

# Moral laxity – the cognitive gap between true and pseudo corporate social responsibility

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## Abstract

**Purpose** – To succeed in today’s dynamic and unpredictable business world, businesses are increasingly required to gain the trust of and inform the society in which they operate about the social and environmental consequences of their actions. Corporations’ claims regarding the responsibility and ethicality of their actions, however, have been shown to be contradictory to some degree. We define corporations’ deceitful implementation of their corporate social responsibility (CSR) policies as pseudo-CSR. We argue that it is the moral characteristics of individuals, i.e. employees, managers and other decision-makers who ignore the CSR policies, which produce pseudo-CSR.

**Design/methodology/approach** – This is a conceptual paper.

**Findings** – The authors conceptualize the gap between true CSR and pseudo-CSR on a cognitive individual level as “moral laxity,” resulting from organization-induced lack of effort concerning individual moral development through ethical discourse, ethical sensemaking and subjectification processes. The absence of these processes prohibits individuals in organizations from constructing ethical identities to inhibit pseudo-CSR activities.

**Originality/value** – This paper contributes to the literature on CSR by augmenting corporate-level responsibility with the hitherto mostly neglected, yet significant, role of the individual in bridging this gap.

**Keywords** CSR, Moral laxity, Moral development, Cognitive reasoning processes, Postmodernism

**Paper type** Conceptual paper

## Introduction

In this article, we introduce the term “pseudo-corporate social responsibility (pseudo-CSR)” as an individual-level responsibility phenomenon that helps closing the gap between true and pseudo-CSR. So far, attempts to prevent pseudo-CSR in research on business ethics (see e.g. [Xu and Liu, 2016](#); [Xiao et al., 2013](#)) has fallen short of considering the significant role of



individual moral development. Instead, there has been consensus that in the current business climate corporations, on a corporate level, need to be both ethical and responsible to become or remain economically profitable (Blok, 2017; Sarkar *et al.*, 2021). Studies have shown that there are a variety of factors that influence ethical conduct in organizations, ranging from leaders' and employees' characteristics (such as values and cognitive moral development) to contextual factors (such as rewards systems, rules and codes) (Treviño *et al.*, 1998; Collier and Esteban, 2007; Franczukowska *et al.*, 2021; Trevino and Nelson, 2021). One of the most acceptable and common forms of ethical conduct is corporations' adoptions of formal bylaws and corporate codes such as CSR policies. With an emphasis on the obligations corporations have to society, CSR, in the form of a managerial tool, is considered to be a progressive way for a business to become more responsible (Keim, 1978; Carroll, 1979; Elkington, 1998; Jamali *et al.*, 2008; Trevino and Nelson, 2021). The evolving concept of CSR reflects corporations' relationships with society from different perspectives (Carroll, 2021; Fordham and Robinson, 2018; Dahlsrud, 2008). It is stipulated in firms' policies and enables corporations to meet the social needs beyond the firms' legal obligations (Lii and Lee, 2012).

In reality, however, there is often a contradiction between a corporation's stated CSR policies and standards and their actual behavior (Páez and Salgado, 2016). Responsible corporate behavior cannot be guaranteed just by adopting responsibility codes and bylaws (Blok, 2017) because they are neither clear (Raiborn and Payne, 1990) nor flexible enough (Cassell *et al.*, 1997) to meet the dynamic and ongoing problems of an increasingly globalized economy (Stohl *et al.*, 2009). This discrepancy has been subject to research in the literature on political science, in particular the work by Theodor Adorno (Daddario, 2011). Corporations have been described as engaging in pseudo-CSR, that is, they only put on a cloak of social responsibility (Xu and Liu, 2016; Cheng and Hu, 2014). We define pseudo-CSR in this study as an individual-level behavior in corporations where the implementation of CSR policies is feigned. In other words, pseudo-CSR is an illusionary idea of true CSR.

True CSR is achieved only through the complete implementation of CSR policies as they are stated in a firm's CSR reports [1]. The gap between the CSR that a firm claims to have carried out (true CSR) and the CSR it actually implemented (pseudo-CSR) is what we call "moral laxity." It is a gap of carelessness and slippage on moral issues and responsibilities (DuBrin, 2008) on an individual, cognitive level in a firm. Although we subscribe to discussing CSR on an aggregate corporate level, we argue that it is the moral characteristics of individuals, i.e. employees, managers and other decision makers who ignore the CSR policies, which produce pseudo-CSR. We subscribe to the idea that individual cognition in particular (determined by one's stage of moral development) plays a significant role in responding to ethical issues (Sonenshein, 2007). To date, however, little attention has been paid to how ethical and responsible behavior can be embedded within employees that would concur with their words and deeds (cf. Collier and Esteban, 2007), despite a growing body of research on CSR which is positioned within employee and employee-centered CSR practices (Farooq *et al.*, 2019; Guzzo *et al.*, 2020; Low and Spong, 2021). Indeed, despite the progress in CSR literature, this area of research has a problem in the level of analysis because more attention has been paid to the macro/company level than to the micro/individual level (Aguinis and Glavas, 2012).

Hence, the main aim of this paper is to conceptually explore the role of employees in bridging the true/pseudo-CSR gap. We ask: "How can the gap between true and pseudo-CSR be conceptualized and bridged on a cognitive individual level?"

To bridge this gap, we resort to a postmodern approach to business ethics which suggests that moral responsibility be moved from the finishing line to the starting point of the ethical decision-making process (Bauman, 1993). Research has been called for which

