

“The future of an illusion”: a paradoxes of CSR

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Abstract

Purpose – The purpose of this paper is to explore the psychological strategies as well as the rhetorical and discursive arguments developed in organizations and by individuals when they have to cope with the paradoxes and changes related to CSR.

Design/methodology/approach – This study uses the perspective of the paradox as an analytical framework to parse strategies developed in organizations as they cope with tensions and changes related to CSR. The authors conducted 50 semi-structured interviews with stakeholders and the authors performed a qualitative analysis with the information compiled.

Findings – The main strategies for dealing with CSR paradoxes and changes consist of developing perceptual and motivational biases as well as explicative heuristic ones through which, from a discursive perspective, a coherent and conciliatory framework is presented with rhetoric that play a fundamental role in justifying CSR as a present hope over a future illusion regardless of the past reality.

Originality/value – The lesson to be drawn from the exploration is the following: managers and CSR officers need to leave behind fear, anxiety and defensive attitudes and accept the paradox by re-contextualizing the tension as a stimulus for conscious and reflexive confrontation with emotional equilibrium, this being defiantly motivating as a sensemaker. In this way, the approach to the present inconsistencies in CSR should not involve a dismissal of conflictive situations but rather the development of the capacity to transcend the tension emanating from them and to learn to manage organizations from this paradoxical reality.

Keywords Change management, Corporate social responsibility, Discourse analysis, Coping strategies, Rationalization, Paradox theory

Paper type Research paper

As in the well-known work of Freud, *The Future of an Illusion*, the essential secret of corporate social responsibility (CSR) resides in fostering present hope over a future desire, regardless of the past reality.

In the face of a reality marked by increasing social inequalities, deepening economic crises, soaring unemployment, unstable jobs, financial scandals, business fraud, political corruption and environmental disasters (Banerjee, 2008), debates have erupted regarding the productive-economic model and the role of business in society, with a demand that ecological concerns as well as the well-being and quality of life of the citizenry be coupled to the pursuit of profits. CSR constitutes one of the processes through which organizations, in terms of cause and solution, are approaching this demand by awareness raising concerning these change, and an endeavor to align business conduct with social needs and cultural values.

The debate on the social, occupational and environmental actions and repercussions of big business are being institutionalized, guided and managed through CSR in the reformist and transactional sense that avoids and distances itself from any revolutionary bent that calls for systemic and structural transformations or changes at the politico-economic level and that questions corporate social legitimacy (Scherer and Palazzo, 2011).



In this way, the implicit agreement between society and corporate organizations is subjected to pressure of multiple social, environmental and occupational tensions and changes that both the organizations as well as the individuals must confront in the establishment of CSR. As the external and internal contexts to which the organizations have to adapt become steadily more global, unstable, complex and self-contradictory, the paradoxical tensions spread and intensify, exerting a clear influence on all the organizational spheres in such a way that those most directly related to CSR can be summarized as follows.

First, the liberal social, cultural and ideological system is based on such values as competitiveness, flexibility, growth and development, and the latter in turn generates strong tension concerning social, environmental and occupational responsibility, thereby threatening the social contract between society and big business. The economic rationality and the search for necessary profit for the business adaptation and survival may not be compatible with social and environmental rationality necessary to develop authentic CSR (Müller-Christ, 2011). The paradoxical character of CSR emerges in the sense that the economics of organizations are founded on a utilitarian and instrumental logic that seeks efficiency and profit in a pragmatic way, justifying and valuing CSR only to the extent that it helps attain economic goals. Meanwhile, the ethical dimension depends on moral and normative values of social solidarity, human dignity and respect for the environment that can constrain economic gains (Dunne, 2008; Margolis and Walsh, 2003).

Second, it is also paradoxical that the years of emergence and consolidation of CSR (the end of the 1990s and the beginning of the 2000s until the economic collapse) coincided, in terms of public opinion, with the years of splendor for speculative and short-term financial capitalism that prioritized the interest of the shareholders in corporate administration even at the cost of a deterioration of worker rights, the growth of social inequalities and the use and abuse by big business of practices incompatible with CSR, such as tax havens and questionable accounting practices (Scherer and Palazzo, 2011).

