

Texts on CSR and business ethics: Framings, aspirations and self-relations

Visa Penttilä

Texts on CSR and business ethics: Framings, aspirations and self-relations

Visa Penttilä

Supervising professor

Assistant Professor Kirsi Eräranta, Aalto University School of Business, Finland

Thesis advisor

Professor Johanna Moisander, Aalto University School of Business, Finland

Preliminary examiners

Professor Lars Thøger Christensen, Copenhagen Business School, Denmark

Associate Professor Heidi Hirsto, University of Vaasa, Finland

Opponent

Professor Lars Thøger Christensen, Copenhagen Business School, Denmark

Aalto University publication series

DOCTORAL DISSERTATIONS 36/2020

© 2020 Visa Penttilä

ISBN 978-952-60-8984-3 (printed)

ISBN 978-952-60-8985-0 (pdf)

ISSN 1799-4934 (printed)

ISSN 1799-4942 (pdf)

<http://urn.fi/URN:ISBN:978-952-60-8985-0>

Unigrafia Oy

Helsinki 2020

Finland



Printed matter
4041-0619

Author

Visa Penttilä

Name of the doctoral dissertation

Texts on CSR and business ethics: Framings, aspirations and self-relations

Publisher School of Business**Unit** Department of Management Studies**Series** Aalto University publication series DOCTORAL DISSERTATIONS 36/2020**Field of research** Organizational communication**Date of the defence** 20 March 2020**Language** English **Monograph** **Article dissertation** **Essay dissertation****Abstract**

While corporate social responsibility (CSR) has become a topic that is discussed extensively by practitioners and academics alike, a simplified conception of the relationship between CSR and communicative practices persists: Communication about CSR is often seen as "mere talk" or, at best, as a means of transmitting neutral information about corporate responsibilities. Adopting a formative perspective on communication—that is, considering it as constitutive of organizations and organizational phenomena, such as CSR—this dissertation aims to improve our understanding of the significance of communicative practices related to CSR and business ethics by focusing on concrete texts that pertain to corporate responsibilities and interactions regarding such texts.

This dissertation consists of three essays that employ different but complementary theoretical foci to examine how CSR and communication are intertwined in empirical cases. Essay 1 focuses on a framing contest of CSR in media texts and how such framings configure business–society relations in new ways in a disrupted institutional context. Essay 2 studies aspirational talk—that is, CSR goals and ideals that an organization does not necessarily live up to yet—and its embeddedness in strategy texts and the processes of writing such texts over time. Essay 3 takes a Foucauldian perspective on business ethics and seeks to understand how organizations can establish relationships with themselves through collective self-writing practices which may enable the development of CSR conceptions in organizational contexts. All three essays rely primarily on naturally occurring datasets: The first essay employs media texts regarding a public debate on tax avoidance, and the second and third essays concentrate on strategy texts and the recordings of interactions around such texts, during which corporate responsibilities are discussed. In line with the principles of organizational communication research, the aim of the studies is to understand what occurs in and through communication regarding CSR.

The findings of the dissertation shed light on how the meanings of CSR are constituted and debated through hybrid framings in media texts (essay 1); through recurrent strategy processes that enable the establishment, elaboration, extension, and evaluation of CSR aspirations in strategy texts (essay 2); and through the discursive practices of collective self-writing in strategy texts (essay 3). The studies contribute to a better understanding of how stakeholder interactions around focal texts provide possibilities for new meanings to emerge through the communicative objects of framings, aspirations, and self-relations. Additionally, by fleshing out the specific communicative processes involving the focal texts, this dissertation contributes to a better understanding of how communication can be constitutive of CSR and of the organizations involved in such communicative processes.

Keywords CSR, organizational communication, texts, framing, strategy, aspirational talk**ISBN (printed)** 978-952-60-8984-3**ISBN (pdf)** 978-952-60-8985-0**ISSN (printed)** 1799-4934**ISSN (pdf)** 1799-4942**Location of publisher** Helsinki**Location of printing** Helsinki **Year** 2020**Pages** 141**urn** <http://urn.fi/URN:ISBN:978-952-60-8985-0>

Tekijä

Visa Penttilä

Väitöskirjan nimi

Tekstejä yritysvastuusta ja etiikasta: tulkintakehyksiä, pyrkimyspuhetta ja itsesuhteita

Julkaisija Kauppakorkeakoulu**Yksikkö** Department of Management Studies**Sarja** Aalto University publication series DOCTORAL DISSERTATIONS 36/2020**Tutkimusala** Organisaatioviestintä**Väitöspäivä** 20.03.2020**Kieli** Englanti **Monografia** **Artikkeliväitöskirja** **Esseeväitöskirja****Tiivistelmä**

Yritysvastuusta (CSR) on tullut sekä käytännön toimijoiden että akateemisen tutkimuksen kontekstissa paljon huomiota herättävä aihe. Yritysvastuun ja viestinnän välinen suhde on kuitenkin nähty usein tällaisessa keskustelussa hyvin yksinkertaistavasti: vastuullisuusviestintä nähdään "pelkkänä puheena" tai parhaimmillaan vastuullisuutta koskevana neutraalia informaatiota välittävänä toimintana. Tässä väitöskirjassa otan formatiivisen näkökulman vastuullisuusviestintään, minkä kautta huomio kiinnittyy viestinnän organisaatioita ja siten myös yritysvastuuta rakentavaan ja muovaavaan vaikutukseen. Tutkimukseni tavoitteena on edistää ymmärrystä viestinnällisten käytäntöjen merkityksestä yritysvastuulle ja liiketoiminnan etiikalle keskittymällä yritysvastuuta käsitteleviin konkreettisiin teksteihin ja niiden ympärillä käytävään vuorovaikutukseen.

Tämä väitöskirja koostuu kolmesta esseestä, joissa hyödynnän toisiaan täydentäviä teoreettisia näkökulmia yritysvastuun ja viestinnän yhteyksien erittelemiseen empiirissä tapauksissa. Essee 1 keskittyy tarkastelemaan yritysvastuun tulkintakehyksiä mediateksteissä ja sitä, miten nämä tulkintakehykset jäsentävät uusilla tavoilla liiketoiminnan ja yhteiskunnan välisiä suhteita muuttuvassa institutionaalisessa kontekstissa. Essee 2 tarkastelee pyrkimyspuhetta–vastuullisuuteen liittyviä tavoitteita ja ideaaleja, joihin organisaatio ei välttämättä vielä yllä – ja sen sijoittumista strategiateksteihin ja tällaisten tekstien kirjoittamiseen yli ajan. Essee 3 ottaa Foucault'laisen näkökulman liiketoiminnan etiikkaan ja tarkastelee, miten organisaatiot voivat luoda itsesuhteita ja itseymmärrystä kollektiivisten kirjoittamiskäytäntöjen kautta. Näiden kirjoituskäytäntöjen myötä yritysvastuukäsitykset voivat muuttua organisaatiokonteksteissa. Kaikki esheet nojautuvat pitkälti luonnollisiin aineistoihin: ensimmäinen essee perustuu mediateksteille, toinen ja kolmas strategiateksteille sekä niitä koskevien vuorovaikutustilanteiden analyysille. Organisaatioviestinnän peruseräaatteiden mukaisesti näiden tapaustutkimusten tavoitteena on ymmärtää mitä vastuullisuusviestinnässä ja sen kautta tapahtuu yritysvastuulle.

Väitöskirjani löydökset valottavat yritysvastuun merkitysten rakentumista ja neuvottelua hybrideissä tulkintakehyksissä mediatekstien kautta (essee 1); vastuullisuuden rakentumista toistuvissa strategiaprosesseissa ja strategiateksteissä, jotka mahdollistavat vastuullisuuspyrkimysten asettamisen, kehittämisen, laajentamisen ja arvioinnin (essee 2); sekä strategiatekstien kautta tapahtuvan kollektiivisen itsekirjoittamisen vaikutusta eettiseen itseymmärrykseen ja yritysvastuuseen (essee 3). Nämä osatutkimukset edistävät parempaa ymmärrystä siitä, miten erilaisten tekstien kautta ja ympärillä tapahtuva sidosryhmävuorovaikutus luo uusia merkityksiä yritysvastuusta tulkintakehysten, vastuupyrekimysten ja itsesuhteiden kautta.

Avainsanat Yritysvastuu, Organisaatioviestintä, tulkintakehykset, strategia, pyrkimyspuhe**ISBN (painettu)** 978-952-60-8984-3**ISBN (pdf)** 978-952-60-8985-0**ISSN (painettu)** 1799-4934**ISSN (pdf)** 1799-4942**Julkaisupaikka** Helsinki**Painopaikka** Helsinki**Vuosi** 2020**Sivumäärä** 141**urn** <http://urn.fi/URN:ISBN:978-952-60-8985-0>

Acknowledgements

This particular text is not merely the result of my own writing practices as several people have had their direct and indirect influence on the process. First, I extend my gratitude to both my advisors Kirsi Eräranta and Johanna Moisander. It has been a while since you supervised my master's thesis and I have been fortunate to continue my work with you on this dissertation. Kite, I am thankful for your continuous support throughout my doctoral studies. I have not only benefited from your insightful and detailed feedback on my texts but also from your encouragement to find my own voice as an academic. Johanna, I would not have been able to develop myself as a scholar without your firm guidance: learning to think and express myself in the context of academia have been perhaps the most formative lessons of all of my doctoral studies.

I wish to thank professor Lars Thøger Christensen from Copenhagen Business School and professor Heidi Hirsto from University of Vaasa for acting as pre-examiners for my dissertation. Lars, I am also honoured to have you as the opponent for my dissertation. As your extensive research and writings on CSR and communication have been inspirational to me—and provided me with research aspirations—I could not have imagined anyone more suited to discuss my work. Heidi, I have been inspired by your research on CSR and by your teaching, which actually got me into organizational communication in the first place; thus, having you as a pre-examiner is all the more meaningful to me.

I have been privileged to be a part of the unit of organizational communication for several years. I feel that our community has provided me a welcoming academic home. Thus I extend my gratitude to the past and present members of OC: Mark Badham, Anu Harju, Annamari Huovinen, Kirsti Iivonen, Laura Kangas-Müller, Anne Kankaanranta, Ari Kuismin, Marja-Liisa Kuronen, Ana Paula Lafaire, Anna Leinonen, Ella Lillqvist, Marketta Majapuro, Nando Malmelin, Merja Porttikivi, Pekka Pälli, Allu Pyhälampi, Aleksi Soini, Berit Söderholm and Alice Wickström.

I have also been lucky to have several inspiring colleagues from other contexts. Johanna, Lotta, and Maarit (AKA “tädit”), sharing a part of PhD studies with you has made academic life more meaningful and enjoyable (even if I don't remember the fall of the Soviet Union!). I thank you for all the lively conversations both live and online. From the Department of Management Studies of Aalto University and from other universities I want to thank people with whom I have had inspiring encounters throughout the years: Eeva-Lotta, Johanna, Jukka, Katie, Marjo, Matti, Mia, Pauli, Saija, and Tiia-Lotta.

I extend my gratitude to Jenny ja Antti Wihurin rahasto, HSE Support foundation, and Liikesivistysrahasto for funding my academic activities. If not for their financial support for full-time work, conference trips, and visits abroad, this piece of writing would not have been possible.

I also want to thank my friends beyond the immediate academic context. Jenna, Mia, Essi, Tuomas, Milla, Joonas, Johanna, Svante, Omkar and Raine, you have provided me with opportunities for invigorating discussions and generally conditions of possibility for a meaningful extra-academic life. I appreciate your tolerance for my academic toil!

Finally, I am deeply grateful to my family, my brother Hannes for all the fraternal support and occasional banter, and my parents, Irmeli and Rainer. You raised me in a way that provided me with a solid basis for all my academic efforts. You have supported me firmly throughout my life and my scholarly career through its twists and turns—I would not have been able to do this without your help. Thank you.

Helsinki, February 2020

Visa Penttilä

Contents

Acknowledgements	1
List of essays	5
Author's Contribution.....	6
1. Introduction.....	7
1.1 Purpose and aims of the dissertation	9
1.2 Approaches to CSR communication and business ethics	10
1.3 Research questions and methods.....	12
1.4 Structure of the dissertation.....	14
2. Corporate social responsibility and communication	15
2.1 CSR and business ethics from a communicative perspective	15
2.2 The formative view of CSR communication.....	17
2.3 Stakeholders in CSR communication.....	18
2.4 Texts in CSR communication	20
2.5 Framing CSR in media texts.....	22
2.6 Aspiring for CSR in organizational strategies	24
2.7 Writing ethical self-relations in strategy texts	26
2.8 Texts on CSR and business ethics: A conceptual framework	29
3. Methodology	31
3.1 Case studies.....	31
3.2 Datasets.....	32
3.3 Framing analysis and CCO-inspired analysis of organizational communication	33
4. Summary of findings	35
4.1 Essay 1: Framings of tax avoidance as a CSR (non)issue in media texts	35
4.2 Essay 2: Processes of aspirational talk in strategy texts	36
4.3 Essay 3: Discursive resources of self-writing	37
5. Conclusions and Contributions	39
5.1 Theoretical contributions	39

5.2	Practical implications.....	42
5.3	Limitations	43
	References	45
	Essays.....	51

List of essays

This doctoral dissertation consists of a summary and of the following essays which are referred to in the text by their numerals

- 1.** Eräranta, K. Moisander, J. & Penttilä V. Corporate Tax Avoidance as a Business-Society Issue: A Framing Perspective. Unpublished manuscript.

- 2.** Penttilä, V. (2020). Aspirational Talk in Strategy Texts: A Longitudinal Case Study of Strategic Episodes in Corporate Social Responsibility Communication. *Business & Society*, 59(1), 67–97. <https://doi.org/10.1177/0007650319825825>

- 3.** Penttilä V. Communicative practices of business ethics—a case study of self-writing in strategy texts. Unpublished manuscript.

Author's Contribution

Essay 1: Corporate Tax Avoidance as a Business-Society Issue: A Framing Perspective.

Initial research idea, initial data gathering, preliminary analysis, revision of theoretical framework, revision of methods, revision of discussion.

Essay 2: Aspirational Talk in Strategy Texts: A Longitudinal Case Study of Strategic Episodes in Corporate Social Responsibility Communication.

Sole author.

Essay 3: Communicative practices of business ethics—a case study of self-writing in strategy texts.

Sole author.

1. Introduction

What are business organizations responsible for under the banner of corporate social responsibility (CSR)? How do they organize these responsibilities? How are organizational constituents tied to such responsibilities? A central claim of my dissertation is that all of these questions are fundamentally related to texts that pertain to CSR issues, and by examining such texts and stakeholder interactions regarding these texts, we can better understand the significance of CSR communication. For example, whether it is a news text framing a particular issue as CSR or a stakeholder group participating in the writing of a strategy text with implications for CSR and business ethics, a central textual element is present. However, texts and their related communicative practices have received little attention in previous research. Based on three separate case studies, this dissertation aims to unravel some of the facets of texts in relation to CSR.

CSR has become a major topic for academics and practitioners alike. More and more businesses are producing corporate responsibility reports, NGOs are scrutinizing corporate actions in relation to corporate responsibilities, and investors are seeking responsible firms to invest in; these are but a few examples of the relevance of CSR communication. Accordingly, scholars have been actively addressing CSR, ethics, and communication in recent years. May (2011, p. 87) noted that “[i]n the last 10 years, the field of organizational communication has increasingly focused on questions of ethics, generally, and corporate social responsibility (CSR), more specifically.” To quote some of the latest reviews, “research on CSR communication is burgeoning,” (Crane & Glozer, 2016) and there is “burgeoning literature” (Schoeneborn et al., 2020) on the topic, pointing to the ever-increasing interest in the field of CSR and communication. Thematically diverse research has been conducted in different areas, such as business ethics, organization studies, social accounting, marketing, and management, with the foci ranging from stakeholder management, image enhancement, legitimacy and accountability, attitude and behavioural change, and sensemaking to identity and meaning creation (see Crane & Glozer [2016] for a comprehensive review).

A major issue for practitioners and academics has been the complicated relationship between communication and CSR. In the context of everyday discourse, communication and CSR are often considered somewhat contradictory: communication is frequently seen as more or less a distortion of what CSR “is” or as “mere talk,” rather than as important for corporate responsibilities (cf. Christensen, Morsing, & Thyssen, 2013). This is based on the idea of communication as a means of transmitting meaning (Shannon, 1948), which belies the significant ontological and epistemological issues in organizational and societal contexts. That is, if communication is considered as only information transfer, then organizations become black boxes that send and receive messages, meaning that they become fixed, thereby leaving little room for communication to have a substantial effect, apart from relaying particular information

contents. Axley (1984) pointed out that much of everyday discourse and many management and communication textbooks widely use the metaphor of a conduit to conceptualize such communication: Communication transfers information from point A to point B. Meanings are not created nor negotiated but, rather, are transferred as packages to be decoded by the receiver. Such a conceptualization of communication exacerbates the problematics of the relationship between CSR and communication, as it subscribes to something of a correspondence theory of truth: Communication, at its best, corresponds to the “reality” of what organizations are doing in terms of CSR. From this perspective, CSR becomes a pre-existing reality that is communicated about, leaving debate, dialogue, criticism, and interaction untouched.