studies employees' engagement in CSR programs (Molnár *et al.*, 2021; Supanti and Butcher, 2019) and the role that ethical subjectivity plays in it (Nicolăescu, 2013). It has been argued that a postmodern ethics perspective, in particular, can cultivate responsible thoughts and actions (Nicolăescu, 2013; Grosse, 2019) of employees. In contrast to previous research analyzing the talk–action discrepancy from a normative ethics approach (see, e.g. Fassin and Buelens, 2011; Wagner *et al.*, 2009, cited in Andersen and Høvring, 2020), a postmodern approach allows for sensitivity to both individual and organizational reflexivity (Andersen and Høvring, 2020, p. 430). Already a bit more than 50 years ago, in his landmark book *Totality and Infinity*, Levinas (1969) opened a novel perspective on ethics informed by postmodernist thinking. He developed a form of ethics that is primarily responsive to the demand of the Other and stands in contrast to traditional ethics' focus on moral principles, rules and universal norms (Blok, 2017). Following Levinas, Bauman (1993) suggests re-personalizing ethics so as to free morality from “the stiff armour of artificially constructed ethical codes” (1993, p. 34). According to Bauman, personal morality makes ethical negotiation and consensus possible (1993, p. 34). We build on Levinas' and Bauman's work and argue that through three individual cognitive reasoning processes – namely, ethical discourse, ethical sensemaking and subjectification – employees will be able to institutionalize ethics and responsibility in their decision-making, which goes far beyond following ethical rules. Additionally, and according to moral development theory, behavior cannot be directed as inherently right or wrong (as it is construed in CSR policies) but, instead, it follows a cognitive reasoning process in resolving ethical dilemmas (Sweeney and Roberts, 1997, p. 338). Through our three proposed cognitive processes we present a move away from universal principles. We argue that moral development is gradual and can be institutionalized within employees through cognitive reasoning processes. The advantage of these processes is that they are not rigidly attached to any specific value, culture or moral theory. Rather, ethical decision-making can be considered as a nonrigid, dynamic process. In fact, as human beings are socially constructed in a network of interactions, communications and dialogues, morality is also related to the social and cultural environment in which an individual lives. Our study expands CSR literature in three ways. First, it conceptualizes moral laxity as a cognitive gap between true and pseudo-CSR. Second, it shows how corporate-level CSR activities are insufficient for companies to create encompassing CSR and explicates the necessity for understanding the bridging of the true/pseudo-CSR gap as an individual-level challenge. Third, by relying on postmodern ethics, the study shows three cognitive reasoning processes that need to be cultivated among employees to nurture their self-awareness and eventually make corporate words and deeds concur.

In the following section, we discuss different forms of the absence of CSR, after which we argue for the levels of pseudo-CSR and moral laxity to be considered as a cognitive individual level conceptualization of the gap between true and pseudo-CSR. To bridge this gap, and hence to overcome individuals' moral laxity, we then discuss the effects of moral development. Thereafter, we elaborate on three interconnected processes: ethical discourse, ethical sensemaking and subjectification, and discuss how these processes can inhibit pseudo-CSR. We conclude with a discussion on how the considerable distance between corporations' assertions and actual performance demands that individuals subjectify themselves so as to have infinite responsibility toward Others and a commitment to CSR policies.

### **The absence of corporate social responsibility: euphemism and pseudo-corporate social responsibility**

CSR can be traced back to the Second World War and the early years of the Cold War (Carroll and Shabana, 2010). According to Carroll (2009), business in the mid-1800s focused

on worker productivity. But over time, CSR has developed as philanthropy with the advent of the dialogue of CSR in management discourses (Carroll, 2009). As management became professional, social and environmental issues were integrated into the CSR debates (Carroll and Shabana, 2010). It then moved to stakeholder theory and business ethics (Carroll, 2009) while sustainability and global corporate citizenship were also central to the CSR discourse (Carroll and Shabana, 2010). From 2000 onward, strategic management, corporate governance (Carroll, 2009) and sustainable development as a global phenomenon (Carroll and Shabana, 2010) contributed significantly to the CSR. In CSR discussions, both positive and negative aspects of CSR are investigated. While positive CSR maximizes benefits for its stakeholders, negative CSR minimizes these benefits, that reduces the value of the company (Mishra and Modi, 2013), leading to consumer boycotts and lower reputation (Klein *et al.*, 2004).

With these evolutions in CSR construct, it is better to think of the CSR concept as a continuum rather than a discrete concept (Sinkovics *et al.*, 2019, p. 4). In this continuum, CSR implementation seems to be on a bumpy road that reveals some of the hidden dimensions of the CSR discussion.

In current business environments, although organizations are growing and communicating more CSR strategies and procedures, reports show that a considerable number of firm-level irresponsible behaviors and actions are increasing particularly as companies globalize (Fiaschi *et al.*, 2017; Lin-Hi and Müller, 2013; Wagner *et al.*, 2009; De George, 2008). With the current presentation of CSR, one may be tempted to argue that CSR is merely a euphemism that has recently surfaced to “sugar coat” the pillaging done by some corporations over hundreds of years (Noyoo, 2010). When certain words or expressions are too blunt or offensive for a given social situation, speakers will often use euphemisms (Pfaff *et al.*, 1977, p. 59). The tendency to use euphemisms has a dark side: in general, people use euphemistic words and phrases to hide the harsh reality of what is being referred to (Pfaff *et al.*, 1997). Euphemisms can be found on an organizational level: they are employed in corporations’ communication and involve the use of words that mean almost the exact opposite of what corporations actually intend (Orwell, 2003), also referred to as “corporate hypocrisy” (Wagner *et al.*, 2009; Shima and Yang, 2016). Hypocrisy gives corporations flexible interaction opportunities so that they can communicate with two (opposing) parties of interest at the same time by using different vocabulary – in particular, economic, and philanthropic vocabulary (La Cour and Kromann, 2011). In fact, at the same time it softens the effect of what they wish to communicate (Pfaff *et al.*, 1997). However, hypocrisy would be problematic if this contradictory use of vocabularies becomes apparent in society (La Cour and Kromann, 2011).

Some other scholars refer to CSR decoupling, where corporations exaggerate their CSR performance in their CSR reports to strengthen their legitimacy (Tashman *et al.*, 2019; Behnam and MacLean, 2011). As a rhetorical device, in their CSR reports corporations thus use the power of language to reduce the possibility of critical thinking, and they call attention to one term while obscuring another (Benson and Kirsch, 2010). Other, related concepts like “green-washing” which describes false environmental claims (see, e.g. Nyilasy *et al.*, 2014; Siano *et al.*, 2017; Zhang, 2022) or “pink-washing” which commonly refers to the “fake friendliness to the LGBTI community or a use of the breast cancer ribbon to sell products that do not actually assist cancer research” (Cherry, 2018, p. 7), pertain to the same category of untruthful responsibility claims. However, the concept of pseudo-CSR, we argue, encompasses the environmental, social and economic diversity present in scholarly and applied CSR discussions.

