely cosmetic’ (Crook, 2005: 2; see also Stern, 2009).
Given the many recent examples of organizational misconduct, unearthed especially in the aftermath of the ‘corporate meltdown’ (Conrad, 2003) and the financial crisis of 2008, the widespread scepticism toward corporate CSR messages makes perfect sense. Whether the case is Enron, Tepco, Wal-Mart or BP, the public is frequently left with the impression that corporate talk is cheap and that CSR communication is shallow, manipulative and insincere (e.g. Laufer, 2003; Roberts, 2003; Sims and Brinkmann, 2003), decoupled from the daily practices of the organization (Basu and Palazzo, 2008; Boiral, 2007; Khan et al., 2007; Seeger and Ulmer, 2003). BP’s attempts to rebrand itself as eco-friendly (‘beyond petroleum’), for example, stand in sharp contrast to its lack of security at its drilling rig Deepwater Horizon in the Gulf of Mexico, where an explosion and subsequent fire in 2010 caused extensive damage to marine and wildlife habitats and to the Gulf’s fishing and tourism industries.

In this environment of misconduct and suspicion, scholars, regulators, commentators and social critics increasingly call for **consistency** between organizational words and action (Bromley and Powell, 2012; see also Christensen and Cornelissen, 2011; Ravasi and Phillips, 2011). Organizations and their leaders, in both commercial and political sectors, are told to practice what they preach, to build on ‘authentic values’ (Leisinger, 2007) that are ‘truly not just spin’ (Waddock and Googins, 2011), to let action follow words and to walk the talk (Ciulla, 2005). Although consistency, as a social norm and virtue, shapes most contemporary organizations (March, 1988)—even though they frequently fail to live up to the norm (March, 1994, 2007)—the demand for consistency is all the more outspoken in the context of CSR (e.g. Adams and Evans, 2004; Arvidsson, 2010; Elkington, 1997; Moermann and Van Der Laan, 2005; Valor, 2005) where corporate engagement in social, environmental and ethical issues is expected to involve the organization more fundamentally (Aguilera et al., 2007; Carrol, 1979). While communication scholars suggest that consistency is paramount for CSR communication to be effective (e.g. Bentele and Nothhaft, 2011; Pomering, 2011), a whole industry of CSR consultants and auditors has bourgeoned to help organizations achieve this ideal (Campbell, 2007) all the while social activists, inquisitive media and critical scholars search for gaps between corporate CSR statements and organizational practices (Adams, 2002; Rasmus and Montiel, 2005; Visser et al., 2010).

In a context of public suspicion and distrust, where discrepancies between CSR talk and action are seen as sources of hypocrisy and potential threats to organizational credibility and legitimacy (Wagner et al., 2009), the call for consistency seems to be an appropriate prescription. Yet, such requests ignore the performative nature of communication and the prospect of corporate messages to stimulate further exploration and developments on the CSR arena. The aim of this article is to investigate the performative potential of organizational CSR communication. More specifically, we draw on a growing research tradition that regards communication as constitutive of organization to argue that CSR communication is aspirational and may instigate organizational reality rather than describe it. Based on that observation, we discuss how discrepancies between words and action *may* lead to decoupling, but also have the potential to stimulate improvements. In the area of CSR, where ideals and goals are constantly evolving and where managers and other relevant organizational actors therefore are uncertain about precise means and ends, aspirational talk may play a significant role in moving organizations forward towards higher standards and practices.

**Organization as communication**

The realization that communication is performative has many different sources across the humanities and the social sciences. In philosophy, for example, we find ongoing discussions of how
language envelops, reveals and typifies reality (e.g. Cassirer, 1953; Schutz, 1967), how speech is action (Austin, 1962; Searle, 1969) and how objects emerge in discourse (Foucault, 1972). As these philosophers along with many other thinkers have pointed out, words are ‘organs of reality’ (Cassirer, 1953: 8) in their capacity to direct our attention, shape our perception and engage us in new types of ideals and activities. Likewise, ethnomethodology, conversation analysis, critical discourse analysis, narrative theory and semiology have variously contributed to our understanding of how situations are defined in accounts, stories and conversations and how our perception and organization of the world is rooted in basic semantic constructs (see Putnam et al., 2009; Taylor and van Every, 2000).

These observations have influenced the work of numerous organizational scholars, including especially Weick (e.g. 1979, 1995) and his observation that organizations, in the process of making sense of their surroundings, inevitably enact their own environments. Whenever an organization faces or expects changes in its surroundings it actively tries, in the words of Weick, ‘to unrandomize them and impose some order’ (Weick 1979: 148). By enforcing a specific order or logic on its surroundings—a map, a display, a strategy or a concept—the organization narrows its range of operational possibilities and, this way, shapes the environment to which it can possibly respond. To this view, critical theorists have added that certain categories, concepts and displays are privileged in their power to define and frame reality (e.g. Deetz and Mumby, 1990; see also Alvesson and Willmott, 1996).

