

Empowering Organizations through Corporate Social Responsibility

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Chapter 11

Analyzing CSR's Expectation Gap through the World System Differential

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ABSTRACT

This chapter critically approaches the concept of Corporate Social Responsibility (CSR) on the theory level with a new theory frame called World System Differential (WSD). The new frame has been developed by bringing together Luhmann's system theory, Grosfoguel's world system, and Irigaray's theory on gender equality empowerment. The principle assumption here is that CSR unchangeably consists of many contradictive definitions. This allows for framing CSR as an expectation gap. Applying the WSD to the CSR field, the expectation gap is analyzed as an idealized conception that is shaped by a proposed universal that everyone is assumed to desire in the same way. As result, the chapter shows that we must verstehen (Weber) CSR in its contradictive reflections by different societal rationalities, which by nature discriminates against the less powerful opinion holders. For this, the WSD can show its analytical usefulness as both a theoretical and a methodological tool.

INTRODUCTION

Corporate Social Responsibility (CSR) has become a broadly accepted and widely used concept in corporate practice and the academic field. Originated by Bowen's (1953) conception of the social responsibilities of businessman, Carroll's pyramid of responsibilities (1991) and Elkington's triple bottom lines (1998), the concept has been internationally established. The puzzling aspect of the CSR field for academics and practitioners refers – directly or indirectly – to a generally defining

theme for social responsible acting of corporations. Numerous academic disciplines, industries, CEOs, political movements, and the political establishment seek to frame the ground, on which claims are made and guidelines are proclaimed. The present chapter argues that a multitude of issues is thrown into the concept of CSR. In fact, CSR appears to be able to be everything when all definitions are taken together. Is it a useless concept then? Can every stakeholder draw the piece of it that fits his particular interest at best?

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This chapter would say no to the former and yes to the latter: CSR is designed to be a gap of contradicting expectations. Moreover, despite arguments on broad and tight definitions (Raupp, Jarolimek, & Schultz, 2011) a commonly accepted definition of the concept cannot be found. This is due to the societal antagonisms regarding class (first and foremost), but gender and ethnicity too among others. What is it then good for? It is perfect to understand how our current society is designed by the existing power relationships. The current mainstream definition of CSR tells us better than many other concepts about the principle obstacles of our future precisely because every stakeholder can pick the aspect of his interest from the concept. This begins with the three elements of CSR theory that contain economy, social, and environment (Haynes, Murray, & Dillard, 2013, p. 1). Each is contested and filled with numerous, contradicting concepts. Each of the three elements consequentially brings their contested definitions into the dispute on CSR.

On the one hand the CSR concept contains many of our most pressing problems in society (environment, development, social inequality etc.), from which all stakeholders pick the piece that fits their interest best, on the other hand is it exactly that characteristic which allows us to understand the world we are living in by analyzing CSR. For this purpose, a holistic theory frame is developed that portrays our world system and can be applied to understand CSR. Herewith differences between the societal expectations towards CSR will be revealed and on a system theory level understood (*verstehen*).

Here is to be taken into account that this chapter will outline the system theoretical viewpoint on CSR and not provide the one definition that is capable to bring together all existing approaches on CSR.

Consequentially, the chapter will deal with the issue what different expectations on CSR are framing the concept rather than proposing one

clear definition. CSR is neither useless (see above) nor educible in its complexity. The paper draws on the fact that societal contradictions cannot and aren't meant to be harmonized within the concept of CSR. Different rationalities (Weber, 2009) of different stakeholders articulate their demands through different symbols (Joas & Knöbl, 2009), using different communication codes (Luhmann, 1999). Academic approaches have tried to understand CSR based within Luhmann's system theory by developing communicative structures for PR strategies on CSR to guide communications about companies (Szyszka, 2011) or tried to frame the perception and influence by a stakeholder system environment on discrepancies of trust and trustworthiness (Bentele & Nothhaft, 2011), but all have failed to provide a holistic theory. All existing theory approaches neglect the fact that a particular rationality is behind these definitions.

Here presented is the world system differential (German *Weltsystemdifferenzial* or WSD) as explaining theory frame to understand the expectation gaps towards CSR. Herewith, the examination refers to three theories: first, the theory of social systems and system environment (Luhmann, 1999), referring preferably to the social system's autopoietic character (Luhmann, 1985; Martens, 1991). Secondly to the cultural world system (Grosfoguel & Mielants, 2006) that is – thirdly – determined by valuation of a certainly defined normality to the extent that what some kind of people actually have is what all should have (Irigaray, 1993, 2003; Khader, 2008, p. 51).

Centered is the understanding of CSR's grounding problem as being less a lack of definitions but being more the lack of theory.

Scientifically this contribution challenges the established 'sociological thinking' which assumes that what we aim for is something we can find actualized in the world in which we already live in irrespective of the fact that we find the world dehumanized and dehumanizing (Irigaray, 2003, p. 167).

The Work's Structure and Intention

This chapter is going to deal with the described problem of an existing gap between the expectations regarding CSR. The title expresses the assumption that there cannot be one universal definition of CSR. In fact, CSR is the expectation gap, the concept only exists because it brings expectations together, which actually are not supposed to go together. The current usage of the concept by the private and the public sector including academia hides the fact that the different rationalities of the different stakeholders cannot be aligned. This means that the concept of CSR will lose its *raison d'être* when the expectation gap is not anymore. Therefore, no actor in the field is interested to see this happen. A new theory approach is needed to understand the constitution of CSR. Such a theory was developed and is first published here, and called: the world system differential (WSD).

The chapter starts by first providing a short overview on the genesis of CSR in order to frame the three (3) principle (contradictive) perspectives on CSR in society. In the main part hereafter, the world system differential will be developed based on a critical outline of Luhmann's system theory (Luhmann, 1995, 1999), discussing Irigaray's equality claim (Irigaray, 1993, 2003; Khader, 2008), reflecting on Grosfoguel's world system (Grosfoguel & Mielants, 2006) to finally make the three to one and describing the WSD. The final sequence will then deduce the analytical implication of the theory to the concept of CSR from the theory frame. There will be demonstrated how the world system differential (WSD) can be of help to get a clearer way to look at the diverging realities of CSR, which express themselves in the expectation gap.

THREE SECTORS, THREE PERSPECTIVES

The following order of the three sectors (private, civil society, public [academic]) is not randomly chosen but finds one's bearings in the chronicle of the concept's appearance. References to historical events are made where appropriate and the description assumes by no means completeness of historical events.

Private Sector

The CSR history began in the context of growing productivity, richness, power and influence of companies at the end of the 19th century. As the companies grew in power, concerns against were articulated (Dillard & Murray, 2013, p. 17). The establishment of the International Labor Organization (ILO) by the League of Nations in 1919 took these concerns into account and “[b]usiness leaders were forced to consider the impact their activities had on wider society, and by the end of the First World War, a number of leading companies were engaged in what became known as ‘New Capitalism.’” (Ibid., 2013).

The New Capitalism was driven by the idea that companies would freely present themselves as being a positive part of the society and not a threat. The debate and constitution of CSR was accompanied by social fear of growing corporate power which “culminated in the early 1930s (...) into regulated economy in all of the advanced nations that stood in the capitalist tradition including Soviet Russia” (Frederick, 2006, pp. 13–14). This resulted into socio-economic transformations such as the NS cooptation, Italy's corporate fascism, and the New Deal in the USA (Ibid., 2006, p. 14).

“After the Second World War, the idea that business best served the public good if it was state controlled took hold in much of western Europe, Indonesia, India, and in the Eastern bloc of communist countries where private enterprise was outlawed,” as Dillard and Murray (Dillard & Murray, 2013, p. 17) argue. Frederick (2006, p. 7) adds that the central theme for CSR came up in the heads of CEOs “as a mere wisp of an idea at mid-20th century” (Ibid., 2006, p. 5). The idea of a couched business ethic became famous by Frank Abrams, elder statesman and former chairman of (also former) Standard Oil of Jersey. He demanded in the Harvard Business Review of 1951 good citizen (Ibid., 2006, p. 8) behavior as duty of corporate managements “to conduct the affairs of the enterprise to maintain an equitable and workable balance among the claims of the various directly interested groups, a harmonious balance among stakeholders, employees, customers, and the public at large” (Ibid., 2006, p. 7).

During the following years, the debate in the private sector was somehow congealed by the rise of the environmental and black movement, struggles for women’s rights and the like in the 1960s to the 1980s. The established basic understanding was the so called Friedman Argument which noted that “the business of business is business” (cf. Bentele & Nothhaft, 2011, p. 48) or the social responsibility of business is to increase its profits (Friedman, 1970). Through this, the protection of the planet and the societal struggle for social justice became the valuable expression of the modernity’s achievement: the economical organization in the shape of corporations, as Backer (2003, pp. 9–17) and Nothhaft (Nothhaft, 2011, pp. 59–61) point out.