Pseudo-CSR, a term that we use in this study, occurs on the individual level. “Pseudo” is defined as “being apparently rather than actually as stated” (Merriam Webster dictionary, 2020). For example, Theodor Adorno describes the political actions in Germany in the late 1960s as pseudo-activity (Daddario, 2011) which is:

[...] an action that overdoes and aggravates itself for the sake of its own publicity, without admitting to itself to what extent it serves as a substitute satisfaction, elevating itself into an end in itself. (Adorno, 2005, p. 291)

Pseudo-activity occurs when individuals are disconnected from their true creative potential therefore, only through thinking can one escape pseudo-activity (Adorno and Adorno, 2001). Adorno suggests that a dialectical understanding of the practical dimension of each theory (CSR included) is the antidote to pseudo-activity (Daddario, 2011). This dialectical understanding and thinking brings consciousness and awareness (Daddario, 2011).

Applying Adorno’s idea of pseudoism to a business context, pseudo-CSR is an individual ethical problem that concerns honesty and transparency. In fact, individuals are encouraged to engage in some activities that distract them from CSR policies rather than truly engaging in CSR policies in a creative way. We claim that if even a few managers or employees manipulate the policies of CSR, operate differently between home and host countries, use different vocabulary for their communication, or pretend to act responsibly, pseudo-CSR occurs because they untruthfully try to convince their audiences of their responsibility.

Pseudo-CSR is an oxymoron in which “pseudo” and “CSR” exclude one another (Jørgensen and Boje, 2010). Benson and Kirsch (2010, p. 45) discuss the corporate oxymoron as a vivid and dangerous part of the contemporary business environment. They believe decision-makers and managers in corporations have strategically turned to a language of social responsibility to legitimize their activities that have negative human and environmental consequences. Decision-makers use idioms of ethics and corporate responsibility to mask the contradictions of capitalism and promote business as usual (Benson and Kirsch, 2010). So, corporations engage in CSR activities to show their commitment to the societies in which they operate as well as to global society, while pseudo-CSR deals with an individual-level lack of commitment to applying CSR strategies. For our discussion in this paper, in Table 1, we compare the trend of the two terms that are used as alternatives for the absence of CSR.

Alternative terms for the absence of CSR	Euphemism (La Cour and Kromann, 2011; Atkinson, 2001; Pfaff <i>et al.</i> , 1997; De George, 2008)	Pseudo-CSR (Xiao <i>et al.</i> , 2013; Xu and Liu, 2016)
Definition	Running the risk of being called out as hypocrites	Oxymoron
Origin	Rhetorics	Political science
Conceptualization of the gap between words and deeds	Communication; based on language	Behavior; based on moral laxity
Level of the gap	Organizational	Individual
How to fill the gap	Using the power of language	Ethical discourse; ethical sensemaking; subjectification

**Table 1.**  
A comparison  
between euphemism  
and pseudo-CSR

Source: Table by authors

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### Levels of pseudo-corporate social responsibility

In this study, we use pseudo-CSR as a new conceptual framework for three reasons:

- (1) Pseudo-CSR helps understanding CSR as an individual level concept.
- (2) Pseudo-CSR is not only about the communication problems as present in euphemisms, exaggeration of CSR performance in decoupling, conflict of interests of stakeholders in hypocrisy, environmental problems in green washing or social problems in pink washing. Rather, it is a broader concept that encompasses environmental, social and economic aspects of CSR.
- (3) Pseudo-CSR is a cognitive problem that may not be apparent or obvious to society such as hypocrisy, greenwashing or pink washing. Hence, the way to overcome it requires cognition-oriented competencies and interpersonal competencies.

To date, pseudo-CSR is mostly discussed on the organizational level. Pseudo-CSR involves corporations showing CSR behavior on the surface (Xiao *et al.*, 2013) but not acting in line with their claims or involves a corporation using CSR as an umbrella to escape CSR activities (Xu and Liu, 2016). Reporting CSR activities or showing how corporations are responsible in words is good and necessary, but if corporations harm society or the environment at the same time, we cannot call them responsible. Páez and Salgado (2016) describe this situation in one sentence: “When deeds speak, words are nothing.” According to Winlow *et al.* (2015, p. 196), action and talk, without prior coherent thought and direction, are always worthless and are often counterproductive. Pseudo-CSR jeopardizes the corporation’s competitiveness, and it is an opportunistic behavior (Xu and Liu, 2016). Corporations tend to engage in pseudo-CSR to avoid the costs of being moral (Batson and Thompson, 2001). They are not willing to sacrifice parts of their monetary profits in favor of acting ethically and responsibly. According to Singhapakdi *et al.* (2015), the institutionalization of ethics is an important issue for corporations in adopting a CSR orientation. The institutionalization of ethics is “the degree to which an organization explicitly and implicitly incorporates ethics into its decision-making” (Singhapakdi and Vitell, 2007, p. 284). Although ethical codes of conduct and CSR assist corporations to achieve ethical responsibility, they cannot create a responsible base for individuals or, as a result, institutionalized ethics and responsibility. Deshpande (2009) discusses how, in addition to ethical codes and policies, employees need certain processes in place to be sure that ethical responsibilities are part of their decision-making process. This is the main reason why we claim pseudo-CSR to also be an individual-level phenomenon.

From our perspective, pseudo-CSR occurs when decision-makers demonstrate supportive and positive characteristics through CSR policies and reporting, but in actual operations, they act differently, and, to some degree, in an opposite or contradictory way. Individuals and employees have a considerable impact on both the development and implementation of CSR strategy and formulated policy (Hemingway and Maclagan, 2004; Prutina, 2016; Collier and Esteban, 2007). It is individuals who are able to make a difference in an organization (Duarte, 2010). In an empirical study, Duarte (2010) argues that a successful CSR program is in the hands of corporate leaders. The individuals in organizations are the champions of CSR performance because they can decide consciously to ignore the corporations’ limitations and move forwards (Hemingway and Maclagan, 2004). When pseudo-CSR behavior becomes habitual, it can lead to other ethical problems that may affect a corporation’s reputation in the long run. Employee and manager ignorance of ethical codes of conduct and CSR

policies dismantles the value systems of organizations because there is no responsibility for or commitment to enforcing those codes and policies. In the absence of CSR, pseudo-CSR can be observed. In addition, pseudo-CSR gradually leads to employees' silence. Employees choose to remain silent during organizational wrongdoing because of fear of the consequences of speaking out (Blenkinsopp and Edwards, 2008; Dyne *et al.*, 2003). When decision-makers and framers, as the key members of an organization, maintain a poor moral standard (Schwartz, 2000), they cannot predict the effect of their own behavior, policies or actions on others (Watson *et al.*, 2008). According to Páez and Salgado (2016), employees adopt the observed behavior, values, beliefs and attitudes in their workplaces because they "live in glass houses" (Trevino and Nelson, 2021, p. 159). Hence, we need to understand how individuals can be supported in ethical decision-making and thus contribute to a turn to true CSR.