This highlights the fact that public rhetoric and discourse from corporations may not coincide with the reality of their practices and actions and that this foments the perception of CSR as a means of feigning a good reputation and gaining the competitive advantage in “the virtue market” (Vogel, 2006). In this way, a paradoxical contradiction arises on the one hand between the corporate need to project the CSR image and, on the other hand, the distrust and even the opposition that it stirs precisely for exploiting this image (Smith and Lewis, 2011), given that discourse and the organizational communication in a capitalist culture is driven by economic and merchandizing interest as well as by the pursuit of reputational capital (Kingma, 2015).

In sum, an increasing number of authors and studies (Handy, 1994; Pérezts *et al.*, 2011; Smith and Lewis, 2011, p. 385; Van der Byl and Slawinski, 2015) explicitly manifest the need to empirically investigate the tensions and paradoxes of CSR in order to gather theoretic knowledge and establish appropriate, effective methodology concerning the influence, changes and the development of this concept in organizations. In the present work, we explore the psychological strategies as well as the rhetorical and discursive arguments developed in organizations and by individuals when they have to cope with these paradoxes and changes related to CSR.

The theory of paradox

Given the contradictory and dialectic nature of CSR, we use paradox in our study as a conceptual framework and analytical tool to enable us make sense of the consubstantial paradoxical tensions in CSR and, in a certain way, of social organizations (Cameron and Quinn, 1988; Ehnert, 2009; Lewis, 2000; Lewis and Kelemen, 2002).

Consequently, we conceptualize paradox as a cognitive construct that juxtaposes two apparently opposing situations at the same time as suggesting that these dichotomous terms

are potentially and significantly related (Eisenhardt, 2000). From this perspective, contradictions and inconsistencies are assumed to exist in all organizations and the tension that builds maintains the paradox and foments changes, ambiguity and ambivalence (Eisenhardt, 2000; Lewis, 2000). This tension and change should be confronted for organizational success and for the maintenance of consistency or adaptive harmony for the company (Eisenhardt, 2000; Handy, 1994), particularly if we take into account, due to the low tolerance for ambiguity and the uncertainty characteristic of western culture, neither the individuals nor the organizations are comfortable under contradictory tensions (El-Sawad *et al.*, 2004).

In our study, we consider coping strategies with paradoxical tensions such as rhetorical and psychological processes that are developed for managing these inconsistencies, contradictions and changes (Poole and Van de Ven, 1989, p. 564): “[...] because (organizational and management) theory building is a discursive enterprise, rhetorical strategies of handling paradox effectively are a central concern [...]”

In this sense, Poole and Van de Ven (1989) suggest one of the most commonly used typologies in the organizational sphere (Smith and Lewis, 2011) of rhetorical and discursive strategies to deal with these social paradoxes and changes, which, although analytically different, can be combined in practice.

Opposition and rationalization, which consist of recognizing and accepting the paradox and seeking to explain it and/or re-framing it in a constructive and even creative way, facing the contradiction and the change as an opportunity to improve and develop instead of as a threat (Müller-Christ, 2011; Poole and Van de Ven, 1989). Similarly, an effort is made to approach the paradoxical tension by seeking a balance between opposing forces that permit the coexistence of dissonant rationalities within the organization (e.g. economic vs social and/or environmental), at the same time as it provides cognitive consistency, emotional stability and discursive as well as behavioral coherence (Seo *et al.*, 2004).

Synthesis, which involves the release of dialectic tension between two opposites with the introduction of a new perspective and/or concept that reconciles them at a higher level and includes them harmoniously, reducing the tension rhetorically (verbally and abstracting) and/or behaviorally through processes of integration and syncretism.

Spatial separation, situating the opposing aspects that generate the paradoxical tension at different levels of analysis (micro-macro, individual-organization-society, center-periphery, etc.) and developing dynamics of segregation and layering.

Temporal separation, sequencing the paradoxical tensions at different times such as a short-term orientation vs a long-term one, or alleviating a present tension, appealing to a past motive or a wishful and hopeful change for the future.