In the years hereafter, the debate within the private sector rather struggled with responding to the question, why good managers do bad things as Frederick (2006, p. 95 et seq) argues referring to environmental (justice) incidents in Bhopal and Boesky (in the 1980s). A leading argument was that, “managers of business organizations

are relatively powerless in face of the powerful market forms that drive increasing consumption of the world’s resources” (Haynes et al., 2013, p. 8). Strategic considerations resulted in a new, more elaborated and structured approach to CSR, aligned with Carroll’s (1991) pyramid of responsibility: The Triple Bottom Line (TBL) (cf. Aachener Stiftung Kathy Bays, 2013). The TBL was developed by John Elkington in 1994 (vgl. Elkington, 1998) and based on the synergetic unification of three areas of corporate responsibility. These are the economic, ecologic and the social responsibility. According to the Aachener Stiftung Kathy Bays (2013), Elkington extended the bottom line of established accounting by an ecological and social dimension resulting in a surplus calculation of a TBL, “den ein Unternehmen ökonomisch, ökologisch und sozial schafft” [which is generated economically, ecologically, and socially by the company]. This is supported by Kuhn (2009). His analysis states a broad positive feedback from corporate decision makers accompanied by attempts to reduce corporate caused environmental damage. On the other side, the author argues the limited range of TBL considering critics: Whereas positive TBLs are included into reports on corporate sustainability, the utility of societal commitment can hardly be accounted in the books as profit margins. Nevertheless, TBL has become a regular feature in business reports and the EU Commission has asked market-listed companies to publish a TBL in their financial reports (cf. Ibid. 2009).

Frederick (2006) has summed up the history of CSR development in the private sector by distinguishing two phases: Before 1970s and after. The distinction involved two practical questions. First: Is a company responsible? This was the debate until the seventies of the last century and he calls CSR1 (corporate social responsibility, read ‘CSR one’). Secondly, how does a company respond to this responsibility? Frederick (2006, p. 39) calls this CSR2 (corporate social responsiveness, read ‘CSR two’). CSR1 has been replaced by CSR2

around the 1970s. Corporate Social Responsiveness “refers to the capacity of a corporation to respond to social pressure. (...) The key questions are: Can the company respond? Will it? Does it? How does it? To what extent? And with what effect?” (Ibid. 2006, p. 40) This “often dependent largely upon the individual social conscience of company’s chiefs” (Ibid., 2006, p. 41) the author continues, which is why this is seen as the overarching managerial approach on CSR in the private sector that “looks to an institutionalized company policy for its successful implementation” (Ibid., 2006, p. 41).

Thus, the current first perspective is featured by the question whether and how CSR is implemented in corporate policies.

Civil Society Sector

Rather cautious was the reaction of the civil society sector in the developing academic discussion in economics (Quandt, 2013, p. 21), which probably had to do with the concept’s early determination in the 1950s. According to Frederick (2006, p. 8), CSR meaning stood out on three ideas: first, corporate managers as public trustees, secondly, to balance competing claims to corporate resources, and finally philanthropic support of good causes.

More than ten (10) years later, the debate was enriched by new dynamics of societal development. Carson’s *Silent Spring* (1962) publication in a popular scientific way caused already furor and created first ideas for a mutual dependency of human and nature (Curbach, 2009, p. 70), which looked at the ecological consequential charges of the current economic activity (Quandt, 2013, p. 21). This was backed up by civil society movements as the ecological movement and the founding of environmental NGOs. The societal development of environmental movements developed – as Kaufmann (2013, p. 118) concludes – in accordance to Huber’s, (2001), Acselrad’s (et al. 2009) und Cunha’s (et al. 2003) five phases model², but wasn’t limited to environmental questions but

involved the CSR movement too (cf. Curbach, 2009, p. 68). As Frederick (2006, pp. 26–28) adds, the establishment of CSR was fostered by further six social revolutions: The Black Movement, The Women’s Liberation Movement, The Youth Movement, The Consumer Movement, Anti-War BTW Anti-Militarist Movement and The Work Ethic Revolt. Revolutionary ideas or ideas of social change have influenced the CSR debate from civil society sector’s perspective until now, focusing on issues such as working and indigenous rights, justice claims, gender, and antiracism demands.

The direction from which civil society perceives good corporate citizenship is even more diversified by different national, cultural, and historical constraints. This means that historical events in Germany such as involvement of corporations in the establishment and maintenance of the Nazi regime, the anticapitalist movement of the 1968 student revolution in West Germany, and experiences with the real existing centrally planned economy in the German Democratic Republic particularly framed the perception of the German civil society of what corporations are required to do to be labelled ‘socially responsible’. Here is no space to going into detail of the “Finessen der einzelnen Definitionsversuche” [finesses of single definition attempts] (Schranz, 2007, p. 22), but as a forecast to the following subchapter can be stated that the different rationalities, which frame CSR conceptions, vary tremendously between countries, cultures and subcultures, classes, and walks of life; as do approaches to the concepts.

Public (Academic) Sector

Even if the CSR concept was developed at first by practitioners and then driven by the societal struggles further on, publications from science discussed related issues even before World War II ended.

Here Barnard’s *The Functions of the Executive* (1938), Clarks’s *Social Control of Business* (1939) and the work *Measurement of the Social*

Performance of Business of Theodore Krepes (1940) are important to name. Two famous scientific publications (Howard R. Bowen, 1953; Drucker, 1946) have picked up the new topic. Both expressed the necessity of ethical principles in economic management. In their texts the concept of corporate responsibility was established (Quandt, 2013, p. 21). Particularly Bowen, the godfather of CSR, asked in his piece which kind of CEO's social consciousness can be expected in terms of societal responsibility.

According to Carroll (1991, p. 39), the works of Davis (1960) and Eells (et al. 1961) have been most influential for the evolution of the CSR concept in the following decades. Some say that Davis earned Bowen's 'title' later on. His contribution was to define societal responsibility as corporate "actions taken for reasons at least partially beyond the firm's direct economic (...) interest." (siehe Carroll, 1991, p. 39) In his opinion social responsibility entails a concept, which only can be understood in the context of corporate rationality. He came up with the hypothesis that socially responsible corporate decisions could be the reasonable result of a long-term analysis process, if these decisions would result (on a long run) in economic profit that can return the investment. Eells and Walton on the other side didn't come up with a concept definition but developed through the following editions (1961, 1974) of their book on 'Conceptual Foundations of Business' an overview of existing perspectives on the concept. They argue that CSR deals first and foremost with society's aims and needs. The characteristic of both aims and needs was to go generally beyond the economic interests of companies. They saw CSR as a concept that enables companies to find their place in the new and changing world order of the 1960s to 70s.

According to Raupp et al. (2011, pp. 29–30), the positive link to financial advantages and the perspective on economically dysfunctional, delegitimizing effects of socially irresponsible actions of corporations have been responsible for the establishment of the concept in the public sector.

This was also connected to his assumption that the realization of the big society goals would require to turn away the usage of corporate resources from private interests. Dillard and Murray tell about the above named Davis that he,

... held that the social responsibility of business demanded that companies should be open to public input and scrutiny, that social costs and benefits should be factored into their business decisions and also priced into products, and where it has the necessary competencies, the company as a citizen should be involved in social affairs. (Dillard & Murray, 2013, p. 19)

This for sure is linked to the global perception of crises in these years (oil crisis, economic crisis of the 1980s, Cold War). Scientifically, CSR debates were dominated by discussions about the above mentioned statement of Friedman (1970) that "the business of business is business." This was accompanied by a continued sharpening of the concept in the 1970s from academia (Carroll, 1979; Johnson, 1971; Steiner, 1971).

Beside existing debates on the sharpening of the initially established CSR ideas (H.R. Bowen, 1953; Davis, 1960; Eells & Walton, 1961 among others), the publication of the Limits to Growth in 1972 (Meadows, Meadows, Randers, & Behrens, 1972) rushed the environmental debate into existing discussions on corporate responsibility. Requesting the "Idee eines grenzenlosen globalen Wachstums auf Kosten natürlicher Ressourcen" [idea of global growth at an expense of natural resources without limits] (Curbach, 2009, p. 70) for a first time, two different debates in the academic world started to coexist and later on merged. On the one hand, there was the success of the established environmental movements to putting "the environmental question on the top of the international agenda" (Kaufmann, 2013, p. 121). On the other side, there was a discussion in economics and corporate praxis of how to deal with the new demands from society. For the first time,

the CSR debate then included numerous theory perspectives from social sciences (sociology, political science) on environmental governance, development issues, and social movements at that time, but nature scientific considerations on resource scarcity and biodiversity too.