### **Moral laxity: an individual cognitive gap between true corporate social responsibility and pseudo- corporate social responsibility**

We suggest using the concept of moral laxity to describe the gap between true and pseudo-CSR on an individual, cognitive level. Moral laxity is the failure to take significant steps toward realizing moral goals (Buchanan, 1996) and it is related to the decline of the importance of virtues such as social responsibility (Bartley, 2000). As mentioned earlier, a lack of CSR strategy is not the cause of unethical behavior, and one cannot say that unethical behavior is planned in advance by business practitioners. Rather, as Geva (2006, p. 138) argues: "It is only, when we look back on our conduct over the long run that we find ourselves guilty of moral laxity." In other words, moral laxity is a problem of reflection on the moral issues and quality of actions rather than following CSR guidelines and ethical codes (Herlin and Solitander, 2017). Moral laxity is not about a lack of concrete principles and obligations or situations that allow postponing the accomplishment of those principles or obligations. Rather, moral laxity is a problem of slackness (Geva, 2006; Tran, 2008) or ignorance. It is concerned with the late recognition of the lingering self-illusion that one will take action or make a decision tomorrow on what one neglects today (Geva, 2006; Tran, 2008) and entails a subtle moral failure (Buchanan, 1996). Moral laxity inhibits the creation of trust in the business world and may cause moral backsliding and detract from moral reasoning as a process that can guide moral decisions (Garrigan *et al.*, 2018). A practical example of moral laxity according to Geva (2006) is in the field of philanthropic activities of corporations. Managers are aware of the importance of these activities and have policies and plans for them, but in the end, they only follow some of those policies or, in the worst case, do not consider themselves committed to doing anything at all.

Irresponsible behavior should be sanctioned in organizations, otherwise organizations will face the laxity of moral practice (Constantinescu and Kaptein, 2020). We use moral laxity to show that a lack of sufficient attention to CSR commitments and policies leads to imperfect duties carried out by individuals, which in turn can lead to the problem of moral laxity (Ohreen and Petry, 2012). Imperfect duties involve a situation in which someone is not attending to his or her moral obligations or is not acting according to the ethical codes of conduct or CSR policies of the corporation. Imperfect duties result in a moral minimum in which employees do not take their obligations seriously (Baron, 1995). If moral laxity is predictable, individuals who remain conscientious and aware can reduce the risk of moral laxity by seeking ways to change the situation (Buchanan,

1996, p. 39). Correcting imperfect duties through collective action strategies is possible (Buchanan, 1996). Such collective actions have some advantages for corporations, such as reducing the temptation to be morally lax; removing the redundancies and gaps that often accompany uncoordinated, individual efforts to attain greater efficiency with more ethically based goals; reaping the benefits of economies of scale; solving assurance problems; and producing a high level of contribution through independent action in response to imperfect duties. Correcting an imperfect duty means avoiding moral laxity by creating situations in which moral backsliding is possible but avoidable (Buchanan, 1996, p. 40). In this sense, the idea of infinite responsibility toward the Other proposed by Levinas leaves no room for imperfect duty. Levinas' moral perspective is inclusive because each person has responsibilities for and duties toward all Others (Soares, 2008) and this responsibility is infinite and nonreciprocal (Levinas, 1969).

A way to overcome moral laxity is to create a climate in corporations in which preventative action is taken to stop immoral decision-making and pseudo-behavior before people are mistreated or the environment suffers. The implementation of CSR policies requires strong managerial commitment and an ethical climate to avoid turning those policies into pseudo-CSR. In other words, key persons must be resolute in their minds about resisting any sorts of contradictions between the corporation's assertions and their performance as well as any ignorance. Individuals need to undergo a certain form of moral development that assists them in decision-making processes in situations involving an ethical dilemma.

### **Effects of moral development on bridging the moral laxity gap**

Moral development theory, as it was coined by Kohlberg (1969), does not simply provide increasing knowledge of cultural values leading to ethical relatively; instead, this theory shows the transformations that happen to an individual's form or structure of thought (Kohlberg and Hersh, 1977). The theory tries to explain the cognitive framework that underlies the individual decision-making in an ethical dilemma (Sweeney and Roberts, 1997). The stages of moral development can be depicted on three consecutive levels. According to Kohlberg and Hersh (1977), on the "preconventional" level, the individual follows and applies the cultural rules and provided instructions by using the labels of good and bad, right or wrong, but the consequences of the action are interpreted. On the second level, the "conventional" level, the individual is guided by the expectations of her or his family, group or nation perceived as valuable in their own right, regardless of the consequences. The "post-conventional," "autonomous" or "principled" level is the third level, wherein individuals define moral values and principles that have validity regardless of the authority of the aforementioned groups. In other words, individuals on the third level are only guided by internalized principles that govern their judgment of right and wrong (Vardi and Wiener, 1996) even if the principles run counter to laws (Jones, 1991). In sum, for Kohlberg the lowest form of moral reasoning is obedience and self-interest, and the highest form is having a principled conscience (Fendler, 2014). Inspired by Kohlberg's moral development theory, in particular the post-conventional level, we propose three cognitive reasoning processes as ethical discourse, ethical sensemaking and subjectification. Through these processes, ethics and responsibility can be institutionalized and internalized in an employee's thoughts and mind, and they can affect an individual's values. On the one hand, cognitive moral development helps employees to be engaged in ethical behavior (Kohlberg and Hersh, 1977). On the other hand, it creates an ethical climate in organizations because most moral theories concentrate on moral decisions at the end of