However, the notion of communication as the transfer of information is not merely an everyday empirical phenomenon; research on the topic has also often relied on the notion of communication as a conduit of information. The problems associated with this viewpoint have been brought to the fore, especially in the formative or constitutive views of communication in relation to CSR (Christensen et al., 2013; Schoeneborn, Morsing, & Crane, 2020; Schoeneborn & Trittin, 2013). This strand of research reminds researchers at regular intervals how the transmission view simplifies the relationship between communication and CSR: In the afterword to the *Handbook of CSR Communication*, Christensen (2011, p. 492) commented that “it is surprising that several chapters in this volume still operate with a rather instrumental notion of communication as a ‘conduit’ through which corporate CSR activities and initiatives are presented, promoted and otherwise conveyed to the public.” A few years later, Schoeneborn and Trittin (2013: 194) noted that a “significant part of this literature [CSR and communication], however, tends to exhibit an instrumental or mechanistic understanding of communication.” Additionally, some years ago, in a call for papers (CFP 2016: 1) for a special issue of *Business & Society*, it was stated that “the prospective, anticipatory, and formative role of communication for CSR has, thus far, tended to remain implicit or under-theorized.” The alternative approach that the formative literature suggests is that CSR is constituted through communication: The two cannot be separated in a straightforward way. Thus, there exists a need to examine communication from a more comprehensive perspective when it comes to corporate responsibility issues—that is, as something in and through which the very meaning of CSR is negotiated, contested, and implemented. As of yet, there has been little theoretical elaboration of specific communicative practices; our understanding of formative CSR communication, therefore, remains rather limited. This dissertation pushes forward the formative theorizing of CSR communication by concentrating on specific texts and associated communicative practices and how they affect our understanding of CSR.

A final introductory note relates to the normativity of CSR research from a perspective that emphasizes interaction and communication. A communicative approach is not necessarily tied to any particular normative stance towards the concept of corporate responsibility—that is, whether corporations should have it or how they should implement it. As Ihlen, Bartlett, and May (2011, p. 10) have pointed out, “Whatever position one takes on CSR, agreeing with the critics or not, we argue that communication plays a vital role”; this is irrespective of the aims of the researcher, be they emancipatory, instrumental, or theory-driven. Thus, a communicative focus can provide critical insights for the theorization of CSR by foregrounding what occurs in and through communicative events, practices, and artefacts. Such an approach provides a way to “effectively handle the need to maintain optimism about CSR’s potential and, simultaneously, to address the importance of questioning the limits and risks of CSR” (May, 2011, p. 102). The studies examined in this dissertation provide a range of interpretations of CSR in the

spirit of probing the limits yet maintaining optimism regarding its potential to address social and environmental issues.

Thus, the starting point of the dissertation is that communication is of the utmost importance when it comes to CSR and business ethics. The essays that are at the centre of this dissertation bring forth the plurality of the relationships between communication and CSR, as I argue that certain texts and their production in stakeholder interactions carry a special significance for how the meaning of CSR is constituted in organizational contexts. They can frame CSR issues, constitute CSR aspirations, and sustain ethical debate as a breeding ground for CSR. This introductory chapter will focus on the clarification of the dissertation's purpose, followed by a discussion of the ontological and epistemic presuppositions. It concludes with a brief overview of the essays and the structure of the whole dissertation.

1.1 Purpose and aims of the dissertation

This dissertation is positioned to contribute to and continue organizational communication research on CSR (Kuhn & Deetz, 2008; May, 2011; Schoeneborn & Trittin, 2013) and management research on CSR (Bartlett & Devin, 2011; Basu & Palazzo, 2008; Haack, Schoeneborn, & Wickert, 2012) from the perspective of a constitutive paradigm—that is, from the specific viewpoint that communication is constitutive of what CSR is. With regard to organizational communication research, the dissertation is aligned with the dialogic view of corporate responsibility that emphasizes that “we should not take language use—and the corporate practices that emerge from it—for granted” (May, 2011, p. 100). That is, the communicative literature sensitizes researchers to what takes place when humans and non-humans (such as documents) interact, as well as the implications of such interactions for organizations and society. Regarding management research, my dissertation is relevant to the so-called “negotiated approach” to CSR, which underscores the importance of stakeholders and addresses the ways in which “organizations respond to stakeholders and articulate characteristics of CSR” (Bartlett & Devin, 2011, p. 55). Thus, in examining communicative activities, this dissertation also maintains a focus on stakeholders as crucial to the emergence of CSR. In particular, while these strands of research can be seen to generally call for a broader understanding of the significance of stakeholders for CSR (Grant & Nyberg, 2011; Morsing & Schultz, 2006), the specific communicative practices of such stakeholder involvement have received little attention.

To date, the formative perspective, as a general term for the broadly constructionist approaches to CSR (Schoeneborn et al., 2020), has been a primarily theoretical endeavour (Christensen et al., 2013; Christensen, Morsing, & Thyssen, 2017; Schoeneborn & Trittin, 2013). However, the theoretical propositions of this literature have provided ample grounds for examining empirically how communication and CSR are indivisible in various practices related to interactions and texts. For example, while strategy texts have become ubiquitous in modern organizations, the theorization of their role with regard to CSR is lacking from a formative perspective. Additionally, the communicative perspective on CSR and business ethics can potentially contribute to the literature on business ethics as practice (Clegg, Kornberger, & Rhodes, 2007; Crane, Knights, & Starkey, 2008), in which there has been explicit interest in the role of discourse in organizational ethics. By focusing on interactions in and around organizations, the formative perspective can potentially elucidate the relevance of communicative practices to ethical considerations in organizational contexts.

As an important theoretical point of departure, Crane and Glozer (2016) have stated that researchers in the constitutive or formative vein should be mindful of using only the current theories of CSR communication (such as the communication as constitutive of organization approach); rather, they should leverage the specifics of CSR communication practices to produce theoretical contributions. To achieve this, I draw on recent theoretical advances in striving to understand how CSR is constituted through communicative practices and how it relates to stakeholders and to the communicative artefacts that are used in such constitutive activities.

In addition to the potential of realizing theoretical development through the examination of specific communicative practices, an effort is also made to conceptualize how communication can constitute organizations in new ways. Referring to the fast changes in organizations, May (2011, p. 104) has argued that scholars should “explore more fully the communication practices of CSR that enable and constrain the opportunities and challenges of recreating organizations/cultures that are simultaneously productive and humane.” Striving to maintain this as a running thread throughout the dissertation, I consider the potential of communication to alter organizations. Indeed, if a communicative approach is to add relevant ideas to our knowledge of CSR, it should seek to understand the role of these communicative practices in finding potential ways to improve society. For example, Cooren (2012, p. 13) has noted how “the CCO [communication as constitutive of organization] approach, as I conceive it, should also be understood as a practical endeavor, capable of providing conceptual resources for reflecting on real, everyday social, political, and ethical problems.” That is, taking a communicative perspective can, at best, provide novel ways of understanding what can occur in and through communication in mundane organizing activities.

In this dissertation, I explore how communicative practices and stakeholder interactions are constitutive of CSR and organizations themselves. Through three different empirical settings, I elaborate prior theoretical insights into the formative nature of communication with regard to CSR. More specifically, to provide a more nuanced understanding of the relationship between CSR and communication, I strive to shed light on texts in stakeholder interactions that are a part of formative CSR communication. Applying a popular expression in organization and management studies literature, *we need to take communicative practices seriously when discussing CSR*.

1.2 Approaches to CSR communication and business ethics

This dissertation is aligned with social constructionism (Berger & Luckmann, 1991), emphasizing meaning creation through interaction and communicative artefacts. What this means is that I consider organizations and CSR as communicatively constructed and contested phenomena in accordance with a significant portion of organizational communication research (Ashcraft, Kuhn, & Cooren, 2009; Brummans, Cooren, Robichaud, & Taylor, 2014; Fairhurst & Putnam, 2004; Fairhurst & Putnam, 2014; Jian, Schmisser, & Fairhurst, 2008). May (2011, 89) has described how empirically organizational communication “both produces and reproduces commonly studied phenomena in organizations, such as leadership, information processing, decision-making, organizational culture, organizational structure, socialization, communication networks, technology, and power and politics, among others”; CSR can be added to this list. For example, the ways in which managers discuss or write about CSR should be considered as a potential way of changing not only what CSR means in a particular context but also how the organization itself comes to be. In such research, “cognitive processes are no longer

conceptualized as the origin of meaning. Instead, meaning is actively produced, reproduced, negotiated, and maintained in social interaction” (Jian et al., 2008, p. 302). Ontologically, this stance does not mean naive idealism, wherein the emphasis is solely on discourse as a force that maintains and changes meanings; rather, materiality can be seen to be intertwined with communicative meaning-making processes (Putnam & Fairhurst, 2014). In particular, CCO-inspired theorization (Ashcraft et al., 2009; Schoeneborn et al., 2014) adds to this the importance of various material elements and practices for how meanings are created and maintained in organizations: For example, a concrete text can enable issues to persist through time and space (Cooren & Fairhurst, 2008), or writing practice can result in concrete text that enables self-reflection on the part of writers. From such a perspective, organizations always communicate through someone or something—people, texts, architecture, and technologies (Cooren, 2020, p. 182)—which means that the constitution of organizations and CSR can be approached through such “communicators.”

CSR-related communications are, thus, one of the various practices of which organizations are constituted (Cooren, 2020; Schoeneborn & Trittin, 2013). Christensen, Morsing, and Thyssen (2010, p. 464) have eloquently expressed this view, arguing that “[a]s an organization cannot be seen, it must be inferred through the use of selective signifiers taken to represent the organization, that is, be present on its behalf.” This means that CSR communications are not merely reflective of something that precedes them; rather, they are part of a multitude of communicative practices that have implications for organizational existence and CSR. Speech acts can talk organizational reality into being as people can instigate social effects with words (Austin, 1980)—for example, in the form of expressions of organizational ideals and goals that provides an impetus for organizing in new ways (Christensen et al., 2013). Thus, CSR is dependent on ongoing interactions and material artefacts, such as written documents in different contexts in organizational contexts. Rather than seeing talk as automatically decoupled from organizational processes, from the viewpoint of organizational communication, this talk becomes the focus of the analysis.

An important consequence of the communicative approach is that organizational boundaries are not seen as fixed and solid: If communication constitutes organizations, then its boundaries are also maintained through communication, which can include participants who have no formal nor contractual relationships with the organization. Christensen et al. (2010, p. 464) have noted that while management can argue that it represents the entire organization, “[e]pistemologically speaking, top management is only a ‘part’ that aspires to observe, capture, and represent the entire organization.” In line with this, the communicative approach takes the potential constituents of firms into consideration more broadly. Thus, the separation of what management and other stakeholders communicate is not clear-cut. Stakeholders can affect what organizations are, as their communication can have implications for organizations—for example, in social networks (Castelló, Morsing, & Schultz, 2013). I address this ontological question in each of the dissertation’s studies. By showing how media texts implicate various actors in CSR and how powerful stakeholders can affect how CSR aspirations are written, I point to the need to understand how organizations are actively constituted in and through various communicative instances that are not necessarily in the hands of management.

The adoption of a communicative approach to CSR also means that agency is not solely a human quality. An important presupposition for the dissertation is the importance and agency of texts in organizing processes (Cooren, 2004; Kuhn, 2008; Putnam & Cooren, 2004; Vásquez, Schoeneborn, & Sergi, 2016). From a constitutive perspective, “[t]ext, tools, or other

material objects are endowed with agency (i.e., the capability to ‘make a difference’) as soon as they are acknowledged, mobilized, or foregrounded in the context of language use” (Schoenborn et al., 2014, p. 308). Thus, an organization can be seen as “a hybrid of human and nonhuman contributions,” in which “[s]igns, memos, and contracts display a form of agency by doing things that humans alone could not do . . . these texts participate in the channeling of behaviors, constitute and stabilize organizational pathways, and broadcast information/orders” (Cooren, 2004, p. 388) That is, in analyzing instances of CSR-related communication, it is not only the speakers or writers, but also, for example, the texts as objects of and participants in communicative processes that merit attention. Each of the studies is connected to concrete texts and their production, with relevance to CSR and business ethics.

Regarding the knowledge that can be gleaned through a communicative approach, Ihlen, Bartlett, and May (2011, p. 10) have emphasized that communication is not merely an empirical phenomenon to be examined with regard to CSR, arguing that “[o]ur knowledge about the world is generated and socially shared through communication and is situated materially and historically.” Epistemically, this means that empirical knowledge of organizations and their CSR activities must be collected through communications regarding CSR, even if the research does not as such subscribe to the formative perspective. The formative view of CSR and organizations, however, enables the analysis of the texts and interaction themselves, rather than what such communication might represent. In line with this, Cooren (2012, p. 12) has argued that “advocating a communicative constitution of reality does not amount to falling into some degenerate form of constructivism . . . [I]t means, on the contrary, that, for instance, preoccupations, realities, and situations get expressed and translated in what we say or write.” That is, communication plays a crucial role in how, for example, CSR is organized and changed. This dissertation relies on this notion of socially constructed knowledge both in terms of how the studies are conducted and on a self-reflexive level; it is intended to constitute particular knowledge of CSR communication that is shared through the textual artefact of this dissertation.

Accompanying the aforementioned ontological and epistemological presupposition is the acknowledgement that this dissertation is limited in regard to how organizations are approached in the essays. As Christensen et al. (2010, p. 464) have noted, “In practice, an organization can only be observed partially and selectively by making, on the one hand, a distinction between relevant and irrelevant, and on the other hand, by observing from a specific perspective.” This means that any piece of research is partial and highlights only certain aspects of organizing processes. For example, the second essay of the dissertation involves using archival materials that provide only a limited view of how CSR aspirations have taken place over time. However, this perspective also provides a basis for observing organizations through particular signifiers, such as concrete texts that are relevant to CSR.

All three studies in this dissertation share the common background described above; however, they employ different theoretical constructs to capture the relevant phenomena related to CSR communications and ethics. I explore these constructs in the second chapter.

1.3 Research questions and methods

As previously mentioned, the specific practices of constitutive CSR communication are not well understood. Against the backdrop of a communicative understanding of CSR, it seems that more research is needed to elucidate what occurs when the meanings of CSR are contested and

defined in and through communicative activities that include not only people but also other elements, such as texts. Further, the question of how CSR communication can enable the re-constitution of organizations in new ways provides further impetus for examining these practices. In particular, stakeholder interactions, texts, and their production can be significant for such processes, as they are not only ubiquitous in organizing activities but also enable the examination of specific processes of meaning negotiation. Thus, the overarching research question is, if CSR is understood as a concept that is contested and negotiated between organizations and stakeholders, how can we understand such negotiation processes in relation to communicative practices in and around organizations, and how do such processes constitute CSR and organizations in new ways?

To operationalize this abstract research question, I formulate more concrete questions that can be approached through empirical studies. I elaborate the reasons for these particular questions in the next sections. However, to provide a clearer preamble for the dissertation, I list the essay-specific questions below. Concentrating on the specific contexts of media and strategy work, the following are the more precise research questions for the three essays, respectively:

- How are corporate social responsibility issues defined and altered through media texts?
- How are corporate social responsibility aspirations configured with strategy texts?
- How are business ethics (as a potential source of CSR) tied to writing practices?

This dissertation follows the principles of qualitative research (Alasuutari, 1996; Silverman, 2001). In striving to understand how CSR meanings and ethics are created and how such communication constitutes organizations and relationships between different actors, I employ a qualitative approach to different cases of CSR texts and business ethics. As the starting point for the dissertation is the examination of real-life communication, primarily using naturally occurring texts, all the involved studies are based on concrete texts, their writing, and the interactions around and between such texts.

Regarding the case selection (Eisenhardt & Graebner, 2007), I sought particularly illuminating instances of texts that were relevant to corporate responsibility. The different cases were selected so as to elucidate different contexts for texts and CSR. Thus, the studies complement each other by illuminating a particular aspect of texts and their production in and around organizations. The first study pertains to broadly circulated media texts, the second examines the recursive nature of text production in organizational strategy work, and the third elucidates what occurs in communicative events at which detailed writing takes place.