The organization as a system of communication

Pushing these arguments further towards a communicational perspective, Taylor and van Every (2000: 4) argue that ‘organizations emerge in communication’, that is, through the ways leaders and members speak about and account for organizational decisions, plans and activities. Communication and organization, according to Taylor and van Every, are equivalent terms or mutually constitutive. Hereby, they do not suggest a simple one-to-one correspondence between what an organization says and what it does. Obviously, an organization that describes itself as a responsible corporate citizen does not emerge as such simply by talking this way. What the perspective implies is that the ways organizations talk about themselves and their surroundings are not neutral undertakings, but formative activities that set up, shape, reproduce and transform organizational reality. Communication, thus, is not something an organization does once in a while, in between other important activities, but is constitutive of all organizational life and sense making. Known today as CCO (communication as constitutive of organization), the perspective of Taylor and his associates is exerting a huge influence on the field of organizational communication including, for example, theories of how micro interactions shape the context in which structural forms emerge, how discursive practices constitute processes of organizing, how organizations are created and maintained by different types of message flows and how symbols implicate materiality (e.g. Ashcraft et al., 2009; Cooren, 1999; Fairhurst and Putnam, 2004; McPhee and Zaug, 2000).

In line with this tradition, Luhmann’s (1995, 2000) systems theory explains in more detail how organizations are constituted in communication. Luhmann’s point of departure is that all social systems use communication as their particular mode of reproduction (Luhmann, 1986). As a specific type of social system an organization, according to Luhmann, is an autopoietic (auto-poiesis from Greek: self-creation) system of interconnected communicative events (Luhmann, 1990, see also Schoeneborn, 2011). The particular focus of Luhmann’s approach to organizations is its emphasis on decisions. In this view, organizations develop (produce or reproduce themselves) by organizing communications around decisions. Decisions, Luhmann points out, are inherently
paradoxical, exhibiting and negating at once their contingent nature, i.e. that other decisions could have been chosen. By making choices between different possibilities, decisions simultaneously demonstrate and downplay the existence of alternatives—a paradox, which is partly obscured by follow-up decisions that use past decisions as given or indisputable decisional premises (see also Andersen, 2003; Schoeneborn, 2011; Seidl, 2005). Organizations, thus, are (re)produced in a constant flow of communication in which a self-referring chain of decisions (decisions referring to decisions referring to decisions, etc.) organizes and moves the organization onward toward new goals and practices. This way, decisional communication becomes the raw material for constructing the organization, even when the decisions are not fully implemented (Luhmann 2000).

**Talk and action**

If we follow this line of thinking and regard communication as the very medium of organization or as its ‘essential modality’ (Taylor and van Every, 2000: 3), we cannot distinguish in a meaningful way between what the organization says and what it does. Communication and action are intimately linked in all processes of organizing, because saying is doing and because actions inevitably ‘speak’. Not only are we able, as Austin (1962) pointed out, to ‘do things with words’, it is impossible to avoid doing so, because communication is consequential (Taylor and van Every, 2000). Moreover, the social identity of actions is inevitably defined by communication (Luhmann, 1995). Although public discourse often highlights conflicts between communication on the one hand and action on the other, such conflicts need to be communicated in order to be operative. Thus, talking about words and actions, and arguing that they are in disagreement, is to communicate about two different modes of communication.

Organizational statements are not just descriptions or ‘constatives’ in the words of Austin (1962), but prescriptions with performative qualities, which commit the organization to act in a certain manner. Drawing on Austin, Taylor and Cooren (1997: 416) formulate it this way: ‘To state something is to perform an act—to say something implies … that one believes it, and this makes an ordinary assertion in important ways parallel to such evident performatives as promising and threatening, which also imply commitment’. In addition to such implied intentionality in organizational statements, Taylor and Cooren (1997) build on Searle to argue that statements like declarations are speech acts aimed at creating the world in a way that confirms its proposition. As a particular type of declaration, a CSR program is therefore assumed to be followed by decisions and actions. If not, accusations of inconsistency and lack of commitment will arise. Charges of inconsistency between words and action means that consequences suggested by the words, usually implying some physical behaviour (including talk), are not taken. But often, words come before decisions, and precisely which actions will follow, how fast and in which order may not be entirely clear. A CSR program may, in this view, be a first step toward a desired future.

Consequently, we should not a priori disregard aspirational talk, as we often find in CSR reports and programmes, as something superficial or detached from organizational practice. Talk about plans and intentions with respect to CSR are actions just as actions in this area simultaneously speak. Managerial action needs to be talked about, internally and in the public, in order to become part of society. Even when corporate ambitions to do good vis-à-vis society do not reflect managerial action, talk about such ambitions provides articulations of ideals, beliefs, values and frameworks for decisions—in other words, raw material for (re)constructing the organization.

The problem with this observation is that aspirational CSR communication seems to involve differences between talk and action, and thus hypocrisy, as an essential and inevitable element. This may produce opposition towards such communication and stimulate renewed calls for
consistency, even when such differences—as we will argue below—may be essential in moving the field forward towards higher ideals and superior standards.

**Gaps between talk and action**

Official CSR statements represent ideals that organizations pledge to fulfil. They are, in Luhmann’s (2000) terminology, premises for organizational decision-making and, thus, raw material for (re)constructing the organization. Simultaneously, however, organizations need to satisfy other ideals, including economic, technical and legal standards or goals. Contemporary organizations face what Brunsson (2003a: 1) calls ‘a rising tide of frequently contradictory demands’. While producing coordinated action, organizations must at the same time secure legitimacy by responding to a growing number of institutional pressures, norms and standards in areas such as safety, diversity, justice, environment, accountability, transparency, etc. (Bromley and Powell, 2012). Under such circumstances, it is difficult for organizations to satisfy one set of constituents without disregarding or flouting the interests or demands of others (Brunsson, 2003b; March, 1994; Pfeffer and Salancik, 1978).