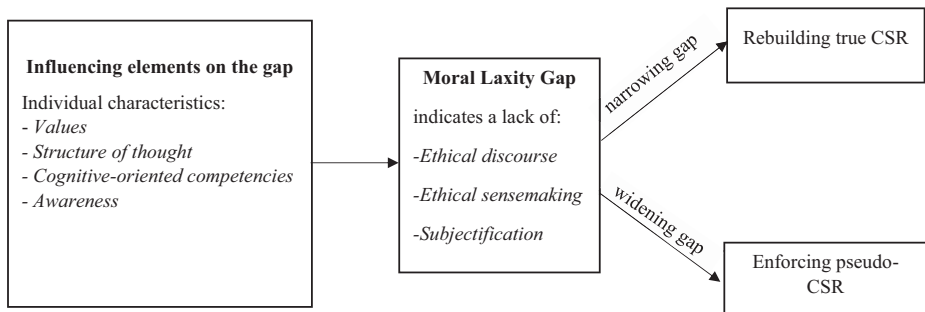


the decision-making process instead of trying to explain how these moral decisions relate to behavior (Garrigan *et al.*, 2018).

Creating an ethical climate can reconcile the conflicting and competing demands of morally responsible behavior in three main areas: the employees, the community of practice and the organization (Sadler-Smith, 2012). The ethical climate in an organization acts as a perceptual lens through which employees diagnose and evaluate ethical dilemmas (Cullen *et al.*, 2003). Human beings are not born moral: instead, they construct morality (Sadler-Smith, 2012). Accordingly, the human brain has the unique characteristic of being adaptively and socially situated (Thompson, 2004). Hence, morality and ethical consideration is a mixture of reason, emotion, practice and social context, rather than just the dictation of a set of concrete principles (Thompson, 2004). Preventing pseudo-CSR requires flexibility at both the individual and corporate levels – enough flexibility to act with moral reasoning and responsibility despite the pressure applied by the corporation’s goals, values or procedures (Rossouw, 2001). This flexibility reflects the moral issues in a corporation’s goals and intentions and, more importantly, predicts the moral implications of decisions (Rossouw, 2001). This, in turn, can positively affect CSR policies by preventing moral laxities.

The implementation of CSR in a corporate context needs individual CSR-related competencies (Osagie *et al.*, 2016). The first stage of CSR implementation is creating employee awareness (Osagie *et al.*, 2016), which can be achieved through three cognitive reasoning processes. Because not enough attention has been paid to concepts such as discourse and subjectivities in current CSR theories (Banerjee, 2014), we propose the possibility of bridging the moral laxity gap through the cognitive reasoning processes of ethical discourse, ethical sensemaking and subjectification.

As we will discuss later, the cognitive reasoning processes can help build cognition-oriented competencies and interpersonal competencies (Osagie *et al.*, 2016). Ethical discourse, sensemaking and subjectification can address how responsibility can be established and developed within employees without any coercive measures or exertion of power from the outside (such as the pre-conventional and conventional levels of moral development theory). By fostering these processes, pseudo-activities resulting from moral laxities are monitored, and decision-makers are held accountable for their actions and decisions. The moral laxity gap and the way to bridge this gap are depicted in Figure 1.



**Figure 1.**  
Moral laxity gap

**Source:** Figure by author

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### Three cognitive reasoning processes

#### *Ethical discourse*

Discussing ethical goals and principles and how to achieve and maintain them can shape activities into becoming more thinkable and practicable (Gherardi and Murgia, 2014). Discourse puts experiences into meaningful categories (Clegg *et al.*, 2007), including the construction of social identities, social relations and the system of knowledge and meaning (Jørgensen and Phillips, 2002). Discourse is central to the social construction of reality, and it has a powerful effect on shaping social reality (Clegg *et al.*, 2007). Furthermore, the transparency of corporate decisions is increased through dialogue and discourse (Banerjee, 2014) because employees break their silence. Through dialogue, employees have the opportunity to raise their voices (Hickland *et al.*, 2020) and to talk about those issues that are not as they should be. Ethical discourse is controlled by social rules – values, morals and ethics – while acting as the boundary between complex cultural systems (Banathy, 1996) and assists individual moral development.

Moral development results from the dialogue between the employee's cognitive structure and the complexity presented by his or her environment (Kohlberg and Hersh, 1977: 57). This interactionist perspective on moral development requires an environment which facilitates dialogue between the self and Others (Kohlberg and Hersh, 1977). Building upon Kohlberg's theory, Habermas illustrates this environment in his communicative action. Habermas's idea of "communicative action" involves people being able to attend open debates in a power-free space and under equal conditions. His theory was a response to a crisis in modern society, and it led him to develop an ethical discourse which provides moral grounding (Meisenbach, 2006) and determines the development of moral reasoning (Kohlberg and Hersh, 1977). For Habermas, an individual's behavior can be influenced by his or her level of moral reasoning (French and Albright, 1998). The process of ethical discourse reflects the moral judgment of the postconventional level of Kohlberg's theory (Habermas, 1990). Following Habermas, in Peter Ulrich's approach to business ethics, he prioritizes the idea of fair and power-free discourse (Beschoner, 2006).

Ethical discourse is not absolutistic because there is not one single moral standard and code that must be applied in every situation (Beschoner, 2006) and the participants in such a discourse do not try to win the argument (French and Albright, 1998). Instead, there are numerous possibilities and various determinations that apply according to the particular interests of all participants in each individual case (Clegg *et al.*, 2007). In other words, the participants try to find a new way of approaching the problem (French and Albright, 1998). Ethical discourse with the purpose of creating moral meaning and judgment allows employees to understand the concept of CSR and come to an agreement on a plan for common action, regardless of the hierarchical order which is considered on the preconventional and conventional levels of moral development theory. According to Thompson (2004), moral meaning is a complex interaction involving individuals and social and discursive elements in a continuous process of interpretation and reinterpretation. Through the process of ethical discourse, all participants can become ethical observers within their corporation: they become active in preventing unethical or pseudo-behavior and in driving the corporation to act in alignment with its CSR policy. Ethical discourse creates legitimacy in organizations, as all participants become candidates who are approved according to their legitimacy (Beschoner, 2006).