The methods of analysis are based on different approaches to discourse. In the first study, I employ framing analysis (Cornelissen & Werner, 2014; Creed, Langstraat, & Scully, 2002a) for media texts, showing how the politics of signification can take place when CSR issues are at stake. In the second and third studies, I employ a CCO-inspired analysis of communicative events (Cooren, Kuhn, Cornelissen, & Clark, 2011; Robichaud & Cooren, 2013) regarding strategy texts and their writing.

1.4 Structure of the dissertation

The dissertation consists of two parts. In the first part, I explain the aims of the dissertation, construct the theoretical approach to CSR and texts, summarize the methods and findings, and discuss the overall contributions of my dissertation. The second part consists of three empirical studies presented in the following table.

Essay	Perspective of CSR communication	Theoretical focus	Data & methods	Key findings
1	Struggle over CSR in public media texts	Framing	Media texts & framing analysis	Hybrid framings of CSR in a contested sociopolitical issue
2	Constitution of CSR aspirations in organization over time through strategy texts	Aspirational talk	Recordings of meetings, archival documents, interviews, & CCO analysis	Four processes of aspirational talk in strategy text & episodes
3	Constitution of organizational ethics through writing a strategy text	Foucauldian self-writing	Recordings of meetings, documents, & CCO analysis	Features of self-writing in organizational contexts: positioning of the self with discursive resources

Table 1 Dissertation essays

In the next main section of the first part, I discuss the literature on CSR and communication by providing a brief overview of both concepts and then proceed with a more detailed account of the constitutive perspective on CSR. In particular, I construct an approach that accounts for the role of texts in CSR and business ethics in different communicative contexts. The theory section is followed by a methods section, in which I present my data-gathering and analysis methods for the three essays that comprise the second part of the dissertation. Finally, after summarizing the findings, I explain the contributions of my dissertation to the theorization of CSR and communication.

2. Corporate social responsibility and communication

In this dissertation, the theoretical underpinnings of CSR communication are based on the idea that communication has an effect on what CSR is, as it can be “talked into being” (Schoeneborn et al., 2020, p. 7). That is, CSR does not pre-exist communication, as the latter is not merely representative of the reality out there but, rather, constitutes and affects what CSR is. The following sections address how texts, their production, and the communicative processes related to them can be conceptualized using different theoretical constructs that, however, share common epistemic and ontological backgrounds. Theoretical constructs in this sense refer to “[c]oncepts . . . with which we work when we theorize about CSR communication” (Ihlen et al., 2011, p. 13). They are specific ways to approach the significance of communication in the context of CSR and business ethics. I start by defining CSR and business ethics for the studies at hand, after which I discuss generally what the constitutive or formative perspective brings to CSR research.

2.1 CSR and business ethics from a communicative perspective

There is no singular definition of CSR, which, from the communicative perspective, should be the starting point for any analysis. This is because the meaning of CSR can change depending on the framings and discourses that pertain to the phenomenon. The adoption of a formative view of CSR and ethics means that the concepts are open to different interpretations and definitions depending on context. However, it can be helpful to broadly illustrate what is often meant as a starting point for CSR research. For example, The European Commission’s green paper (2011, p. 8) states, “Most definitions of corporate social responsibility describe it as a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis.” However, CSR need not be seen as based on voluntary actions; additionally, legislation may provide the basis for corporate responsibilities (Mäkinen & Kourula, 2012; Matten & Moon, 2008). From an ethical perspective, Christensen et al. (2010: 457) have noted that “the adherence to social virtues usually takes place under the banner of ‘corporate social responsibility.’” That is, CSR has become a broadly used term to conceptualize how corporations abide by the societal expectations that have been set for them.

Within the CSR communication literature, Ihlen et al. (2011, p. 8) defined CSR as follows:

the corporate attempt to negotiate its relationship to stakeholders and the public at large. It might include the process of mapping and evaluating demands from stakeholders, and the development and implementation of actions and policies to meet (or ignore) these demands.

This leads to the definition of CSR communication “as the ways that corporations communicate in and about this process [negotiating the relationship between stakeholders and corporations]; it is the corporate use of symbols and language regarding these matters” (Ihlen et al., 2011, p. 8) In this dissertation, I build on this broad definition by explaining how these negotiations and “use of symbols” take place in relation to texts in different contexts. Thus, by definition, an important feature of such processes regarding CSR is the communicative practices between corporations and stakeholders.

The connection between CSR and ethics, or, more specifically, business ethics, is not clear-cut. For example, Carrol’s (1991) famous CSR pyramid consists of economic, legal, ethical, and philanthropic components, implying that ethics is a component of CSR and is something beyond the codified law. Conversely, within the communication literature, Christensen et al. (2010, p. 458) have stated that “the notion of corporate social responsibility has gradually caught on as an official descriptor of *applied business ethics* [emphasis added]” and that “[i]n the corporate landscape of today, the notion of corporate social responsibility has come to epitomize the growing desire for corporate engagement in social and environmental issues as well as more explicit corporate commitment to questions of *ethical concern*.” Christensen et al. (2010) point to the idea that CSR can be seen as a manifestation or practice of business ethics. Recently, within the formative CSR literature, Cooren (2020) has noted that ethics concerns the question of what should matter or count in a given situation. Moreover, empirically, CSR and business ethics are often used interchangeably in real-life communication; for example, in one of the datasets used in this thesis, an organization is blamed for being irresponsible and unethical.

To avoid confusion with the terminology regarding the relationship between CSR and business ethics, I reserve the use of the term “ethics” for the third essay of this dissertation, in which I draw on a specific Foucauldian definition of ethics as pertaining to the self-reflective practices that people engage with in organizational contexts (Clegg et al., 2007; Crane et al., 2008; Foucault, 1985). Ethics, in this sense, is associated with the active practices through which subjects are able to break free from predefined morality and shape themselves; it is “a considered form that freedom takes when it is informed by reflection” (Foucault, 2000, p. 284). Thus, from a Foucauldian perspective, ethics is not about general theories sanctioning good or bad (e.g., in terms of utilitarian calculations or duty-based ethics) but signifies individual engagement in self-development through reflexive practices. This definition connects ethics to communicative practices in organizations. That is, communication, and more specifically, as I suggest, collective writing, can be a source of ethical self-development when organizational constituents are able to reflect on themselves and the organizations to which they are related. This links to the communicative understanding of CSR by specifying a practice that potentially leads to the communicative constitution of CSR and organizations: Ethical debate about how organizations are supposed to operate provides possibilities to constitute an organization in new ways (Christensen et al., 2013; Cooren, 2020). Thus, ethical reflection on the self and writing in an organizational context is a possible source of constituting CSR meanings.

Defining ethics in this way makes it possible to focus on the potential of practices related to instigating CSR. Interestingly, Christensen et al. (2010, p. 464) noted,

[w]hile there is no guarantee that such [CSR] activities will fundamentally change the ethical composition of contemporary organizations, the notion of corporate social responsibility has institutionalized the ideal of an ethically alert organization able to balance its financial interests with its concerns for society as a whole.

Adopting a Foucauldian perspective of ethics enables the examination of how potentially changing the “ethical composition,” if such a composition is understood as a particular relationship that an organization has with itself, can provide impetus for CSR activities.

2.2 The formative view of CSR communication

To situate the perspective of my dissertation vis-à-vis the formative view of CSR communication, in this section, I introduce the central tenets of the literature. Drawing from the communication as constitutive of organizations literature, Schoeneborn and Trittin (2013, p. 195) have explained how “[t]he CCO view perceives CSR communication not simply as an instrument for achieving strategic goals but, crucially, as one of several voices that invoke notions of ethics and responsibility within the entire organization.” Similarly, Christensen and Cheney (2011, p. 494) have argued that “we need to look at CSR communication in a broader sense as an arena where social standards and expectations for corporate social responsibility are constantly articulated, negotiated and developed.” Thus, the formative understanding of CSR communication can be seen as broadening the ontological basis of the phenomenon: Rather than concentrating on the intentional or clearly definable instances of CSR communication, such as CSR reporting, this perspective enables a more comprehensive examination of CSR “talk” and “walk” and how CSR is, at least in part, communicated into being (Schoeneborn et al., 2020).

The formative view has its roots in the criticism of the inadequacies of functionalist conceptions of communication in examining CSR (Schoeneborn et al., 2020, p. 10). The functionalist literature, or research that relies implicitly on the idea of communication as transmission and conduit (Axley, 1984), has concerned either the enhancing effects of communication for pre-existing CSR practices (Du, Bhattacharya, & Sen, 2010) or the distorting effects, for example, in criticizing window-dressing or greenwashing. With regard to such literature, Kuhn and Deetz (2008, p. 183) have argued that “[a]lthough ideological critiques are important and informative, they are likely to fail to attack the fundamental problems because they can be perceived as disconnected from, and unconcerned with, routine activity in corporations.” For example, communicative practices are not considered as important by themselves. However, adopting a formative perspective does not imply an uncritical view of CSR (as opposed to the aforementioned critical approach), as it provides, for example, possibilities for examining the limits of CSR and how business–society relationships are negotiated in politically contested areas through communication.

The functionalist perspectives are valuable for research; however, they lack the potential to consider communication and communicative practices by themselves as meaningful for the examination of CSR. Indeed, the formative perspective considers “CSR walk instead as being at least partially, and potentially wholly (depending on the precise approach adopted), constructed by the CSR talk” (Schoeneborn et al., 2020, p. 7). Thus, “communication studies are important in order to understand how the meaning of CSR is constructed [and] how it is implemented in organizations and used to achieve organizational goals” (Ihlen et al., 2011, p. 11). Recently, Cooren (2020) has, however, noted that the dichotomy between the transmission and constitutive views is not as stark, as it is possible to conceptualize communicators (both

human and non-human) simultaneously as “ventriloquists” and “puppets,” as they both represent and channel what an organization is supposed to be saying but also co-constitute and negotiate the organization in question through what they are saying. In this dissertation, I resort to the more strictly “formative” perspective, as the focus is on examining the processes of how CSR is “written” into being.

Schoeneborn et al. (2020, p. 10) have noted that a considerable amount of heterogeneity exists in the research that has been conducted under the banner of “constructivist,” “constitutive,” or “formative” CSR communication, and what these approaches share is more related to what they are against—that is, the aforementioned functionalist research that subscribes to the transmission view of communication. They suggest that this literature can be divided in a more nuanced way by examining how formative research sees the relationship between CSR “talk” and “walk”—that is, how communication and CSR practices are seen in relation to each other. The three different categories they propose are walking-to-talk, talking-to-walk, and t(w)alking. The first denotes an approach in which “walk” precedes “talk” in the sense that communicating CSR activities happens after the activities have taken place. However, rather than remaining a mere representation of what has happened, the communication becomes meaningful for future CSR walk. The second, talking-to-walk, reverses the temporal order by giving primacy to CSR communication. That is, the walk can happen only after CSR has been communicated in one way or another—for example, in the form of CSR aspirations (Christensen et al., 2013). The final view, t(w)alking, collapses the distinction by resorting to the simultaneity of walk and talk; that is, the focus is on the ontological level concerning institutional and organizational existence. While Schoeneborn et al. (2020, p. 24) have admitted that this division is not “set in stone,” it can be helpful in distinguishing different processes of communication and their temporal implications. I employ this distinction in conceptualizing the different temporal orientations that texts can have with regard to negotiating and organizing the meaning of CSR.

2.3 Stakeholders in CSR communication

An important broad theoretical consideration that has to be noted is stakeholders and their role in CSR communication and the constitution of organizations (Christensen et al., 2017; Grant & Nyberg, 2011; Morsing & Schultz, 2006). Stakeholders, according to a broadly shared definition, is “any group or individual who can affect or is affected by the achievement of the organization’s objectives” (Freeman, 2010, p. 46); from a communicative perspective stakeholders could be seen as any individual or group that can potentially communicate with the organization. Within the management literature, the negotiated approach to communication and CSR has pointed to the importance of including stakeholders in CSR processes (Bartlett & Devin, 2011). For example, Morsing and Schultz (2006) have argued that involving, rather than only informing or responding to, stakeholders in CSR communication has become an important means of staying up to date with changing stakeholder expectations. Indeed, even the communicative definition of CSR “as an activity is the corporate attempt to negotiate its relationship to stakeholders and the public at large” (Ihlen et al., 2011, p. 8) emphasizes the central role that stakeholders play in CSR communications.

In their comprehensive review of the CSR communications literature, Crane and Glozer (2016) have divided studies along the axes of whether the research involves focusing on internal or external stakeholders and whether the research is carried out from a constructivist or a

functionalist perspective. They situate the formative perspective at the intersection of the constructive paradigm and internal stakeholders as the primary foci, labelling it as “CSR interpretation”; that is, this literature attends to the ways in which the meaning of CSR is constituted through the interpretations of internal stakeholders. While this division is helpful in mapping the vast CSR communication literature, the separation between internal and external communication can be somewhat unnecessary when it comes to examining the formation of CSR. Indeed, Crane and Glozer (2016, p. 1245) have noted that traversing the internal–external audience focus “would further blur the dominant ‘inside-outside’ boundary in CSR communication scholarship.” Essays 2 and 3 in this dissertation fall within the grey area regarding whether it is the “internal” or “external” audiences who communicate and are communicated to, as the empirical settings are not centred on management nor employees but on the communication between stakeholders and management. With regard to this division, May (2011, p. 101) has noted the following:

[f]or organizational communication scholars interested in CSR, then, the interesting questions may be less related to differentiating between the “types” of communication and more to understanding the organizational processes of integrating internal and external communication to produce a seemingly coherent organizational identity.

This means that the internal/external communication can be analytically useful; however, it can also potentially raise obstacles to understanding how CSR and communication are related in organizational contexts.

In relation to this argument, Schoeneborn and Trittin (2013) have noted that CSR communication can extend and blur organizational boundaries, as their CSR efforts are talked “outside” of the organization, with potentially constitutive effects for the organizations themselves. Thus, for example, a critical media text can frame an organization in a dubious light, which might then induce changes in organizational practices. Indeed, communication can create relationships between various actors and stakeholders without the actors agreeing to enter such a relationship. In the context of CSR issues, Waddock and Googins (2011, p. 35) have noted that “[f]or good or for ill, suppliers and distributors, whether they are legally part of the company or not, are often perceived as being so by external, particularly critical, observers like NGOs.” Communication among various constituents creates these links between the issues, management, and various stakeholders. Corporations can argue against such claims and strive to relegate responsibility to other actors or position themselves as part of the organization of CSR across different actors. Thus, as Cooren (2020, p. 191) has noted, firms have “to face what could be called the challenge of co-constitution, that is, they have to realize that what they are and what they do cannot only depend on their way of communicating themselves into being” and that “[w]hat they are and what they do especially depend on how this way of being and doing is communicated into being through negotiations and discussions with stakeholders, whoever and whatever they end up being.” This de-centring of the focus from management also applies to the broader consideration of business ethics: For example, Rhodes (2016) has argued that civil society should even disturb corporate sovereignty when it comes to ethical issues. Thus, the communicative perspective on CSR can decentre the focus from singular managers and clear boundaries and towards instances in which the organization and its CSR activities are “co-constituted.”

Moreover, the role of stakeholders and management can be seen in a different light when considering language use itself. Language is slippery, as it is detached from the original

speakers, for example, when stakeholders propose particular CSR approaches. In the context of sustainability research, Livesey and Graham (2007, p. 336) have argued that “[w]hatever the original instrumental intent, language and symbolic action may have constitutive effects beyond what any particular agents—corporate communication departments, CEOs, other corporate rhetors, or their critics—can control,” leading them to conclude that “[c]orporate ecotalk participates in (re)creating the firm and (re)constructing its relationship to nature, while opening up novel possibilities of understanding and action at the societal level.” Thus, a formative perspective can shed light on how meanings of CSR are created in ongoing interactions that are not necessarily in the hands of individual managers or stakeholders but, rather, emerge through the communicative practices in which these actors partake.

2.4 Texts in CSR communication

In addition to the importance of stakeholders and the blurring of organizational boundaries, Schoeneborn and Trittin (2013, p. 206) have also emphasized the importance of non-human entities for communication and organization in regard to CSR: “[M]anaging CSR communication entails handling challenges that arise from the responsibility and agency not only of individual organizational members but also of non-human entities, such as texts, tools, templates, scripts, or routines.” Following on from this, I argue that texts and their writing can play a particularly important role in CSR and ethics. If CSR is a “moving target” (Morsing & Schultz, 2006, p. 323), then, writing definitions, goals, and criticisms solidifies it and makes it more definite for particular organizations or audiences for the time being. Writing texts also provides a possibility for contestation and redefinition, not only when texts are widely circulated but also in temporally different contexts—for example, when an organization goes through a regular strategy process over time. That is, past definitions and goals can be refined through such textual work.