Interesting organizational literature could be cited related with paradox theory, for example, Smith *et al.* (2013) compare paradox theory with institutional theory, organizational identity and stakeholder theory when organizations try to manage variety of tensions, changes and dilemmas. In the same line, Hahn *et al.* (2014, p. 463) propose two cognitive frames – a business case frame and a paradoxical frame – and explore how differences between them in cognitive content and structure influence the three stages of the sensemaking process – that is, managerial scanning, interpreting and responding with regard to sustainability issues.

Jay (2013, p. 137) develops a process model of navigating the paradoxes as a mechanism of change and innovation in hybrid organizations concluding that in sensemaking about paradoxical outcomes, actors grapple with definition of success and can transform the organizational logic. Researching the case of work integration social enterprise (WISE), Battilana *et al.* (2015, p. 1658) argue a paradox inherent in the social imprinting of WISEs: although it directly enhances their social performance, it also indirectly weakens it by negatively affecting economic productivity. They conclude by highlighting the conditions under which spaces of negotiation can effectively be used to maintain a productive tension in hybrid organizations.

The study

To reach this goal, we use a qualitative methodology considering that it adequately reflects the complexity, dynamism and subjectivity inherent in the subject matter. Specifically, we undertook a series of semi-structured interviews with the following agents:

- business owners, company managers in charge of CSR, as well as representatives of business associations and public organizations;
- labor unionist;
- experts on CSR from both the academic and professional world; and
- citizens/consumers and representatives of civic, social and consumer organizations and associations (Table I).

The balanced combination of three methodological criteria common in qualitative research has determined both the number and characteristics of the participants, as well as the process of gathering the information. Thus, the typological representation was sought more than the numerical statistical representation, in such a way as to reflect the entire socio-demographic heterogeneity, discursive variability and diversity of profiles or strategies that appear in the social group under investigation. Second, the criterion of saturation or redundancy indicated when to stop in determining the finalization of the interviews and groups. Third, the matter of accessibility or availability also marked the possibilities of access to a greater or lesser number of persons (Denzin and Lincoln, 2005).

With the information compiled in the interviews, we performed a qualitative analysis, taking this to be one in which the subjects verbally express themselves in a spontaneous way and the result is considered an expression of their thoughts, feelings and behavior. Thus, starting with the text transcriptions of the interviews and groups, we segmented and

Interview code	Representation category	Sex	Interview code	Representation category	Sex
E1	Labor union representative	F	E26	CSR officer technical manager	M
E2	Researcher/professor	M	E27	Association representative	M
E3	CSR officer technical manager	F	E28	Human resources manager	M
E4	Labor union representative	M	E29	Professor CSR	M
E5	CSR officer technical manager	M	E30	Association representative	M
E6	Business representative	M	E31	CSR expert	M
E7	CSR officer technical manager	M	E32	CSR researcher	F
E8	CSR officer technical manager	F	E33	CSR consultant	M
E9	CSR officer technical manager	M	E34	CSR officer technical manager	F
E10	CSR officer technical manager	M	E35	Association representative	M
E11	CSR network representative	M	E36	CSR officer technical manager	M
E12	Business representative	M	E37	CSR consultant	F
E13	CSR officer technical manager	M	E38	CSR consultant	F
E14	CSR officer technical manager	M	E39	CSR expert	F
E15	Association representative	M	E40	CSR researcher	F
E16	CSR consultant	M	E41	Citizen/consumer	M
E17	Labor union representative	M	E42	Citizen/consumer	M
E18	CSR officer technical manager	M	E43	Citizen/consumer	M
E19	CSR observatory expert	M	E44	Citizen/consumer	F
E20	CSR officer technical manager	M	E45	Citizen/consumer	M
E21	CSR consultant	M	E46	Citizen/consumer	F
E22	CSR journalist	M	E47	Citizen/consumer	F
E23	Ethical banking manager	M	E48	Citizen/consumer	F
E24	CSR network representative	F	E49	Citizen/consumer	F
E25	CSR politician	M	E50	Citizen/consumer	F

Table I.
Classification
of interviews

codified the statements of the participants according to the subjects covered, these thematic units being categorized on the basis of specific objectives of the study (Mayring, 2000).

To guarantee the reliability and rigor of the analyses and conclusions, we took certain control measures such as codifying, categorizing and interpreting the results independently by the researchers of the team who, afterwards, met and agreed upon each criterion used and decision made. Also, the preliminary results from some of the participants in the study were reviewed, and finally, each step of the research was described and explained as specifically and clearly as possible (Denzin and Lincoln, 2005) (Figure 1).

