

# Corporate social responsibility as an organizational and managerial challenge: the forgotten legacy of the *Corporate Social Responsiveness* movement

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## Abstract:

In spite of the rich contributions which it has made to recent scholarship, Business and Society research does not systematically address the organizational and managerial issues associated with corporate social responsibility (CSR) strategies and policies. In the 1970s, this very conclusion prompted the Harvard Business School to launch a research program focused on Corporate Social Responsiveness, although the content of the program has since been forgotten and/or overly simplified. This article explores the program's origins and content, assesses its contributions, and formulates hypotheses as to why the program was left behind. We contend that the Corporate Social Responsiveness program can assist with an analysis of the internal dynamics shaping how organizations institutionalize social and environmental issues.

## Keywords:

*CSR, Sustainable Development, Corporate Social Responsiveness, History of Management, R. Ackerman and R. Bauer, Institutionalization*

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## INTRODUCTION

Which intra-organizational factors affect the implementation of corporate social responsibility (CSR) initiatives within firms and make it possible to carry out wide-scale business model transformations? This question constitutes a critical hands-on issue, as more and more firms are developing formal CSR strategies and policies for the benefits of their stakeholders (Aggeri, Pezet, Abrassart, & Acquier, 2005). For these firms, CSR and sustainable development (SD) do not relate exclusively to their leaders' ethical orientation of the formulation of corporate policy. Implementing CSR policies involves designing new

products, re-engineering production, incentive systems and assessment processes, and leading cross-functional organizational change. Regardless of the commitment of top management, efforts to promote CSR initiatives frequently face organizational resistance and inertia. However, few academic works have explored the intra-organizational dimensions of CSR programs. The ones which have can be categorized into two streams. This first stream is strategically anchored, focusing on the internal factors driving the adoption of socially responsible practices and exploring the dimensions affecting the likelihood of the adoption process: the presence of internal 'champions' (Andersson & Bateman, 2000; Howard-Grenville, 2007), the importance of organizational values and context (Bansal, 2003; Ramus & Steger, 2000), the role of managers in identifying and handling social and environmental issues (Bansal & Roth, 2000; Sharma, 2000), the influence of management systems (Acquier, 2010; Boiral, 2007; Reverdy, 2005), and the processes involved in coordinating various functional actors within the firm (Aragon-Correa, 1998; Delmas & Toffel, 2008). This body of research has assisted in bringing greater detail to our vision of the firm as enacted by its executive management (Agle, Mitchell, & Sonnenfeld, 1999), but it falls short of a holistic, all-encompassing vision of how process transformations are managed and coordinated. Furthermore, there has been no attempt to tackle the sheer variety of managerial processes at work within or between firms (Acquier, Daudigeos & Valiorgue, 2011).

The second stream is sociologically anchored. These works draw upon organizational theory (discursive analysis, neoinstitutional theory, sense-making processes) to decipher CSR- and SD-related practices. At the macro level, this research underlines the influence of institutional variables on corporate behavior (Aguilera, Rupp, Williams, & Ganapathi, 2007; Campbell, 2007). At the micro level (inside the firm), it analyzes CSR discourse (Crane, 2000; Humphreys & Brown, 2008) and describes how managerial practices are influenced by the firm's identity, its corporate values, and its managers' conceptions (Basu & Palazzo, 2008; Howard-Grenville, Nash, & Coglianese, 2008). Focusing on how responsibility is socially constructed, this predominantly theory-based research pays limited attention to the role of formal structures and organizational systems in transforming the firm's production processes and business model. Furthermore, while researchers in this strand strive to identify general laws modeled to predict how the firm will behave, the analysis of real-world practices, how they evolve, and their impact on a societal scale remains underdeveloped (Walsh, Weber, & Margolis, 2003). Questions related to the management and intra-organizational institutionalization dynamics of CSR or SD issues have not yet been systematically explored.

It was this very same conclusion in the 1970s that prompted the Harvard Business School to launch a research program focused on Corporate Social Responsiveness. Robert Ackerman and Raymond Bauer, the authors who pioneered the stream, premised that genuine commitments from executive management alone would not be enough, and that the moral challenges associated with CSR initiatives should not

overshadow the organizational and managerial dilemmas engendered by CSR-based policies (Ackerman, 1973; Ackerman & Bauer, 1976). In the present context, this original position constitutes an intriguing starting point, inviting us to revisit the Corporate Social Responsiveness research stream<sup>1</sup> and assess its relevance against contemporary research and managerial practice.

Accordingly, this paper explores the origins, content and fate of this research program. In so doing, we contribute to a wider movement exploring the history of CSR theory and practices (Acquier & Gond, 2007; Carroll, 2008).

The value of this historical approach is threefold. The first is to offer an historical background of CSR practices, which are often – falsely – presented as ‘new’. From this perspective, the North-American experience of the 1970s, characterized by a surge in CSR-based departments within firms, resonates strongly with contemporary developments: the central managerial challenges encountered by US firms which tackled social issues in the 1970s find their echo in the problems facing firms which have developed structured CSR programs since the late 1990s (Arjaliès-de la Lande, Péan, & Tinel, 2009; Oppenheim, Bonini, Bielak, Kehm, & Lacy, 2007). This historical approach also makes it possible to pinpoint a cyclical pattern in the diffusion and retreat of CSR-related concepts and practices in the business world (Gond & Crane, 2010).

This paper’s second contribution is analytical and theoretical, as it provides a synthesis of the Corporate Social Responsiveness program that can be used to assess the value and contribution to the fields of Business and Society and strategic management. Although some of the pioneering strategic management research has explicitly integrated CSR as one of the components shaping strategy-building (Learned, Christensen, Andrews, & Guth, 1965; Mintzberg, 1990), Ackerman and Bauer led the way in considering CSR approaches and solutions as a central object of research while simultaneously analyzing them from a strategic and organizational perspective. Their work is also one of the rare approaches to account for the complexity of executive management’s action on CSR-related issues, without considering the business organization as a black box and instead looking deeper into how its structure, processes, systems, and tools are involved in the integration of social and environmental issues.

This article’s third and final asset is that it captures how the Corporate Social Responsiveness research stream was fated to have relatively little impact on later work. We explain the low influence of this research program through a series of factors: the decline in business-led CSR practices, which started in the late 1970s-; internal dynamics within academic circles, both within the Business and Society and strategic management disciplines; the personal career trajectories of the founders of the Responsiveness stream; and, on a more fundamental level, a lack of epistemological identity.

The text is organized into three sections. We start with a review of the historical context that marked the emergence of the Corporate Social Responsiveness program (I). We then develop the content of this research stream (II). Third, we explain the ultimate fate of Corporate So-

1. The term *Responsiveness* is tough to unravel with confidence, but is often understood to encapsulate ‘corporate societal sensitivity’ (as in Gond, 2010). We understand a combination of *receptiveness* and *reactivity* as the most faithful translation of the notion which Ackerman and Bauer intended to convey. In the words of Ackerman, “*the challenge, from a management stance, is to facilitate a platform for organizational learning and adaptiveness that can deliver flexible and creative answers to societal issues as and when they crop up*” (Ackerman, 1973, p. 92). In a move designed to keep the paper concise and sharply focused, we have elected to retain the term ‘responsiveness’..

cial Responsiveness (III). The conclusion looks at possible ways of extending the model and highlights its potential contributions to the very latest analytical developments.