Focusing on texts can also explain how organizations themselves change through communication. Kuhn (2008, p. 1227) has argued in favour of a communicative theory of the firm that focuses on how texts and situated interactions contribute to the “the construction of an authoritative (yet never monolithic) system for cooriented and distributed action”—that is, to the emergence of an organization. Actors reproduce and change texts in their interactions, and when such chains of communicative activities are performed continuously, they constitute organizations. An important analytical feature of this process is Kuhn’s (2008, p. 1234) definition of *concrete texts* as “signs and symbols that are inscribed in some (relatively) permanent form,” such as a strategy document, and of *figurative texts* as “abstract representations of practice sites, communities, and firms.” Interactions often draw on figurative texts (such as an idea regarding how a particular practice should be carried out); however, concrete texts, such as policy documents and strategies, can also be the focus of these interactions. When referring to “texts,” I primarily discuss concrete texts, as the empirical studies revolve around concrete media and strategy texts that are inscribed in a more or less permanent form. However, the more abstract notion of text, *authoritative text*, denotes the aforementioned authoritative system and is an important definition to consider (Kuhn, 2008). This concept captures the “official” view of the firm that disciplines organizational constituents. However, this authoritative text is not unchangeable; rather, it can be contested both in power struggles “within” firms and in stakeholder dialogues. In particular, Kuhn (2008, p. 1245) has suggested that “[i]nteractions with stakeholders who recognize interdependence with a given firm can be seen as an

opportunity to incorporate new textual elements into the firm's figurative and concrete texts"; that is, by modifying organizational texts, stakeholders can constitute organizations in new ways. This can provide an analytically helpful way to approach how a particularly authoritative view of an organization is maintained and changed through communicative practices, such as the writing of salient strategy texts.

The role of texts has also been conceptualized within organizational communication research with regard to specific practices—in particular, how they are a crucial part of organizing due to their capacity to affect occurrences within organizations (Putnam & Cooren, 2004). As Cooren (2004, p. 375) has noted "[o]rganizational activities, then, are discursively structured, which means that text in all its forms (written, oral, iconic) can display a form of agency, that is, it can make a difference." This does not amount to a "modern form of animism" (Cooren, 2004, 373), as "textual agency incorporates human involvement into this performance. It shows how the human who produced and designed texts can act from a distance across space and time" (Cooren, 2004, 380). Thus, the people who write these texts do not exit the picture, as the texts are written for a particular reason. However, it is important to note that without such tools, it might be impossible to organize collective action over time and across space:

Organizing, then, is not simply a process reduced to what human members do, but rather should be expanded to include the hybrid and ghostly effects of nonhuman actions. Recognizing what nonhumans do bridges the gap between the micro and the macro dimension of organizing. . . . Humans are acted upon as well as acting through the textual and physical objects that they produce." (Cooren, 2004, p. 388)

Moreover, the permanent nature of concrete texts enables reflexivity. As McPhee (2004, p. 358) has put it, "[I]f you have a set of rules (or anything) written down, you can look it over, check for omissions or confusions, ponder its implications, etc.—interpret or process it in a strong sense." This can be important for organizing CSR, for example, where reflection on organizational practices can provide impetus for further considerations of responsibility (Wickert & Schaefer, 2015).

However, texts are neither immutable nor singular. Vásquez et al. (2015, p. 7) have conceptualized the dynamics of textual ordering and disordering as follows:

communication-based organizing processes through which meaning is simultaneously closed (i.e. ordering) and opened (i.e. disordering) . . . ordering can be understood as the delineation and demarcation of meaning through language use (e.g. through the definition of specific terms). In contrast, disordering can be understood as the possibility of multiple interpretations and ways of contextualization.

In other words, texts that deal with CSR and ethics also take part in this continuous cycle of meaning negotiation. This means that texts are open to future changes and reinterpretations: "[T]he continuous reconfiguration of contexts and meanings makes communication events and texts precarious and vulnerable in the light of future contingencies and potential renegotiations of meaning" (Vásquez et al., 2015, p. 23). Such renegotiations can be important for CSR and ethics, wherein situations can call for novel solutions. Indeed, Cooren (2020, p. 188) has argued that an element of undecidability and surprise should be present in ethical decision-making, including CSR-related organizing.

The preceding theoretical overview provides a general approach to understanding how communication and CSR are intertwined. The formative approach provides several important insights into CSR communication. However, it does not imply a homogeneous set of conceptual

tools for analyzing empirical cases of CSR communication. Thus, different theoretical concepts can be used to examine CSR and business ethics communication in different contexts. To specify the exact formations, effects, and practices of CSR communication, more nuanced concepts are needed. In the following subsections, I discuss more specifically how I approach CSR communication in media texts, strategy work, and communicative events where writing takes place. I also explain why these contexts are important for studying CSR communication practices.

2.5 Framing CSR in media texts

Perhaps the most obvious place to look for texts regarding corporate responsibility issues that involve stakeholders is in the news media (Guthey & Morsing, 2014; Hirsto, 2011; Hirsto & Moisander, 2014; Lee & Carroll, 2011). Indeed, Carroll (2011, p. 424) has noted,

[t]he news media are important agents in, and an arena for, the public sphere, and it is in the media that the relationship between business and society is often materialized. The news media, therefore, are crucial for the public discourse on what CSR is, what it should be, and how business responds to outside demands.

This *materialization* of the business–society relationship takes place through texts that are published by media organizations in traditional print and on the Internet. An important feature of the media in regard to CSR communication is how it works as an arena for corporations and their stakeholders to discuss issues publicly, as well as how it actively produces texts that pertain to CSR. The active role of the news media is all the more pronounced due to its capacity to bring up issues that it considers important, while the wider public often lacks the resources to examine corporations and their practices. For example, Christensen et al. (2010, p. 465) have noted that corporations cannot freely choose which CSR issues they can be transparent about and the mass media plays an important role in this process: “The selection of criteria of relevance and interest with respect to transparency is negotiated on an ongoing basis between organizations, political institutions, and mass media,” and “[i]n this process, the general public usually plays a passive role—either because it is not interested in the matter altogether or because it is unable to observe and control what organizations claim about themselves.” Thus, media texts provide a theoretically interesting and practically relevant source for the examination of CSR communication.

Regarding the importance of researching the constitutive potential of media texts, there seems to be something of a representational emphasis in some of the prior research. For example, Carroll (2011, p. 436) has argued that

[O]ne reason the news media have not grappled well with the issue of CSR is because of the widespread variation in what is meant by CSR. If scholars and practitioners have yet to come to agreement on what constitutes CSR, it becomes difficult to communicate coherent messages to the media.

Carroll (2011, p. 438) goes on to say that “[p]erhaps if there was more agreement among scholars and practitioners on what exactly CSR is and how it operates, it would be easier to gain appropriate treatment in and from the media.” Adopting a formative perspective of CSR communication in the media can potentially elucidate how its meaning is contested and constituted through the media texts, thus rendering untenable the idea of agreement on the meaning. For

example, Hirsto and Moisaner (2014: 202) have analysed “business-society relations as a dynamic discursive field, whose central concepts and objects, such as corporate social responsibility or corporate citizenship, are continuously negotiated, (re-)defined and organized in public discussion and debate, for example in the news media.” In addition, Guthey and Morsing (2014, p. 555) have argued that ambiguity regarding CSR in the media may be beneficial, as it enables debate and relational engagement between various stakeholders: “[T]his very public lack of discursive closure provides strategic advantages to CSR stakeholders by rendering the concept of CSR adaptable, resilient, and meaningful to diverse interests.” Moreover, Cooren (2020, p. 178) has outlined how a constitutive take “can shed light on the performative effects not only of corporate self-presentations (e.g., through CSR reports) but also of external constituents’ attributions of activities/practices to the organization as a moral actor (e.g., media reports about corporate wrongdoings)”; that is, texts in the media are not merely representations of CSR issues but contribute actively to what can be understood as CSR and how the involved are communicatively constituted as particular types of actors.

To contribute to these insights, I suggest a framing perspective as a fruitful way to approach CSR communication to examine the contestations and indeterminacy of meaning in media texts. In particular, framing analysis can elucidate how the meaning of CSR is constituted from various discursive resources, such as legitimacy evaluations and political conceptions. A framing perspective (Cornelissen & Werner, 2014; Creed et al., 2002a; Entman, 1993) can contribute to studies of CSR communication (Schoeneborn et al., 2020, 7) by unpacking the ways in which conflicted issues are constructed through communication. According to the framing literature, issues do not exist separate from the framings but are accomplished in interaction, as “framing constructs the meaning of objects it addresses” (Dewulf et al., 2009, p. 165). According to Entman (1993, p. 52),

[t]o frame is to select some aspects of a perceived reality and make them more salient in a communicating *text* [emphasis added], in such a way as to promote a particular problem definition, causal interpretation, moral evaluation, and/or treatment recommendation for the item described.

It is important to note that while some research can subscribe to a more representational view of framing—that is, by being more about the legitimacy judgements of stakeholders (Schoeneborn et al., 2020, p. 13), the framing perspective can also elucidate the constitution of practices themselves. Indeed, as one of the important functions of framing is to induce action, such framings can affect how CSR practices are conducted or should be conducted in the future—that is, the framings in media texts can be potentially constitutive of the organizations involved.

Framing can be seen to function through the “collective action frames” that actors construct to shape and legitimize their own agendas (Benford & Snow, 2000; Snow & Benford, 1988). These frames can be seen as bundles of beliefs and meanings that resonate with their societal contexts (Benford & Snow, 2000). Collective action frames can also be defined as “interpretive packages” (Gamson & Modigliani, 1989) that provide people with tools to make sense of what is happening and address particular problems in specific ways. Frames thus constitute “schemata of interpretation” (Goffman, 1974, p. 21) for actors to deploy in a particular situation. Thus, a collective action frame provides the means to interpret situations as meaningful in a certain way and suggests ways to address such situations.

Further, a framing perspective enables the examination of CSR issues without subscribing normatively to any particular definition of what CSR means (e.g., Carroll’s (1979) four-part

framework); this can be especially important when there is significant equivocality and contestation involved (such as the relationship between CSR and tax avoidance [Dowling, 2014]). This is because the varying understanding of CSR can constitute a particular issue in multiple ways, even as a non-issue for some corporations. Additionally, a framing perspective can unpack the more political side of CSR by examining who is given responsibility and for which areas. For example, the institutional literature on CSR that strives to understand how responsible business conduct is configured with other societal institutions such as institutionalized norms and regulation (Campbell 2007) has extensively discussed different types of national varieties of CSR (Brammer, Jackson, & Matten, 2012; Matten & Moon, 2008). However, this literature has paid little attention to intranational variation and contestation regarding CSR. Indeed, examining how a particular issue becomes defined as CSR or not can provide further constitutive potential not only to a particular organization but more broadly to how business–society relationships are negotiated. For example, in the context of sustainability, Livesey and Graham (2007, p. 337) have argued that sustainable development “must (and will) be continually defined and redefined in local skirmishes and political contests both within and outside the corporation, struggles that have transforming effects on corporate identities, values, and modes of operation,” and that “this is how sustainability is actually performed—in other words, how it is made a reality at the level of the corporation, and how it potentially becomes hegemonic (although necessarily contested) at the level of society as a whole.” Thus, the formation of particular frames regarding CSR issues in media texts can provide an impetus for broader changes in organizing CSR practices.

Within the tripartite division of Schoeneborn et al. (2020), framing processes are mostly connected to the walk-to-talk type of research in the sense that framings are often made on the basis of the previous “walk”—that is, what the corporations have done or failed to do. While framings can be seen to be concerned to a great extent with the external evaluation of particular practices, such framings can become crucial in how CSR practices are understood in organizational contexts. After all, collective action frames include the element of providing prospective ways of addressing the issues at hand. For example, in a recent study, Girschik (2020) has shown how interorganizational activists can frame the CSR of an organization in a way that can contribute to more responsible practices.

Thus, the relationship between media texts and CSR can be broadly approached through a framing perspective. This can be particularly helpful in examining how conflicting conceptions of CSR are debated in societal contexts. To specify what this means with regard to the communicative practices of CSR, I ask, *how are corporate social responsibility issues defined and contested through media texts?*

2.6 Aspiring for CSR in organizational strategies

While media can be seen as an important context for a broad understanding of how the meaning of CSR and business–society relationships are constructed and contested through texts, in a specific organizational context, other texts can become meaningful for the organizing itself. Christensen and Cheney (2011, p. 494) have noted that

relevant and legitimate CSR communication is not only communication about ongoing, finished or successful CSR projects but also includes messages about corporate intentions, ambitions, doubts negotiations and hopes . . . the latter may provide articulations of ideals, beliefs, values and frameworks for future decisions and future CSR projects and

this way help organizations move forward in the process of (re)constructing themselves as socially responsible entities.

Related to this, strategy texts can provide such “frameworks for future decisions”: They are future-oriented texts (Pälli, Vaara, & Sorsa, 2009), legitimate future actions (Kornberger & Clegg, 2011; Pälli, 2017; Vásquez, Bencherki, Cooren, & Sergi, 2017), and are often considered as authoritative documents in organizations by providing rationale and direction to the organization’s existence (Kuhn, 2008; Spee & Jarzabkowski, 2011). Moreover, CSR has been institutionalized as a strategic issue for organizations (Bondy, Moon, & Matten, 2012). For example, Waddock and Googins (2011, p. 37) have argued that when engaging stakeholders, it is important that “the message that is being communicated is consistent, integrated deeply with the company’s business practices, and based on authentic values and the *actual strategy* [emphasis added] of the firm.” Despite the somewhat representational emphasis of the quote, the actual strategy does merit attention in the context of CSR communication due to its high position in organizations.

Previous research has examined the connections between CSR and strategy (McWilliams, Siegel, & Wright, 2006; Orlitzky, Siegel, & Waldman, 2011); however, this research has called for a singular definition of CSR so that it can be measured and compared with quantitative methods. Such an approach does not consider communication as important for CSR. However, research that attends to the communicative side of strategy work can be helpful in approaching the phenomenon. Within the strategy-as-practice research, discourse and communication have been given a great deal of attention. As Balogun, Jacobs, Jarzabkowski, Mantere, and Vaara (2014, p. 175) have noted, “Words, in both their spoken and their materialized forms in *text* [emphasis added], are some of the most powerful resources for making and signifying an organization’s strategy.” Moreover, as actors recognize the authoritative role of strategy texts, they ascribe performative qualities to these texts that can affect sensemaking in organizations (Pälli, 2017)—for example, how CSR is interpreted and practised. From such a perspective, it is possible to understand the importance of strategic context for CSR communication.

Two key insights from this research are especially valuable for CSR communications. These insights relate to strategy work as a communicative process (Balogun et al., 2014; Mantere, 2013; Spee & Jarzabkowski, 2011) and strategic episodes as an enabler of self-reflection (Hendry & Seidl, 2003; Jarzabkowski & Seidl, 2008). Taking a CCO perspective of strategy work, Spee and Jarzabkowski (2011) have shown how recursive cycles of strategy writing can result in increasingly authoritative and fixed documents. Their findings illustrate how strategy texts are recontextualized in communication around such documents, and as strategists make changes to these documents, their talk is decontextualized from the interactions, thus becoming part of the authoritative text. Applying such a perspective to CSR communication, it can be argued that strategy work can be an especially important context for the emergence of CSR in organizations, as through such work, CSR goals can become both fixed and authoritative for organizational constituents.

The second insight explains how strategy processes can enable self-reflection on the part of organizational constituents. Hendry and Seidl (2003) have employed the concept of *episode* to describe how organizations can distance themselves from their operational situations to reflect themselves and possibly alter their own compositions and orientations. These recurring and routine events are temporally bracketed so that the operational and strategic phases are clearly demarcated. Additionally, such episodes necessitate some kind of external feedback to ensure that the organization does not simply repeat what it has been doing; for example, the inclusion

of stakeholders can provide such inputs. According to Hendry and Seidl (2003), reflexivity in such episodes can result in changes but also strengthen the existing strategies of organizations. Such reflexivity is important for aspirational talk because it provides opportunities for organizations to consider what they should be doing and how they are doing in relation to CSR (Christensen & Cheney, 2011). Moreover, according to Wickert and Schaefer (2015), improvements in responsibility practices that are labelled as *progressive performativity* necessitate reflection, as this can help managers to apprehend how their actions affect others and how they can change their practices. Thus, strategic episodes can be seen to provide windows of opportunity for such progress.