Strategies to cope with CSR paradoxes: squaring the circle

Rationalization: justifying the paradox

When values and economic logic prove contrary to social well-being and/or environmental health, a kind of meta-argument is resorted to, using a neoliberal conception of the CSR which explicitly recognizes the inconsistency by claiming that both sustainability as well as the very essence of business organizations are inherently limited by competitiveness, productivity and profitability demanded by the marketplace (Margolis and Walsh, 2003). These interests and motivations are used to justify the paradox or resolve the dilemma, contextualizing CSR under criteria of economism:

[...] lamentably, where there is pressure, conflictive pressure, the first responsibility of the company is to survive, since if it does not survive, there is no company responsibility [...] it has to continue being a company. One of the main conditions to continue being a company is to make profits. Often the subject of profits clashes and becomes contradictory with what it is to take into account or mitigate a negative impact and to seek many more positive effects in the company. There is conflict between the two [...]. (CSR expert, E31)

Given that “[...] no one can serve two masters [...]” (Mateo, as quoted in Pérezts *et al.*, 2011, p. 33), to justify this misfit between “what should be” and “what could be” the arguments of Friedman (1970) are resorted to, stating that the first social responsibility of any corporation is to provide profits for its shareholders. In this sense, the situation of economic crisis serves

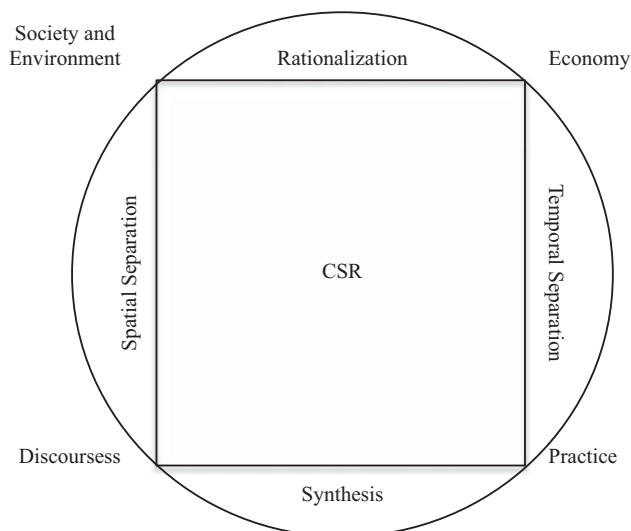


Figure 1.
Strategies for coping
with CSR paradoxes:
squaring the circle

as a context to rationalize the inconsistencies of CSR in terms of placing everything at the service of growth as a solution:

[...] if you quit buying “a commercial brand X”, this brand will have to take measures to continue being competitive. Here has been a period of generalized economic crisis and everyone has seen that Public Administrations have reduced their budgets enormously. This means less consumption in society; this means less economic activity; and this means less employment. Then, social responsibility and all that. Look: No! [...] The repercussions for the environment: there can't be more rules on the environment! I don't agree that the environment is worse off! Sincerely, the thing is that the rules cannot be followed! [...] Now, what's the problem? That for five years we have been waiting for an Andalusian mine to open. In the period of the greatest economic crisis, of greatest loss of employment, how can they take five years to make a strategic decision to open a mine or not in Andalusia? This is what needs to be evaluated [...] because the mine generates value, generates wealth, generates employment, [...], but behind each exercise of social responsibility, stands a company that right now is maximizing its efforts in a progressively more complex setting, when its first responsibility is to survive and make profits, which is its first responsibility. Otherwise we would set up an NGO [...]. (Business association representative, E12)

Following Badiou's argument as quoted in Lennerfors (2013, p. 382) “[...] the (business) ethics of today is nihilist, having become the servant of necessity. What this amounts to is basically that there are no other values than economic value, or utility [...].”

In this way, Bansal and Song (2017, p. 106) describe as CSR research took a normative position founded in the amorality of business; meanwhile corporate sustainability research took a systems perspective incorporating a more explicit ethical and natural moral perspective.