## **I – THE HISTORICAL CONTEXT THAT GAVE RISE TO THE CORPORATE SOCIAL RESPONSIVENESS STREAM**

Research into Corporate Social Responsiveness began in the USA in the early 1970s, at a time when the socio-economic compromises forged between corporations and their stakeholders were coming under fire. This instability shook confidence in America's institutional framework (I.1), spawning a wave of social criticism, and businesses directly bore the brunt of this backlash (I.2). In this context, corporations began to develop new practices in an attempt to meet social expectations more fully (I.3).

### **I.1- US institutions face a full-scale systemic crisis**

Since 1945, US institutions ranging from companies to the State itself had all enjoyed a period of continuous improvement in their public image, but the situation made a radical – and lasting – U-turn in the mid-1960s (Davis & Blomstrom, 1971; Votaw & Sethi, 1969). Ackerman and Bauer were able to pinpoint the key drivers of this shift, showing that not just corporations but more fundamentally the institutionalized US system as a whole was coming under fire (Ackerman, 1973, 1975; Ackerman & Bauer, 1976).

Government authorities came under attack from coordinated opposition to the Vietnam War and from civil-rights groups, against a socio-economic backdrop where urban poverty and ghettoization were among the USA's most pressing political issues (Vogel, 1986).

Confidence in technology as the driver of progress was waning, dented by development failures such as the SST supersonic airplane, which was designed to outstrip the performance of the Anglo-French Concorde (Horwitch, 1982). Congress eventually quashed the SST project in 1971, marking a milestone in the evolution of the mainstream public's stance on technological progress. One outcome of this failure was the development of technology assessment practices designed to anticipate and evaluate the human and environment repercussions of projects before taking public action.

At the same time, new social indicators were surfacing (Bauer, 1966). These new social indicators were made in order to complement traditional economic indicators, which were deemed over-simplistic and too narrow to provide meaningful information to policymakers and government agencies<sup>2</sup>. These initiatives resonate strongly with the issues being raised through the Club of Rome think tank (Randers & Meadows, 1972) and its now-famous 'Limits to Growth' report concerning the environmental impact of booming economic and demographic expansion (Kapp, 1970).

2. At the same time, back in France, Jacques Delors led the same kind of analysis in a seminar delivered at the prestigious ENA school (which educates the public-sector elite). This analysis spawned the French bilan social or social accounting audit (see the feature-report special issue of the *Revue Française de Gestion*, No. 12-13, November-December 1977) (Perreti & Roy, 1977).

Ackerman and Bauer (1976) saw this array of apparently dissociated factors as dovetailing into a deep-rooted social transformation. For those authors, the difficulties experienced by American regulating agencies were the reflection of a “society-wide humanization project” (p.5), “a movement probably revolutionary in nature aiming to instill our institutions with greater sensitivity and reactivity to people’s needs and expectations. The movement is a backlash reaction against the policy of evaluating ‘progress’ solely in technically and economically measurable terms” (Ackerman & Bauer, 1976, p. 3).

## I.2- Impact at the corporate level

This transformation in American society had a knock-on effect on US firms. A Committee for Economic Development<sup>3</sup> report drafted at the time stated “it is evident that there is now substantial change in the terms of the contract established between society and enterprises. Today, more than ever before, businesses are being expected to accept broader social responsibility and to endorse new value sets” (CED, 1971).

This widespread political demand to renegotiate the business–society contract can be observed through a host of surveys which reveal a crisis affecting the legitimacy of business activity: the proportion of people responding ‘yes’ to the statement “business circles satisfactorily strike a balance between profit maximization and public utility” plummeted from 70% in 1968 to just 32% four years later (Yankelovich, 1972). Companies faced new social expectations from various stakeholders, with governmental bodies acting as a relay:

- Consumers: with his book *Unsafe at Any Speed*, published in 1965, Ralph Nader pointed out the obsessive opposition from automakers to the introduction of safety standards in cars (Nader, 1965). This publication and the significant media attention it generated led to the adoption of the National Traffic and Motor Vehicle Safety Act in 1966, forcing motor vehicle manufacturers to comply with new safety standards. In 1967, Galbraith published the landmark *New Industrial State*, which, paired with specific demand theory, also contributed to stigmatizing the excessive power of corporations over their market environment, and especially their customers (Galbraith, 196\_). This prompted the government to set up the Consumer Product Safety Commission (CSPC) in 1962.

- Employees: firms also had to deal with civil-rights movements petitioning for minorities to advance in the business community. The famous 1966-1967 conflict opposing Eastman Kodak and the protest group FIGHT (Freedom-Integration-God-Honor-Today) forced the company into a commitment to employ 500 “colored” staff over an 18-month period, and FIGHT pressed for the legal right to review the people selected (Sethi, 1970; Vogel, 2004). While diversity in the staff base was the most pressing issue at the time, other concerns related to employment conditions also found their way into the agenda, such as workplace risk and occupational health. From an institutional standpoint, the period was a landmark in that it saw the creation of the US

3.The Committee for Economic Development is a think tank originally founded in 1942 to bring together senior corporate executives and top-flight academics. Its mission statement is to advance sound national public policies, and its thought leadership is widely respected in most circles. CED research has led to the creation of an array of major initiatives, including the IMF, the World Bank, and the Marshall Plan, and it continues to wield considerable influence over American public-policy debate (Pasquero, 2005).



Equal Employment Opportunity Commission in 1964, followed in 1971 by the Occupational Safety and Health Administration, a federal agency tasked with preventing work-related injury and illness.

- Environmental protection groups: environmental issues also came to the forefront. Rachel Carson's 1962 book *Silent Spring*, which documented the irreversibly detrimental effects of pesticides, questioned the myth that the environment had an infinite capacity to absorb pollution (Carson, 1962; Maguire & Hardy, 2009). New NGOs came into being, like the WWF (1961) and Greenpeace, (1975) which went through legal channels to block forest farming or projects to build reactors, or force through different practices in the most heavily polluting sectors, such as the chemical industry (Hoffman, 1999). These environmental concerns led to the Clean Air Act, adopted in California in 1963, the Wilderness Act in 1964, and the first convention on international trade in endangered species in 1963, and culminated in the creation of the Environmental Protection Agency (EPA) in 1970.

- Shareholders: the period was also marked by the proliferation of class actions and the birth of shareholder activism. Shareholder activism recorded a number of significant victories, perhaps the most noteworthy being the widespread withdrawal of US companies from South Africa under apartheid (Bowman, 1973). It was shareholder advocacy that prompted First National City Bank to announce that it would refuse to grant loans to the South African government and its holdings. The period also saw the emergence of socially responsible investing. In 1969, securities analyst Alice Tepper Marlin founded the Council on Economic Priorities, which provided investors with detailed information on corporate social accountability performance. In 1972, the Dreyfus Corporation pooled a huge socially responsible mutual investment fund (Lydenberg, 2005; Vogel, 2004).