In the organizational literature, solutions to this problem have often been discussed as a question of loosening the links among organizational subunits, for example in the form of buffering (Thompson, 1967), loose couplings (Weick, 1976) or de-coupling (Meyer and Rowan, 1977) thus allowing different parts of the organization to respond to different demands and interests without involving the organization as a whole (see also Lynn, 2005). While March (1994) describes buffering, de-coupling and loose couplings as an inevitable result of increased environmental complexity (see also Brunsson, 2003a), Bromley and Powell (2012: 7) add that ‘[p]olicy-practice decoupling allows an organization to adopt multiple, even conflicting, policies in response to external pressures, without unduly disrupting daily operations by trying to implement inconsistent strategies’.

In their attempts to balance efficiency and legitimacy, contemporary organizations, in other words, maintain inconsistencies or gaps between different organizational functions or activities. In the contexts of CSR, accountability and sustainability, however, such practices are usually regarded with suspicion and contempt. Emphasizing their ability to mislead and deceive, theoretical and empirical studies have demonstrated that de-coupling or loose couplings allow organizations to present a façade of sincerity while upholding dishonest or superficial CSR practices (e.g. Boiral, 2007; Khan et al., 2007; see also Roberts, 2001).

While fully acknowledging the existence of such practices in some organizations, our notion of communication as performative calls for a deeper exploration of the relationship between CSR talk and CSR action. Extending the work on buffers and loose couplings, Brunsson’s notion of hypocrisy explicitly addresses the issue of gaps between words and action in ways that allow us to pinpoint more precisely what aspirational talk can do.

**Hypocrisy reconsidered**

Brunsson talks about hypocrisy when the links between words, decisions and actions are loosened or when these dimensions have varying degrees of correspondence (Brunsson, 2003b; see also March, 1988). Like Luhmann, Brunsson places decisions at the centre of his organizational analysis, arguing that ‘people talk, decide and act on separate occasions and in different contexts’ (Brunsson, 2003b: 202) and that discrepancies between what is said, what is decided and what is done are inevitable. A similar view is found in the work of March (e.g. 1988, 2007) who cites Reinhold Niebuhr to the view that hypocrisy is ‘an inevitable byproduct of all virtuous endeavour’
(March, 2007: 1283). Social and individual norms and ideals, according to March, are inconsistent with human capabilities and organizations therefore persistently fail to achieve them.

Taking his point of departure in a conventional understanding of hypocrisy as ‘the assumption or postulation of moral standards to which one’s own behaviour does not conform’ (Oxford Dictionary, cited in Brunsson, 2003b: 202), Brunsson emphasizes that his notion of hypocrisy also includes talk, decisions and action outside the moral realm. Acknowledging that hypocrisy is usually regarded as a problem because it challenges our moral standards, Brunsson argues that hypocrisy may be a solution in environments shaped by conflicting values and ideas, because it allows organizations to address different audiences in different ways, giving some the benefit of words, others the benefit of decisions and yet others the benefit of actions. Instead of words leading straight to decisions and actions, each part fulfils its own purpose and pleases its specific audience, while management strives to make the necessary compromises (see also Luhmann, 2000). As we shall argue later, such behaviour may be accepted if the organization is able to convince its stakeholders that official aspirations are taken seriously and attempts are made to fulfil them.

While allowing us to identify the potential value of differences between words and action, Brunsson’s notion of hypocrisy does not explicitly address the significance of aspirations in organizational CSR talk. In the following we extend Brunsson’s perspective into the field of CSR arguing that the growing demand for social responsibility inevitably forces organizations into behaviour that may be regarded as hypocritical. We will also argue that in some situations hypocrisy is not a sin to be avoided at all cost, but an organizational obligation. Even if hypocrisy may be considered as just another example of loose coupling or ‘a gap between policy and practice’ (Bromley and Powell 2012: 3), the problem is more intricate, as this gap cannot, in principle, be abolished. Conflicting demands cannot be reconciled and yet have to be reconciled.

Before proceeding, it is important to distinguish between two different kinds of hypocrisy: hypocrisy as duplicity and hypocrisy as aspiration. We face the first type when an organization is involved in fraud or seeks to hide an unpleasant truth behind pleasant words. This we see, for example, when an organization is announcing its CSR ambitions to cover up for illegitimate behaviour or simply to avoid changing anything at all (cf. Zyglidopoulos and Fleming’s (2011) notion ‘the politics of visibility’). We usually refer to such behaviour as lying. Sometimes lies or ‘omissions’ are trivial and relate to insignificant matters. Interesting lies, however, concern behaviour regarded as unacceptable (March, 2007). Although hypocrisy resembles lies, it is more complex in a number of respects. Justifying and condoning hypocrisy, therefore, is not the same as accepting lies. We face a second type of hypocrisy when an organization, in order to stimulate action, incants a wished-for future, pretending that this future (or parts thereof) already exists. While such behaviour, conceptually speaking, belongs to the sphere of hypocrisy, we argue that it is of a different and more positive nature. In this shape, hypocrisy means to motivate an audience—including the sender itself—through the use of idealizations, as we see, for example, when an organization announces its CSR standards as an aspiration combined with attempts to minimize differences between the ideal and reality. This type of hypocrisy may help managers avoid the full burden of its CSR ideal here and now, while maintaining its zeal to accomplish the goal.