At the same time, these justification processes support in deterministic discourse of acceptance and resignation that naturalizes the paradox as characteristic of the human condition, so that its ineluctable nature helps soothe cognitive dissonance, problems of conscience and emotional tensions that individuals as well as organizations can suffer in facing the changes of CSR (Mazar *et al.*, 2008):

[...] we all have contradictions. Neither my companies, nor people have absolute consistency, and consumers can't ask for something that they don't abide by, either. [...] We live permanently with this contradiction [...]. I believe, furthermore, that to live with contradictions is not bad [...] and if someone wants to be dedicated to CSR, then contradiction should not be something to worry about, because it is something to live with [...]. (CSR officer technical manager, E5)

On the other hand, in one part of the literature, organizations are described as political arenas in a permanent struggle for power, ideology and economic as well as material interests, where CSR is therefore identified with negotiated management of the interests of all the agents involved. In this sense, from the normative or “ideational” discourse of CSR, there is an appeal for dialogue among all the stakeholders as well as the need to develop relations of equity and fair treatment of them all.

Therefore, as a strategy to confront the tensions arising in the pursuit of this objective, in the discourses analyzed the term “balance” often appears as an illustration of what we can consider one of the most common paradoxes of CSR, inasmuch as it presents harmoniously conjugated stakeholder interests when, often, far from being complementary, they prove incompatible and contradictory for the company to act in matters of true CSR, since they follow opposing logic (i.e. economic vs moral) and result from major asymmetries of power between the actors involved (Mansell, 2013). This situation is reflected in the following excerpts:

[...] Yes, what happens is that there are other variables and other factors such as capital. In the business world, there is the management world, but there is also capital. There is a saying that I like a lot that says: “when the capital turns impatient, many directors turn indecent!” That is really the truth. Capital has an enormous responsibility also in how (which is the key word!) it gets its profits, [...] if you pressurize the directors, if you threaten them or force them with the loss of class,

with the loss of status, with the loss of their situation and the incentives in the opposite direction, then of course you have the results that evidently arise [...]. (CSR consultant, E16)

In Barthold's (2013, pp. 397–399) words “[...] Corporate social responsibility provides a comfortable discourse for stakeholders, creating the mythology that they are behaving responsibly and freely [...] Corporate social responsibility discourse represents the promise that one can participate actively in business and corporations and lead a good life at the same time [...] Corporate social responsibility discourse offers an imaginary ideological world where [...] one does not break in two, and where antagonistic interests do not exist [...] It creates the illusion that the noxious impact of corporations can be solved by the mutual responsabilisation of equal stakeholders: corporations, employees and civil society, instead of a political confrontation between antagonistic interests [...]”

In this way, through concepts such as “balancing,” “integrating,” “mediating,” “communicating,” etc., what is often sought is to move the paradoxical tensions of CSR from the sphere of behavioral reality of organizations to the level of verbal, discursive and communicative rhetoric where we find arguments that satisfy both the shareholders as well as the stakeholders (Carollo and Guerri, 2017; Kozica and Kaiser, 2012):

[...] in reality the only thing that we are after is for each one to contribute to society according to his or her possibilities [...] for more balance [...] if we can advance in that, then great, a good path to advance on [...]. (Labour union representative, E4)

Therefore, the search for consistency implies a rationalization and simplification of reality that triggers a strong motivational and cognitive impetus (Pfeffer, 2016). According to Giddens (1991, p. 188): “[...] living in times of late modernity presents tensions and dilemmas which create challenges for conceptions of the self that must be resolved in order to preserve a coherent narrative or self-identity [...]” The self-interested motivation and discursive justification take control of the process of dealing with the contradictions and changes of CSR and, as we see in the following commentaries of consumers, the hypocrisy is tolerated, taking advantage of the lack of sincerity and authenticity attributed to CSR to justify the very behavior of consumption and pacify the conscience:

[...] since down deep we all have this conscience there inside that tells us that we have to act well, we take the step: I don't trust what they are saying! I know why they say it! But at least I appease that need for justice that I have inside, to behave for the outside world, for my friends, for my boyfriend! I buy this! I go to fair-trade stores! I get hold of that! [...] and I return again to the hypocrisy, of me first. I don't consider myself an integral person because you allow, individually, you're allowing this to occur but, in a certain way, you also ameliorate that negligence a bit, that carelessness, that lack of action [...]. (Citizen/consumer, E44)