Within the typology of walk and talk (Schoeneborn et al., 2020), strategy texts can be seen most conveniently in the light of “talking-to-walk”: Strategy texts can materialize CSR goals for organizations and their stakeholders to follow and evaluate. Strategy texts can, thus, be seen as especially pertinent to *aspirational talk* (Christensen & Cheney, 2011; Christensen et al., 2013)—that is, communication regarding the self-descriptions, ideals, and goals that might not fully reflect what an organization is currently doing. Drawing from the constitutive approach to communication, Christensen et al. (2013) have argued that if organizations are to change themselves, they need to explicate aspirations for change, even if such aspirations might be considered hypocritical. If organizations are considered as being communicatively constituted, the only way to change them is to articulate such aspirations. In further developing the idea of aspirational talk, Winkler, Etter, and Castelló (2020) have proposed that there needs to be agonistic rhetoric and dissent that enable the re-articulation of CSR visions leading to better corporate practices; I also argue that inclusive strategy practices can offer possibilities for such debates to emerge.

The communicative CSR research and strategy literature combined, thus, provide a backdrop for examining the primary research question regarding communicative practices and the constitution of CSR through a more defined problem: *How are corporate social responsibility aspirations configured with strategy texts?*

2.7 Writing ethical self-relations in strategy texts

While the two previous sections provided a reason for examining how CSR issues are configured with texts in the contexts of media and strategy work, this section provides more writing- and ethics-focused views of how CSR issues can emerge from a particular type of text production in an organizational context, albeit in connection with strategy work. Specifically, I connect the Foucauldian definition of ethics to the ways in which potential CSR topics are “written into being” (cf. “talked into being”) through the self-work of stakeholders. After all, an examination of texts would be rather lacking if there were no perspective on the production of the texts themselves—that is, the writing of the documents in organizational contexts.

Ethics can be seen as one way of approaching CSR issues in organizations. Christensen et al. (2010, p. 471) have noted that CSR can be seen from various perspectives, ranging from ethical evaluations to profitability calculations and political considerations. Ethics is often seen as pertaining to questions of what is acceptable, good, or desirable or their antitheses. However, it is possible to take a more actor-centric view of what ethics is by examining who is doing what, how, and with what kinds of implications; that is, ethics can be seen in practices that affect what happens in organizations and those who employ such practices (Clegg et al., 2007; Crane et al., 2008; Munro, 2014). This strand of research has drawn primarily from Foucault’s

writings on ethics, which emphasize the self-reflexive practices that enable the development of the self (Foucault, 1985, 2000a; Kelemen & Peltonen, 2001). Situating Foucauldian ethics within a larger movement of theorizing alternative approaches to business ethics, Crane et al. (2008, p. 306) have argued that “Foucault’s major potential contribution is his insistence that we intervene positively in the self-formation process of developing our subjectivity rather than being docile in the face of power” and that this theorization offers “a perspective on morality that represents a departure from much mainstream thinking in business ethics, but also draws from and contributes to a number of existing currents in the discipline.” Thus, connecting such a view of business ethics with a communicative approach can potentially elucidate how communicative practices in the organizational context may enable the active development of organizations and their constituents.

Foucault’s (1985) view on ethics is based on the primacy of practices through which a subject is able to constitute and develop a relationship with him or herself. For Foucault, the self signifies a relationship that one has with oneself in a particular domain; thus, a subject who engages, for example, with political activities has a different relationship with him or herself when he or she strives to find sexual pleasure (Foucault, 2000a, p. 290). The practices with which a subject engages can be defined as “those intentional and voluntary actions by which individuals not only set themselves rules of conduct, but also seek to transform themselves” (Foucault, 1985, pp. 10–11). Such practices arise from one’s surrounding society and are not freely invented by individuals or organizations. However, these practices provide potential instances for the active self-formation of subjects and groups alike.

Connecting the concept of self-relation to the organizational context necessitates consideration of the meaning of the *collective identity* of organizations. In line with the CCO perspective, Cooren et al. (2011, p. 1159) have argued that “communication, and the use of language (i.e., speech, discourse, and rhetoric) within it, constitutes organizations, and, in this view, it only becomes possible to conceive and talk of an ‘organizational identity’ as grounded in language.” That is, situated interactions between people constitute this collective identity, which can be approached through such interactions. However, such interactions often rely on material artefacts. Cooren (2004, p. 379) has noted the importance of texts for the identity of organizations: “The inscriptions, documents, and graphs produced in the organization’s name attest to the identities of collective actors, even when their very existence is questionable.” However, such attestations are not necessarily logical and coherent: In the context of CSR communications, Grant and Nyberg (2011, p. 543) have argued that “forming a collective identity around CSR activities is more likely to be a chaotic and continuous process, the meaning of which may differ according to each individual’s interpretation of the activities,” which points to the precarious nature of what the collective identity “is.” The emphasis on continuity also fits with Foucault’s (1985) conception of ethics as practices: Identities are formed, maintained, and changed through practices over time. However, as a precaution, I suggest that explaining the “collective identity” of an organization can be an arduous task. In a more limited sense, it can be more helpful to understand how a collective can establish a relationship with itself (in line with the Foucauldian definition of the self) in a particular domain of activities, such as business ownership, and how this process has the potential for ethical self-development and CSR.

Thus far, the importance of communication has been implicitly emphasized in the practice-based theorization of ethics. As noted by Clegg et al. (2007), it is through ethical discourses that organizational subjects (including stakeholders) are able to take up particular positions—that is, to establish a particular relationship with themselves. Discourses, then, can be seen to

be reproduced through the communicative activities of organizational constituents that affect how these positions are assumed. This means that by analyzing communicative events that are relevant to self-formation, it is possible to elucidate how people can attain a sense of the self, for example, as stakeholders of a particular organization.

Interestingly, Foucault (2000b) explicitly examined the communicative practices of Antiquity with ethical relevance—namely, that of writing which he labelled as *self-writing*. He argued that two forms of writing—*hupomnemata* and *correspondence*—became the means for the self-development of free individuals. The first form refers to a type of notebook in which the writer could inscribe various texts that he or she had heard or seen, which provided a means to form the self “out of the collected discourse of others” (Foucault, 2000b, p. 217); the second form gave writers the possibility to manifest themselves not only to others but also to themselves. Thus, through their texts, writers could be reflexive of themselves, which opened the possibility of developing the relationship that one has with oneself. In the context of the business-ethics-as-practice literature Clegg et al. (2007, p. 114) have argued that “[d]iscourse provides the means through which ethical sensemaking can occur,” which can be interpreted, for example, in relation to such texts; by writing texts, organizational constituents can make sense of their own relationships to organizations.

Drawing inspiration from Foucault’s (2000b) analysis of writing, one of the insights that the communicative approach can provide is attention to the details of how this kind of self-reflexivity can be achieved: Such reflexivity does not simply appear by itself, as it necessitates discursive resources that enable the organizational constituents to position themselves as the writers of a text. For example, Grant and Nyberg (2011, p. 543) have argued that the rhetorical analysis of CSR discourses can “allow us to focus on the linguistic practices and activities underlying the negotiation of the discourse at the micro-individual level” and that “it would enable us to better consider how such negotiation processes impact on individual identity as well as how they lead to the formation of consensus around corporate activities.” Such an approach can also be seen as relevant to the constitution of a collective sense of the self: Through linguistic micro-practices, organizational constituents can develop a temporal agreement about themselves as a particular type of collective.

When compared with the previous sections on the walk–talk relationship (Schoeneborn et al., 2020), the writing perspective can potentially contribute to the idea of t(w)alking—that is, the idea that talking and walking take place simultaneously. This can occur in the sense that writing about a particular relationship with the self through strategy work performs the collective self of the writers situationally. Of course, strategy documents can establish CSR goals in the sense of “talking-to-walk,” as described in the previous section; however, they are not the only “objects” constituted through such communicative practices. The object constituted is the focal document (as the text is supposed to work on the “walk” later on); however, for management and stakeholders, writing such texts also provides a means of establishing, renewing, and changing their relationships with themselves in specific contexts. Moreover, as stakeholders are rarely in an “operational” position—that is, able to affect the everyday organizing—writing, for example strategies or policies can provide a means for self-constitution in relation to a particular issue or firm. Thus, for example, organizations that own business activities might not only provide general guidance through the writing of such texts (e.g., state ownership policies) but also strive to develop themselves as particular types of owners.

Thus, the Foucauldian approach to ethics provides a basis for examining specific practices that organizational constituents engage in when writing. Based on this theorization, I ask, *how are ethics (as a potential source of CSR) tied to writing practices in organizational contexts?*

2.8 Texts on CSR and business ethics: A conceptual framework

To meld the previous sections, I argue that texts in different contexts can be analyzed using complementary conceptual approaches that attend to the ways in which texts and their production affect how CSR and ethics are *written into being* in organizational and societal contexts. That is, the framework takes into account “the active contribution of texts (especially documents) to organizational processes” (Cooren, 2004, p. 374), as they are used in constituting framings (e.g., texts combining discursive elements to assign blame and suggest solutions for CSR issues), aspirations (e.g., texts providing impetus for CSR practices), and self-relations (e.g., texts enabling self-reflexivity on the part of writers).

Figure 1 illustrates the nested contexts of text production (media, strategy work, and communicative event) and associated objects (in addition to the concrete texts) that are formed through such texts (framings, aspirations, and self-relations) and written by management and stakeholders alike in and through communicative practices (as depicted by the recursive arrows). The context of media is understood as a public arena in which concrete texts are created and widely circulated by organizations and individuals alike. Strategy work refers to the context of writing strategy texts in a more specific organizational environment that, in addition to management, can involve stakeholders. Specific communicative events are instantiations of streams of interaction between humans and other objects with implications for organizations and organizing (Cooren et al., 2011; Vásquez & Cooren, 2013; Dobusch & Schoeneborn, 2015). In the case of my framework I specifically refer to events in which concrete text objects are formed, such as strategy texts. The levels should not be taken as implying an ontological level-based framework in the micro–meso–macro sense but, rather, as the foci of analytical attention and as illustrative of the connections between different contexts and approximations of how widely different texts are circulated. That is, a framing of CSR in the media is likely to have a wide circulation, whereas a communicative event where a relationship to the self is established may remain among a collective of writers. Of course, these contexts interact; for example, the media publicity of a particular issue might affect how strategy texts are written with respect to the issue at hand, or the writing of a media text can have implications for self-relations on the part of the writers. Thus, rather than separating the contexts, they can be seen to inform one another.

Regarding the “objects” that are constituted, I depart slightly from the proposition of Schoeneborn et al. (2020), who argue that what are constituted in CSR communication (depending on the relationship between walk and talk) are external evaluations, internal practices, or the existence of the organization as a responsible actor. In maintaining the focus on specific communicative practices and texts, I argue that communicative objects that are constituted in texts are framings, aspirations, and self-relations. All of these are related to CSR practices and organizational existence in different ways. For example, framings can render CSR practices as morally problematic and call for the self-regulation of corporations, whereas other framings can deny the connection between a practice and CSR, thus effectively contesting what CSR is. Conversely, aspirations are more closely related to the provision of an impetus for CSR practices in specific organizations with a clear connection to future practices that can then be

evaluated in future communications. Finally, self-relations are instantiations of communication through which organizations can perceive themselves and possibly develop themselves ethically through writing, which, in addition to defining organizational existence, can provide an impetus for CSR practices. Moreover, the texts and associated objects further feed into and structure future communicative contexts by lasting through time and space, as illustrated by the arrows at the bottom of the figure.

The framework takes into consideration the different temporal aspects of texts: Framing pertains to what has been “walked” (but also includes future-oriented prognoses regarding CSR practices), aspirations direct the “walking” of CSR, and self-relations are established there and then through writing practices. Temporality is becoming a more important aspect of CSR communication (Christensen, Morsing, & Thyssen, 2019; Schoeneborn et al., 2020), and the framework I propose takes into account the time-specificity of particular texts.

The framework also conceptualizes different positions for stakeholders: Media texts provide possibilities for broad criticisms of corporate practices, thus also providing writers with adversarial means of engaging in CSR communication (in particular for media actors). In the context of a particular organization and its aspirations, stakeholders are in a position to co-constitute the organization in question if they are able to contribute to the authoritative texts of those organizations. Finally, if stakeholders engage deeply in writing processes, they participate not only in co-constituting the organization but also in developing relationships with themselves as particular types of stakeholders.

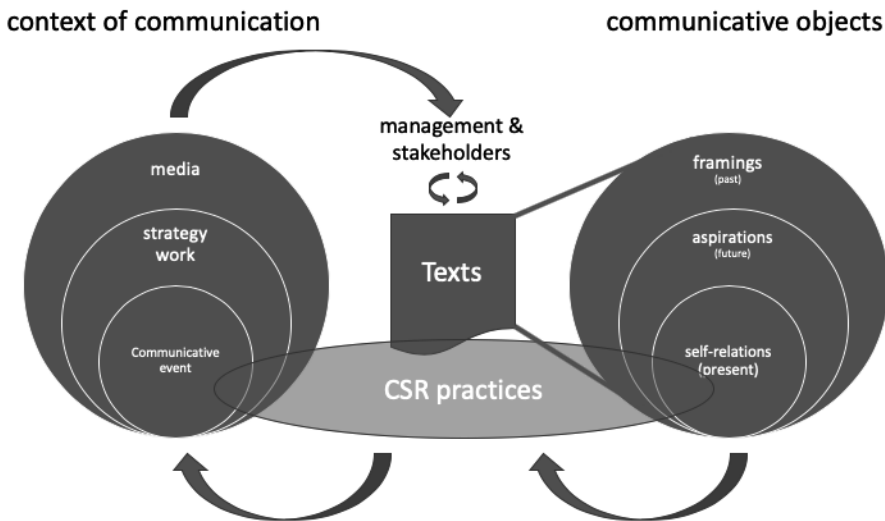


Figure 1. CSR communication and texts

3. Methodology

In this section, I discuss the methodology of my dissertation. The section is divided into three parts, with the first describing the case study approach, the second the data I collected, and the third the analysis methods for the three studies that I conducted.

3.1 Case studies

To answer the aforementioned research questions, I conducted three in-depth qualitative case studies to “confront theory with the empirical world” (Dubois & Gadde, 2002, p. 555). Lund (2014, p. 224) defines a case as “an edited chunk of empirical reality where certain features are marked out, emphasized, and privileged while others recede into the background” and explains that “a case is not ‘natural,’ but a mental, or analytical, construct aimed at organizing knowledge about reality in a manageable way.” In keeping with this definition, the following cases are purposively selected, and the “material” from which they are made (e.g., documents and recordings) are further gathered from different sources. Against this background, all cases should be considered as partial, edited representations of the empirical reality that can inform us about particular social phenomena—in this case, CSR communication.

Cases enable systematic learning from empirical materials, as “[w]hat we learn is articulated in the theoretical framework combined with the matching case” (Dubois & Gadde, 2002, p. 560). Flyvbjerg (2006) has emphasized the importance of cases for learning, as they provide opportunities for a more nuanced understanding of reality, instead of relying on, for example, rule-based frameworks to understand human behaviour. A more specific reason for conducting case studies is that they enable the elaboration of current theorizations (Eisenhardt, 1989), for example, by foregrounding what such theories might miss (Siggelkow, 2007). In the context of this dissertation, the cases can be seen as extending previous theories by examining the communicative dynamics of CSR and ethics in specific empirical contexts. Moreover, case studies can be important in making theoretical constructs more approachable, in particular in the context of phenomena that happen over time (Siggelkow 2007), such as CSR aspirations and their operation in the organizational context. Indeed, the second study is an example of such an approach to case research.

Another important feature of cases is that they are always contextual (Dubois & Gadde, 2002); thus, for example, CSR communication always takes place at a particular place and time. The definition of the context of the central phenomenon also depends on the researcher, as context is not a neutral element of research. In the cases that I examine, I construct the contexts primarily as the media and Nordic welfare state (essay 1) and as strategy work (essays 2 and 3) to conceptualize the relevant dimensions of the studies. In particular, in essay 1, the

societal context in which CSR contestation occurs is tightly intertwined with the framing of CSR.

The cases in this dissertation were sought and selected in accordance with theoretical sampling—that is, they were purposefully selected to enable the elaboration of a prior theory (Eisenhardt, 1989). Thus, with the foci of framings, aspirations, and self-relations, I concentrated on instances of texts and their production that could shed light on these concepts. The first study focuses on a media discussion of tax avoidance and the CSR of Finnish healthcare companies during a particular moral upheaval regarding the issue. Tax avoidance provides grounds for debate, as the issue is contested both empirically and theoretically in the CSR and business ethics literature (Dowling, 2014; Sikka, 2010), which can bring forth various conceptions of what CSR is and should include. Thus, the public discussion provides a helpful case for examining how CSR issues are framed in media texts when highly heterogeneous views are present.