Ethical discourse develops a procedural moral theory in which communication and interaction are used to reach ethical judgments (Meisenbach, 2006) in a power-free sphere. Such discourse provides a framework in which the normative aspects of decision-making can be analyzed and proposes a framework in which differences can be embedded (Collier,

1998). Meisenbach (2006, p. 46) discusses the steps of enacting ethical discourse. First, generate a decision or potential norm: this step is carried out according to the codes of conduct and based on the values and norms of the organization. Second, determine who is potentially affected by the enactment of the utterance: the stakeholders come into play in this step. Third, articulate the utterance to all parties identified in the second step: this means examining the practicality of how the stakeholders understand and interpret the issue. Ethical discourse starts at this step. Fourth, all parties discursively debate each consequence and its acceptability through equal and full participation. Fifth, make a judgment about the validity and acceptability of the proposed utterance or norm by handling disagreement and encouraging consensus. Ethical discourse will bring moral awareness which is the ability to interpret a situation as being moral and ethical (Craft, 2013). This kind of moral awareness may not be possible through only the words in a code of ethics (Rottig et al., 2011) or a CSR policy. As Kohlberg and Hersh (1977, p. 57) note, the more one encounters situations of moral conflict that are not adequately resolved by one's present reasoning structure, the more likely one is to develop more complex ways of thinking about resolving such conflicts. The reciprocal relationships enabled through ethical discourse lead to common understanding resolution of moral conflicts.

Artefacts of existing CSR strategies are oftentimes written documents in the form of one-way communication that do not allow for open discourse and participation (Seele and Lock, 2015), even though an appropriate communication plan supporting the belief in CSR and respective initiatives within organizations are considered an important part of CSR implementation (Ivanova-Gongne and Lång, 2020). Employees, as internal stakeholders of an organization, can engage in public discourse because it opens two-way communication, thus encouraging them not to be silent. Moreover, corporations achieve moral legitimacy through employee's participation in discourse (Ivanova-Gongne and Lång, 2020). Through ethical discourse and two-way interactive communication about carelessness and moral laxity, employees will be able to live and work in greater awareness. According to Deetz (2007, cited in Mayes et al., 2012), dialogue has an important role in organizational learning and creative problem-solving that can help CSR realization. True CSR would be possible by paying more attention to participatory communication processes so that in situations of conflict and difference win-win responses can be created (Deetz, 2007, cited in Mayes et al., 2012). Ethical discourses are important for the production of shared meaning and the sensemaking of ethical issues (Herlin and Solitander, 2017). Moreover, ethical discourse has valuable potential for organizational ethics (Meisenbach, 2006), while at the same time, the goal of sensemaking is to identify the importance of the emergent situation, the contrast between organizational norms and the actions that must be taken to influence the outcome of the given situation (Caughron et al., 2011).

### *Ethical sensemaking*

In our complex and oftentimes unjust world, businesses are faced with a set of challenges and circumstances that must be dealt with quickly. With the intent of making the world a better place, businesses can no longer rely on rule-based solutions for dealing with ethical dilemmas. Understanding these ambiguous situations is crucial for the type of decision-making that is called sensemaking. Sensemaking has a central role in human behavior, decisions and actions and is achieved through a variety of discourses (Collier, 1998). According to Weick et al. (2005, p. 409), sensemaking "involves turning circumstances into a situation that is comprehended explicitly in words and that serves as a springboard into action." Because of the ambiguity that is produced as a result of rational choice and evaluation, there are opportunities for sensemaking in an organization (Weick, 1995).

Within an organization, ethical sensemaking enables employees to develop and apply the cognitive decision-making framework that is essential for interpreting a complex and ambiguous situation (Kligyte *et al.*, 2008). In such an environment, stories and narratives are created which are crucial for sensemaking. An organization's stories are dynamic (Boje, 1991), fulfil other functions – both cognitive and affective (Collier, 1998) – and transmit and reinforce shared values and meanings (Mahler, 1988; Gabriel, 1991). Ethical discourse can create a situation in which ethical sensemaking of pseudo-CSR occurs in organizations and, at the same time, the stories of responsible or irresponsible behavior enter a corporation's discourses. In fact, sensemaking plays an important role in the perceptions of CSR and it can help to understand the reasons for the ambiguity (Angus-Leppan *et al.*, 2010) between responsible and irresponsible behavior.

Sensemaking is dynamic: through its ongoing properties, it enables a flux of understanding and actions in an organization. Sensemaking starts with noticing and bracketing as an incipient state (Weick *et al.*, 2005). Through the process of sensemaking, business practitioners and framers have representation: they can see how people and the environment suffer from pseudo-CSR. In other words, sensemaking is a potential internal institutional determinant of CSR (Angus-Leppan *et al.*, 2010, p. 192).

The process of ethical sensemaking interacts with individual identities, gives meaning to unexpected ethical events, creates more insightful views of a situation (Weick, 1995), promotes a better understanding of the dynamics of managing and organizing in different situations (Boudes and Laroche, 2009; Maitlis and Sonenshein, 2010) such as unethical acts and manages complex situations (Stigliani and Ravasi, 2012; Vlaar *et al.*, 2008). Sensemaking can serve the postconventional level of moral development theory as individuals engage in multiple complex cognitive processes during sensemaking (Thiel *et al.*, 2012) that enable them to compare ethical situations and form their own mental model through interpretation of the current situation. This mental model acts as a framework for information gathering, evaluation and contingency planning. As Kohlberg and Hersh (1977) argued, at the postconventional level, the individual critically examines the current situation and, through criticism, develops toward having more complex ways of reasoning.

Ethical issues go beyond a specific context: they can vary greatly, as they address the value system of a particular organization or a society as well as the stakeholders that come into play. In some cases, understanding ethical issues is easy, but sometimes the issues are more difficult to identify and may cause a serious struggle. When ethical issues are more complex, unexpected situations can arise in which the sensemaking process identifies the ethical dilemma through personal identity. In this sense, ambiguity, complexity and high-risk situations regarding ethical issues can be responded to by sensemaking because sensemaking is not a one-dimensional cognitive process: rather, it demands careful scanning, interpreting and analyzing of complex ethical dilemmas (Thiel *et al.*, 2012). Sensemaking is a cognitive process that helps parties to contemplate the corporation's relationship with its stockholders (Basu and Palazzo, 2008). It can also be considered as an important theory of meaning and action because it reduces the ambiguity around CSR and its practice (Angus-Leppan *et al.*, 2010). Studying CSR through the lens of sensemaking provides us a more concrete conceptual basis, rather than only an analysis of the content of CSR actions in a corporation (Basu and Palazzo, 2008). Sensemaking helps employees to create a cognitive map and monitor the pseudo-behavior in implementing a CSR strategy. As a result of sensemaking, which is a continuous process characterized by discourse, dialogue, communication and interaction between people, people constitute themselves as ethical subjects in the ontology of becoming.