The two types of hypocrisy have very different effects: in the shape of simple fraud or window-dressing, hypocrisy is bound to create cynicism. In the shape of a visionary picture, hypocrisy has the potential to stimulate new practices, for example, motivating organizations and their members to develop more sustainable procedures. In practice, however, it is often difficult or impossible to distinguish clearly between the two. The difference is rhetorical, and whether hypocrisy creates cynicism or motivation is an empirical question. To complicate matters, both types of hypocrisy may well be in play at the same time. Organizations are not monoliths and while some organizational
actors (e.g. a CSR department or some parts of management) may sincerely aspire towards implementation of CSR ideals, other actors may reproduce the ideals but work against them in practice. Aiming to present a motivating image of the organization to the public, however, management will usually seek to downplay failures and deviations from official ideals in order to protect itself, eliminate doubt and create what Luhmann (2000: 191) refers to as a ‘true appearance of unambiguity’.

The positive version of hypocrisy is only meaningful if talk has intrinsic value, that is, if there is a public interest not only in what organizations do, but also in what they say (Brunsson, 2003b). When stakeholders demand responsibility, organizations often view this demand as a demand for (more) communication, assuming that stakeholders are interested in knowing their values and ideals. As a consequence, corporate communication departments are expanding, and much corporate strategy revolves around talking and presenting decisions to convince and impress a variety of audiences. Organizational talk is part of the product and CSR seems to follow that trend.

**Talk and differences**

Managerial communication often operates with differences between what the organization is now and what it aspires to be, so that management becomes a ‘process of minimizing differences’ (Luhmann, 1998: 106). While differences between words and action may produce cynicism among stakeholders (Zygliodopoulos and Fleming, 2011), they are—as we shall argue below—nonetheless essential dimensions of organizational change (Thyssen, 2009). Organizational statements and self-descriptions are therefore rarely perfect images of organizational reality.

**Differences as productive idealizations**

Organizational statements and self-descriptions are usually administered by corporate managers, who officially represent the organization vis-à-vis its different audiences. In this capacity, the manager is expected to not simply inform but to motivate (Thyssen, 2003; Weick, 1995). Managers, for example, must motivate personnel to improve daily practices and top management to set new goals and standards. And while attempts to motivate are frequently scorned upon, ridiculed or otherwise resisted—especially at the lower echelons of the organization (Alvesson and Willmott, 2002; Christensen and Cheney, 2000; Llewellyn and Harrison, 2006)—it is simultaneously acknowledged that managerial communication is a positive genre: the task of a manager is not to tell the truth, the whole truth and nothing but the truth, but to present the organization in a favourable light vis-à-vis shareholders, employees, customers and the general public. Weick (1995: 10) cites Thayer (1988) to the following view of a leader’s role:

> A leader at work is one who gives others a different sense of the meaning of that which they do by recreating it in a different form, a different ‘face’, in the same way that a pivotal painter or sculptor or poet gives those who follow him (or her) a different way of ‘seeing’—and therefore saying and doing and knowing in the world. A leader does not tell it ‘as it is’; he tells it as it might be, giving what ‘is’ thereby a different ‘face’.

A manager, in other words, is not a scientist informing us about the true state of the organization, but a motivator telling us what can possibly be made true. To tell the whole truth may harm the organization by demotivating stakeholders and preventing a better reality becoming true. This we see, for example, when journalists describe potential problems of a newly started organization and this way prevent the organization from achieving investor confidence and attracting qualified
employees. To stimulate change and improvement, managers are encouraged to invoke fictions, in a sense to practice hypocrisy. Managers, therefore, often overestimate the organization’s importance and regard their official presentation of the organization as self-evident (Christensen and Cheney, 2000). They take pleasure—and find (self)-motivation—in invoking appealing fictions that compensate for the inaccessibility of reality (Luhmann, 2000).

It would be erroneous, however, to assume that this is a game played exclusively by managers without any interest or involvement of other organizational members. Although employees are often critical of managerial communication—finding corporate messages airy or unreliable—they simultaneously sense that an organization without fictions and aspirations is dull and alienating (Gioia and Thomas, 1996; Thyssen, 2011). Even when employees are cynically distancing themselves from managerial claims and aspirations, such fictions may Nonetheless shape employee behaviour by defining a framework for action (Frandsen, 2012; Spicer and Fleming, 2003). Consequently, an organization describes itself not only to confirm its identity as it ‘is’, but simultaneously to inspire itself and its members to become better.

This is the essence of auto-communication, that is, communication through which organizations talk to themselves while pretending to talk to somebody else (Broms and Gahmberg, 1983; Lotman, 1977). Christensen (1997, 2004) has argued that auto-communication is most persuasive in external media because external media grant status and authority to organizational messages and in this way influences how binding managers and other organizational members find communication from their own workplace. As Lotman (1977, 1990) pointed out, all messages are potentially auto-comunicational in their capacity to affect and shape the sender. In auto-communication, accuracy and consistency are not the primary drivers. Just like the messages we deliberately convey about ourselves to significant others, corporate messages (e.g. values, advertising, mission statements, CSR programmes, etc.) are not perfect mirrors of reality. Rather, they are idealized stories of hopes, dreams and visions through which corporate actors hope to seduce themselves and each other (Christensen and Cheney, 2000). In order to do more than simply salute the triumphs of the past, such organizational statements, in other words, hold an element of futuristic aspiration, belief and hope (Kjærgaard et al., 2011). In this perspective, differences between words and present reality are essential drivers of change.