### **I.3- Proliferation of practices under the CSR banner**

In this specific socio-economic climate, companies began to develop new sets of practices in an attempt to meet the expectations of a broader stakeholder base.

Companies began by taking action on societal issues that were often far removed from their core activity issues like eradicating poverty, supporting disadvantaged populations, and improving failing city-center infrastructures. CSR policies were then progressively refocused to target issues related to core business areas, such as products' environmental impact, wage equity, and so on. A 1975 survey led by Holmes highlighted how companies perceived and prioritized these social pressures. She surveyed 192 of the biggest players in the Fortune 500 index on their top-priority social issues: 28% of respondents stated equal opportunities, 9% cited ecology, and 7% replied integration with the local community (Holmes, 1977).

One key aspect of these transformations revolves around structural changes occurring within companies. Faced with the rising complexity of their socio-economic environments, CSR could no longer be dealt with simply by enlightened corporate senior managers delivering com-

mitment pledges. Top management now had to pinpoint and deploy an anticipatory response, and understand how the company could systematically build a corporate-wide solution. Companies acquired these new competencies by creating a new functional position – the ‘social issue specialist’ or ‘social responsibility officer’ – and deploying new management administration tools and new internal procedures (Eilbirt & Parket, 1973; Holmes, 1978). A study conducted by Buehler and Shetty on 232 US-based companies demonstrated that in 1976, 60% had created dedicated organizational positions for managing CSR issues, which the results of a similarly framed study led by Mazis and Green in 1971 underlining that the most common response was to set up an ad hoc task force (Buehler & Shetty, 1976; Mazis & Green, 1971). Rising pressure for corporate social accountability fueled the development of social auditing practices in the early 1970s (Bauer & Fenn, 1972; Dierkes & Bauer, 1974). Ackerman and Bauer reported that figures for 1973 underlined how “the great majority of the big corporations had audited their social concerns performance over the previous 12-month period” (Ackerman & Bauer, 1976, p. viii). These social audits were then extended to social reporting throughout an entire decade (Dierkes & Berthoin Antal, 1986), which spread to Europe, and particularly France, with the 1977 law enforcing social accounting statements, a law that led to the legal obligation for all companies with a workforce of 300 people or more publically to release a full dashboard of HR management indicators (Igalens, 1997).

## **II- ORIGINS AND CONTENT OF THE CORPORATE SOCIAL RESPONSIVENESS RESEARCH STREAM**

It was this political context – a crucial juncture for corporate legitimacy – that gave birth to the corporate social responsiveness research stream, a program designed to help chief executives contend with emerging social and environmental issues. We start by reviewing the origins of this research program and its academic positioning (II.1) before moving on to a presentation of the content of the model constructed by Ackerman and Bauer, which hinged on expanding the scope of strategic diagnosis (II.2) and a process model for the implementation of social and environmental issues within the organization (II.3).

### **II.1- Origins and academic positioning of the research program**

The program was launched in 1971, with Raymond A. Bauer supervising a team of co-researchers and assistants including Robert Ackerman and Edwin Murray (Ackerman, 1975). As a Doctor of Psychology, Bauer’s 1950 doctoral work focused on the vision of Man in the Soviet psyche. His study of how the Soviet system operated lured him

4.R. Ackerman emphasizes how access to clinical datasets was one of the features setting his research program apart from other research focused on the in-practice dimensions of CSR implementation. The 29 cases studied in the *Corporate Social Responsiveness* text covers the full range of points tackled by the authors: social issues analysis and audit (Avon products Inc., Genco Inc., Golden Eagles), integration of social and environmental issues (Xerox Corporation, FOODS Unlimited, National Bank and Trust Company), performance assessment (Parker Perry Systems, Eastern Gas and Fuel Associates), the role of the social issues specialist (Borden Inc., Omar Industries), and to wrap up, corporation-wide institutionalization of the integration process (Foods Unlimited, DESCO Inc.).

5. "The most amusing change we got to see involves the self sustaining debates on the relationship between corporate responsibility and business performance" (Ackerman & Bauer, 1976, p.17).

towards research into the instruments of public policy planning. During the 1970s, he published a series of volumes on social indicators, the ultimate aim being to enrich the standard set of economics assessment tools. Robert Ackerman, who had joined the Harvard Faculty in 1968, was working with Joseph Bower on the processes guiding strategic change in multidivisional firms (Bower, 1970). The convergence of these two research strands spawned the emergence of the Responsiveness program which, among other reference texts, led to two books: *Corporate Social Responsiveness* (Ackerman & Bauer, 1976) and *The Social Challenge to Business* (Ackerman, 1975). Between 1972 and 1974, the Responsiveness program, in pure Harvard Business School tradition, was progressively built up around a collection of case studies and interviews with chief executives covering over 40 US-based corporations<sup>4</sup>.

The authors voluntarily chose to sidestep the major debates of the time, on the need to reconstruct a new theory of the firm, advocating instead a more pragmatic, roots-level approach liable to provide backbone to the debate. Their research program thus posed clear-cut questions: "Are firms able to meet social expectations? Will they? Do they? How are they tackling the issue? To what extent? With what effects? The aim is to capture, within the organization, the mechanisms, procedures, measures and behavior that, together, make the organization more or less capable to responding to social pressure" (Frederick, 1978, p. 154). Ackerman and Bauer openly sought to counter the ethics-based approach that held sway in the Business and Society discipline (Frederick, 1978). The authors assert that "the notion of responsibility presupposes an obligation, which focuses attention on the drivers of the action rather than on the result. Yet motivation alone is not enough. Responding to social demands involves a lot more than simply deciding on a course of action. Responding involves the administrative task of doing what you have decided to do, and that task is not a trivial one" (Ackerman & Bauer, 1976: 6). Taking a healthy critical distance<sup>5</sup> and using terms that are still relevant today, the authors also discussed emerging research topics such as the link between business performance and social orientation, the credibility of practices showcased in institutional communication, and more.

However, Ackerman and Bauer were not the only people honing in on these questions. Several research projects targeting Corporate Social Responsiveness emerged concurrently. Post and Mellis (1978) saw these research topics as falling into one of two categories. Under the hierarchical model, "social challenges are approached as straightforward environmental factors, to be accounted for by top management as they formulate strategy" (p. 58). The strategic core reads ahead into new social challenges and formulates a response that is then implemented via organizational and structural changes (Buehler et al., 1976; Murray, 1976; Sturdivant & Ginter, 1977). This first approach is opposed to the organic model, where "the commitment to pro-actively tackle social challenges appears incrementally as a series of decisions taken in response to social pressures" (p.58). The organization adapts itself as and when social pressure is felt and institutionalized. There are



no clearly labeled actors, and the chief executives recognize the social challenges as strategic once several series of organizational readjustments have been routinized (Votaw & Sethi, 1969; Sethi, 1975, 1979). This difference between a top-down model on the one hand and an 'emergent' model on the other echo a classic difference in the analysis of strategy-development processes (Mintzberg & Waters, 1985). Post and Mellis were quick to file Ackerman and Bauer's work under the 'hierarchical' model, yet this seminal research output irrefutably occupies a class of its own, not least due to the influence of resource allocation research that Bower was leading at Harvard<sup>6</sup> (Bower, 1970). As we are about to see, the authors strove to develop a pro-active approach to social challenges, enrolling not only the chief executives but the entire organization.