Definition Issue

Looking back at the described three background sectors of CSR, one can clearly see the lowest common denominator in the aspect that companies are prompted to be aware of their societal responsibility. One common reference is Carroll's (1991, p. 42) pyramid of CSR (see Figure 1), which allows – as Raupp et al. (2011, p. 11) stress – a very broad understanding of the concept, including profit making and compliance. Single responsibilities are distinguished and range from Economic Responsibilities – accurately the responsibility to be profitable – over Legal Re-

sponsibilities – act in accordance to the existing laws – and Ethic Responsibilities – avoid damaging others and be just and do the right thing – to Philanthropic Responsibilities as a common moral goal. The pyramid argues that fulfilling all this responsibilities from bottom up and in that order makes a company a good corporate citizen. (vgl. Carroll, 1991, p. 42)

In consideration of the discussed different approaches to the concept, which have been established over time, the broad definition character of Carroll's accepted and recognized pyramid can satisfy most of the involved stakeholders. No one actually would honestly refuse the rightful interest of a company to be profitable. Without directly mentioning, but in the same spirit, the EU commission published a definition in its green book on Promoting a European Framework for Corporate Social Responsibility, stating that “[m]ost definitions of corporate social responsibility describe it as a concept whereby companies

Figure 1. Pyramid of responsibility
Source: Carroll, 1991, p. 42.



integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis. Being socially responsible means not only fulfilling legal expectations, but also going beyond compliance and investing 'more' into human capital, the environment and the relations with stakeholders." (European Commission, 2001, p. 6) The broad defining frame results in a multitude of definitions, as Abbot's (2011) proposed five-dimension framework can show illustrating how corporate responsibility can be interpreted. As he argues, the framework involves:

1. **The Big Picture:** How corporate responsibility has an impact on the large issues of the day such as climate change, economic growth, poverty reduction etc.,
2. **Instrumental Benefits:** The relationship between financial performance and corporate responsibility and so the underlying business case,
3. **Business Attitudes:** The way businesses think about the non-financial aspects of their operations,
4. **Non-Business Stakeholders:** The effect of corporate responsibility activities on other stakeholders such as those that advocate greater social and environmental responsibility, and
5. **The Impact of Corporate Responsibility on Itself:** How it affects our developing beliefs and understanding of the role and practice of corporate responsibility today and in the future (Abbott, 2011, p. 71).

The five dimensions give a proper overview on the large scale, where CSR can be applied and confirms again the initially assumed important "role and relevance of CSR in all three main sectors of modern economies" (Andrew Crane, Matten, & Spence, 2013, p. 12). In fact, the given dimensions might not even be enough as Abbot only counts the main impacts of (successful) cor-

porate responsibility to (consequentially) the most influential sectors. The example shows also that the definition chaos is enhanced by the ambiguity of the relationship of many related concepts, such as corporate and social responsibility and responsiveness, and the cultural history of the concept. The question is: are we talking about the same concept? According to Longsdon "conceptual confusion [...] about whether corporate citizenship was the same as or different from social responsibility and responsiveness" remain pressing (Curbach, 2009, p. 19; Longsdon, 2004, p. 68), caused by synonymous usage, which in return results in or is caused by the difficulty to define and profound fuzziness (Curbach, 2009, p. 19). As Quandt (2013, p. 25) stresses, the native discourse referred originally to the social responsibility of corporations towards their staff, and furthermore in an Anglo-American context. Consequentially, as Curbach (2009, p. 19) rightful states, the usage of the CSR concept requires interpretation in the 'jungle of CSR definitions' (Crane, Matten, & Spence, 2008, p. 3; Crane et al., 2013, p. 5; Schneider, 2012, p. 17).

Interestingly, this 'confusion' in the 'jungle' was not a new insight. It was stated already in the boost phase when environmental and CSR movement grew rapidly in size and importance. Votaw and Sethi have ironically referred to CSR as follows: "The term is a brilliant one; it means something, but not always the same thing, to everyone. To some it conveys the idea of legal responsibility or liability; to others it means socially responsible behavior in an ethical sense; to still others the meaning transmitted is that of 'responsible for', in causal mode; many simply equate it with a charitable contribution." (Votaw & Sethi, 1973, p. 11) In consequence: "Are we talking about the same thing when we discuss Corporate (Social) Responsibility? There is reason for doubt," (Pleon Kohtes Klewes GmbH, 2005, p. 8) as Curbach (2009, p. 19) states in her doctoral thesis.

The reason to doubt is a true but insufficient conclusion to the problem. Most pressing for the current situation is the neglect of analyzing the surrounding power relationships that frame CSR. The lack of a final definition doesn't stand harmless aside. On the contrary, it results in a predominance of a certain definition broadly outlined, "by its constituent actors, most notably companies, to suit their own viewpoint and purposes," (Haynes et al., 2013, p. 7). The result of academic ignorance to this social fact must be understood beyond the context of what has been critically called the sociological thinking (Irigaray, 2003, p. 167) in the introduction. Since social science, sociology in particular, has ignored the possibility that 'true' CSR might be something that cannot be found in the existing dehumanized world, no efforts have been taken to develop a theory frame that allows for understanding CSR without assuming at the same time that our current societal conditions are adapted to realize it.

This paper follows the conclusion of Lockett, Moon and Visser (2006) who understand the characteristics in CSR's development history as being responsible for the fact that a general theorem hasn't been established so far. Particularly, they "suggest that CSR does not meet even the more relaxed definition of a substantive discipline and therefore is better described as a field because (...) it has 'highly permeable boundaries,'" (Lockett et al., 2006, p. 117).

As follows, the world system differential approaches CSR from another angle: the principles of system theory (Luhmann, 1999), the gender philosophical frame from Luce Irigaray (1993, 2003), and the cultural world system (Grosfoguel & Mielants, 2006).

THREE TO ONE: THE WORLD SYSTEM DIFFERENTIAL

As has been said in the beginning, a new theory was developed by the author to understand the

concept constituting expectation gap on CSR. The new theorem is called the world system differential (WSD). Before the theoretical parts of the WSD are discussed, the concept's basic structure will be elucidated. The WSD consists of three different theory approaches that are merged to balance the weaknesses of each single one. Considering the lack of familiarity with each of the theory, this chapter will point to the central aspects of the three theories that will be used. Each description will be concluded with a short critique on each of the three theories. The final sequence (3.4) will then develop the WSD that is assumed to be a fairly developed theory frame to apply it the analyzed expectation gap of CSR.

System Theory

The following argumentation refers mostly to Luhmann's piece on his theory of social systems (Luhmann, 1999, pp. 34–70) and aims to only shed light on the principles that constitute his theory of social systems. Starting point of Luhmann's system theory is the assumption that the social consists of a relatively independent emergent order level. This means that the social exists independently from single human beings (Martens, 1991, p. 626). The social consists in the shape of numerous social systems³ (Luhmann, 1999, p. 30), which are hallmarked by their selective distinction from one another.

A social system can be anything. CSR is a social system for instance. Sociology is a social system, but Sustainability is a social system too. From system theory perspective, there is no limit of possible social systems. This also includes any number of subsystems. Using the given conceptions of CSR1 and CSR2, both can be called subsystems of the broader social system CSR. The described characteristics of social system hence apply also to all subsystems.

The social is established by the recursive selection of constituting priorities between the social systems. This recursive selection between

all systems is called functional differentiation. Functional differentiation basically means that any social system must permanently differentiate itself from all other social systems in order to persist. This differentiation is done by communication. Every system communicates necessarily with all other (possible) systems and differentiates itself by ignoring most of the priorities of the other systems. So, social systems are like physical bodies. They react only to priorities of other social systems that are part of their particular list of priorities. This is called autopoiesis.

The initially introduced social is consequentially a sum of autopoietic social systems that are in functional differentiation to one another in order to persist. This creates the social in which we are living: a hypercomplex reality. Due to this complexity, successful communication between the systems is rather unlikely to happen.

The hypercomplex system environment is reduced by the mentioned selective distinction. This enables the systems' operations with the other systems which the system produces and sustains itself. The operations between social systems base on an interaction of their distinguished elements, which is communication.

Clearly, Luhmann's communication conception is different from classical conceptions such as transmission of information between a sender and a receiver, as it bases on systemic thinking. On the contrary, communication is understood as a unity of a triple selection consisting in the components information, message and *verstehen* (in the Weberian meaning). The named triple selection is the last elements (*Letztelemente*) of a social system that cannot be dissolved beyond (Luhmann, 1999, pp. 226–227). Successful communication between systems can only happen if all three selections have been processed successfully. Here, information stands for the selective selection of an offer of opportunities, message is the choice of a particular behavior for the transmission of the selected information, and *Verstehen* means the handling of the differentiation between

information and message through communication (Luhmann, 1984).

Based on this structure, Luhmann (1999, pp. 44–45) concludes that each system is functionally differentiated to all social systems and as a result intrasystemically 'conditioned'. This means that every social system has its own, absolutely different conditions that produce and sustain it. It has these conditions due to the fact that it is different from all other system recursively. As logic deduction can be concluded that two social systems can't have the same conditions in order to remain two different social systems. This is valid to every social system. At this point, the characteristic of the system environment becomes apparent: The sum of all other social systems – from the perspective of one social system – is the environment or the environment "in this sense is that, what, as totality of external circumstances, limits the randomness of morphogenesis of systems and subjects it to evolutionary selection" (translated in Kaufmann, 2013, p. 101; Luhmann, 1986, p. 23).

Consequentially, the second part aspect of Luhmann's system theory consists in the understanding of the social as a functionally differentiated environment, in which every social system is or can be the environment to every social system, as part of all remaining social systems aside the one social system you are looking at.