**CSR as aspirational talk**

When it comes to issues of social and environmental responsibility, however, social critics tend to disregard such insight and argue that differences between what organizations say and what they do is a problem that needs to be eliminated (Frankental, 2001; Peterson and Norton, 2007; Rasmus and Montiel, 2005). Consequently, and as we have seen, organizations and their managers are told to walk their CSR-talk; that is, to practice what they preach. As a general rule, the ‘walk-the-talk’ recipe provides, as Weick (1995) points out, a sensible buffer against the evils of hypocrisy in the sense of simple lies. However, based on his notion that people and organizations act in order to think, Weick argues that the type of consistency prescribed by the walk-the-talk imperative seriously limits the possibility of discovering new solutions or ideas for which the previous words are inadequate (Weick, 1979). To fully benefit from the creative power of language use, organizations, according to Weick, should not construe and implement the walk-the-talk imperative too tightly. Talk is action too and organizations may learn from the ways they describe themselves and their surroundings—even when those descriptions are not fully accurate.

On the CSR arena, where precise goals are often unclear or continuously developing, managers and other organizational actors may be uncertain about what exactly CSR means to their
particular type of business, how different definitions and standards apply to their specific products or services and how they may prioritize their resources in order to benefit from assuming a more active role on the CSR arena. Under such circumstances, the need to explore, inspire and motivate is crucial (Carroll, 1979). Like individuals, organizations search for and discover answers to fundamental questions through communication, that is, through ongoing attempts to articulate how they see themselves and their proper role in the world in the eyes of significant others (e.g. Cooley, 1983; Mead, 1934). While some answers are given in advance by social norms, regulations and institutions (e.g. Berger and Luckmann, 1967; Meyer and Rowan, 1977)—for example, institutionalized standards for CSR reporting—it is through local articulations and enactments of such norms and standards that organizational actors discover who they are, how they are expected to behave and what they might become (Weick, 1995). In her analysis of organizational self-study, Thackaberry (2004) describes how members of the US Forest Service engage in ‘discursive openings’ as they employ new discourses to investigate subjective and objective features of safety issues in wildland firefighting. Thackaberry suggests that such discursive openings allow firefighters ‘to imagine a new culture where they would be encouraged to think rather than just obey rules’ (p. 320).

Livesey (2002) and Livesey and Graham (2007) provide interesting illustrations of the constitutive potential of CSR talk in their analyses of micro-processes of social change. In their in-depth study of the Royal Dutch/Shell Group, they show how the talk of large corporations has the potential to transform not only the perceptions but also the practices of social actors, including the organizations themselves, even though they are not living fully up to their own words. Based on a thorough examination of selected texts by Shell and its critics, Livesey and Graham illustrate the transformation of Shell’s identity toward more sustainable practices. Simultaneously, they show how Shell’s new eco-talk at once reflected and shaped the understandings of environmental responsibility in society at large. More specifically, their study illustrates how eco-talk emerged in Shell through the 1990s after a period of intense critique of the organization and how this talk gradually became a creative force in channelling corporate resources into sustainable practices. Shell did obviously not emerge as a responsible organization out of the ashes as a Phoenix bird by simply talking differently. Livesey and Graham’s study point out that eco-talk may have performative and pragmatic dimensions that gradually change organizational perceptions, affect priorities and instigate new initiatives—even though such changes may be slower and less comprehensive than one may wish:

Corporate eco-talk participates in (re)creating the firm and (re)constructing its relationship to nature, while opening up novel possibilities of understanding and action at the societal level (Livesey and Graham, 2007: 336).

It may be objected, of course, that Shell and other oil producing corporations have a long way to go in establishing sustainable practices, that most of their activities are ‘black’ rather than ‘green’, that ExxonMobil’s talk about its engagement in climate change is not a plea for change and action among policy-makers but rather an attempt to maintain the status quo (Livesey, 2002), that BP’s improper performance in the Mexican Gulf indicates huge discrepancies between self-presentations and actions in that particular industry, that organizational talk takes too long to materialize and that we do not have time to ‘fiddle while the ice melts’ (Ansari et al., 2011). These are all valid points, reflecting our often painful experience that corporate messages (perhaps even from our own workplace) are superficial, hollow and virtually unrelated to organizational practices (e.g. Boiral, 2007). While we acknowledge the existence of such experiences and power plays, we argue that aspirational talk is essential in pushing organizations toward higher CSR standards. In this process, differences are important because ‘it is in these spaces of
difference that alternative ways of thinking (rethinking) and acting emerge’ (Livesey et al., 2009: 426; see also Christensen and Langer, 2009).

**Conditions for performative aspirational talk**

Although aspirational CSR talk, as we have argued, has performative potential, we cannot assume that such talk unfolds smoothly into equivalent action all by itself. Expressing intention is not the same as actually having such intention (Taylor and Cooren, 1997) and some corporate actors may find it opportune to mislead or lie. Under which conditions should we expect aspirational talk to be performative with respect to CSR ideals? And when might such talk lead to decoupling?