6. During our interview, Robert Ackerman was eager to stress the influence of this strand, adding that Joseph Bower was the appointed research director for his DBA studies at Harvard.

## II.2- Social dynamics at the heart of strategic management

Because of the diversity and heterogeneity of the social issues companies have to tackle, one of the key tasks which they face is that of modeling the dynamics of social issues and developing tools to help executives diagnose and prioritize these issues.

These 'issues management' tools represent a set of "processes by which the firm identifies, evaluates and responds to social or political issues that carry potentially significant impact" (Wartick & Rude, 1986: 124). To illustrate this, Ackerman reports that "since 1967, General Electric's board-run Public Issues Committee has been striving to put together a systematic environmental planning methodology. In order to refine their analysis, the Committee-formed taskforce compiled a list of 97 threats or demands seen as potentially impacting on the company's functional processes. [...] Fourteen social trends and 15 stakeholders or pressure-groups were also inventoried. By evaluating the degree of convergence between social trends and the intensity and spread of support among stakeholders, the taskforce was able to get a general indication of the probability that each demand would win through. Those demands that appeared consistent with social trends with strong stakeholder backing were then given further review to evaluate their relative importance for General Electric and separate issues that needed to be handled by corporate management from issues to be dealt with through the company's forty-odd business units" (Ackerman, 1975: 16). The GE case offers a good illustration of the kind of practices companies were developing in the early 1970s. The influence of strategic planning approaches is clearly apparent in their orientation (Ansoff, 1965). Ackerman and Bauer asserted that companies needed to go beyond a static ranking of the relative importance of each societal issue and be able to grasp the dynamics driving them. They took the product life-cycle concept and reworked it to produce a generic model called a social issues life-cycle (see figure 1), comprised of three successive phases:

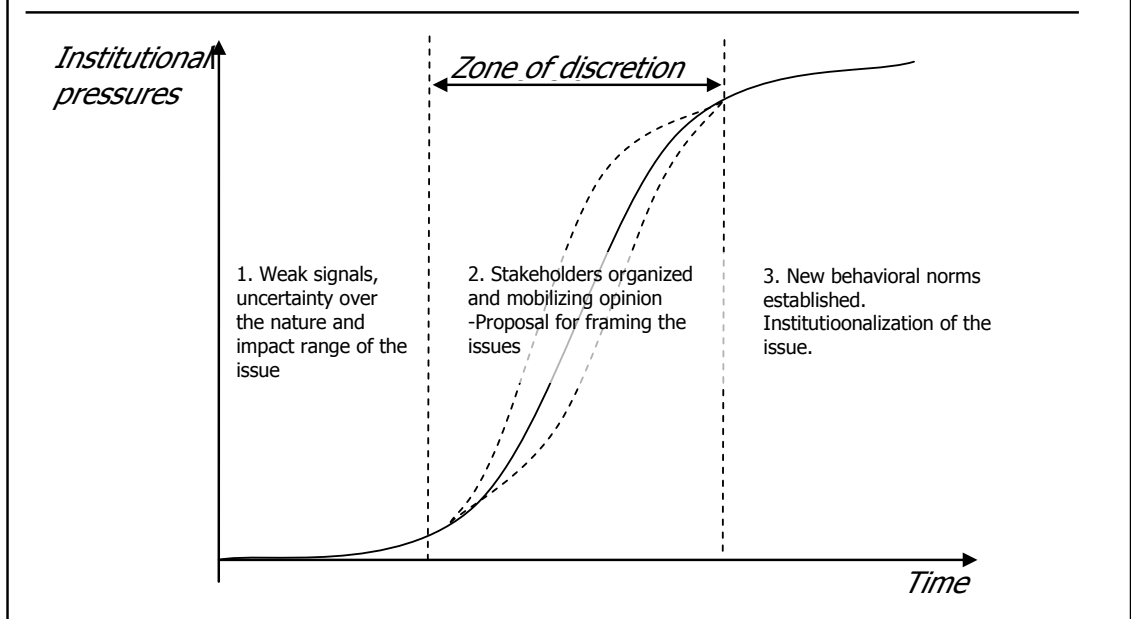
1- At Stage 1, the societal challenge is a weak signal. At this stage, core questions relate to establishing the issue, assessing its rel-

evance, understanding it and determining how much political support it could attract within society. The stakeholders are not cohesively organized and mobilization against corporate activities is low.

2- During Stage 2, the problem remains emergent and unresolved, but there are shifting uncertainties. The issue takes on progressively more importance within the general public. The core questions at this point hinge on governing how to frame the issue: who are the stakeholders with vested interests, how can the problem be resolved, what new competencies need to be developed, and how can corporate behavior be made to respond (incentives or regulatory pressures)?

3- In Stage 3, the situation is brought under control: the problem has been characterized, solutions have been identified, and the firm has the metrics to gauge the issue's economic impact (costs in meeting the standards set, etc.). New norms or laws have made it possible to establish behavioral standards. These new norms are able to institutionalize at once stakeholder demands and, in response to those, socially responsible corporate behavior. The social issue has been institutionally framed.

Graph1: The dynamics of social issues, as modelled by the life-cycle curve (from Ackerman & Bauer, 1976)



7. Ackerman and Bauer's input may appear modest in comparison with later research in sociology on social-movement dynamics (Davis, McAdam, Scott & Zald, 2005) or socio-technical controversies (Callon, Lascoumes, & Barthe, 2001). The strength of their insight has less to do with fine-grained analysis of social issues life-cycles and more with how they combine social-issue dynamics and managerial challenges.

In spite of its tendency to oversimplify the process of framing a social issue, the strength of this framework is to point to the uncertain dynamics underlying the social issues that potentially impact on firms. It can be used to raise various questions regarding the strategies actors can use to block, transform or diffuse various social issues. Furthermore, it underlines the necessity to adapt corporate action according to the degree of maturity of each social issue<sup>7</sup>.

### **II.3- Implementing social and environmental issues within the organization: a process model**

Ackerman and Bauer then investigated the challenges involved in implementing the organizational response strategy. With hindsight, this is undoubtedly where their most significant insights were made, as they went far further than a straightforward formulation or implementation breakdown to propose a full in-depth analysis of the dynamics underpinning the intra-organizational institutionalization of social and environmental issues.