The third aspect is the autopoiesis of social systems. According to Luhmann (1985, p. 403), these systems, like social systems, are autopoietic, "die die Elemente, aus denen sie bestehen, durch die Elemente, aus denen sie bestehen, selbst produzieren und reproduzieren" [who produce and reproduce the elements, of which they consist, through the elements, of which they consist]. Therefore, autopoietic systems are designated as closed systems, since they neither allow any kind of communicative processing (in case of social systems) nor any form of determined or causally intended alteration from outside of the system (Luhmann, 1998, p. 28 et seq.). This means that social system independently produce and repro-

duce their elements as means of existence. They don't receive an input from or send an output to the environment. This must not be understood as being contradictory to what has been said. The autopoiesis of social systems allows and requires a relationship to the (system) environment. Only, the way of relationship is controlled and maintained by stipulation of intrasystem structures. Even more, the functional differentiation as a type of self-referential communication without exchange and influence for the constitution of the social system is both possible and necessary for social systems' existence, which Luhmann calls 'structural coupling' or 'interpenetration' (Luhmann, 1988, p. 900). Simply, autopoiesis means that social systems define themselves by referring to themselves only. Their unique existence is a result of their own processes and not established by other systems. In addition to the self-referent 'behavior' of social systems, the permanent decay of the elements and operations of social systems and subsystems (Priller, 1999, pp. 48, 93 note 26) requires constant affirmation through communicative exchange. Consequentially, the stop of communicative processing of social systems initiates their decay.

Concluding can be stated that autopoiesis and the requirement of the functional differentiated system environment are the two strong poles of the theory on social systems. As each social system is necessarily ignorant towards the priorities (elements) of their environment of all other social systems and is permanently located in the self-referential production-reproduction circle, the unlikeliness of successful communication is properly addressed by the theory. Modelling the relationship of the contradiction as constituting system connectivity is obviously the greatest strength of Luhmann's system theory.

Critiques

The critique on Luhmann's approach refers not to particular aspects of basic or extended theory

appliance, nor refers it to the famous sociological dispute between him and Wil Martens in the early 1990s (Luhmann, 1992; Martens, 1991). The critique on Luhmann's theory of social systems is argued from a meta-level and criticizes that the theory doesn't fulfill all criteria to be a theory. According to the criteria of good theory, Luhmann's theory on social systems is assumed to be a model instead of a theory. According to Woods and Walton (1982, p. 190) a theory demands as third criterion that in "order to achieve the necessary orderliness, a theory usually involves reference to somewhat abstract and idealized concepts." Here is argued that system theory doesn't match this criterion. As Lieberon (1992, p. 4) points out, "[t]heory is the whole body of our knowledge. It can and should go *beyond* existing evidence, but it also must include existing information, if only to evaluate it. A theory that ignores existing evidence is an oxymoron" and "such an oxymoron should not be called a theory." The problem of system theory is located in the fact that the theory itself cannot be tested, falsified, and consequentially is unable to consider evidence. The oxymoron appears in the fact that the connectivity of the system indeed matches common-sense day-by-day experiences in our social life. On the other side, a theory that doesn't state a hypothesis, which cannot be falsified, must remain unconvincing and unsatisfying in face of the requirements to a good theory. In fact, system theory is always true and cannot be wrong and consequentially is more of a model than a well-rounded theory.

Equality, Universality, and the 'Third Thing'

The second theory comes from the field of philosophy. Based on Luce Irigaray (1993, 2003) Serene Khader (2008) theoretically criticizes the women's rights movement of the past for their theory driven mistake how they claimed gender equality. Putting together the philosophical thoughts on gender equality of feminist philosopher Luce

Irigaray (2003, p. vii), reference she argues, “to pay particular attention to one structural feature of political equality claims. This is that—since they are usually demands that some existing inequality be redressed—they usually take the actual status of one sex in the status quo as a desirable universal. What one sex actually has is what both sexes *should* have” (Khader, 2008, p. 51). The theory logic establishes consequentially two issues: general universal⁴ and universalized ideal⁵

The general universal bares the thinking of an independently existing universal of gender equality. Irigaray calls this the ‘logic of the same’. This logic expresses a systematic tendency of Western thought to subject anything that must be theorized to this logic. The Western thoughts or sociological thinking (see above, cf. Irigaray, 2003; Khader, 2008) stand for the abstract likeness of two things (women and men) related to their mutual likeness to a third thing (gender equality). The characteristic of the third thing (gender equality), however, is not what it appears to be at the first look. The presented general universal, the third thing, is in fact more similar to one of the two things than the other. This results in the social fact that this causes one of the two things to be either more like the standard of comparison (the third thing) than it is or less-than-same in relation to it, but not equal in likelihood. This likelihood on the other side is exactly what is assumed for the third thing, this is the context of justification for the standard of comparison. The logic consequence of this is assumption is to assume that the two things are exchangeable and distinguishable only towards the third thing or standard of comparison (Khader, 2008, p. 49) that will be called further on the ‘general universal’. Each general universal therefore assumes a type of ontological equal dualism of the counterparts where de facto the contrary is true. The different ontological levels in the comparison are characterized through gradual lack and presence of one or the other thing (Ibid. 2008, p. 49). As main issue, one can see the fact

that there is a presented general universal which in fact is ‘just’ a generalized ideal of a specific kind.

This leads to the second issue. The given theory frame of mainstream sociological thinking establishes available symbols for the analysis, which constrain research frames and represent the borders of analytical capability. The presented symbols and codes are the societally established ‘universalized ideal’ that appears in the shape of a general universal. In the concept of the ‘universalized ideal’, the differences of everyone and every system are clotted since everyone is forced to behave towards this universalized ideal.

Since this general universal is not the assumed third thing of two ontologically equal two other things, as discussed, can a comparison only take place within the given constraints of the universalized ideal. But not only can things only be expressed within the given frame, only systems with functions that can be considered in this frame are educible. Consequentially, the sought general universal of a third thing must be analyzed in its symbolic context and as rationale of the logic, in Khader’s approached case the claim of gender equality (Ibid. 2008, p. 49).

Both the logical paradigm and the symbolic context approach critically the foundation of established sociological theory of science, which will be called further on the mainstream theory. In consideration of what has been said about the already dehumanized and dehumanizing world (Irigaray, 2003, p. 167) the challenge for critical analysis must go beyond moral-normative assumptions. The rightful consequence of accepting the mainstream’s assumptions is applied to the claim of gender equality that the rights of one gender must automatically be – in the meaning of emancipation – what both genders should have. There is no theory supported reason why, considering the global power relationships, emancipation for the women would require equal steps and equal symbols as the male gender had taken to achieve the position of being the ‘closer-to-the-third-thing’ gender. On the contrary, there are many reasons to

assume that claiming what the other gender already has, will not lead to women's liberation. Here can be understood that even in science, argumentations in sociology, political sciences, communications and others who assume in research (design) and theory an ontological equality to some third thing, do all borrow *nolens volens* the global inequality unquestioned.

Basically, there is nothing wrong by doing research based on the assumption that the world isn't equal, democracies aren't totally democratic (Irigaray, 1993, p. 85), some people are poorer than others and so on. The problem rather appears in studies where the described circumstances aren't taken into consideration. On the symbolic level, this creates empirical problems. Caused by the theory deficit when assuming the named general universal without evidence or when some variables are stronger weighted than others (Khader, 2008, p. 51). Methodologically, this causes a bias and in the result this fosters (even unintentionally) the mainstream frame. Two main reasons are seen as problematic in the presupposition of the gender-neutral universal as Khader (2008, p. 51) argues: On the one hand, a gender-neutral universal is likely an impossible project the two genders are irreducibly different from one another as the difference is between kinds of subjects, not only between social statuses or preferences.

If women and men are different as moral beings, it is unlikely that a single abstract model of moral and political life can represent them both. Positing a single universal that encompasses both of them is likely to privilege one of them. Second, if we ignore this fact and continue to look for a gender-neutral universal, we are bound to draw on a particular repertoire of existing symbols to articulate it. Our existing symbolic, metaphorical, and legal configurations already privilege men. Thus, the so-called 'gender-neutral' universal is likely to unfairly privilege the masculine just as the symbolic context from which it is culled does (Ibid., 2008, p. 51).

Critical Review

The criticism of the illustrated approach is based on the initially introduced requirements for a rounded theory. As Lieberson (1992, p. 4) points out, "a theory attempts to explain events beyond those observed and uses language that is not purely empirical." Compared to this statement, Irigaray's thoughts haven't been fully developed.

The criticism here refers to two issues: The limitation of her contribution refers only to the example of gender inequality, whereas her philosophical approach would suggest going beyond. As Farren (2010, p. 33, note 60) can show, Irigaray does not ignore the fact that other societal contradiction exist.

The chapter's critique rather focusses on the way, how the approach is applied to the social. This was realized by day by day experiences, featured psychologically and empirically through the language that is used. Khader's brief reference to Jacques Lacan's theory of the symbolic as the register of linguistic representation and exchange (Lacan, 2007), on which Irigaray's approach (Irigaray, 1985, 1996) rests on (Khader, 2008, p. 55), establishes language as a concept based on symbols and expressions which – at the same time – are the societal constraints.

As well as language serves Irigaray's purpose in the chosen case of gender inequality in France, as limiting is this analytical tool when her brilliant theory conception shall be applied to rationalities beyond sexism. The methodological problem of comparing different languages, cultural meanings of issues such as emancipation has been demonstrated by Hurtienne and Kaufmann (2011). Generally, the theoretical range is devaluated by the chosen empirics of Lacan's language theory (Lacan, 2007). Therefore, Irigaray stresses on the one hand rightful claims to equivalent social status by the feminist movement in order to allow both genders equal access to "human identity" (Irigaray, 1993, p. 84) by neglecting at the same time possibly rightful claims of others, discriminated by

ethnicity, age, habitus, sexual orientation, class, and the like. The contradiction becomes even more obvious in face of her critiques on symbolic slogans as 'chance equality' (Irigaray, 2001, p. 142), which hides the inequality between men and women. Other possible dimensions as the exemplified mentioned cannot be revealed from the symbolic language frame.