Drawing on the work of Austin and Searle, CCO-scholars Taylor and Cooren (1997) argue that while all declarations in principle have performative implications, certain conditions are more conducive to performativity than others. More specifically, Taylor and Cooren highlight the significance of *conventionality* in performative talk, including such dimensions as the appropriateness of the context or setting, the intentionality of participants and the involved procedure including the specific use of words. Taylor and Cooren refer to such conditions as ‘thick wrapping of social packaging’ (p. 413), implying that words uttered in a context loaded with social expectations, such as, for example, an official speech by a CEO at a general assembly, is more likely to bring about behavioural consequences than words uttered in more private or less conventionalized situations, like a casual conversation between middle-managers or workers. The primary condition for aspirational talk to be performative is, in other words, its public and conventionalized nature. As Taylor and Cooren point out ‘the whole purpose of having a public ceremony, with witnesses, is to guarantee that the expression of intention is authentic, and binding’ (p. 422, emphasis in original).

The public nature of performative talk can be broken down into a number of components such as persons, organizations, issues, circumstances and media. The number of possible combinations between these components makes it difficult to predict specific outcomes. However, one should expect aspirational talk from well-known leaders of prominent organizations, addressing issues of salient public concern, at moments of intense stakeholder involvement and in high-status media to have more performative potential than similar talk from unknown managers and organizations in low status media (cf. Christensen, 1997). Although auto-communicative self-persuasion may work also for unknown individuals and small insignificant organizations, we argue below that the involvement and critical gaze of the public makes aspirational talk far more potent as a driver of change.

**Articulating CSR aspirations publicly**

To announce CSR ideals publicly is to *create expectations*, thereby subjecting oneself to potential pressure from activists, interest groups, journalists and other critical stakeholders, including the organization’s own employees. Bromley and Powell (2012) cite several studies of how symbolic or ‘empty’ organizational commitment to institutional ideals (e.g., human rights) empower activists and non-state advocates with ammunition to enlist support of international NGOs and this way force governments and organizations toward compliance. Even policies intended at the outset to be purely symbolic may over time become more integrated or ‘recoupled’ in organizational practices, as demonstrated, for example, by Hallet’s (2010) report on accountability practices in an urban elementary school. In Hallet’s study, recoupling was driven primarily by a determined leader willing to ensure implementation of accountability ideals through strict surveillance, thereby causing stress and substantial organizational ‘turmoil’. The study also indicates that it takes more than one
person’s effort to ensure a more stable recoupling. As Bromley and Powell (2012) point out, it is through the combination of policy commitments, regulation and activist pressure that ceremonial efforts become binding over time (see also Crawford and Williams, 2011; Haack et al., 2012). Still, of course, there is no guarantee that such recoupling between words and action will eventually take place. Language is essentially polysemic (e.g. Bakhtin, 1981) and the ways in which external expectations and pressures are articulated and received (e.g. Lange and Washburn, 2012) may well shift the emphasis away from some CSR efforts (for example, operational safety) towards others (such as green technologies).

Yet, the growing probability of stakeholder interference indicates that although talk may be cheap, or at least cheaper than other types of action, it is not as cheap as it used to be. The media’s power to make the invisible visible for us all to see has, as Thompson (2005) points out, a disciplining effect on those in power, including corporations. To articulate CSR ideals and plans in a public arena is therefore not simply to present a non-committal version of the organization, but to conjure up a future-oriented self-image that is binding in the sense that it potentially obligates the organization to begin performing certain acts. And while there may be doubt about precisely which actions will follow from the talk, articulating CSR aspirations while the world is listening (and increasingly responding) is significantly more demanding than keeping the ideals to oneself (Christensen, 1997). In their analysis of corporate responsibility standardization, exemplified by a study of the Equator Principles and their adaptation and use by financial institutions, Haack et al. (2012) provide tentative evidence to the view that increased public scrutiny makes decoupling between words and action a transitory phenomenon because organizations talk themselves into ‘moral entrapment’ and corrective measures. This is so, they claim, not only because external stakeholders enforce compliance, but also because organizational members begin to see themselves and their roles in a new light (see also Fiss and Zajac, 2006). Haack et al. describe this process as a ‘Trojan horse’ because the new ways of talking about responsibility sow the seeds of new practices among employees and give voice to internal activists. More specifically, Haack et al. show how representatives from the banks reproduce the ‘songs’ of critical NGOs, emphasizing the need to change and live up to their own ideals and promises. Combined with new job functions associated with the implementation of the Equator Principles, such talk stimulates what Haack et al. call a ‘creeping commitment’ to the ideals. This observation is in line with auto-communication theory according to which organizational self-talk is amplified in external media and under potential public scrutiny (Chouliaraki and Morsing, 2011; Christensen, 2004).

Given the importance of public involvement and scrutiny for aspirational talk to unfold into action, it is essential, we argue, that the topics of such talk figure prominently on the agenda of high-profiled media. If such media and their audiences lose interest in CSR-related issues, it will probably be difficult to uphold CSR as an attractive organizational aspiration. Following social identity theory it seems likely that organizations will orient their aspirations towards causes and issues that are perceived as important by their stakeholders and have potential to improve organizational image (e.g. Ashforth and Mael, 1989; Brickson, 2007; Dutton and Dukerich, 1991). Yet, if the public and organizational members find that organizational aspirations take too long to materialize, the performativity of aspirational talk may dwindle. Lack of public confidence and interest may lead to decoupling. According to Brunsson (2006: 185), however, we live in a ‘culture of hope’, believing that ‘principles are realizable, desirable, and worthy of pursuit, although they have not yet been realized’. Thus, it is not unlikely that aspirational talk may survive long periods of non-action or even action seen as inconsistent with the CSR principles.