The core question they tackled was the capacity of firm to orchestrate strategic change: "although our main focus has been on social challenges, we assert that the phenomenon we have studied concerns the extent to which today's firms are capable of learning to institutionalize novelty. It may at first sight appear strange to see this learning curve as necessary, given the seniority of firms as institutions, yet the majority of corporate enterprises have adopted [a new, divisionalized form of organization] over the last decade and therefore have only fledgling experience in terms of corporate-wide institutionalization of policy" (Ackerman & Bauer, 1976: 13). Murray also noted how multi-divisionalized companies struggled to handle social issues, concluding that "the structure and administrative systems inherent to the multi-divisionalized firm pose problems. Virtually unfettered autonomy at division level, the fact that management is so heavily dependent on sophisticated financial reporting systems, and managerial performance evaluations articulated around finance-driven information systems; all of these factors contribute to create a barrier to the implementation of socially-directed policies" (Murray, 1976: 6).

The complex nature of social issues and the managerial difficulties inherent in decentralized companies may jeopardize the process of conducting strategic and organizational change on social issues. Typically, such a process spans a several-year period (typically five to ten years in the case files studied). Ackerman and Bauer pinpointed three stages involved in achieving the full integration of social issues within the firm:

1- In Stage 1, the CEO gains awareness of the importance of the social issue and formulates a policy accordingly. During this phase, the question is handled as an essentially political issue. Despite the best intentions, a policy statement alone cannot be expected to transform internal practices and behavior. Since the technical, economic, and social dimensions of the problem are often poorly grasped, actors in each individual division will be reluctant to commit themselves. The CEO's pledge destabilizes the firm's structural framework and standard operating procedures, resulting in a wait-and-see policy or, worse, stiff resistance from within.

2- Stage 2 is the learning phase, which is articulated around characterizing the social issue and determining the best-fit response from the company. The problem shifts from the political sphere to become a more technical issue. This stage is typically heralded by the appointment of a dedicated executive who reports directly to top manage-

ment and gives the company the technical baggage it was lacking: the social issue specialist. Caught in the crossfire between the demands of outsiders, who accuse him of backsliding on change, and the demands of insiders, who accuse him of forcing action without their consent, the expert is uncomfortably positioned as a mediator between top management, the company's external environment, and middle managers from the operating divisions (Acquier, 2009). The social issue specialist therefore needs political competencies and powers of persuasion if they are to push policy action through at ground level (Daudigeos & Valiorgue, 2009).

3- The third and final stage, organizational involvement and commitment, hinges on the corporate-wide deployment of the approach, buy-in from its operations, and the institutionalization of organizational policies. The implementation of this organizational response is often birthed painfully, through a crisis event, where the CEO has to send out clear signals and put their weight behind difficult decisions in order to demonstrate commitment to policy enforcement. This third phase sees a further shift in the problem, which becomes a managerial one. The problem centers on managerial transformation, allocating resources within and across the corporation's divisions, and completely overhauling the performance appraisal and career advancement systems. The position of the social issue specialist is then reconfigured, and the expert has to agree to relinquish their position as driver and take a more back-seat role supporting division-level action.

Over and above this three-stage model, which has a debatable mechanistic side, a compelling aspect of Ackerman's work is that its backbone is based on a specific theory of actors in complex organizations; it also underlines the structuring role of organizational routines in social issues management. This serves to anchor the author's CSR research within strategic management and organizational theory. Although this theory is not systemically stated but instead takes shape implicitly between the lines of Ackerman's work, the main scaffolding can be retraced by applying inductive reasoning to the postulates of his model:<sup>8</sup>

- The CEO has only a limited capacity to enact and shape behavior within their organization. Simply pronouncing and endorsing policy, however forcefully this is done, will not bring about strategic organizational change. Action from the CEO can be more insightfully understood if it is seen as embedded in an organization that determines its vision of issues is tough to move forward (Burgelman, 1983a; March, 1988). This conclusion, although relatively standard in organizational sociology (Selznick, 1949) and strategic management studies (Bower & Gilbert, 2005; Martinet, 1984), nevertheless runs counter to the fundamental hypotheses underpinning the ethics-driven approaches of CSR, which champion the CEO as the key driver of change.

- The organization's structures and coordination systems forge local consensus positions and inertias that are difficult to overturn. Rationality remains local, contextual, and bounded (Simon, 1947). Operational members within an organization are shaped by systemic sets

8. Not all of the following references are taken from Ackerman's work. There are times where we have added research that systematically developed some of the points that Ackerman introduced.

of roles, routines, and procedures that they will tend to keep applying as long as they do not generate overly visible failure modes. Change may happen, but only from time to time, mostly incrementally, and often staying within existing routine-based systems (March & Simon, 1958).

- The existing structure, processes, and administrative systems already in place tend to shape the behavior and decision-making of the organization's actors (Burgelman, 1983a; Tabatoni & Jarniou, 1975). These are rarely challenged, and create cognitive biases deep within the organization. Since any deviation from standard operating procedures will be deemed illegitimate or abnormal, the organization tends to recycle the same old approaches to today's new problems, with the risk that weak signals will be ignored or new issue-driven dimensions handled inappropriately, or that the organization will crystallize around fatally inefficient methods of operation.

- Middle managers play a pivotal role in the process of organizational change (Bower, 1970; Burgelman, 1983b; Floyd & Wooldridge, 1992). Their roles and action are shaped by the performance assessment system in place, and they will tend to stick to the same behavioral patterns as long as the profit-sharing incentive schemes stay unchanged and the chief executive does not take symbolic or authoritative decisions to back up corporate-wide project deployment.

- Finally, organizational transformation entails the integration of new skills and knowledge and new roles<sup>9</sup>. This integrative step sets off an organizational learning process (Post & Mellis, 1978), but this process also challenges the organizational frameworks and systems that had prevailed until then.

9. An important part of Ackerman and Bauer's work focuses on the conditions governing how the social issue specialist is integrated within the organization and the formalization of its role and position in the organizational structure.

Ackerman and Bauer's research effort to model the institutionalization of CSR policies remains as insightful today as ever, as much for its practical input as for the crossover with wider-reaching analytical theories. In the mid-1970s, the Responsiveness stream appeared to hold a bright future. Murphy couched it as "the dawn of the Corporate Social Responsiveness era" (Murphy, 1978: 19).

### **III – ACADEMIC PATH OF THE CORPORATE SOCIAL RESPONSIVENESS MOVEMENT: BETWEEN CONTINUATION, REINTEGRATION, AND ABANDONMENT**

Despite the hope elicited early on, the research stream opened by the two Harvard researchers had only a limited impact in the Business and Society discipline and barely even registered in the strategy discipline. Although a number of teams continued to study the firm's capacity to integrate social issues, the influence of the Corporate Social Responsiveness stream progressively waned as its contributions were partially



merged into stakeholder approaches and the concept of Corporate Social Performance (III.1). We pinpoint three lines of explanation to account for this sharp decline in influence (III.2).