The second critique therefore accuses her theory of inconsistency. Her critiques on the sociological thinking have actually been critiques on assumed random preferences of the third thing. As right as she is with that claim, the same applies to her approach of gender equality. Taking her common theory, its limitation regarding the gender issue and the neglect of other possible discriminations has been recognized in sociological research as "over-identification" or "over-rapport" as Girtler (2001, p. 78) states. A one sided overemphasis on one social contradiction (such as gender in case of Khader and Irigaray) is broadly found in (self-proclaimed) critical literature (Bullard & Wright, 2012; Bullard, 1993; Grosfoguel & Mielants, 2006; Mignolo, 2000, 2011).

The World System

Despite the fact that one sided emphasis of the reference (Grosfoguel & Mielants, 2006) has already been argued above, the article of the authors develops the quite useful concept of the cultural world system, which will complete the outlined problem set. Considering their one-sided emphasis on ethnicity, the presented theory frame bases on the extension as made with reference to the cultural regime in Brazil's Amazon (see Kaufmann, 2013, p. 197 et seq.).

As for CSR, the cultural world system explains the characteristic of our social reality of today. Moreover, CSR constitutes itself alongside the created dominion of 'we' and some 'others'. When CSR is used as a mainstream frame, it considers already a whole world system of truths and

desires which – with reference to the described universality before – everyone should have. Or, what is not desirable for no one. This system rules through concepts such as CSR by promoting and fostering a particular understanding of modernity, development, and world order.

Mielants and Grosfoguel develop an explanation for the development of ethnic discrimination in their Long-Durée Entanglement between Islamophobia and Racism in the Modern/Colonial/Capitalist/Patriarchal World-System. Basically, they follow up the question how "religious difference in the pre-modern/colonial world turned into a racial/ethnic difference in the modern/colonial world" (Grosfoguel & Mielants, 2006, p. 2). For the purpose of the development of the world system differential their developed world system frame is of use, since it specifies an idea of the discussed idealized universal, which appears in the shape of general universal. They construct their idea of the world system by a theory driven analysis of concepts such as modernity, capitalism, whiteness, and patriarchy through history to the paradigm of a new world system.

According to them, the world system was developed by two main events in Europe's 15th and 16th century history: the church schism, "when Martin Luther (1483 – 1546) nailed 'The Ninety-Five Theses' on the Wittenberg church (1517) and changed all radically" (Kaufmann, 2013, p. 47) and the beginning of conquest and reconquest when "the modern/colonial world [was] inaugurated in 1492" (Grosfoguel & Mielants, 2006, p. 3) by the discovery of the Americas and the recapture of Spain against the Arab conquerors began. Both events have transformed the European culture tremendously and found their expression by the concept of 'purity of blood'. The historical events and their consequences together with the development of the concept established the marker of 'otherness' as a culturally distinguished worldview. Purity of blood was not used to define racial difference and to address somehow race

based superiority thoughts in the beginning “but as a technology of power to trace the religious ancestry of the population” (Ibid., 2006, p. 3).

Like Max Weber, Mielants and Grosfoguel see the roots of the current ‘spirit of capitalism’ (Weber, 2012) ‘otherness’ in the ‘European/Euro-American Christian-Centric Capitalist/Patriarchal World-System’ around religious identities at that time where ‘people with the wrong religion’ (Jews and Muslims) and ‘people without religion’ (Africans and indigenous people in South America) are distinguished from the ‘us’ (Christians). According to them, the two major events of reconquest of Spain from Arab occupation after centuries and the colonization of South America and Africa (Conquest) required the establishment of an argumentative frame within Christian missionary mission for committing cruel crimes against the native population for the sake of profit. This was done by giving different competitors (nations) for natural resources a different human ranking. Opposing the logic to missionize ‘people without religion’ the concept of ‘people without God’ was developed and established with help of the Pope’s legitimization to place African natives and South American Indians at the bottom of the hierarchy (cf. Kaufmann, 2013, p. 202 et seq.). This established the ‘colonial difference’ in the world system.

At the same time, ‘people with the wrong religion’ became ‘people with the wrong God’ and was linked to Christian Spain’s imperial struggle against the Islamic conquerors who settled there, hundreds of years ago as part of struggles that go back to the crusades. The Christian vs. Islam struggle articulated what Walter Mignolo (2000) characterizes as the ‘imperial difference’.

The theological question of religion was bound to the concept of civilization. Since colonization was formally identified with ‘civilizing’ the barbarians, though no different from ancient arguments, the concept of ‘rights of the people’ accompanied the concept of ‘purity of blood’ during the following two centuries. As Mignolo

continues, this resulted in a documented competition between slave hunters and the Jesuits, in which the former wanted the Indian’s body and the latter their soul (cf. Mignolo, 2000, pp. 29–30). The former stands for the punitive principle of domination and the latter for the restitutive one. Whilst the first excluded the Indian ruling by obedience, the second wanted to rule by adaptation of ideas (and finally laws) ‘by choice.’ Both principles have enforced their efforts. ‘Purity of blood’ turned in time from more and more racial distinctions by attributes (such as lazy, brutish, noble savages among others) and finally into a distinction of skin color (Mignolo 2000: 31).

The ‘Rights of the people’ principle on the other side turned to the ‘rights of men and of the citizen’. The rights of men and the citizen was a mutual right. On the one hand, it was the duty of all Christians to missionize the ‘primitive’ people in order to free them from their destiny in hell. On the other side, everyone who willingly embraced the civilized way of living got the rights of citizen and men granted. The concept therefore was a two-sided determination of (Christian) responsibility and (rightful) domination of the uncivilized. Central to the given thoughts on universality, embracing Christianity, knowledge, and citizenship, the whole European understanding of civilization, societal order, hierarchies and rationality was accepted. The ‘rights of citizen and men’ concept replaced over time the ‘rights of people’ conception by “looking at the ‘universality’ of man as seen in an already consolidated Europe, made possible because of the riches from the colonial world flowing west to east, through the Atlantic.” (Mignolo, 2000, p. 29) The result is a world of unequal treatment by physical (‘Purity of blood’) but habitus related difference (‘Rights of men and the citizen’) too.

The question remains, how have “people with the wrong religion” practically been turned into people below the human? The characteristic of having different beliefs of god doesn’t ‘evolutionary’ evolves to the status of racially inferior

people. Basically, the change from a “protoracist” (Grosfoguel & Mielants, 2006, p. 3) to the cultural world system took five ‘argumentative steps’⁶:

1. In the mid-16th century was “argued that indigenous people had no soul and therefore were not humans and could be enslaved without representing a sin in the eyes of God,” (Ibid., 2006, p. 3).
2. Then was stated that Africans not are ‘people without religion’ but also ‘people without soul’. This allowed every Christian believer to ignore any Christian duty of mercy and established for the first time the idea that some people in the world look like the same but are fundamentally different.
3. The development of ‘modern sciences’ by Francis Bacon (1561 - 1626) and new technologies in the 16th and 17th century accompanied the global dominance of this thinking, resulting in a military, economical, and cultural hegemony that penetrated every cultural part of societies. The military victory in reconquest and conquest over the Arabian empire also initiated the demise of Arabian empire and cultural competition with the European culture. In this period, the above describes ‘imperial difference’ was reduced to a ‘colonial difference’ which characterized the relationship to the African and (South-American) indigenous nations before. The growth of secular ideas together with the development of science (Groh & Groh, 1991, p. 40 et seq.) marked the third step, in particular fostered through the reduction of the time and space dimension during the globalization (Sachs, 2002, p. 29).
4. As more as the religious argument became the iron enclosure (*eisenhartes Gehäuse*) of our societal constraints absent religious reasons (cf. Weber, 2012), the more merged the two concepts of devaluation of particular people. By this process of imperial demise of competing empires and the world wide establishment of ‘purity of blood’ and ‘rights of the men and citizen’, the two separately existing dominions merged: When the former favored a Caucasian phenotype, the latter valued the protestant and catholic ethics (cf. Weber, 2012) in its broadest meaning. To not being devaluated, being Christian wasn’t enough, being Caucasian, being male, being economically successful also joined the cultural world system.
5. Finally, the “Christian-centric global religious hierarchy and the Eurocentric global racial/ethnic hierarchy were increasingly entangled and the distinction between practicing a non-Christian religion and being racialized as an inferior human became increasingly erased” (Grosfoguel & Mielants, 2006, p. 4, italic in the original). Today, the two differences are inherently included in our world’s perception, even unnoticed. The world’s power center is no longer the military and economic power of ex-colonial countries such as Spain, Portugal and the United Kingdom, but the cultural heritage prolongs and forms the European and Euro-American, Christian-centered, capitalist, patriarchal world system.

Critical Review

The theoretical approach of Grosfoguel and Mielants (2006) plus the contribution by Kaufmann (2013) describes the existing world system with focus on ethnic oppression (the formers) and cultural (the latter) oppression.