[...] many of us in reality keep quiet about our conscience and we say: well, look, while others do nothing, at least these are doing something! The more this is repeated, that Bank X carries out projects in Africa, then we start believing it and say: Good! Maybe I'll switch my bank account! Although down deep, you have a certain reticence, but you wind up, little by little, believing the lie. The more you repeat it, as much as we all say we don't believe it, in the end there is an undercurrent that you have to placate your conscience [...]. (Citizen/consumer, E46)

Motivation and interest themselves influence the way of seeing and explaining the things and the changes contributing to the subjective perception of reality and the formation of our ethical values (Habermas, 1971).

Synthesis: new concepts for old problems

In these rhetorical and discursive processes, language becomes fundamental (Fiol, 2002; Kemp *et al.*, 2010). This can be illustrated, for example, in the dissemination of slogans such as the classical “we have CSR in the DNA of the company” or in the use of diminutives to try

to soften or minimize, euphemistically, the paradoxical tension arising with CSR, as in the following examples:

[...] I always repeat an expression that I hear a lot in companies: We do lots of little things. That term “little things”, when they say “little things”, it means that they do little things! Then they file a little report every year. A little report once a year! They do a little programme of volunteering, and they do little things and these types of little things that don't involve big decisions and that don't cost big investments [...]. (CSR consultant, E37)

According to Ferraro *et al.* (2005, as quoted in Pfeffer, 2016, p. 4): “[...] economic language and assumptions have a performative aspect, helping to legitimize, create, and perpetuate institutions and organizing arrangements that thereby ensure their continued dominance [...]” Thus, in the sphere of CSR, they are constantly and dynamically producing new concepts and constructs such as “Sustainability,” “Socially Responsible Investing,” “Compliance,” “Responsible Competitiveness,” “Corporate Social Accountability,” etc. This could be interpreted as a nominalist rhetorical strategy of overcoming these types of paradoxical tensions based on the permanent promotion of concepts, with a certain level of abstraction which causes the discourse to evolve from CSR in a new direction, prompting renewed expectations and relieving and distracting the paradoxical tension. This situation is reflected in the following passage:

[...] it consists of companies not expecting to act in the sense of social responsibility, addressing demands but rather becoming proactive, aren't they? This proactivism – what they've done is to use it to cover up these demands that society does impose. For example, let me give an example of Bank X. Bank X has companies, has offices in tax havens, has activity with weapons sales. They believe the motto of “the company of CSR related to work” because it is something that is current, but they believe it and are covering it up. At the same time, how many people are they sacking from Bank X itself? Understand? This is a bit of what they are doing. They invent a concept, they shift it to large business schools and starting from that concept they begin to drill it into the whole society [...] what they see as social responsibility so that nobody changes. This is one way to do it. Afterwards, more specifically, the companies when they get into the arena to work their social responsibility, what they usually do is to create concepts and work those concepts through communication and little more [...]. (Association representative, E27)

Related to that, Siltaoja and Onkila (2013, p. 358) “[...] show how the discursive strategies play an important role in determining whose interests constitute CSR. Not only is reporting practice a societal legitimacy quest in which power asymmetries are veiled by universalizing interests using ‘cooperative’ and ‘balancing’ language [...]”

Even humor and irony can help reduce the emotional tension brought about by the paradox and help establish a climate of positiveness and acceptance of the inconsistencies and changes that involve CSR (Hatch and Ehrlich, 1993):

[...] do you know how a business sustainability report and a Facebook profile are alike? Neither one tells the truth [...]. (CSR expert, E31)

As pointed by Zajdman (1995) “[...] One of the strategies that innocent successfully uses in this context is humour or, more specifically, self-denigrating humour and self-irony. These kinds of humour are renowned for assisting the user in coping with a difficult situation and protecting them from criticism by others [...]”

Spatial separation: organizational schizophrenia

The separation in space of the elements under tension is one of the strategies for facing the most common and recurring CSR paradoxes (Stokes and Harris, 2012) and in almost all the persons interviewed, we have been able to identify a number of elements: segregation, stratification, differentiation and juxtaposed arguments. In the following cases the juxtaposition involves.