### III.1- The fate of the Corporate Social Responsiveness research stream

Over and above Ackerman & Bauer's work, the Responsiveness movement triggered a number of continuations seeking to empirically validate, extend or amend the model. Murray drew on two case studies to investigate the strategic processes leading US banks to grant loans to ethnic minorities. Murray focused on the "systemic and procedural changes that would enable a company to broaden the spectrum of its social responsibilities" (Murray, 1976: 5) in order to extend Ackerman and Bauer's approach to functionalized configurations that are more centralized structures. Other authors also adopted this structuralist perspective through the early 1980s (Arlow & Gannon, 1982; Holmes, 1976; Post & Mellis, 1978). For instance, Ostlund (1977) focused on middle managers, analyzing whether – as suggested through Ackerman and Bauer's text – they proved a source of resistance to CSR policy implementation.

The year 1975 heralded a switch towards another category of research, which, although running under the Responsiveness banner, operated a wholesale change in meaning and analytical bias. These perspectives ended up leaving the organizational question behind to rethink the company as a black box able to adapt with relative success to pressure from the socio-economic environment. One set of research focused on the figure of the CEO as a key actor in the process of integrating social issues (Sturdivant, 1979; Sturdivant & Ginter, 1977). The underlying premise is that the company is implicitly assimilated to its CEO, who enjoys unbounded rationality, and the organization is assumed to adjust itself immediately and mechanically to fit the CEO's value system. A second category of research focused on the style of the company's response to social demands. One of the leading proponents of this school of thought, Sethi, proposed a typology based on three core patterns: strict-minimum compliance with legal regulations, embracing social accountability on the (legal or non-legal) issues raised, and social responsiveness, where the company develops an ability to read ahead, respond to the issue, and organically tune its processes into its local environment (Sethi, 1975, 1979). The question is no longer to understand how the company integrates social issues, but rather to explore the way in which it tends to respond to the pressures and demands of its socio-economic environment. This definition, differentiating between patterns of behavior and stages of maturity, was subsequently and significantly echoed in numerous Business and Society research projects (Carroll, 1979; Clarkson, 1995; Wartick & Cochran, 1985; Winn & Angell, 2000). Various benchmark works explicitly harness this vision, borrowing life-cycles and levels of maturity as terms for describing corporate behavior (Baron, 2000).

One last group of authors took Ackerman and Bauer's conclusions on

the scale and extent of organizational changes needed as a platform to test the effects of these transformations on business performance (Ar-low & Gannon, 1982; Bowman & Haire, 1975), sparking a long tradition that has doggedly attempted to establish a concrete, conclusive relationship between corporate responsibility and economic performance (Margolis & Walsh, 2003; McWilliams & Siegel, 2000; Ullmann, 1985; Wood & Jones, 1995).

Taken together, these developments highlight how the Corporate Social Responsiveness movement has had a tangible impact on Business and Society research. Much of the literature on Corporate Social Performance (CSP) also draws heavily on processual influences and managerial stance (Wood, 1991b). Furthermore, it is also in continuation of the Corporate Social Responsiveness stream that initial developments in stakeholder approaches were engendered.

Nevertheless, hindsight suggests that this influence has fallen short of expectations (see Insert 1). Retrospective studies and historical reviews on CSR cite the research as an instrumentation-building step that has now fallen by the wayside: at best, it stopped short, and at worst, it proved counterproductive (Carroll, 1999; Frederick, 1978, 1986; Pasquero, 2005). Some of its outstanding features, notably the orchestration of an organizational theory, became diluted in a movement to reintegrate the stream within stakeholder-based approaches or corporate social performance.

### **Insert 1: Critical reception of Ackerman and Bauer's work: a bibliometric study**

To fine-grain our analysis of the critical reception of the Corporate social Responsiveness stream in academic circles, we carried out a citations analysis on its two most commonly cited references: Ackerman's 1973 paper and Ackerman and Bauer's 1976 book. We screened for these two references in the Social Sciences Citation Index (SSCI) bundled with Web of Science software<sup>10</sup>.

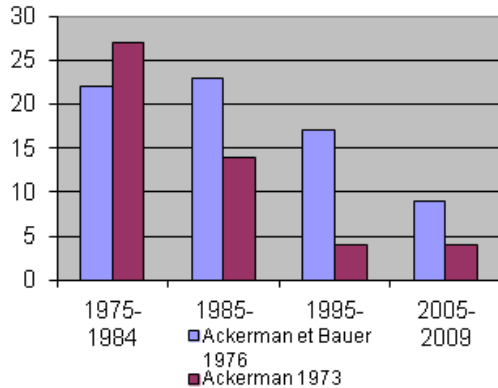
This citation analysis reveals a relatively tame and waning influence on the part of scholarly papers in the Corporate social Responsiveness stream (see graph 2). Database figures since 1975 reveal 70 citations for Ackerman and Bauer's book and 49 for Ackerman's paper. Surprisingly, Ackerman and Bauer's book, which was never re-edited and therefore more difficult to get hold of than Ackerman's paper, more regularly picks up citations, suggesting a more 'ritualized' citation pattern.

As shown in Graph 3, about half the citations for Ackerman and Bauer's text stem from broad-base academic reviews (essentially California Management Review and Academy of Management Review) and another third from specialized CSR or environmental policy journals (mainly the Journal of Business Ethics). The large share of broad-base reviews is mainly explained by the fact that the SSCI database only covers one specialized journal from the Business and society discipline: the Journal of Business Ethics. Furthermore, the vast majority of research citing Responsiveness-related work is grounded in this Business and society discipline, with far fewer papers explicitly anchored in

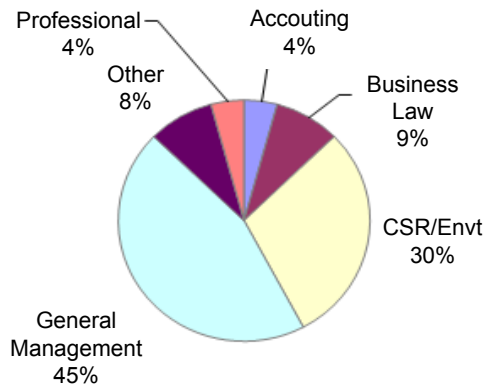
10. In 2009, the SSCI handled an indexed 2474 social science journals (121 in management), to form the calculation baseline conventionally used to measure the impact factor of social science journals. Although there may be controversy over the citation count system and the selection of journals indexed in the database, it does carry the advantage of indexing broad range of Anglo-sphere journals, and over a sufficiently long period. However, it should be underlined that while the database does cover virtually the entire panel of broad-base management-focused reviews (such as the Academy of Management Review), there are holes in terms of specialist CSR/SD journals. To illustrate, the database includes Journal of Business Ethics but ignores two benchmark journals: Business & Society and Business Ethics Quarterly.

the strategy sphere citing Ackerman and Bauer's work.

**Graph2: Number of citations of A&B's work on the Social Science Citation Index database (date: 07/05/09)**



**Graph3: Editorial orientation of the reviews in which Ackerman & Bauer's 1976 is cited**



Alongside this purely statistical approach, a finer-grained analysis of how the two benchmark texts are cited throws up some insightful points. From 1990 on, in the vast majority of cases, the work is cited from its historical standpoint, without re-addressing the content. In a rare handful of cases, authors focus on the three-phase institutionalization process, which they criticize for being overly mechanistic and for lending too much weight to top management (Winn & Angell, 2000).