What does this mean for CSR? CSR is a product of the presented and historically grown world system. As such, it contains all its characteristics in one or the other way: When we speak of corporations we speak of organizations of a certain type in a society with a certain type of rationality as Weber (2012) would put it. As the history section could show, CSR is a Western concept, based on ideas and philosophies (of

Analyzing CSR's Expectation Gap through the World System Differential

making business or taking care for the public) from this cultural background. As such, CSR is the verbal and acting expression this European and Euro-American, Christian-centered, capitalist, patriarchal world system.

Even if this can be assumed, the approach does not reach far enough. Three main critiques must be named against the Grosfoguel and Mielants:

1. The authors lack in reference to broad debates on intersectionality (cf. Anthias, 2008, 2012; Shinozaki, 2012 among others) and ignores many other possibly influencing sections aside ethnicity (white versus color), religion (Christianity versus other religions), gender (male-female) and geography (Europe and North America versus ex-colonized countries or regions) has already be argued in the beginning. The accusation here isn't to argue that particular sections should have been included (such as class or age for instance) or more emphasized (such as gender) but rather the fact that the selected focus on ethnicity in a broad context of Christianity versus other religions is not able to model the complexity of the current cultural world system. The theory model isn't sufficiently diversified to automatically cover complexities beyond the focus of observation, such as that there are more genders than women and men that are socially constructed.
2. Secondly and in consequence of what has been said, as convincing as their theory argumentation might be, the approach lacks from systematical categorization of the ontological status of the world system. This results on the one hand in a world system's constitution without consideration of ideology differentiation and differences between protestant Calvinism (Weber, 2012, p. 80 et seq.) and the catholic theodicy doctrine (Groh & Groh, 1991, p. 48 et seq.), and, in consequence, in a presentation of Christianity as a monolithic and outward

religious ideology, which suppresses Jewish, Islamic and indigenous religions through a colonial-military dominance. Even historically (considering the Thirty Years's War 1618 to 1648 between protestant and catholic monarchies in Europe for instance) this standpoint cannot last. Doubtless, the characteristic of these differences has been imperial in nature, on the other side has the economic and military demise of the catholic countries during the time of Enlightenment (cf. Groh & Groh, 1991) given evidence for a re-adjustment of the cultural hegemony (Kaufmann, 2013, pp. 54–55) towards a protestant ethic in the iron enclosure (Weber, 2012).

3. Thirdly, the author's language is accusing instead of descriptive. This might be seen as question of writing style, but the critique doesn't point to the over-identification issue (Girtler, 2001, p. 78) as their rightful concern to fight reactionary ideologies is, as Grundmann (1997, p. 541) stresses, constitutive for sociology and therefore not generally wrong. The problem appears – similar to the mentioned critique on Khader's argumentation line – in the empirical evidence (cf. Grosfoguel & Mielants, 2006, pp. 6–8). Empirical evidence is unsystematically presented in support of the assumed racist world system and seems a one sided, rhetoric sweeping blow against the existing cultural regime in the world.

Kaufmann on the other side tries to apply their world system to a general phenomenon of the 'invisibility of coloniality' (Kaufmann, 2013, p. 179) and adds – as stated – Mignolo's considerations (2000) on the rights of the men and citizen to the issue. Albeit, his application (Kaufmann, 2013, p. 202 et seq.) to explain the inferiorization of indigenous people remains on the same, weak analytical level as the one of the authors, from which the grounded theory stemmed

when he takes the frame to support theoretically his empirical in unequal treatment of indigenous people in Brazil's Amazon.

Three to One: The World System Differential

As promised in the beginning, combining the three presented approaches is adapted to balance the critiques to either one of the three theories. Furthermore, the holistic frame of the world system differential (WSD) is adapted to theorize the research field of CSR. In the following, the theory of the WSD will be presented as a general frame.

Principle starting point for the WSD is the assumption that Luhmann's described system theory level must be the cover to develop a frame that is able to cover a multisystem field as social reality. The perspective on a given problem therefore is determined by the perspective of the observer who perceives the problem from the perspective of at least one social system (just to keep the example simple since certainly everyone belongs to numerous social systems). In short, theoretical frame must consider the existence of infinite possibilities of unequal treatment, which are observed differently depending by perspective and situation in question. "Thus although a theory attempts to explain events beyond those observed and uses language that is not purely empirical, it also deals with known empirical information about the subject it purports to cover," (Liebersohn, 1992, p. 4). The contribution of system theory is first the acceptance of social systems that constitute the social. The number of social systems to a presented problem depends by the selective viewpoint of the observing system. The limited perception of a given issue furthermore comes from the closed and self-referring (autopoietic) characteristic of all systems, which cannot observe another system as what it is but as what it 'means' to the observing system. Since the observing system is characterized by the required permanent reproduction of itself, it must confirm its differ-

ence to its particular system environment (all other possible social systems but the observing system itself). Due to the autopoiesis, no system perceives another system as this system is perceived by itself, but at the same time, as more similar the characteristics of two systems, the more likely is successful communication between the two. The problem that has been stated is the descriptive character of Luhmann's system theory which resulted in the accusation that the system theory was rather a model than fulfilling the criteria of a (good) theory. With reference to Luce Irigaray's theory on the general universality of equality claims of both genders (cf. Khader, 2008) and in consideration Grosfoguel's world system of 'otherness' (Grosfoguel & Mielants, 2006), the WSD is assumed to be a universal social system itself with the characteristic that everyone and every social system is asked to be functionally differentiated from. In this point, the theory on WSD itself doesn't refuse the initial statement of Luhmann (1998, p. 28 et seq.) that the social is constituted by the communicative interaction of systems, but goes so far as to say that the social is manifested in the an infinite number of social systems.

Through contribution from here established conceptions of the general universal and the idealized universal, based upon the principles of Irigaray's gender equality claim, the mentioned 'third thing' (equality) is replaced by the world system of Ramón Grosfoguel and Eric Mielants but extended in the way that the characteristics of the world system aren't limited to the given description. Moreover, the world system must be seen as social supersystem, in which all other social systems take place. The characteristic of the world system is therefore also not limited to gender differentiation or racial concerns. On the contrary, social systems such as ageism, lookism, disability, culturalism, locationalism, heightism, and weightism (for an explication of the concepts see Kaufmann, 2013, pp. 176–177) among others can be considered in the theory frame.

Analyzing CSR's Expectation Gap through the World System Differential

All these are consequentially declassified to subsystems of the world system without disabling their function of being the driver of other included subsystems. The world system consists in its characteristic as universal differentiator. This means that all systems stay in functional differentiation to the world system differential (WSD). The WSD's constitution as result of historical struggles and present power relationships balances the initial critique of being non-falsifiable. WSD assumes the given inequalities to being predominant for the valuation, and therefore perception, of every social system. The existence of a WSD requires the consideration (at least in theory considerations) of possibly involved variables for the case of any problem set in questions. Since every system is functionally differentiated from the world system and the world system is a product of the functional differentiation from all other systems, the difference of the world system consists in its hierarchy of being of predominant influence to the social, which means more than the other social systems. In opposite, from system theory perspective, to all social systems that are on the same analytical level without priorities, the world system in its function as functional differential of every other social system is located superior and creates the core of the theoretical consideration: If numerous systems are functionally differentiated from the world system differential and difference means different treatment in terms of valuation, what are the world system elements?

With reference to Irigaray's equality claim is here argued that the world system differential doesn't present itself as what it truly is. The WSD is no concrete political entity such as a specific government or globally active powerful stakeholder but a cultural principle that stands for particular priorities. The WSD appears as being a general universal, as something that everyone in the world must want.

Proper examples are concepts like democracy, justice, human rights, or even CSR. Since the following section is going to mainly deal with

CSR, the example of democracy as one social system is taken here. Democracy is presented as something everyone should have. By this form of sovereignty, a specifically European way of liberal, presidential, or parliamentary democracy is understood. Based on the cultural traditions of the French Revolution in 1789, the concept is also linked to ideas of freedom of speech, free market and equal voting rights to every citizen.

Social systems that are willing to get the label of democracy are therefore asked to be not too different from this understanding. Herewith isn't considered that the cultural and economic conditions may frame the democracy concept quite differently and – like the 'brilliant concept of CSR' – it means not the same to everyone.

As said, the WSD doesn't present itself as it is, but articulates the democracy social system as something, which everyone wants in the same way, despite the fact that the presented ideal is closer to some cultures than to others. In extension to that what Irigaray argued regarding women's equality claim, the WSD theory's answer assumes unlikeliness of the assumed 'idealized universal' of democracy, human rights etc. Instead, the characteristic of social systems' autopoiesis makes every observing social system ignorant towards other understandings of the observed. In fact, the presented 'idealized universal' (through the functional differentiation from the WSD) establishes as structure of devaluation since the it, the 'idealized universal', does not only apply to one ideal (i.e. democracy) but to every imaginable social system. Additionally, it includes sanctions by the existing power structures.

This is characterized in demands towards everyone and in combination non-dischargeable. The idealized universal, among others, presents the ideal of a Western, Caucasian, educated, wealthy, young, good looking, heterosexual man from a metropolitan area of the first world and the more different the elements of a particular system, the valuable is the system, which causes devaluation in face of every other social system. The devalu-

ation comes from existing power structures and establishes—in appliance of Popper's theory on the phenomena of power (Popitz, 2009) – a continuing threat through the functional differentiation from the world system. Following the 'wrong' understanding of democracy (like Russia, Cuba, Venezuela, or Iran for instance) results in sanctions or adoption of the idealized elements leads to benefits, such as support.