The second and third studies examine strategy texts and the interactions around them. The cases are based on two Nordic organizations—a business conglomerate, Combine/Unity (pseudonyms), and its owner, SU/Alpha, a union-type organization—and their strategy processes, but in different time periods. The conglomerate has historically operated in multiple domains, the most important being real estate, catering, and investment businesses. SU/Alpha (pseudonyms) is the sole owner of Combine/Unity and finances its operations primarily with proceeds from the business. Since 1993, a biennial strategy process has taken place between these organizations, and the purpose of this is to provide strategic steering for Combine/Unity. The cases concentrate on this recursive process of strategy work: The second essay takes a longitudinal perspective based on partial archival data on the strategy meetings and accompanying documents, and the third essay takes a snapshot of one instance but through the entire process of writing the strategy. Respectively, these settings allowed for the possibility to examine how CSR goals and ideals were discussed and changed over time and how the detailed writing activities enabled the owner organization to understand its relationship to the business activities and with itself.

3.2 Datasets

An examination of the significance of communication and texts for CSR and business ethics naturally begins with concrete documents that are relevant to CSR. This is why I chose particularly salient texts that have relevance for how CSR is constituted, contested, and defined. In the previous main section, I showed why the study of media and strategy texts can provide important insights into CSR and communication, namely arguing that the media is an important arena and actor in how business–society relationships are defined and understood (Carroll, 2011). I also argued that strategy texts are not only ubiquitous in modern organizations but are also often authoritative (Kuhn, 2008; Spee & Jarzabkowski, 2011) in organizing processes.

The first dataset was collected from publicly available online sources in the Finnish press, blog posts, and corporate responses from 2011 to 2012. The dataset consists of 433 pieces of media texts from national and regional newspapers, including news articles, editorials, letters to the editor, and reader comments, where available. In addition, to broaden the scope of different texts, the dataset includes healthcare companies' communications regarding the issue of tax avoidance in the form of corporate announcements, activists' blog posts, and readers' comments on the posts.

The second dataset consists of archival material from 1991 to 2014 regarding a biennial strategy process (conducted 12 times during this period). It includes strategy documents, their appendices, annual reports, various CSR and personnel reports, separate governance rules, and transcriptions of meetings during which the documents were discussed, modified, and decided on. Additionally, I complemented this archival material with a secondary dataset comprising interviews with three past CEOs and two other managers to enable a better appreciation of the context and use of these documents. Importantly, the primary dataset is naturally occurring (Silverman, 2001, p. 306), thus providing the possibility to examine what occurs in real-life communication when corporate responsibility issues are discussed.

The third set comprises recordings, observations, and notes from following the drafting of the strategy document in 2016. The empirical material includes partial meeting transcriptions from approximately 7.5 hours of discussions from seven different strategy meetings, the notes that I made during the meetings (primarily to understand the background of the process), and notes from one meeting that I was unable to record. The main emphasis in the analysis is on working group activities in three of the meetings in which most of the actual writing took place. I employed the previous data on the strategy process described above as a secondary dataset to understand the contextual nuances of the focal strategy document.

3.3 Framing analysis and CCO-inspired analysis of organizational communication

Regarding the approach to the case analysis, I rely on the principles of abductive analysis. This means alternating between observations and theoretical framework to better understand theory and what occurs empirically in a given case (Dubois & Gadde, 2002). Further, this means that prior theories do not preclude any deviant or different observation nor other theoretical approaches (Alasuutari, 1996), as such observations provide possibilities for the refinement of prior theories and the construction of new ones. The studies in this dissertation are strongly informed by theory and, thus, do not involve grounded theory building from only the data.

Essay 1 is based on the basic principles of discourse analysis (Putnam & Fairhurst, 2014) and framing analysis (Gamson & Lasch, 1983; Gamson & Modigliani, 1989). Focusing on the discursive practices of framing, the analysis seeks to refine how the participants of a framing debate constructed the meaning of tax avoidance as a CSR (non)issue—that is, how they proposed specific issue definitions and challenged others (Dewulf et al., 2009) in their accounts (Creed, Scully, & Austin, 2002b). Our goal was to identify and elaborate on the collective action frames that the challengers and defenders of the legitimacy of tax avoidance developed and deployed in the debate, as well as how such framing drew on the disrupted institutional context of the Finnish welfare state.

Essays 2 and 3 draw from the tenets of organizational communication and CCO for the methods by focusing on communicative events to explore what happens in and through communication (Cooren et al., 2011) and, in particular, how “human and non-human figures collide to ‘(re)-configure’ organizational existence” (Ashcraft et al., 2009: 37). According to Robichaud and Cooren (2013, p. xvii), the object of organizational communication research is the “process of negotiation, with the goal of understanding the empirical dynamic leading to a collectively sanctioned authorization, however imperfect, of the organization itself.” Moreover, as Cooren et al. (2011, p. 1125) have noted, “[b]eing serious about the communicative constitution of organization indeed means that we cannot leave the realm of communicational events.” The

application of this tenet to the context of CSR communication provides an analytical approach to unpack what happens when people negotiate what passes as CSR or how an organization can constitute a relationship with itself as an ethical endeavour. Methodologically, this necessitates the examination of real-life interactions between organizational constituents and what people actually do in their interactions with the documents they have. It is noteworthy that the aim of such an analysis is not to establish a cognitive framework of what is happening; rather, it is to maintain the focus on what is achieved in and through interactions—that is, what occurs when people discuss and write in a particular context.

Such an analysis is to some extent descriptive, as the aim is to meaningfully connect the said and done in a communicative event with the theoretical constructs, such as aspirational talk or self-writing. Thus, the analyses follow the common coding procedure of categorizing lines of speech or text and refining them throughout the analytical process. However, to maintain a clear connection with the empirical materials, I retained a close proximity to the data by being attentive to the effects of speech and writing in situated communication. Thus, I could, for example, establish what kind of arguments people used in articulating aspirations and how they could use different documents to position themselves as writers. Following these guidelines for analysis, in the next section, I present the central findings of the essays.

4. Summary of findings

4.1 Essay 1: Framings of tax avoidance as a CSR (non)issue in media texts

Positioned within the institutional literature on CSR (Blindheim, 2015; Matten & Moon, 2008; Midttun, Gjørberg, Kourula, Sweet, & Vallentin, 2012), the first essay studies how the meaning of corporate responsibility is contested through media text that draw from different political underpinnings of CSR and different legitimacy evaluations in the disrupted institutional context of a Nordic welfare state. Importantly, the study highlights how a particular issue can be connected or detached from different conceptions of CSR, resulting in hybrid framings that combine elements from seemingly disparate political stances on corporate responsibility. Thus the essay brings to the fore the dynamic nature of corporate responsibilities: Through media texts, tax avoidance becomes a part of CSR discourse and sets new expectations for different actors, thereby reconstituting corporate practices and the organizations themselves in new ways. As Ihlen et al. (2011, p. 7) have argued, “[t]he social nature of expectations regarding CSR is illustrated by how conduct that was previously acceptable, is now criticized in the media”; in line with this, the study scrutinizes how this criticism is presented and contested through media texts.

The findings elaborate on two conflicting framings of the de-legitimation and legitimation of corporate tax avoidance. These conflicting framings draw in different ways on implicit and explicit notions of CSR (Matten & Moon, 2008)—the notion of whether CSR is dependent on more implicit institutional structures (such as legislation) or whether CSR is more at the explicit discretion of managers. Moreover, the framings rely on different forms of identity and issue framings (Dewulf et al. 2007): that is, they focus not only on the issue itself but also on the identities of the involved actors. The de-legitimizing frame in an issue frame focuses on the degree to which tax payments are the explicit responsibility of corporations, thus translating the implicit notion of tax paying as set by regulations to a more discretionary form. Additionally, the frame calls for the self-regulation of corporations in line with explicit CSR; however, it also calls for tax reform to plug the perceived gaps in tax legislation, which is more in line with the institutionalized idea of implicit CSR. The focus of this framing is on the consequences of corporate actions, as its proponents emphasize the detrimental effects of tax avoidance on the welfare state society.

Conversely, the supporters of the legitimating identity frame argue that the corporations follow all the necessary regulations and are, thus, responsible corporate citizens in the implicit sense of CSR, effectively rendering tax avoidance a non-issue. According to this framing, if anyone is to blame, it is the legislators, who should provide a clear framework for the operation of the corporations. However, the corporations are also responsible in the explicit sense, as their area of business—healthcare—enables them as market actors to contribute to the welfare

of their stakeholders: Indeed, paying less taxes and investing in healthcare benefits their immediate stakeholders, i.e. their investors, customers, and employees. The legitimating framing draws from a procedural appropriateness in emphasizing that the corporations must follow the letter of the law in their activities.

The analysis shows the need for sensitivity in examining bottom-up meaning making and translation in CSR debates, especially when it comes to the institutional analysis of CSR: Framings that incorporate different suggestions for problem definitions and solutions can perform business–society relations in a hybrid manner as they relegate the responsibilities of the market and state actors in new ways. This results in an intranational variation that the institutional literature on CSR has not considered extensively; however, this variation has been acknowledged on prior analyses on public debates on CSR (Hirsto & Moisander, 2014; Mark-Ungericht & Weiskopf, 2007). The study thus responds to and extends the critique of Blindheim (2015, p. 55), who has noted that much of the institutional research on CSR “not only downplays how actors adapt to their institutional context but also often plays an active role in shaping those contexts.” The study shows how actors can combine elements of both implicit and explicit CSR through framing processes in media texts to adapt to and shape their institutional contexts. Moreover, the findings shed light on the nature of the socio-political signification of CSR and tax avoidance: The framings concern the ways in which responsibility should be carried out either through institutionalized (e.g., taxation) or privatized (e.g., private healthcare) forms. Additionally, through the case, the limitations of the implicit–explicit framework of CSR surface: If corporations are able to take advantage of different regulatory regimes, the implicit form of CSR that relies on regulation becomes problematic. Thus, actors need to construct hybrid framings to address the issues that involve such complexities.

As an interesting post-case remark, in 2018, a Finnish non-governmental watchdog organization (NGO) specializing in the CSR of Finnish firms produced a report on the “tax responsibility” of healthcare companies (Finnwatch, 2018). This seems to imply that the media framings might have kept the issue of tax avoidance on the agenda to attract the attention of other actors in the field of CSR. The NGO emphasized both the self-regulation of the companies and the development of regulation in preventing aggressive tax avoidance. Additionally, by producing a text on the issue of tax avoidance, the NGO established intertextuality with prior texts on the matter.

4.2 Essay 2: Processes of aspirational talk in strategy texts

The second study of this dissertation delves into CSR aspirations in strategy texts. By shifting analytical attention to the communicative practices in strategic episodes, the study shows how CSR aspirations can be established, elaborated, extended, and evaluated in and through strategic processes. The findings primarily contribute to the understanding of aspirational talk (Christensen et al., 2013) as a processual phenomenon that is dependent on texts and stakeholder interactions over time.

First, the findings show how aspirations can be established through recursive and inclusive strategy processes, whereby stakeholders have the opportunity to affect the authoritative texts (Kuhn, 2008) of an organization. By contextualizing aspirational talk in such a situation, the conditions for aspirations become clearer; that is, there is a conventional and accepted process in line with the theorization on performative language use (Austin, 1980) through which CSR aspirations can be articulated.

Second, related to the recursive strategy process, the findings show how aspirations can be elaborated after they have been established in a concrete text at some prior point in time. As actors are able to reflect on what has been written, they are able to further develop their CSR goals. This finding points to the usefulness of articulating aspirations, even if they are vague: Such articulations provide material for future reflections on what an organization should be doing.

Third, the findings show how the establishment of aspirations in a particular context (such as a business area or corporate function) can lead to the extension of aspirations in other contexts. As organizations are perceived as coherent wholes, inconsistencies between responsibility articulations can lead stakeholders to push for more comprehensive CSR goals and descriptions in the authoritative texts of organizations. This finding provides support for the gradual extension of responsibility practices: Organizations might start small and, step by step, find new applications in other areas of activities.

Fourth, the above-mentioned processes of establishing, elaborating, and extending aspirations is complemented by the evaluation of aspiration articulations between the strategic episodes. That is, the communicative infrastructure of aspirational talk would be lacking without the reflection on how such aspirations are fulfilled in practice. This means that aspirational talk can be seen as an intertextual concept, as it establishes relations between different organizational texts. Moreover, evaluating aspirations provides the possibility for critical stakeholders to produce their own texts in, for example, critiquing what organizations have done.

These findings generally contribute to a better understanding of aspirational talk (Christensen et al., 2013) by providing a more nuanced understanding of the role of stakeholders, texts, and communicative practices with regard to CSR aspirations. The study also extends the research on strategy texts and CSR by elaborating the communicative processes of strategy work (Spee & Jarzabkowski, 2011) in the context of responsibility issues. Finally, the study provides support for the idea of progressive performativity (Wickert & Schaefer, 2015) and furthers it by showing how communicative practices, such as the use of material texts, can be an important aspect of “talking responsibility into being.”

4.3 Essay 3: Discursive resources of self-writing

The third study investigates in detail the process of collective writing of strategy texts. The process of writing can be understood from the perspective of ethics as practice (Clegg et al., 2007) as a communicative activity that relates the writers to themselves and to others. In particular, the study highlights the specific discursive resources through which the writers are positioned and how they can develop their relationships with themselves through these resources. The study contributes to an improved appreciation of communicative activities in the context of ethics-as-practice research at the level of situated language use.

The findings of the essay shed light on the discursive resources that writers employ when subjecting themselves as writers of the focal text. I conceptualize these as the normative, temporal, and textual–structural discursive resources that the writers use in the process of establishing collective relationships with themselves. The first—normative resources—refer to explicit and implicit rules that writers use in defining themselves vis-à-vis a particular position. Explicit rules can be, for example, rules of governance and similar established codes for conduct. Implicit rules are less clearly explicated expectations regarding, for example, the genre of the texts that are being written. In the case of writing a strategy document, such rules can

pertain to what can be written in such a document (according to the writers). These rules provide guidance on how the writers should see themselves and how the task of writing should be accomplished. However, such rules need to be interpreted situationally; thus, while being imposed on the writers, the rules enable creative application and the possibility to reflect on the self. In a collective setting, such rules are important, as they provide a basis from which an intersubjective agreement can emerge at least temporarily.

The second type—temporal discursive resources—refers, first, to the use of past texts to establish how the relationship with the self has been in a particular domain of activities, thereby enabling the development of this relationship with the self through a temporally anchored reference point in a material text. Second, it includes the interpretation of how the focal text will be read in the future, which provides further impetus for reflection on the part of the writers. This relates to the idea of how the writers have to present themselves “in plain sight” to others, in a similar way as correspondence in Foucault’s analysis. These temporal dimensions thus provide another dimension of mapping themselves in writing the focal text.

Third, textual–structural resources refer to the specific use of the text being written and its implications for how the relationship with the self is established. In terms of suitability, this means how particular sentences are seen to fit with each other; this enables the writers to connect different issues to others and to highlight “subsidiary issues” (Tsoukas, 2018) through the document. Second, structural resources come in the form of the coherence of the document: The writers perceive their relationship with the self as coherent, and, thus, any modification is evaluated in the context of what is written elsewhere in the focal text for the relationship to remain coherent. This finding illustrates how details and mundane content can become important in understanding what the collective self “is”; rather than focusing on only value or mission articulations, such details can become important for how the relationship with the self is developed.

Generally, the normative, temporal, and textual resources develop our understanding of the micro-practices that are involved in the ethical constitution of a collective self in organizational contexts. The results echo the findings of Livesey and Graham (2007), who noted how organizational identity could be developed through the performativity of discourse in the context of sustainability issues—that is, how language can become a means to constitute the organization in a particular way. By drawing attention to the specifics of language use with regard to organizational texts, I illustrate how practice-based ethics can be understood through the use of certain discursive resources that enable explicit reflection on the self and the development of how a collective perceives itself.

Finally, the study can be seen in light of Kuhn and Deetz’s (2008) call for more inclusive value considerations in corporate decision-making. When significant stakeholders work on themselves and their relationships with business activities, they might provide avenues for such values to enter corporate discourse. By actively defining themselves as caring for even the mundane organizational practices, those with a say in managerial processes might be able to push for more responsible consideration in business operations. Although such a process is far from simple, explicitly considering how one’s organization is related to a particular activity might help to begin a process of active self-formation over time.