Micro vs macro:

[...] I believe that in Spain there is often confusion between the micro and macro [...] now, I believe that when I speak of social responsibility, I speak of each one, and each one is each individual person. Each company, or each organization, should think about what you do. Don't wait for big numbers; see what you can do. Assume your responsibility directly [...]. (CSR officer technical manager, E14)

The individual vs the organization vs society:

[...] we individuals are not so responsible. I believe that we transfer; there is an effect of transferring ethical criteria from the individual to the group. We prefer companies and organizations to be ethical, although we continue to look at shirts for 10 euros from countries where there is child labour in comparison to 12 euros in another place [...]. (CSR consultant, E16)

Small vs large companies:

[...] we companies that are involved in these matters [CSR], at least the small ones, the large ones do search for it desperately; we small ones don't go after it at all. We only try to keep going, maintain our business, be different by these things that make us feel a bit better, and little else. This is the aim of small companies. The big ones want to sell it; their aim is something else [...]. (CSR network representative, E11)

Us vs them:

[...] finally, it is true that the financial sector has done monstrous things, that's undeniable. It's there, the evidence is there, it would be silly [...]. But I also think: not all of us have done things wrong! But we all get tossed in the same bag together and people don't distinguish [...]. (CSR officer technical manager, E8)

Exploring here (central-local) vs exploiting there (peripheral-global):

[...] there is a distance between discourse and practice in brutal companies, violating legislation, [...] which we find in other countries are true aberrations. That is, companies have discourses here and practice in other countries that violate fundamental human rights [...] I have interviewed CSR directors here who laugh at the legislation in other countries [...] But who complies with environmental legislation there? Ha, ha, ha [...] who verifies it in Ecuador, in Bangladesh, in Morocco? (CSR researcher, E40)

Consequently, this juxtapositional way of approaching the paradoxical tension and change consists of focussing the inconsistency – of human, social and environmental exploitation, and socially reproachable organizational features – on “those other large companies over there.” Meanwhile, “here for us” we reserve as coherent and consistent. The consequence of these strategies is what some authors have called “ambidexterity” (Smith and Lewis, 2011) in the sense that ambivalences arise from abiding by discourses that adhere to opposing logic and interests (Pérezts *et al.*, 2011) and that, as a result, pose a schizophrenic dilemma for the subject and the organizer.

Temporal separation: The Future of an Illusion

Paradoxical tensions can also be managed by developing, at least discursively, a time course in which present tension, with the passage of time, is transformed into future motivation. In this way, the chronology distinguishing the short and long term would prove useful to face the unpleasant present or past reality, with the promise of a hopeful future change:

[...] to behave more responsibly implies profound changes that require a certain amount of time. Today, I believe that if we look back 20 years and see what were the control mechanisms of a company and how responsible companies were and how they are today, we have advanced a great deal, really a great deal. But then, we still have a way to go. I don't know if it's long way or a short way, but a way [...]. (CSR officer technical manager, E13)

In this sense, to re-frame the paradoxical tension coherently requires, as we are seeing, the development of a major process of prospective and retrospective sensemaking (Basu and Palazzo, 2008). Such efforts are evident in the following passage:

[...] companies [...] never have had as high a commitment to aspects that were not even taken into account twenty or thirty years ago. I believe that today what is happening is that we have new media, we have much more globalized communications, that give us immediacy in the knowledge of reality so that we know more about the things that are happening. But this doesn't mean that worse things are happening now than in the past [...]. (CSR officer technical manager, E13)

From our viewpoint, the aim of these dynamics of differentiation, segregation, clarification, spatial stratification and temporal sequencing is the building of discourse in which the past, present and future, as well as economy, environment, society, locality, nationality and globality are harmoniously interwoven to overcome the paradoxical tensions while trying to present, rhetorically, the fallacy of the “[...] the future into the present [...] the future in today [...]” as expressed below:

[...] we are going to open a future filled with hope, given that all the change is inevitable and the means that society has to conduct research and to promote political, scientific, and social activity [...] are being employed. In this sense, I am quite optimistic [...]. (CSR researcher, professor, E2)

Thus, the fanciful and motivating vision of CSR is generated and promoted as a current goal, a challenge that makes it worth facing and overcoming all the contradictions and inconsistencies that arise in *The Future of an Illusion* (Smith and Lewis, 2011):