**Chart 2. Number of citations garnered by key Responsiveness texts in the SSCI database (date screened: 05/07/09)**

**Chart 3. Editorial orientation of the reviews citing Ackerman & Bauer, 1976 (source: SSCI)**

### III.2- Three lines of explanation for how the Responsiveness stream lost its influence

A series of factors explain how the Responsiveness stream lost its influence. First, the fact that Bauer passed away and Ackerman withdrew from academic circles doubtless precipitated the closing-down of the research program. However, our analysis is that the process was also helped along by three further factors: ideological transformations occurring in North America, theoretical U-turns within the Business and Society field, and epistemological ambiguities inherent to the Responsiveness approach.

#### III.2.1- Ideological transformations and the relevance of CSR practices

The first line of interpretation revolves around the strong ideological currents breaking through into American society from the mid- to late 1970s. After having faced severe criticism in the 1960s, the free-marketers regained the upper hand. These ideological upheavals would

pose a challenge to corporate CSR practices, and would also clash head-on with a research program based on the analysis of these practices.

The 1979 oil crisis, recession in the early 1980s, the globalization of competition, and Japan's entry into the international marketplace were all events that weakened the position of supporters pushing for greater corporate responsibility. CSR was increasingly being touted as a "subversive ideology" (Friedman, 1970) distancing companies from their core business and hampering efforts to achieve the economic performances required to take on the challenges confronting the US economy. Reagan's election victory is emblematic of this return to shareholder-centric orthodoxy. Vogel notes that in the 1960s, "it could convincingly be stated that the most urgent challenge facing North-American management was managing the growing expectations of the public on corporate social performance. Ten years ago, people were saying the same about the importance of market regulation. Neither of these two points hold valid today" (Vogel, 1986: 146).

The dominant ideology was no longer pro-CSR, as witnessed through the radical evolution successively adopted by the Committee for Economic Development (CED). The CED's 1979 declaration, aimed at curbing and setting boundaries for governmental regulatory powers in the free market economy, runs counter to the 1973 declaration, which encouraged economic self-motivation on social matters and new forms of public-private partnership (Frederick, 1981; Frederick, 2006: 46-56). The "agenda for a humanized society" that Ackerman and Bauer considered as a deep and wide-reaching social movement turned out to be no more than a short-lived alternative ideology.

The exploratory phase where firms engaged in CSR practices lost all impetus ten years after. The experimental metrics and models were fated to disappear at the same time as the specific functions created to support them. This prompted Wartick and Rude to study the tensions building up on lead CSR officers (Wartick & Rude, 1986). They assert that in the early 1980s, CSR experts would make a miscalculation that was to prove fatal. Considering their position to be under threat, they made the mistake of launching a professionalization movement. The Issue Managers Association was created in 1982, and the following year it boasted 400 members. In this process, however, the issue management function would lose the roots of its legitimacy, which was to be found in the haziness surrounding its mission and focus-points, and which had enabled CSR leaders to reel in and embrace emerging issues that had originated from within the organization. Indeed, professionalization actually led to clearly demarcated boundaries and clearly defined missions, thus immediately generating antagonism and rivalry with other core business functions. Many CSR issues managers went on find a new lease of life as public relations executives (Miles, 1987; Post, Murray, Rickie, & Mahon, 1983).

### **III.2.2- Academic in-fighting**

The second explanatory factor appears to reside in the competition with other theoretical streams within the Business and Society discipline. The pragmatic approach employed by our authors, interpreted

in some quarters as being limited in its conceptual ambition, played directly against them, given that the prevailing school of thought had turned against pro-CSR practices. Since Ackerman and Bauer chose not to address the link between CSR practices and corporate performance, they had no solid argument to parry the resurgent liberal criticism (Friedman, 1970).

In more general terms, we assert that these evolutions are an extension of the paradigm shifts within strategic research (Pasquero, 2005), which switched at the start of the 1980s from a practice-aware generalist management model to a scientific development project fostered through microeconomics-based ideological and methodological models. This evolution was embodied in the 1980 launch of the Strategic Management Journal, which challenged the hegemony of Harvard and the ways it generated management strategy knowledge (characterized by close ties to corporate practices). To counter this movement, Harvard shifted its position by promoting a Porter-school analysis adapted from industrial organization, thus abandoning intra-firm processes to consolidate on competitive marketplaces. By purging strategic research of moral considerations (Freeman, Gilbert, & Hartman, 1988) and focusing on the ways and means of achieving competitive advantages, these changes conspired to marginalize CSR-based research, which consequently reoriented in an attempt to preserve its legitimacy (Rowley & Berman, 2000).

This legitimacy issue was, for other authors, compounded by a major theoretical flaw: their critical and normative inconsistency. Frederick cited this weakness explicitly, stressing that "This focus on the effectiveness of social response has pushed Corporate Social Responsiveness thinking in directions it perhaps never intended to go. When large companies deploy this dazzling array of new social gadgets to the full, they are indeed "effective" in fending off, neutralizing, or defeating social forces that would change corporations in directions thought to be desirable by the broader society." (Frederick, 1986: 131-132). For critical authors attempting to found a new corporate theory, the arguments promoted through the work of Ackerman and Bauer remain limited, since the authors' stance aims to clear up these very questions. These academics progressively abandoned the Social Responsiveness model to focus on other models, including stakeholder theory, whose contractual basis offers more solid grounds for theorization research (Donaldson & Preston, 1995).

Criticized from the right flank for not being sufficiently performance-focused and from the left for not being sufficiently critical and normative, the Social Responsiveness model would be gradually left behind. The studies led by Ackerman and Bauer, which were now widely viewed as dated, were then partially re-integrated by new integrative theoretical frameworks (Corporate Social Performance and stakeholder-centric approaches) which were more in step with the scientific constraints of the period.

### **III.2.3- The epistemological identity deficit**

The Corporate Social Responsiveness stream appears, on a more fundamental level, to be handicapped by a deficit of epistemological



identity. Indeed, it would appear that with its theoretical and doctrinal foundations, the Corporate Social Responsiveness model tended to become alienated from central currents in strategic management thought while at the same time dispelling all specificity from the Business and Society field.

By integrating social and environmental issues into strategy-related questions, the Corporate Social Responsiveness model cornered itself in an uncomfortable epistemological position, where it affirms a singular line of questioning simultaneously with a lack of specificity in its line of reasoning. It finds itself squeezed out to the periphery of strategic management, which is primarily focused on strategic maneuvers designed to secure a competitive advantage (Porter, 1985; Wernerfelt, 1984). At the same time, it has a tendency to undermine the tools and rationales traditionally employed in Business and Society research by asserting that tools and rationales used in strategy theory are sufficient to pinpoint and control CSR issues.

For some a marginal stream, and for others a menacing one seated on shaky epistemological foundations, the Corporate Social Responsiveness model draws its proponents into an uncomfortable position that cannot be expected to hold for long. Neglected by strategists and abandoned by Business and Society researchers, the proponents endorsing the Social Responsiveness model find themselves orphaned of a professional 'home' community. Ackerman's move towards more functionally-oriented managerial positions may be interpreted as a realization of the ambiguities involved in an epistemological stance that, at the professional level, could lead only to a dead end.