5. Conclusions and Contributions

5.1 Theoretical contributions

This dissertation has drawn attention to different communicative processes involving texts with implications for how CSR and ethics are formed in organizational contexts. I raised the following central question at the beginning: If CSR is understood as a concept that is negotiated between organizations and stakeholders, how can we understand such negotiation processes in relation to communicative practices and, in particular, in relation to texts in and around organizations, and how do such processes constitute the organizations involved? To answer this question, I constructed a theoretical framework to approach different texts and conducted three case studies to answer the more specific research questions that pertain to media and strategy texts:

- How are corporate social responsibility issues defined and altered through media texts?
- How are corporate social responsibility aspirations configured with strategy texts?
- How are ethics (as a potential source of CSR) tied into writing practices?

The primary contribution of the studies is that they extend the theory of formative CSR communication by fleshing out the role of texts and writing in relation to CSR and business ethics. That is, I specify the processes of formative CSR communication through the examination of explicitly textual practices involving organizations. The studies contribute to a better understanding of how texts are configured with debates and dialogues on CSR and how stakeholders can take part in such contestations through communicative practices that are also relevant to how organizations are constituted in and through communication.

Crane and Glozer (2016) have argued that for theoretical contributions, the distinctive nature of CSR communication has to be taken into account. That is, merely noting the communicative constitution of CSR is not sufficient; rather, the specifics of such communications, such as stakeholder involvement, need to be scrutinized. For example, Ihlen et al. (2011, p. 11) have argued that “communication provides the potential to help constitute stakeholder participation and ethical business practices,” pointing to the importance of interactions around CSR issues. Following a similar line of thinking, Cooren (2020, p. 175) has argued the following in regard to the adoption of a communicative view of CSR and ethics:

[It] invites us to create the conditions of a dialogue, discussion, or debate between various stakeholders who can then try to confront their respective positions on a given issue, and possibly come to a decision regarding how a situation should be evaluated and/or responded to.

Even more specifically, May (2011, p. 99) has called for

a set of communicative practices that are focused not so much on consensus and agreement but the dissensus and conflict that produce requisite variety and, in turn, creative solutions that sustain mutual commitment and hope to continue moving forward with innovative CSR.

To answer these calls, the studies in this dissertation have considered the importance of stakeholders for the negotiated meaning of CSR and further added the textual element to the process to provide novel insights into communication, CSR, and business ethics. By showing how texts are configured with debates on the meaning of CSR and CSR goals, as well as how stakeholders can constitute their own positions through textual work with relevance for business ethics, the three studies in this dissertation illustrate how participation and debate can take place through different communicative practices that involve texts with different resulting objects.

Specifically, the dissertation has conceptualized textual processes related to framings, aspirations, and self-relations in the context of CSR communications. The first study has shown how media texts frame CSR issues with sociopolitical implications for business–society relations. These sociopolitical implications can be understood through the hybridization of implicit and explicit CSR by means of issue and identity framings in media texts. The second study has modelled the relationship between strategy processes and strategy texts with regard to CSR aspirations, advancing the understanding of how they are related to each other. The study shows how the involvement of stakeholders in writing authoritative strategy texts enables the establishment, elaboration, and extension of CSR aspirations, with the intermittent evaluation of such aspirations (through texts) between strategic episodes. The study contributes to an improved understanding of how CSR is written into being over time through strategy work and how strategy texts and episodes are configured with CSR. Finally, the third study has shown how strategy texts may enable the ethical development of organizational constituents through self-writing during communicative events. Drawing from the ethics-as-practice literature and Foucauldian notions of ethics, the study illustrates how various discursive resources can be used to position the writers, allowing them to establish relationships with themselves as particular types of stakeholders in business activities. The main contribution of this study is that it relates ethics-as-practice research to the communicative activities of organizational constituents and proposes a detailed model of writing as a potential source of reflexivity and ethical development.

The theoretical contributions of this dissertations are threefold. First, the studies contribute to a better understanding of the importance of stakeholders for CSR, as discussed in the communication and management literature (Castelló et al., 2013; Christensen et al., 2017; Grant & Nyberg, 2011; Morsing & Schultz, 2006), by specifying how stakeholders and managers can communicate CSR into being through the aforementioned textual processes. Stakeholders and management participate in defining what CSR is through framing particular issues, by providing guidance for CSR aspirations, and through their self-work with regard to the organizations with which they are involved. The studies emphasize the dialogical nature of texts, as they can be used to highlight and discuss issues among management and stakeholders, and they can be used over time to initiate interactions related to CSR to develop the practices and relationships that organizations have with themselves. All the cases also point to the unexpected and emergent nature of CSR and ethics in stakeholder relations: different texts establish possibilities for dialogue between stakeholders and between other texts and open up opportunities for new

framings, aspirations, and self-relations to emerge. Organizing and planning communication can only go as far as setting the stage for such communicative objects to appear: The responses from other writers and texts always make it possible for new conceptualization to emerge. Moreover, the two studies on strategy texts have specific implications for more inclusive decision-making. Deetz (2007, p. 272) has argued that “[m]eeting social and economic goals requires a transformation of organizational governance and decision-making processes to include more decisional voices representing social and economic values and generating explicit value contestation as part of the business decision process.” While the context of essays 2 and 3 is to some extent exceptional, with a sole owner providing strategic steering through a document, the essays highlight how debates around such documents can provide possibilities for the value contestations of goals and aspirations regarding corporate responsibilities. I argue that if particular stakeholders—for example, owners—were made to face their own relationships with the corporations they own through specific communicative practices that enable reflection on themselves and on the goals of the business activities, there might be a chance for debate or at least an awareness of the different viewpoints on corporate practices.

Second, the dissertation contributes to the literature on communication and CSR (Crane & Glozer, 2016; May, 2011; Schoeneborn et al., 2020) and business-ethics-as-practice research (Clegg et al., 2007; Crane et al., 2008; Weiskopf & Willmott, 2013) by conceptualizing how communicative practices related to framings, aspirations, and self-relations are enacted through texts and interactions. This speaks to what May (2011, p. 101) has formulated as a central theoretical issue for CSR communication research: “the extent to which structural conditions versus human agency are responsible for CSR programs and the range of communicative activities that surround them.” Some scholars have even argued that *structure* is a “conceptual hodgepodge” that diverts attention from situated interactions and that what is seen as a structure can be located in non-human actors, such as texts, which can affect what is happening in organizing over time (Cooren & Fairhurst, 2008, p. 136). The findings of my dissertation emphasize the significance of concrete texts for the negotiation and constitution of CSR: They enable discussion and debate but are also the results of such communicative processes. The three studies in this dissertation elucidate how texts are a part of the processes that affect CSR and the interactions around it, providing “a structure” for local or textual interactions to take place. That is, the duality of structure can be approached through the consideration of texts in the constitutive processes of CSR communications. Texts pertaining to CSR and ethics provide the conditions of possibility for the debate to emerge; the debate is then the active part of the duality when these texts are re-written or new ones created based on other texts. Locating this duality in the active production of texts can help in understanding the functioning of the structure and agency in and around organizations in the context of CSR and business ethics. The three studies in this dissertation show how text production—that is, writing—provides opportunities to challenge what has been written before but also shows how texts have their own agency in relation to writers in terms of structuring their activities. Thus, rather than abstracting too far away from the instances of concrete writing, the dissertation illustrates that the debates between and around texts provide possibilities for the reconfiguration of business–society relations, explications of aspirations, and potentially ethical self-reflection. As non-human entities, the texts can be seen as necessary for such activities to take place. Moreover, by increasing awareness of such possibilities, the dissertation provides further impetus to study the specifics of communicative processes that have relevance for CSR and business ethics.

Third, all the processes related to framings, aspirations, and self-relations specify the ways in which communicative practices can constitute organizations in new ways (Ashcraft et al., 2009; Cooren, 2020; Cooren et al., 2011) in the context of CSR communication. Kuhn's (2008) communicative theorization of the firm has pointed to the importance of concrete texts in regard to the effects on how organizations' authoritative texts—that is, the official and disciplining views of them—are contested and changed. Further, Schoeneborn and Trittin (2013) have argued that due to the permeability of organizational boundaries, stakeholders can affect how CSR and organizations are constituted through communicative activities. Contributing to these insights, the first study shows how the framings of CSR in media texts are brought to bear on companies, forcing them to reconstitute themselves in relation to their stakeholders and the business–society relationship—for example, as responsible firms that contribute to the well-being of their stakeholders by drawing on particular ideals regarding corporate responsibility. The second study illustrates how the reconstitution of the firm can occur in a piecemeal fashion over time with the modification of a concrete strategy text in the context of its CSR aspirations (Christensen et al., 2013). The study underscores the temporal continuum that processing and writing a concrete text can provide for an organization. The third study provides a micro focus on how concrete texts are changed during communicative events that enable the self-reflection of organizational constituents. Through such processes, stakeholders are able to change and maintain their relationships with themselves and with business practices when it comes to business ethics. The study brings to the fore how the normative conceptions regarding writing, temporal references to the past and future, and the structure of the text being written are important sources for the comprehension and reconstitution of the organizational self in relations with business activities. All of these textual processes provide possibilities to construct organizations with regard to CSR and business ethics in potentially new ways.

5.2 Practical implications

This dissertation provides insights for practitioners who work in the area of corporate responsibilities. Indeed, to answer May's (2011, p. 103) call for “prescriptive recommendations to guide leaders and managers in their CSR communication,” all the studies provide resources for managers and stakeholders to reflect on. First, public media stakeholders and managers need to be cognizant of the framing effects of texts: They are not merely reflecting a pre-existing social reality but are actively constituting it through diagnosing problems and providing recommendations for how to deal with them. Such judgements draw on normative conceptions of CSR, which would be better explicated for a meaningful debate: How do actors see the role of legislation or a particular stakeholder group with regard to the issue at hand? Is there complexity (e.g., international standards) that needs to be addressed for better solutions? Answering such questions publicly might provide novel ways of addressing issues that concern multiple stakeholders. While irreconcilable differences certainly exist with regard to what passes as responsibility, bringing forth such arguments in texts can clarify the positions of suspicious stakeholders and managers alike.

Second, strategy work can provide a meaningful context for discussing CSR. While this might sound obvious, reflecting explicitly on the process of strategy drafting and how CSR topics are brought up and discussed through such processes can provide new ways of thinking about organizational responsibilities. Should there be explicit consideration of the organization's past endeavours through existing texts? Is there a possibility to broaden the meaning of CSR by

reflecting with the relevant stakeholders on how responsibility has been conceptualized? Or might there even be a need to limit how a particular corporation is engaged with CSR to focus on a specific issue? The second study provides a model for managers and stakeholders that can be considered in their communicative activities. The study also points to the usefulness of recurring communicative processes that enable the refinement of CSR aspirations: Rather than explicating aspirations for CSR solely when there seems to be a particular need for them, a more coherent process of communication might provide a basis for the development of CSR in organizations.

Third, writing is a ubiquitous activity in organizations, and while perhaps only some of this writing can amount to explicit ethical work on oneself, it can make sense for management teams and stakeholder groups to explicitly establish and renew the relationships that they have not only with others but also with themselves through such activities. Christensen (2007, p. 457) has argued that “corporations need not only to open themselves to their surroundings, but also to look internally, to become self-reflective, aware of their own practices as well as their own communication”; writing practices may enable such awareness in a meaningful way. Being reflexive about the past materializations and potential future interpretations of their work, the implicit and explicit rules of writing, and the requirements of what is being written might provide new insights into the collective selves that organizational constituents have. At best, such writing practices might provide a basis for the emergence of new CSR practices in organizations.

5.3 Limitations

As with any research, this dissertation has limitations. First, all the case studies in this dissertation are context-dependent and, thus, produce context-dependent knowledge. For example, all the analyzed empirical materials are from the Nordic context, which has particular societal and political features that can, for example, affect how CSR is understood as “implicit” or “explicit” (Matten & Moon, 2008). As such, the findings need to be considered against such a background when applied to other national contexts. Thus, the key contributions of the studies should be seen in the communicative practices regarding CSR and business ethics while being mindful of the context and its possible effects on such processes.

Additionally, I studied the textualized aspects of CSR in relation to media and strategy texts only. For example, marketing texts and codes of conduct are certainly relevant to the understanding CSR in organizations; however, they are beyond the scope of this dissertation. The reason for selecting only media and strategy texts is their relevance to societal and organizational contexts. Additionally, less evident communicative materials, such as anti-campaigns that parody corporate advertisements to criticize firms for their CSR endeavours, provide an interesting opportunity to apply visual analytical methods for understanding how stakeholders can signify and constitute organizations in new ways.

In connection with the focus on only particular types of texts, this dissertation has, perhaps somewhat surprisingly, omitted the context of social media and digitalization (despite using some blog data in the first study). These contexts are increasingly important for texts (sometimes, rather short ones) and would certainly merit more attention in examining framings, aspirations, and self-relations. Moreover, such contexts may introduce novel dynamics into CSR communications, as noted by Schoeneborn and Trittin (2013) and Schultz et al. (2013). However, it is also important not to disregard the more “traditional” text types both in the media

and in organizations. Indeed, the findings of these studies can provide a fruitful basis for further examination of CSR communication in, for example, social media.

Third, while the formative perspective enables the examination of how non-humans enter discourses on CSR and ethics (Cooren, 2020), this dissertation is admittedly rather anthropocentric, even though it takes into account the agency of texts. In the face of climate change and environmental destruction, it might be questionable whether research without an explicit focus on the environment can be useful. This leaves several questions open: Is there a need for more CSR communication? If so, how should it be conducted? Does it make sense to strive for change by communicating more and more radical aspirations? Or does such communication perpetuate harmful CSR conceptions (Feix & Philippe 2020)? How should CSR communication be seen as contributing to planetary problems, and how can such effects be countered? I have not provided normative suggestions to answer such questions within the scope of this thesis. Perhaps some of the communicative practices described in this dissertation can provide a basis or impetus for more comprehensive societal and natural considerations on the part of firms and wider stakeholder audiences alike.

References

- Alasuutari, P. (1996). Theorizing in qualitative research: A cultural studies perspective. *Qualitative Inquiry*, 2(4), 371–384.
- Ashcraft, K. L., Kuhn, T. R., & Cooren, F. (2009). Constitutional amendments: “Materializing” organizational communication. *Academy of Management Annals*, 3(1), 1-64.
- Austin, J. L. (1980). *How to do things with words* (2nd ed.). Oxford: Oxford University Press.
- Balogun, J., Jacobs, C., Jarzabkowski, P., Mantere, S., & Vaara, E. (2014). Placing strategy discourse in context: Sociomateriality, sensemaking, and power. *Journal of Management Studies*, 51(2), 175-201.
- Bartlett, J. L., & Devin, B. (2011). Management, communication, and corporate social responsibility. In I. Øyvind, J. Bartlett, & S. May (Eds.), *The handbook of communication and corporate social responsibility* (pp. 45-66). Chichester: Wiley-Blackwell.
- Basu, K., & Palazzo, G. (2008). Corporate social responsibility: A process model of sensemaking. *Academy of Management Review*, 33(1), 122-136.
- Benford, R. D., & Snow, D. A. (2000). Framing processes and social movements: An overview and assessment. *Annual Review of Sociology*, 26, 611-639.
- Berger, P. L., & Luckmann, T. (1991). *The social construction of reality: A treatise in the sociology of knowledge*. London: Penguin UK.
- Blindeheim, B.-T. (2015). Institutional models of corporate social responsibility: A proposed refinement of the explicit–implicit framework. *Business & Society*, 54(1), 52-88.
- Bondy, K., Moon, J., & Matten, D. (2012). An institution of corporate social responsibility (CSR) in multi-national corporations (MNCs): Form and implications. *Journal of Business Ethics*, 111(2), 281-299.
- Brammer, S., Jackson, G., & Matten, D. (2012). Corporate social responsibility and institutional theory: New perspectives on private governance. *Socio-Economic Review*, 10(1), 3-28.
- Brummans, B., Cooren, F., Robichaud, D., & Taylor, J. R. (2014). Approaches to the communicative constitution of organizations. In L. Putnam, & D. K. Mumby (Eds.), *The SAGE handbook of organizational communication: Advances in theory, research, and methods* (pp. 173-194). London, England: Sage.
- Campbell, J. L. (2007). Why would corporations behave in socially responsible ways? an institutional theory of corporate social responsibility. *Academy of Management review*, 32(3), 946-967.
- Carroll, A. B. (1979). A Three-Dimensional Conceptual Model of Corporate Performance. *Academy of Management review*, 4(4), 497-505.
- Castelló, I., Morsing, M., & Schultz, F. (2013). Communicative dynamics and the polyphony of corporate social responsibility in the network society. *Journal of Business Ethics*, 118(4), 683-694.
- Christensen, L. T. (2007). The discourse of corporate social responsibility. In S. May, G. Cheney, & J. Roper (Eds.), *The debate over corporate social responsibility* (pp. 448-458). Oxford: Oxford University Press.