As a result, the WSD creates a frame, in which many things are presented as a general universal but all are in fact 'just' idealized universals. Non-consideration results in accommodative and technical, so unreflecting mainstream research, where critical analysis is required (cf. Dryzek, 2009), and limited models for decision making. As neither the 'supersystem' nor its functionally differentiated system environment intentionally do either valorization (rewarding) or de-valorization (sanction), the analysis of particular differences between the presented general universal und the idealized universal in the background regarding the research item should be centered for more holistic research. The presented theory can be used to frame any subject of interest in order to better understand and interpret its meaning. Both decision maker and the scientific community can benefit from these considerations, as a preferably exact picture of the problem in question is the only basis, of which best academic quality and highly valuable recommendation to practical application can be measured.

How this can function will be demonstrated by analyzing CSR in the light of this theory.

CORPORATE SOCIAL RESPONSIBILITIES IN THE LIGHT OF THE WORLD SYSTEM DIFFERENTIAL

Recalling the outlined definition issue as unresolved question in the field of CSR research Valentinov (2013, p. 317) points out that one, "...

of the key challenges of the ongoing research on CSR is in explaining the way in which the various CSR practices enable corporations to take account of their dependence on their societal and ecological environment." From WSD perspective the key challenge is to see through the codes of words or the habitus reflexive power structure (cf. Joas & Knöbl, 2009) which frame various corporate social responsibilities, which – in turn – result in different practices. The unsolvable entanglement between society and corporations produces different ideas, visions so to say, and answers to similar questions. Main questions are how association of and CSR itself should be constituted. What is part of CSR and what is not? "Meeting this challenge calls for moving beyond the narrow economic perspective seeing corporations merely as economic actors dependent on their business environment," as the author rightfully continues (Valentinov, 2013, p. 317). The three elements of CSR, social, economic, and environmental responsibility (Haynes et al., 2013, p. 1), must be understood as three subsystems within the social system of CSR.

The following Figures 2 and 3 demonstrate the different perspectives on CSR through the traditional lens (Figure 2) and through the lens of the WSD (Figure 3). The following figure models the conventional perspective on CSR in consideration of its three elements as economic, environmental, and social responsibility (cf. Haynes et al., 2013, p. 1). Without even establishing Carroll's pyramid of responsibilities (see above), this exposition is seated in a quite comfortable position. Three areas of responsibilities on the same moral equal footing are defining the concept of CSR. Stakeholders from every background will find sufficient aspects in the concept to become part of it. The similarity of the pie chart with the three column model of sustainability (cf. Lexikon für Nachhaltigkeit, 2013) is significant and for good reasons called the principle of CSR.

The more everyone fits in a concept, the more difficult is the analysis of antagonisms or

Analyzing CSR's Expectation Gap through the World System Differential

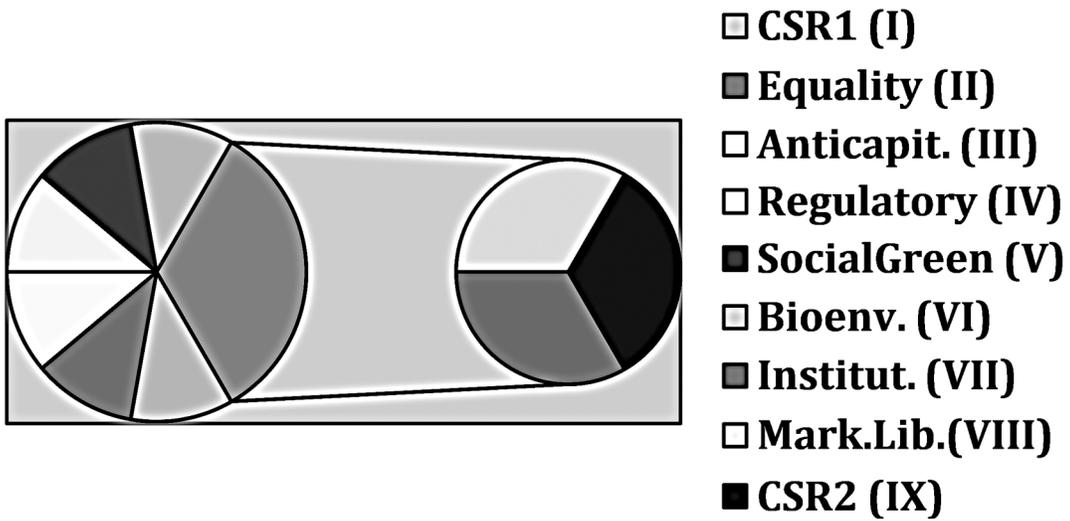
Figure 2. Elements of CSR

Source: Lamb, 2011, with modification by the author.



Figure 3. CSR in the world system differential

Source: The author.



contradictions within. Beside such simple truths, the question is whether such everyone satisfying conceptions is of any value for both practitioners and researchers. Based on the given theory outline, this must be questioned since every piece (responsibility to economic development [be profitable], environmental responsibility [obey the law], and social progress [be a corporate citizen]) include several contested understanding themselves. Different intersections of a viable, liveable, and fair world are recognized in the figure, but the contradictory characteristic and underlying structures of unequal power aren't displayed.

The missing aspect is that each slice in the chart is filled with numerous perceptions of the particular responsibility, which then is tabled into the CSR discourse. The next illustration tries to fill this gap to break the different elements into parts by applying the WSD to the field of CSR. As can be seen from the following figure, several selected worldviews are included by that what the social system CSR can cover. This figure is for illustration purposes only and doesn't claim completeness.

As a model three times three possible worldviews have been applied to the elements of CSR, where the responsibility to social progress slice is now represented by the initially introduced concept of CSR1 [I], the societal demand of Equality [II] and the CSR2 (corporate social responsiveness) [IX]. The responsibility for economic development contains the anticapitalist [III], regulatory [IV], and market liberal [VIII] views and the environmental responsibility slice included the social green [V], bioenvironmentalist [VI], and institutionalist [VII] perspective. For the purpose of this draft, existing analysis on social responsibility have been taken from the used examples in the text, whereas the environmental responsibility is represented by the established worldviews on sustainability (Clapp & Dauvergne, 2005), a list that has been partly (III) applied to the social system of economic development, but also taken from established development theories on develop-

ment (Cypher & Dietz, 2010). Basically, each of this world views represents its own, autopoietic understanding of CSR with its own priorities. Due to their self-referring characteristic, the CSR1 [I] would emphasize whether corporations are socially responsibility while CSR2 [IX] would argue how corporations can respond to the demand of social responsibility. Demands of from the Equality [II] perspective might refer to the argument that companies become rich because others are exploited and disadvantaged due to their gender, skin color, culture or the like. The anticapitalist view [III] would maybe find CSR the appropriate concept to show the contradictions within the economic system that claims responsibility but actually is only focusing on private profit. The regulatory approach [IV], standing for the lack of institution capacity in economic debates, as well as the institutionalist worldview [VII] to resolve the environmental problem through institutional regulation would see CSR as opportunity to strengthen the influence of institutions to create a business frame, in which corporations can (and have to) act responsible, because the law applies to every company in the regulated field, such as the NGO Network of Social Responsibility (2013) in Vienna. The market liberal [VIII] view today would maybe go beyond Friedman's 'the business of business is business' phrase and argue in favor of a competition advantage when CSR is properly addressed and communicated. In the digital age, there are also pure bottom line arguments to show compliance with existing trends. Social Greens [V], eco-activists from Greenpeace International (2013) to eco-terrorists, would use the concept to support their claim to protect the environment. So far, the modelled image in Figure 3 is no more than a detailed representation of Figure 2. The representation of the WSD is considered by the emphasized views VII, VIII, and IX (in the separated pie diagram). The smaller blue pie diagram is in the 'big pie diagram' considered by the pink slice. However, in consideration of the literature review, this can be called the 'core

of CSR discourse'. Even if all displayed views without any doubt do belong to the social system of CSR, their relevance for the CSR regime (in Foucault's meaning; cf. Costa, 2011, p. 17) is minimized. In the existing societal constellation with a revitalized and favored modernization theory (cf. Kaufmann & Hurtienne, 2011), limited visions and discussions respectively on alternative economic paths of development (like Alcouffe, Ferrari, & Hanusch, 2004; Daly, 1993), and in a world with only one superpower, even if some argue USA isn't anymore (cf. Todd, 2003), that at least culturally dominates the world, the theoretical assumption as carried by many initially discussed contributors to CSR (Bentele & Nothhaft, 2011; CSR Experts, 2013; Idowu, 2013; Quandt, 2013; Raith, 2013; Schneider, 2012; Steinmetz, 2013; Szyszka, 2011 to name only the most important) bases on insufficient consideration of the existing frame behind.

Regardless the chosen position in the field of CSR, the general universal as modelled in Figure 2 cannot be the theoretical starting point for involvement. Figure 3 is presented to give an idea of the idealized universal of CSR. In this figure, Davis' statement of a, "businessmen [that] cannot make decisions that are solely economic decisions, because they are interrelated with the whole social system," is only partly true. "This situation requires," he continues, "that businessmen's thinking be broadened beyond the company gate to the whole social system." (Davis, 1975, p. 20) In fact, businessmen can make every decision, but the economic social system, determined by profit thinking, cannot. A businessman can only take social responsibility into consideration when his bottom line calculation gives reasons to do so.