*Subjectification*

Ethical discourse and sensemaking create processual thinking, which is in accordance with subjectivity (Massumi, 2002). An individual is produced as a subject through social processes and relations (Roberts, 2001; McLaren, 1997). Hence, an employee's morality is socially constructed within the corporation through interactions and dialogues. From an ontological perspective of becoming, in the context of organizational theory, there is an emphasis on the processual nature of organizations rather than on established and formal structures (Loacker and Muhr, 2009). Subjectivity is not formed by universal and contextual codes of conduct: instead, it is embedded in day-to-day practices and discourses (Clegg *et al.*, 2007). The new subjectivity is manifested by expressing itself passionately and freely, so as "to bring something to life, to free life from where it's trapped, to trace lines of fight" (Deleuze, 1995, p. 141). Subjectification is primarily concerned with the processes of self-formation or how individuals try to constitute themselves as moral subjects (Loacker and Muhr, 2009). Developing a moral subject is a cognitive and metacognitive learning project that refines one's moral sense in a practical way (Sadler-Smith, 2012). Its development through the process of normative ethical education is not possible because it attempts to find an intellectual resolution in generalized or abstract moral dilemmas and challenges (Sadler-Smith, 2012).

The process of subjectification comprises all the ways in which a person transforms himself/herself into a subject (Foucault, 1988; Hildebrand-Nilshon and Papadopoulos, 1998). In this process, Foucault (2005, p. 11) discusses "Heterotopias," a space of difference in which there is no attempt to dominate, subject or assimilate the other, only the right to "think and be different" (Foucault, 1988, p. 9). In such an environment, creation of the self by the self is positioning through discourse. Here, a subject is created in two senses: by being subjected to someone else through control and dependence and by being true to his/her own identity by conscience or self-knowledge (Foucault, 1983, p. 81). In this sense, according to Loacker and Muhr (2009), some rule-based instruments in organizations, such as CSR, help employees subscribe to a set of norms, truths and practices that constitute a moral subject. Furthermore, to create a solid infrastructure for moral subjectivity, employees should be able to maintain responsibility for CSR policies.

The mode of subjectification is compatible with the postconventional level in moral development theory because, as discussed by Foucault (1988, p. 27), subjectification is "the way in which the individual establishes his relation to the rule and recognizes himself as obligated to put it into practice." A theorizing mode of subjectification has been depicted in Kohlberg's theory because this theory does not focus on the morality of acts or behavior; rather, it focuses on the morality of the reasons behind those actions (Fendler, 2014).

In the process of subjectification, people are more conscious of certain aspects of themselves that help them interpret their situation because moral subjectivity can shape both conscious and unconscious perceptions and interpretations of an event (Thompson, 2004). Subjectification forms an individual existence in the mutual interrelations between people and their surroundings as, according to McLaren (1997), it is only through the process of subjectification that individuals become subjects capable of resisting the practices that constitute them. In particular, through subjectification employees will be able to resist the practices of pseudo-behavior in CSR implementation. According to Hussenot and Missonier (2016), the importance of the present moment is important in Foucault's idea of subjectification both to consider past events and in having an opportunity to create new ways of living. From past pseudo-CSR behavior that may have been present in corporations, employees start to understand the ethical situation and the action that they should take, and they can connect these events. In this process, employees are in continuous interaction with

Cognitive reasoning process	Ethical discourse	Ethical sensemaking	Subjectification
<p>Characteristics of cognitive reasoning process</p>	<p>* results from dialogue between employees and the complexity of the environment (Kohlberg and Hersh, 1977).                      * is reflected in moral judgement (Habermas, 1990).                      * develops a procedural moral theory for ethical judgment (Meisenbach, 2006).                      * brings moral awareness with which to interpret a situation (Craft, 2013).                      * leads to shared understanding and ethical sensemaking through variety of ethical discourses in an organization.</p>	<p>* enables individuals to examine the current situation critically and, as a result, develop toward more complex way of reasoning (Kohlberg and Hersh, 1977).                      * enables employees develop and apply a cognitive decision-making framework (Klgyte et al., 2008).                      * allows individuals to engage in multiple complex cognitive processes (Thiel et al., 2012).                      * is seen as a continuous process characterized by discourses and communications and this leads to subjectification.</p>	<p>* the way in which an individual establishes his or her relations to the rule and recognizes himself or herself as obligated to put it into practice (Foucault, 1988).                      * embedded in day-to-day practices and discourses (Clegg et al., 2007).                      * primarily concerned with the processes of self-formation or how individuals try to constitute themselves as a moral subject (Loacker and Mühr, 2009).                      * the complementary step of three cognitive reasoning processes for preventing pseudo-behavior in the implementation of CSR policies.</p>
<p>Contribution to CSR</p>	<ul style="list-style-type: none"> <li>• Two-way and interactive communication</li> <li>• Moral legitimacy</li> <li>• Employee's greater awareness</li> <li>• Creative problem-solving</li> <li>• Raise employee's voice</li> </ul>	<ul style="list-style-type: none"> <li>• Increase the perception of CSR</li> <li>• Reduce ambiguity around CSR</li> <li>• Provides more concrete conceptual basis for CSR</li> <li>• Creative cognitive map for employees</li> </ul>	<ul style="list-style-type: none"> <li>• Independent in thinking and acting</li> <li>• Creating new meaning for business</li> <li>• Tool for change</li> </ul>

Source: Table by authors

**Table 2.**  
 Three cognitive reasoning processes and their contribution to CSR

others through discourse. This gives them comprehensive knowledge and a sense of the consequences of pseudo-behavior. They become mature enough to participate in a power-free discourse, where new sentences and ideas are produced. They imply their own sense in the process of sensemaking, while their subjectivity constructs and collectively creates an ethical climate for preventing moral laxities. The process of subjectification allows employees to become more independent in their thinking and acting (Biesta, 2004, p. 9) regarding CSR policies and strategies. New meanings of what it could mean to do business can be created through this independent thinking and acting (Anderson *et al.*, 2014). In this regard, subjectification can be considered as a tool for change (Anderson *et al.*, 2014) that is needed to prevent pseudo-behavior in CSR. A summary of the three cognitive reasoning processes and their contributions to CSR implementation is shown in Table 2.