- Christensen, L. T., & Cheney, G. (2011). Interrogating the communicative dimensions of corporate social responsibility. In I. Øyvind, J. Bartlett, & S. May (Eds.), *The handbook of communication and corporate social responsibility* (pp. 491–504). Chichester: Wiley-Blackwell.
- Christensen, L. T., Morsing, M., & Thyssen, O. (2010). The polyphony of corporate social responsibility. In G. Cheney, S. May, & D. Munshi (Eds.), *The handbook of communication ethics*. London: Routledge.
- Christensen, L. T., Morsing, M., & Thyssen, O. (2013). CSR as aspirational talk. *Organization*, 20(3), 372-393.
- Christensen, L. T., Morsing, M., & Thyssen, O. (2017). License to critique: A communication perspective on sustainability standards. *Business Ethics Quarterly*, 27(2), 239-262.
- Christensen, L. T., Morsing, M., & Thyssen, O. (2019). Timely hypocrisy? Hypocrisy temporalities in CSR communication. *Journal of Business Research*. Advance online publication.
- CFP, 2016. Business & Society. Call for Papers: Special Issue of Business & Society.
- Clegg, S., Kornberger, M., & Rhodes, C. (2007). Business ethics as practice. *British Journal of Management*, 18(2), 107-122.
- Cooren, F. (2004). Textual agency: How texts do things in organizational settings. *Organization*, 11(3), 373-393.
- Cooren, F. (2012). Communication Theory at the Center: Ventriloquism and the Communicative Constitution of Reality. *Journal of Communication*, 62(1), 1-20.
- Cooren, F. (2020). A Communicative Constitutive Perspective on Corporate Social Responsibility: Ventriloquism, Undecidability, and Surprisability. *Business & Society*, 59(1), 175–197.
- Cooren, F., & Fairhurst, G. T. (2008). Dislocation and stabilization. In L. Putnam & A. Nicotera (Eds.), *Building theories of organization: The constitutive role of communication* (pp. 117-152). London: Routledge.
- Cooren, F., Kuhn, T., Cornelissen, J. P., & Clark, T. (2011). Communication, organizing and organization: An overview and introduction to the special issue. *Organization Studies*, 32(9), 1149-1170.
- Cornelissen, J. P., & Werner, M. D. (2014). Putting framing in perspective: A review of framing and frame analysis across the management and organizational literature. *The Academy of Management Annals*, 8(1), 181-235.
- Crane, A., & Glozer, S. (2016). Researching corporate social responsibility communication: Themes, opportunities and challenges. *Journal of Management Studies*, 53(7), 1223-1252.
- Crane, A., Knights, D., & Starkey, K. (2008). The conditions of our freedom: Foucault, organization, and ethics. *Business Ethics Quarterly*, 18(3), 299-320.
- Creed, W. E. D., Langstraat, J. A., & Scully, M. A. (2002a). A picture of the frame: Frame analysis as technique and as politics. *Organizational Research Methods*, 5(1), 34-55.
- Creed, W. E. D., Scully, M. A., & Austin, J. R. (2002b). Clothes make the person? The tailoring of legitimating accounts and the social construction of identity. *Organization Science*, 13(5), 475-496.
- Deetz, S. (2007). Corporate governance, corporate social responsibility, and communication. In S. May, G. Cheney, & J. Roper (Eds.), *The debate over corporate social responsibility* (pp. 267-278). Oxford: Oxford University Press.
- Dewulf, A., Gray, B., Putnam, L., Lewicki, R., Aarts, N., Bouwen, R., & van Woerkum, C. (2009). Disentangling approaches to framing in conflict and negotiation research: A meta-paradigmatic perspective. *Human Relations*, 62(2), 155-193.
- Dobusch, L., & Schoeneborn, D. (2015). Fluidity, Identity, and Organizationality: The Communicative Constitution of Anonymity. *Journal of management studies*, 52(8), 1005-1035.
- Dowling, G. (2014). The curious case of corporate tax avoidance: Is it socially irresponsible? *Journal of Business Ethics*, 124(1), 173-184.
- Du, S., Bhattacharya, C. B., & Sen, S. (2010). Maximizing business returns to corporate social responsibility (CSR): The role of CSR communication. *International Journal of Management Reviews*, 12(1), 8-19.

- Dubois, A., & Gadde, L.-E. (2002). Systematic combining: An abductive approach to case research. *Journal of Business Research*, 55(7), 553-560.
- EC. (2011). Green paper: Promoting a European framework for corporate social responsibility. In E. Commission (Ed.). Brussels.
- Eisenhardt, K. M. (1989). Building theories from case study research. *Academy of Management Review*, 14(4), 532-550.
- Eisenhardt, K. M., & Graebner, M. E. (2007). Theory building from cases: Opportunities and challenges. *The Academy of Management Journal*, 50(1), 25-32.
- Entman, R. M. (1993). Framing: Toward clarification of a fractured paradigm. *Journal of Communication*, 43(4), 51-58.
- Fairhurst, G. T., & Putnam, L. (2004). Organizations as discursive constructions. *Communication Theory*, 14(1), 5-26.
- Fairhurst, G. T., & Putnam, L. L. (2014). Organizational discourse analysis. *The SAGE handbook of organizational communication: Advances in theory, research, and methods* (pp. 271-296).
- Feix, A., & Philippe, D. (2020). Unpacking the Narrative Decontestation of CSR: Aspiration for Change or Defense of the Status Quo? *Business & Society*, 59(1), 129-174.
- Flyvbjerg, B. (2006). Five misunderstandings about case-study research. *Qualitative Inquiry*, 12(2), 219-245.
- Foucault, M. (1985). *The history of sexuality, vol. 2: The use of pleasure*. New York: Vintage Books.
- Foucault, M. (2000a). The ethics of the concern for the self as a practice of freedom. In P. Rabinow (Ed.), *Ethics: Subjectivity and truth* (pp. 282-301). London: Penguin Books.
- Foucault, M. (2000b). Self writing. In P. Rabinow (Ed.), *Ethics: Subjectivity and truth* (pp. 207-222). London: Penguin Books.
- Freeman, R. E. (2010). *Strategic management: A stakeholder approach*: Cambridge university press.
- Gamson, W. A., & Lasch, K. E. (1983). The political culture of social welfare policy. In S. E. Spiro, & E. Yuchtman-Yaar (Eds.), *Evaluating the welfare state: Social and political perspectives* (pp. 397-415). New York: Academic.
- Gamson, W. A., & Modigliani, A. (1989). Media discourse and public opinion on nuclear power: A constructionist approach. *American Journal of Sociology*, 95(1), 1-37.
- Girschik, V. (2020). Shared Responsibility for Societal Problems: The Role of Internal Activists in Reframing Corporate Responsibility. *Business & Society*, 59(1), 34-66.
- Goffman, E. (1974). *Frame analysis: An essay on the organization of experience*. New York: Harper & Row.
- Grant, D., & Nyberg, D. (2011). The view from organizational studies. In I. Øyvind, J. Bartlett, & S. May (Eds.), *The handbook of communication and corporate social responsibility* (pp. 534-549). Chichester: Wiley-Blackwell.
- Guthey, E., & Morsing, M. (2014). CSR and the mediated emergence of strategic ambiguity. *Journal of Business Ethics*, 120(4), 555-569.
- Haack, P., Schoeneborn, D., & Wickert, C. (2012). Talking the talk, moral entrapment, creeping commitment? Exploring narrative dynamics in corporate responsibility standardization. *Organization Studies*, 33(5-6), 815-845.
- Hendry, J., & Seidl, D. (2003). The structure and significance of strategic episodes: Social systems theory and the routine practices of strategic change. *Journal of Management Studies*, 40(1), 175-196.
- Hirsto, H. (2011). Everyday discourses of stock market investing: Searching for investor power and responsibility. *Consumption Markets & Culture*, 14(1), 57-77.
- Hirsto, H., & Moisander, J. (2014). Different games, different rules: Making sense of business and society in the media. In R. Tainio, S. Meriläinen, J. Mäkinen, & M. Laihonon (Eds.), *Limits to Globalization: National Borders Still Matter* (pp. 200-218). Copenhagen: Copenhagen Business School Press.

- Ihlen, Ø., Bartlett, J. L., & May, S. (2011). Corporate social responsibility and communication, *The handbook of communication and corporate social responsibility* (pp. 1-22). Wiley-Blackwell.
- Jarzabkowski, P., & Seidl, D. (2008). The role of meetings in the social practice of strategy. *Organization Studies*, 29(11), 1391-1426.
- Jian, G., Schmisser, A. M., & Fairhurst, G. T. (2008). Organizational discourse and communication: The progeny of Proteus. *Discourse & Communication*, 2(3), 299-320.
- Kelemen, M., & Peltonen, T. (2001). Ethics, morality and the subject: The contribution of Zygmunt Bauman and Michel Foucault to "postmodern" business ethics. *Scandinavian Journal of Management*, 17(2), 151-166.
- Kornberger, M., & Clegg, S. (2011). Strategy as performative practice: The case of Sydney 2030. *Strategic Organization*, 9(2), 136-162.
- Kuhn, T. (2008). A communicative theory of the firm: Developing an alternative perspective on intra-organizational power and stakeholder relationships. *Organization Studies*, 29(8-9), 1227-1254.
- Kuhn, T., & Deetz, S. (2008). Critical theory and corporate social responsibility can/should we get beyond cynical reasoning? In C. Andrew, M. Dirk, M. Abigail, M. Jeremy, & S. S. Donald (Eds.), *The Oxford handbook of corporate social responsibility* (pp. 173-196). Oxford: Oxford University Press.
- Lee, S. Y., & Carroll, C. E. (2011). The emergence, variation, and evolution of corporate social responsibility in the public sphere, 1980-2004: The exposure of firms to public debate. *Journal of Business Ethics*, 104(1), 115-131.
- Livesey, S., & Graham, J. (2007). Greening of corporations? Eco-talk and the emerging social imaginary of sustainable development. In S. May, G. Cheney, & J. Roper (Eds.), *The debate over corporate social responsibility* (pp. 336-350). Oxford: Oxford University Press.
- Lund, C. (2014). Of what is this a case? Analytical movements in qualitative social science research. *Human Organization*, 73(3), 224-234.
- Mäkinen, J., & Kourula, A. (2012). Pluralism in political corporate social responsibility. *Business Ethics Quarterly*, 22(4), 649-678.
- Mantere, S. (2013). What is organizational strategy? A language-based view. *Journal of Management Studies*, 50(8), 1408-1426.
- Mark-Ungericht, B., & Weiskopf, R. (2007). Filling the Empty Shell. The Public Debate on CSR in Austria as a Paradigmatic Example of a Political Discourse. *Journal of Business Ethics*, 70(3), 285-297.
- Matten, D., & Moon, J. (2008). "Implicit" and "explicit" CSR: A conceptual framework for a comparative understanding of corporate social responsibility. *Academy of Management Review*, 33(2), 404-424.
- May, S. (2011). Organizational communication and corporate social responsibility. In I. Øyvind, J. Bartlett, & S. May (Eds.), *The handbook of communication and corporate social responsibility* (pp. 87-109). Chichester: Wiley-Blackwell.
- McPhee, R. D. (2004). Text, Agency, and Organization in the Light of Structuration Theory. *Organization*, 11(3), 355-371.
- McWilliams, A., Siegel, D. S., & Wright, P. M. (2006). Corporate social responsibility: Strategic implications. *Journal of Management Studies*, 43(1), 1-18.
- Midttun, A., Gjølberg, M., Kourula, A., Sweet, S., & Vallentin, S. (2012). Public policies for corporate social responsibility in four Nordic countries: Harmony of goals and conflict of means. *Business & Society*, 54(4) 464-500.
- Morsing, M., & Schultz, M. (2006). Corporate social responsibility communication: Stakeholder information, response and involvement strategies. *Business Ethics: A European Review*, 15(4), 323-338.
- Munro, I. (2014). Organizational ethics and Foucault's "Art of Living": Lessons from social movement organizations. *Organization Studies*, 35(8), 1127-1148.

- Orlitzky, M., Siegel, D. S., & Waldman, D. A. (2011). Strategic corporate social responsibility and environmental sustainability. *Business & Society*, 50(1), 6-27.
- Pälli, P. (2017). Ascribing materiality and agency to strategy in interaction: A language-based approach to the material agency of strategy. *Long Range Planning*: Advanced online publication.
- Pälli, P., Vaara, E., & Sorsa, V. (2009). Strategy as text and discursive practice: A genre-based approach to strategizing in city administration. *Discourse & Communication*, 3(3), 303-318.
- Putnam, L. L., & Cooren, F. (2004). Alternative perspectives on the role of text and agency in constituting organizations. *Organization*, 11(3), 323-333.
- Putnam, L. L., & Fairhurst, G. T. (2014). Organizational discourse analysis. In L. L. Putnam, & D. K. Mumby (Eds.), *The SAGE handbook of organizational communication* (pp. 271-295). Thousand Oaks, CA: Sage.
- Robichaud, D., & Cooren, F. (2013). *Organization and organizing: Materiality, agency and discourse*. Routledge.
- Schoeneborn, D., Blaschke, S., Cooren, F., McPhee, R. D., Seidl, D., & Taylor, J. R. (2014). The three schools of CCO thinking: Interactive dialogue and systematic comparison. *Management Communication Quarterly*, 28(2), 285-316.
- Schoeneborn, D., Morsing, M., & Crane, A. (2020). Formative Perspectives on the Relation Between CSR Communication and CSR Practices: Pathways for Walking, Talking, and T(w)alking. *Business & Society*, 59(1), 5-33.
- Schoeneborn, D., & Trittin, H. (2013). Transcending transmission: Towards a constitutive perspective on CSR communication. *Corporate Communications: An International Journal*, 18(2), 193-211.
- Shannon, C. E. (1948). A mathematical theory of communication. *Bell Systems Technical Journal*, 27(10), 379-423.
- Siggelkow, N. (2007). Persuasion with case studies. *The Academy of Management Journal*, 50(1), 20-24.
- Sikka, P. (2010). Smoke and mirrors: Corporate social responsibility and tax avoidance. *Accounting Forum*, 34(3-4), 153-168.
- Silverman, D. (2001). *Interpreting qualitative data: Methods for interpreting talk, text and interaction*. London: Sage.
- Snow, D. A., & Benford, R. D. (1988). Ideology, frame resonance, and participant mobilization. *International Social Movement Research*, 1(1), 197-217.
- Spee, A. P., & Jarzabkowski, P. (2011). Strategic planning as communicative process. *Organization Studies*, 32(9), 1217-1245.
- Vásquez, C., Bencherki, N., Cooren, F., & Sergi, V. (2017). From “matters of concern” to “matters of authority”: Studying the performativity of strategy from a communicative constitution of organization (CCO) approach. *Long Range Planning*: Advanced online publication.
- Vásquez, C., Schoeneborn, D., & Sergi, V. (2016). Summoning the spirits: Organizational texts and the (dis)ordering properties of communication. *Human Relations*, 69(3), 629-659.
- Vásquez, C., & Cooren, F. (2013). Spacing Practices: The Communicative Configuration of Organizing Through Space-times. *Communication Theory*, 23(1), 25-47.
- Waddock, S., & Googins, B. (2011). The paradoxes of communicating corporate social responsibility. In I. Øyvind, J. Bartlett, & S. May (Eds.), *The handbook of communication and corporate social responsibility* (pp. 23-44). Chichester: Wiley-Blackwell.
- Weiskopf, R., & Willmott, H. (2013). Ethics as critical practice: The “Pentagon Papers,” deciding responsibly, truth-telling, and the unsettling of organizational morality. *Organization Studies*, 34(4), 469-493.
- Wickert, C., & Schaefer, S. M. (2015). Towards a progressive understanding of performativity in critical management studies. *Human Relations*, 68(1), 107-130.
- Winkler, P., Etter, M., & Castelló, I. (2020). Vicious and Virtuous Circles of Aspirational Talk: From Self-Persuasive to Agonistic CSR Rhetoric. *Business & Society*, 59(1), 98-128.



ISBN 978-952-60-8984-3 (printed)
ISBN 978-952-60-8985-0 (pdf)
ISSN 1799-4934 (printed)
ISSN 1799-4942 (pdf)

Aalto University
School of Business
Department of Management Studies
www.aalto.fi

**BUSINESS +
ECONOMY**

**ART +
DESIGN +
ARCHITECTURE**

**SCIENCE +
TECHNOLOGY**

CROSSOVER

**DOCTORAL
DISSERTATIONS**