Still, it is crucial to keep CSR issues on the public agenda, to avoid issue fatigue and to encourage organizations—especially prominent and visible organizations and their leaders—to keep
articulating high ideals in external media. Although legislation, regulation and control are essential drivers toward compliance, new and improved goals on the CSR arena require, as we have argued, a willingness to articulate higher ideals while the world is listening. Even when such ideals are difficult to live up to, they have the potential to raise the barrier of expectations among critical stakeholders and this way stimulate change, even among smaller and less visible organizations.

Implications of aspirational talk

These observations speak in favour of more tolerance when observing and evaluating CSR communication and other types of aspirational self-descriptions. Such tolerance allows organizations to discover new solutions and opportunities that benefit not only themselves, but also their environment. A bad person with good intentions, March (1988) argues, may be a person who is experimenting with the possibilities of becoming a better person. Extending this line of thought, March does not condone hypocrisy as a strategy, but sees it as an inevitable by-product of all organizing—not at least in situations where organizations try to improve their practices and motivate their stakeholders. In this light, it may be more rational to make room for such experiments than to reject them.

Since talk and decisions are the raw material for (re)constructing organizations (Luhmann, 2000), it is essential that organizations air their CSR aspirations as much as possible in public forums, even when they have difficulties living up to their own words. This is preferable to a situation in which organizations refrain from articulating CSR ideals out of a fear of being held to their words. If we ignore or reject this insight and insist, at any point in time, on absolute consistency between talk and action, many actors would have to keep quiet, and thus lose an important vehicle for exploration (Weick, 1995) just as society would lose important input to the development of higher CSR standards. Thus, for example, although it seems reasonable to claim that BP should have refrained from rebranding itself as ‘beyond petroleum’ until its ‘house’ was in complete order, including its standards of safety, it may be argued that aspirational self-presentations from major corporations such as BP are essential building blocks in creating new CSR expectations—in the oil industry and beyond. Interestingly, and as Brunsson (2003b: 222) implies, the public announcement of such aspirations may even be a prerequisite for sound morals:

If we do not allow ourselves to possess and propagate higher values than those portrayed by our actions—if we do not allow for sin and hypocrisy—then we run the risk of not having very high morals at all. Hypocrisy makes it possible to talk and make decisions about high values, even for those who do not act in accordance with these values. If only the few who act in accordance with high values are allowed to support them, substantially fewer people can express their support … Morality does not necessarily gain from the cessation of hypocrisy. If we have previously talked and made decisions that were more moral than our actions, then the cessation of hypocrisy means that we are now talking and making decisions that are as immoral as our actions.

Obviously, we need to ask ourselves how much latitude we are willing to grant organizations in experimenting with new ways of talking about their CSR ideals, values and plans. The answer to that question may depend on what Brunsson (2003b) refers to as the (in)stability of hypocrisy. Thus, it may be easier to tolerate current differences between talk and action if hypocrisy is seen as a transitional or preparatory stage toward a better organization in which morally superior talk reflects virtuous behaviour (March, 1978, 1988) or if the decoupling we experience between policies and practices are due to lack of capacity, as opposed to lack of will (Cole, 2012). The tricky
issue here, of course, is whether the motive behind hypocrisy is to conceal an unpleasant truth or to reduce the difference between current and aspirational reality. Realistically, however, it is difficult if not impossible to determine which motives really are at play. Motives are invisible, not accessible to the public, and the distinction between good and bad motives is dependent on the observer (Luhmann, 1998; Thyssen, 2003). Organizations are therefore evaluated according to their public actions, including their words, and while we may not know whether managers are sincere or not, we can observe their ability to formulate interesting goals and aspirations.

While aspirational talk, as we have argued, is important to stimulate changes, the involved hypocrisy cannot be an explicit strategy. To announce hypocrisy is self-defeating, not only because managers are encouraged to deny or downplay the symbolic nature of their talk (e.g. Weick, 1995), but also because of a general reluctance to allow vice a virtuous face (March, 1988). Still, organizations need to work deliberately with differences between current and aspirational reality. Given the transformative potential of such differences, organizations may consider nursing the gap between real and unreal instead of aiming to dissolve it completely. This suggests two apparently contradictory set of practices. On the one hand, it implies keeping the gap open, so that stakeholders are constantly motivated to devote time and energy to ideals that have not yet been realized. If the gap closes in, it must be re-opened with new aspirations. On the other hand, it means nursing the gap with visible and effective achievements aimed at closing the gap. While demonstrating that they take their aspirations seriously, organizations, in other words, need to have new aspirations ready at hand, when old aspirations are fulfilled and die away. The gap between current and aspirational reality is therefore a paradoxical resource: it must simultaneously be reduced and expanded (Thyssen, 2009). This observation is in line with Senge’s (1990) notion of leadership, which he defines as ‘the capacity to hold a shared picture of the future we seek to create’ (Senge, 1990: 9). Just as Luhmann talks about ‘structural illusions’, where a deviation from reality is necessary to create a new reality (Luhmann, 2000), Senge emphasizes long-term visions as essential dimensions of ‘the learning organization’. In Senge’s idea of leadership, the practice of articulating a shared vision involves the skills of unearthing shared ‘pictures of the future’ to foster genuine commitment and enrolment rather than simply compliance. The notion of commitment beyond compliance is exactly at the core of the CSR debate, where corporations are expected to move ‘from a state of mere compliance to a mode of engagement’ (Jamali and Mirshak, 2007). Where differences between reality and aspirations in Luhmann’s perspective engage people in minimizing the gap (Luhmann 1998), Senge argues: ‘As people talk, the vision grows clearer. As it gets clearer, enthusiasm for its benefits grow’ (Senge, 1990: 227). The idea behind aspirational talk, in other words, is not to reach perfection once and for all, but to keep the difference between real and unreal open as a driving force for a permanent effort (Thyssen, 2009).