### Conclusions

As we have presented, in today's business environment CSR policies are sometimes only "window dressing" gestures for managers. Throughout history, there have been many instances where renowned business brands have lost their reputation and were fined for following undesirable business policies. Therefore, maintaining high ethical standards and practicing true CSR can help corporations remain in the business environment while growing trust locally and globally. In this paper, we show how corporations apply CSR policies that are considered appropriate in business operations and simultaneously engage in pseudo-CSR by acting in a morally lax way. We argue that moral laxity is a source of unethical behavior because it encourages slackness and the late recognition (Geva, 2006) of the importance of being ethical and responsible. Moral laxity, as a gap between true and pseudo-CSR, shows that the sincerity of motives for CSR is ambiguous, while for managers and framers it is important to practice what they preach.

To promote commitment to CSR policies and prevent the trap of pseudo-CSR, we have explicated how the moral laxity gap can be closed by moral development theory. This development is possible through ethical discourse, ethical sensemaking and subjectification. The practice of ethics is situated in organizational discourse (Clegg *et al.*, 2007), which leads to ethical sensemaking, wherein all employees find a common way of understanding and discussing the moral laxities and ethical dilemmas of their corporation. Neither individual predispositions, environmental nor static factors influence ethical outcomes, rather these outcomes have roots in individual dynamics and a relationally and socially constructed reality (Astley, 1985; Painter-Morland, 2008, cited in Chiu and Hackett, 2017). It is the nature of a socially constructed individual that highlights the importance of morality as a dynamic phenomenon which is shaped in the societal context the individual is a part of. As a consequence of ethical discourse and ethical sensemaking, employees are morally subjectified, which has the potential to create an ethical climate in an organization. Such an environment inspires employees to maintain responsibility in applying CSR policies, and the new subjectification creates managerial solidarity which helps to avoid pseudo-CSR. These processes lay a moral foundation for preventing any moral laxities, and without them, CSR will remain an inaccessible desire in a business environment in which corporations are free to shift from true CSR to pseudo-CSR at will.

Although our discussion of bridging the true/pseudo-CSR gap takes place on an individual level, an ethical climate in corporations can create venues of virtue or vice for all employees (Sadler-Smith, 2012). The three interrelated processes (ethical discourse, ethical sensemaking and subjectification) help corporations to foster employees' ethical considerations as a part of their decision-making process. By nurturing these processes employees will move closer to infinite responsibility toward the Other, which goes far

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beyond following set rules and principles. For [Levinas \(1969\)](#), discourse describes the relation between the self and the Other, and one's subjectivity is only brought into being as one is responsible for the Other ([Strhan, 2007](#)). Hence, the contributions of this paper are threefold. First, through this study, we conceptualize the gap between true and pseudo-CSR as moral laxity. As we discussed, moral laxity is the problem of overlooking individual moral and responsible behavior. Therefore, understanding this gap and the way to bridge it is important because moral laxity results in late recognition of the responsibility necessary for preventing expected harm before it occurs. Second, we highlight the role of an individual in bridging the true/pseudo-CSR gap, although it is generally accepted that CSR happens at the corporate level. Third, by taking a postmodern perspective on business ethics, we provide an application of postmodern business ethics which is not dictated by a set of instructions: rather, it gives us a meaning of ethics that is highly related to the moral development of the individual.

Managerially, our study implies that ethical discourse, ethical sensemaking and subjectification in the implementation of CSR policies corporations will be able to move toward true CSR. It requires the will to understand responsibility as a necessity and a real possibility that depends on everyone within an organization ([Biesta, 2004](#)). Such an approach to ethics and responsibility needs to be practiced within organizations and among all the individuals with the aim of awaking a moral impulse in them.

This research, like other studies, faces some limitations. First, in our paper, we argued that CSR evolves over time, but still, we have an uncertain understanding of it due to lack of a widely agreed definition of what CSR is and precise conceptualization of it ([Frankental, 2001](#); [Wan-Jan, 2006](#); [Graafland and Zhang, 2014](#)) that reflects the dynamics and complexity of the nature and context of the problem ([Sheehy, 2015](#)). Second, drawing upon postmodern philosophy to bridge the moral laxity gap is another limitation of this study, because the postmodern approach itself has limits in providing a universal ethical principle ([Vveinhardt, 2022](#); [Mansell, 2008](#)). Although CSR's formulation is somewhat inevitable, however, the sense of responsibility goes beyond the rule-based ethics ([Mansell, 2008](#)) which places a burden on researchers in the postmodern approach, including us, to come up with a concrete solution. Third, recognizing that cultural differences affect individuals' behavior, attitudes and values, this research may be applicable to certain cultural contexts only. A contextualized and culturally sensitive investigation of our suggested individual moral development through ethical discourse, ethical sensemaking and subjectification processes may help understanding how moral laxity can be overcome in other cultural contexts.

With this paper we hope to have opened a new vista for further conceptual and, particularly, empirical research in which the role of individuals in creating and ensuring true CSR policies and commitments is moved frontstage. Possible future research directions include a fine-grained analysis of the states of companies' CSR reports and how the moral development processes need to be adjusted to the given level of pseudoism of CSR, for example. Additionally, observations and investigations of employees' everyday activities and behavior bear the potential to reveal their moral responsibility as sediments in their hearts and minds. This would allow to see employees as ethical sensors of (emerging) pseudo-CSR in a company. Another important research path is to determine how moral development prevents companies from back slippage into pseudo forms of CSR. Also, it may investigate how virtue ethics can contribute to the moral development theory because virtue ethics concern with moral character of individual ([Bruni and Sugden, 2013](#)) and it can mutually support both CSR and business ethics discussion.



Note

1. We acknowledge that true CSR, as per its definition, is practically challenging, if not impossible, to achieve. For analytical reasons, however, we create the dichotomy of *true* and *pseudo* to show what is needed to profoundly improve the implementation of firms' CSR policies.

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