[...] social responsibility is a battle that you never quite win. Every day in the morning [...] the battle continues. In essence, this is what makes social responsibility exhilarating. I mean, it doesn't consist of having a list of 23 things to do and now I've done them and I'm responsible. No, tomorrow you start again and tomorrow you have to 23 questions again [...]. (CSR professor, E29)

The aim is to narrate an enthusiastic story that transmits this sentiment above organizational realities, where “[...] responsibility, [...], is fundamentally grounded within the more primordial Nietzsche's (1996, p. 39) structure of promise-keeping (1996, p. 39) [...] it keeps promises for the sake of awards and breaks them in anticipation of punishment [...]” (as quoted in Dunne, 2008, pp. 143-144). As in the vision of Freud's Religion, the CSR emerges and develops as a necessary illusion so that organizations, as well as society as a whole, can face, even in a therapeutic sense, the threats, tensions and contradictions derived from their own essential paradoxical nature.

For all the above, if we have to position our analyses and arguments in the extant literature on CSR, we probably have to do it in a critical, political and constructionist perspective, in the line of authors such as Banerjee (2008), Margolis and Walsh (2003), Scherer and Palazzo (2011) [...].

Conclusions

The aim of our analysis has been to illustrate empirically the paradoxical nature of CSR, something which is sometimes accepted by organizations and by the scientific academic community in an implicit way but is seldom explicitly studied. Therefore, we consider the perspective of the paradoxes to be an appropriate analytical and interpretive instrument that is useful for studying controversial concepts in contemporary organizations, such as CSR, as well as many other social phenomena.

In this way, when the economic logic conflicts with ethical values, the inconsistency is rationalized and justified by arguing for the priority need of companies to make profits, to boost competitiveness, and to meet the demands of the socio-economic globalized setting. As a result, individuals as well as the organizations develop strategies of coping with the

situation of tension and change founded on perceptive and motivational biases, and on explicative heuristics through which to offer, in terms of discourse, a much more coherent and conciliatory contextual framework.

Language and communication play a fundamental part in these processes of dealing with paradoxical tension to the extent that it is the instrument by which the debate on CSR continues and is managed. New concepts are constructed and disseminated as a result of the synthesis of others that previously clashed, and some of the most obvious paradoxes of CSR are rhetorically overcome.

The separation in space of the organizational aspects that can generate paradoxical inconsistencies concerning CSR is another of the coping devices that we have identified in the discourses analyzed. Thus, the use of clearly differentiated criteria of business management and CSR evaluation between the category “we, here, and now” vs the category “they, there, and later” is observed as a strategy to explain the often schizophrenic and even cynical distance between theory and practice, or between discourse and reality.

Over the course of time, a story of CSR is also being put together in which the inconsistent, past paradoxical manifestations are justified and the necessary present efforts and tensions are encouraged with the illusory future of a harmonious CSR integrated into the nature of individuals and organizations.

In addition, the academic and scientific literature on these paradoxes has revealed the need not to avoid, deny or ignore the inconsistencies of the reality of CSR, but rather to approach these contradictions in a transparent way in order to build confidence and overcome the lack of credibility. In other words, it is argued that if the social processes are essentially contradictory, the contradiction should not be excluded from social and organizational reality. Therefore, we propose the need to leave behind fear, anxiety and defensive attitudes and accept the paradox by re-contextualizing the tension as a stimulus for conscious and reflexive confrontation with emotional equilibrium, this being defiantly motivating as a sensemaker. In this way, the approach to the present inconsistencies in CSR should not involve a dismissal of conflictive situations but rather the development of the capacity to transcend the tension emanating from them and to learn to manage organizations from this paradoxical reality.

In conclusion, it should be understood that CSR involves a compelling field of debate in which some of the most representative and relevant cultural changes and socio-economic and labor conflicts of the actors, discourses and practices of contemporary global society are being managed. Therefore CSR not only constitutes a faithful reflection of these times of uncertainty and change, of chaos and order, but also conveys a clear expression of the traits characteristic of the complex, fluid and shifting social and economic life of our times, as well as the multiple ambivalences and paradoxes that surround it and that are present in the human condition.

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