Conclusion

In this article we have challenged the prevailing assumption among both proponents and critics of corporate social responsibility that CSR communication is necessarily superficial, as opposed to CSR action. Drawing on a tradition that regards communication as performative, we have argued that organizational talk about CSR ideals is an important resource for social change, even when such talk is not fully reflected in organizational practices. Further, we have suggested that differences between talk and action—often labeled ‘hypocrisy’—may be essential dimensions of ongoing organizational CSR engagement.

In contrast to conventional thinking, hypocrisy on CSR-related issues may be regarded in a positive light as aspirational talk with potential to change organizations toward CSR improvements. In
order to move the field of CSR in the direction of higher goals and aspirations, regulation is no doubt imperative (Bromley and Powell, 2012). Simultaneously, however, constant exploration, experimentation and learning are needed. For this to happen, it is essential that many different voices continuously participate in the articulation of CSR ideals and values. And while such plurality of voices may produce confusion and inconsistency, tolerance towards inconsistencies in the talk and behaviour of organizations allow them to expand and explore their capabilities within the realm of CSR (cf. Brunsson, 2003b). Insistence on consistency between CSR talk and CSR action may, conversely, prevent development in the field, confine debates to established frames and this way reinforce privileged positions of powerful interests. While CSR scholars have trouble establishing a clear paradigm and a common language to guide the conversation (Godfrey and Hatch, 2007), we argue that this is not necessarily a problem. Ambiguity provides room for the coexistence of multiple interpretations and allows different stakeholders to identify with the same idea, even though they do not necessarily agree on its specific content (Eisenberg, 1984; Eisenberg and Witten, 1987; see also Guthey and Morsing, 2011; Ulmer and Sellnow, 1997).

Researchers studying CSR, therefore, need sensitivity to process and allowance for exploration and disagreement, in attention to the collective pursuit of appropriate ethical standards (May, 2011). Among relevant process issues are first of all theoretical and empirical studies of the relationship between talk and action, including the question of how and when one thing leads to the other. Within the context of this overall issue, we see a number of fertile research paths available to scholars interested in studying aspirational talk and its organizational and social implications.

- Firstly, we point at the importance of historical and longitudinal studies able to trace how corporate action is related (or unrelated) to corporate aspirations over time. Such studies allow us to explore how aspirational CSR talk feeds into CSR actions: do we see patterns of specific CSR aspirations emerging in particular historical periods and among organizations in the same industries? And can we spot specific configurations of subsequent actions?
- Secondly, theoretical explorations and case studies are needed to understand how perceptions of words and perceptions of action influence perceived balances and imbalances of words and action in a mediated reality (Chouliaraki and Morsing, 2011). In what ways are CSR standards, for example, seen to be ‘talked into existence’ (Haack et al., 2012) or perhaps ‘talked out of existence’ by companies? Such research may engage empirical material, but may also draw on, for example, rhetoric and philosophical traditions (e.g. Aristoteles, 1984, Thyssen, 2011) to understand better the complexity of such relations.
- Thirdly, we propose to empirically explore the fragile borderlines of talk and action when moral standards are challenged, as suggested by Brunsson (2003b). Where Brunsson has studied such borderlines in the context public organizations in Sweden, we propose studying those borderlines in the broader globalized context of CSR. How may we identify patterns or ‘points of no return’ where talk about CSR is seen to turn from aspirational to cynical talk? When does CSR talk transform from hope into cynicism? For example, in what contexts do CSR promises change from being seen as motivational messages into being seen as suspicious statements that seem to subjugate societal goals in order to serve only as a disguise for narrow corporate interests?
- Finally, we suggest investigating how the ambiguous and polymorph concept of CSR is framed and reframed over time to understand how it has avoided ‘conceptual closure’, on the one hand, and fragmentation, on the other. To what extent will CSR ‘pulverize’ and lose its applicability if it can refer to a wealth of different things, and to what extent will it enable deliberation by stimulating an ongoing debate about the social and environmental role of companies in society?
We are not impervious to the danger, pointed out by Fleming and Jones (forthcoming), that the CSR ideal may degenerate into a set of ideological practices that upholds the prominence of unsustainable CSR behaviours rather than challenging them. Our understanding of communication as performative, however, leads us to a slightly more optimistic stance by suggesting how CSR as aspirational talk may contribute to the development of deliberative abilities of society. As an ambiguous and emerging concept, CSR may attract attention from many different sources, stimulate interest in social, environmental and ethical issues beyond specialized subsystems and this way inspire the development of more sophisticated and self-reflective frames of CSR. Even if it is difficult to be that optimistic, CSR may become a forum for sense making and debate of opinions and expectations associated with organizational activity. It is our modest hope that by presenting this re-conceptualization of CSR, greater appreciation of the complex nature of corporate social responsibility can be attained and appropriate theorizing and solutions further developed.

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