The problem in the current mainstream discussion on CSR emerges from an only one-sided viewpoint, which takes the general universal (Figure 2) intentionally or not, for real. Understanding CSR cannot mean to find best practice solutions for the PR and marketing division, nor can it mean to assume corporate decisions are based on bad

behavior of CEOs. A help would be provided by a clear look at the societal relationships by inclusion of all perspectives on CSR, which are influential and relevant. This cannot mean to only look at big companies or only at progressive grassroots, but to back away and try to understand the shape of the world system differential in the particular situation. In this point one must envision that as narrow as the perspective of corporations, as narrow is the perspective of every system. Generally and regarding CSR in particular, Davis (1975, p. 20) is right when he urges that, "[s]ystems thinking is required." Maybe the idea of the world system differential can be of assistance in this procedure.

FUTURE RESEARCH DIRECTIONS

The WSD is introduced with the view to both enriching the theory level on CSR by a reasonable proposal and increasing critical research approaches. Referring to Dryzek's (2009) distinction between accommodative and technical (policy) analysis on the one side, and critical (policy) analysis on the other, the WSD hopes to back critical research up with a strong theory frame. Even this was not focused here, the WSD is assumed to contribute to the debate about intersectionalism as well.

As for CSR, systematic thinking can help de-emotionalizing and objectifying CSR discourses. Such thinking must be done structured and in consideration of the capitalist antagonisms. Future questions stemming from the WSD approach should refer to questions of interdependency between the three elements of CSR. Using the approach allows to paint a picture of involved social systems that are (necessarily) functional differentiated from the world system differential (WSD). The gap between the idealized and the general ideal might be more resultful than peat digging in the swamp of CSR conceptions. More interesting than the question of whether and how companies do, can or should fulfill their societal

role would be the analysis of the system we are living in. Our world isn't unjust; it only has its own justice. The hope of clear definitions and unfalsifiable evidence will be the key for the solution of our societal challenges in the past, present, and future. Finding the generally operating principles that are incorporated in the WSD (general and idealized universal) by looking at the contradictory expectations on CSR and analyzing the gap in between is supposed to be done.

CONCLUSION

The aim of providing a proposed theory frame to analyze CSR was realized by challenging the established sociological thinking, which assumes that what we are seeking (CSR) can be found in the actualized world we are living now irrespective of the fact that that world is already dehumanized and dehumanizing (Irigaray, 2003, p. 167). The initial hypothesis assumed that CSR is not and cannot be defined since the characteristic of the concept is its expectation gap.

In the first paragraph could be analyzed that the three different sectors of modern societies (private, public, civil society) have established the concept during the last sixty years. Every sector followed its own agenda and kept it until now. This leaves CSR as field of research and practice with a definition issue, where no one can really tell, what the concept is and – even more difficult – what it is not. Having shown the insufficiency of some exemplified discussed prominent theorems, the chapter develops a new theory approach called the world system differential (WSD) in the chapter's main paragraph.

The WSD is developed based on Luhmann's system theory, Irigaray's philosophical thoughts on equality, and the world system of Ramón Grosfoguel and Eric Mielants. The result is presented as analytical and practical frame to understand the characteristics of CSR in the current world. The WSD reveals the hypothesized 'expectation gap'

of CSR as being the difference between a general universal that is presented in the world society as an idealized universal (everyone logically must aim for CSR even though CSR consists of contradictory expectations what the concept should mean). Instead of moral judgments with aim to changing big companies' rationalities to "be good" (Frederick, 2006), the analytical frame presents the possibility to include every relevant and/or interesting stakeholder opinion as a system into the given picture. The comparison of the concerned situation of interest with the WSD defines CSR for any given situation and puts societal contradictions on the spotlight. The acceptance of these contradictions as part of our current social reality is the foundation for understanding the challenge, we are facing.

So, what are the practical learnings from the theory exercise? Adopting the perspective on CSR from the WSD is supposed to help seeing social reality more clearly. Since CSR is defined as a gap of expectations, the concept's characteristic is that it can be broadly used for promoting particular interests in a given situation. If an organization can look behind the scenes or codes of articulated CSR issues, it benefits from an advance in knowledge. Moreover, public organizations will be empowered when analyzing CSR approaches through the lens of the WSD as they may find discussions on CSR not being related to what is discussed. As a matter of fact, the WSD is assumed to be a powerful tool of empowerment for organizations of all kind as the theory brings in a new way of seeing CSR not as what powerful stakeholder groups tell it universally it, but as what CSR really is: not more, not less than a gap of expectations!

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KEY TERMS AND DEFINITIONS

Corporate Social Responsibility (CSR): Is the expectation gap of contradictive, societal expectations regarding a definition of the concept. The concept must remain undefined in order to perform its function.

Corporate Social Responsibility-One (CSR1): This concept was established as a milestone in the history of CSR development. It refers to the question: is a company responsible? This was the debate until the seventies of the last century.

Corporate Social Responsibility-Two (CSR2): This concept alternated CSR1 in the seventies of the last centuries. It focuses on the question: how does a company respond to this responsibility? According to its inventor, Frederick, CSR2 means corporate social responsiveness.

General Universal: The general universal was established as constitutive element of World Sys-

tem Differential (WSD). It refers to the thinking of an independently existing universal, originally of masculinity. Universals are the conceptual starting points of our social being. The functional difference between universals and the social necessarily refers to deficiencies of the individual. Deficiencies find their expression then in different forms of daily discrimination. As for the WSD, the existing General Universal refers not only to gender questions but to the whole range of imaginable forms of discrimination (ethnicity, sexuality, lookism, age among others).

Sociological Thinking: This concept stands for the idea that the solution to our (academic, economic, social) problems can be found actualized in the world of today despite the fact that this world is dehumanized and dehumanizing as day by day experiences. This thinking prevents thoughts towards solutions that cannot be realized in our currently established form of societal organization.

Third Thing: This comes from Irigaray's philosophical thoughts on the 'logic of the same'. Her example is gender equality. The logic establishes the likeness of two things based on their mutual likeness to a third thing. The third thing does not stand only for the given example but for every other thing such as democracy and human rights.

Universalized Ideal: This concept describes the egalitarian ideals. Universalized ideals are things that everyone must like. As this concept is established from Irigaray's theory of the same to develop the WSD, gender equality is a good example of an universalized ideal. Equality here means an understanding of equality claims based on the freedoms men already have. A general characteristic of the universalized ideal is that it appears in the shape of a general universal.

World-System: This developed system is not a social system according to Luhmann. It refers to a concept of Mielants and Grosfoguel. The authors added modern, colonial, capitalist, patriarchal to it. The concept describes a globally established system of racial discrimination going back to the time of *conquista* and *Reconquista* in the 15th cen-

ture. The World-System established an accepted joint mixture of cultural and biological racism to which everyone refers positively.

World System Differential (WSD): The WSD is a theory based on the three theories of Niklas Luhmann (system theory), Luce Irigaray (logic of the same), and Grosfoguel/Mielants (World-System). It describes the current reality as system from which everyone must be differentiated. The consequence is that everyone is systematically discriminated inasmuch as one differs from the universalized ideal that appears in the shape of a general ideal. The WSD looks through systemic lenses at social reality but considers existing power relationships of today as essential to reveal the character of our social environment. As catchy example one can try to imagine the demands of the system as being young and good looking, educated and experienced, rich and sophisticated at the same time. Obviously, no one can be all this at the same time (such as 20 years old and sophisticated as a person over 60 years old). This context creates a situation in which everyone is necessarily discriminated all the time, only differing regarding the extent of daily experiences discrimination.

ENDNOTES

- ¹ Whenever quotation marks are used in the original quote (as here the work "New Capitalism"), only one inverted comma will be used within quotations.
- ² "a) emergence (1960-1972), b) boost (1973-1982/83), c) transition (1982/83-1990/92), d) assimilation (1990/92-2000), and e) maintenance and/or decomposition (since 2000)" (Kaufmann, 2013, p. 118).
- ³ According to Luhmann's theory, there are different levels of analysis, which allows the differentiation of various types of systems. Among others, there are machines, organisms, social systems, and psychic systems.

Analyzing CSR's Expectation Gap through the World System Differential

(Luhmann, 1999, p. 16) The description will focus on the social systems. This limit doesn't mean that the world system differential (WSD) would be limited to the social systems.

⁴ This concept isn't used by Irigaray but is established for the following application of Irigaray's theory towards the WSD (world system differential).

⁵ This concept is also not used by Irigaray. For the purpose of theory development of the WSD, highlighting the distinguishing elements between these two was chosen to do by introducing these two concepts. The

reason was since both the general universal and idealized universal are constitutive for the theory of the world system differential.

⁶ There is no historical order in the 'steps'. These must rather be understood as a list of entangled arguments, which – as soon as they have appeared in the world – remain and amplify the total tendency. Also is not assumed that there is any particular will of some stakeholders to establish the regime but the list is meant to characterize the cultural world system as a social reality, in which social systems are located.