Taken together, these factors – the victory of liberal free-market ideology, academic evolutions within the Business and Society field, and the difficult epistemological position of the Corporate Social Responsiveness stream – appear to have converged to a progressive abandonment of the contributions made, despite its substantial original outputs.

## **CONCLUSION: CONTRIBUTIONS FROM THE CORPORATE SOCIAL RESPONSIVENESS STREAM TO TODAY'S CSR ANALYSES**

To conclude, we have underscored the contributions of the original analytical framework to the latest theoretical insights before discussing possibilities for extending the stream. We revisit the theoretical and practical contributions of the Corporate Social Responsiveness stream, first looking at stakeholder theory, and then moving, via Corporate Social Performance research, to strategic CSR, which are the most widely-employed theoretical frameworks for understanding what drives CSR approaches (Gond & Crane, 2010).

### **Stakeholder theory (ST)**

While the Corporate Social Responsiveness stream acknowledges the

place of stakeholders and their legitimate expectations, it lends the firm an organizational substance which is missing from ST, and sees the firm from an essentially contractual viewpoint (Freeman, 1984; Stieb, 2009). This contractual grounding is considered a factor that curbs the ability of ST to forge a concrete, actionable managerial perspective on how to handle CSR and SD. Indeed, stakeholder management cannot be reduced to a nexus of contracts forged between top management and their socio-political environment: it is inevitably decentralized, and hinges on a set of processes and organizational systems geared to co-building expectations and the firm's response (Harrison, Bosse, & Phillips, 2010). In contrast, the Corporate Social Responsiveness stream offers a solid, robust basis for analyzing the tools and processes firms can employ to respond to the demands voiced by their stakeholders. This added depth is made possible by a more robust theory of the firm that goes beyond the straightforward idea of a nexus of contracts and extends to an organizational cluster of agents, processes, and systems that together platform the relations built with stakeholders and stabilize organizational boundaries (Dumez & Jeunemaitre, 2010). In other words, the major contribution which the Corporate Social Responsiveness stream makes to ST is to offer theoretical pathways leading away from the (over-attractive) contract-centric spiral and towards a deeper understanding of how relations with stakeholders are structured (Jones, Felps, & Bigley, 2007; Dessain, Meier, & Salas, 2008).

### **Corporate Social Performance (CSP)**

The CSP model was engineered to offer an integrative synthesis of the various theoretical frameworks covered under the Business and Society discipline (Gond and Crane, 2010; Wood, 1991a). Although explicitly grounded in the Corporate Social Responsiveness tradition, it has nevertheless overlooked much of the stream's knowledge, ultimately drifting away from the organizational processes and drivers that contribute to the management of arising social issues (Graaf & Herkstroter, 2007). As established in this article, Ackerman and Bauer's work proposed a fine-grained analysis of CSR processes, notably bringing significant theoretical advances on the institutional, organizational, and individual levels that are instrumental to the integration of new social responsibilities (Wood, 1991a, Postel & Rousseau, 2008). The authors clearly show that establishing a new standard social or environmental practice is a complex, jointly-led process with a burden of uncertainty, entailing decision-making led at several levels and shaped by multiple rationalities. They also show how the organization and its managerial and motivational systems have to be transformed from top to bottom if there is to be a hope of any real change in behaviors. Finally, they highlight how individual-level resistance can defeat the corporation's efforts to integrate and handle new social or environmental norms. This has taken us a long way from the simplistic response-type scheme – active, pro-active, responsive, defensive – generally reproduced in research addressing CSP-related frameworks. This fine-grained characterization of organizational challenges has direct practical implications, as it offers concrete guidance on action for corporate executives who wish

to improve the way their firm responds to social issues. What stage of maturity has the issue reached, and how does it affect the corporation's business activity? What knowledge and skills will integration of the issue entail? Where are the pockets of resistance? The core contribution brought by the Corporate Social Responsiveness stream is to provide the CSP model with a backbone for theorizing conflicts between norms and how new values come to be integrated by both the firm and the firm's members (Postel & Rousseau, 2008).

Corporate Social Responsiveness thus opens opportunities for breathing new life into a CSP model that appears to have lost all impetus (Gond & Crane, 2010). From this standpoint, a more systematic use of Responsiveness perspectives would give CSP a more comprehensive frame of reference, facilitating insights into how rationalizations on environmental, CSR, and SD issues are embodied, embedded and institutionalized within the firm (Hoffman, 2001). The Corporate Social Responsiveness literature could thereby give new organizational institutionalism the foundations it needs as it seeks to complete the macro-sociological approach that has thus far dominated the discipline – Campbell (2007) illustrates this macro approach applied to CSR – and move on to a more accurate characterization of the intra-firm factors governing the institutionalization of new managerial practices (Elsbach, 2002).

### **Strategic CSR and the business case question**

Ackerman and Bauer's input on this question – a question picked up in numerous recent papers (Daudigeos & Valiorgue, 2010; Porter & Kramer, 2006) – remains substantial, even if it needs updating to account for organizational transformations that have since taken place. Matching demand-side CSR to supply-side CSR, which is so pivotal to the issues tied to strategic CSR (McWilliams & Siegel, 2001; McWilliams, Siegel, & Wright, 2006; Daudigeos & Valiorgue, 2011), is light years away from a straightforward mechanical adjustment: it requires a wholesale redesign of the value chain (Porter & Kramer, 2006; Palpacuer, 2008; Acquier, Daudigeos, & Valiorgue, 2011), a repurposed management template (Aggeri et al., 2005), and the acquisition of specific resources and competencies (Surroca, Tribó, & Waddock, 2010). Whereas most authors have shown a strong tendency to focus on the types of strategic action the firm can develop, Ackerman and Bauer set out the ways and means enabling a firm to propose actions with added value for stakeholders. They developed concrete clues for understanding the process through which social values and marketplace values can be realigned, together with a management template to drive these changes. However, it is equally true that their analysis of the intra-firm processes driving this value realignment needs to be refreshed and revisited to integrate the organizational transformations that have kicked in since the 1970s (emphasis on core business activities, pressures of financial markets, internationalization, and globalization of value chains, and so on) and the key academic developments in strategic processes.

While Ackerman and Bauer's work sends strong signals on how to improve contemporary research, unanswered questions still hang over

the epistemological positioning of their model. Corporate Social Responsiveness has raised important questions, but does it belong to the strategic management research field or the Business and Society field? This is no empty question, as it stops to challenge the episteme underpinning contemporary management science, which remains heavily influenced by the neoliberal axiomatic system (Gomez 1996, Martinet, 1990), leaving little space for understanding the dynamic interplay between the firm and society.

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#### **Acknowledgements:**

The authors extend their warmest thanks to Robert Ackerman for generously rereading the paper and taking time to detail the key historical and analytical developments outlined. We also want to thank our reviewers for their useful remarks and advice.



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