Guest editorial

Do CSR management control systems walk the talk? From Bhopal to Rana Plaza, 30 years of CSR practices

Rana Plaza disaster: what lessons can be learned over the past 30 years of corporate social responsibility management practices?

The collapse of the Rana Plaza building of 2013 was the last disaster that caught the media's and academics' attention out of a long list of disasters that happened in the past decades. As the explosion of the Union Carbide factory at Bhopal in India in December 1984, to limit ourselves to industrial globalization in developing countries, many catastrophes happened in developing countries as a consequence of the increase of the wave of delocalization of industrial factories from well-regulated developed countries into weakly regulated developing countries. These catastrophes are reminiscent of older industrial catastrophes that paved the way of the history of industrial capitalist development, in developed countries in the 19th and 20th centuries (Aggeri and Godard, 2006). The Triangle Shirtwaist factory fire in 1911 in New York, caused the death of 146 people and dozens of injured, generating important media coverage and popular protest when the macabre circumstances were described by the press, with the doors to the stairwells and exits locked to prevent workers from taking unauthorized breaks. The fire led to stricter legislation and changes in safety prevention standards and participated to develop labor unionism (Drehle, 2004).

Similar catastrophes in developing countries' factories most of the time [1] did not result in stricter legislation or strengthening of labor unionism but in the development of private mechanisms of corporate social responsibility (CSR).

The different coalitions of NGOs, industrials, governments and labor unions formed after each catastrophe or scandal in the 1990s, resulting in the form of multi-stakeholder initiatives (MSIs) or private mechanisms of CSR. As explained by Bartley (2003), these practices were favored by the neoliberal institutional context, favoring private mechanisms considered as more efficient and cheaper for public finance than public intervention. These CSR practices, such as private mechanisms of certification, extra-financial reporting or management capacity building, were developed only after the coalition failed two previous attempts. They first failed to implement stricter importation policies in developed countries, banning goods involved in social and environmental dumping as in the case of Austria in 1992 because of the GATT considering social and environmental norms as barriers to trade. They then failed to convince producing countries such as Indonesia to strengthen their own legislation like protecting their forest, a request that Europeans did not apply to their own forest during their industrial development as duly noted by the Indonesian Government.

Thus, CSR can be viewed as a disputed concept (Brabet, 2010, 2011) for which multiple stakeholders struggle and collaborate. As such, its definition depends on how each of them ideologically analyzes controversies and the outcome is related to power influences between their different CSR ideas. This history of the path non-taken (Veyne, 2014) is then important to understand the explosion of CSR mechanisms, the market for virtue (Vogel, 2010), during the past 30 years, as an alternative to governmental regulation. In this context, MNCs implement CSR management tools to prevent state intervention and carry on maximizing shareholder value (Chamayou, 2018).

When stakeholders' willingness (Brabet, 2010, 2011) is admitted by MNCs, management literature has demonstrated how biased and selective this MSI coalition process is, after the Nike scandal in Pakistan for instance (Khan *et al.*, 2007), showing how invisible mechanisms

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of power operates: privileging northern consumers' preferences (no child work) while ignoring the demands of local workers in developing countries, e.g. pay rises or freedom of association and bargaining. In a similar way, De Neve (2013, 2014) showed the ethnocentrism of CSR mechanisms developed in Indian factories, importing the "iron cage" bureaucratic power model, controlling and imposing workers' productivity and imposing strict discipline and obedience to management.

Corporate social responsibility vs shareholder value: two institutionally paralyzing managerial logics

Can CSR regulations govern the logic of capital (O'Laughlin, 2008)? Questioning the ability of CSR devices initiated by MNCs to improve social and environmental conditions in developing countries implies explaining the paradoxical strengths inside this type of private organization.

Even if top executive management supports internal CSR programs and initiatives, the first back managerial actions that maximize shareholder value (Boyer, 2002; Moquet, 2010). The top management has constantly to deal with this double bind – CSR concerns vs financial value as schizophrenic constraints – but in the end, because of existing neoliberal governance systems and despite it goes against their personal convictions, they will choose to put resources where financial value might be optimized on a short-term basis.

These MNCs' systems of governance, therefore, explain that highest priority programs address the shareholder value, thus belonging to the *neoliberal logic* and that secondary managerial programs deal with CSR concerns as part of the *CSR logic*, both being internal competing institutional logics (Thornton and Ocasio, 1999, p. 804). That is why MNCs cannot be considered as organizations with a simple logic as it is deemed when CSR managerial tools are observed with an institutional external view. At an operational level, managers take part in one of these two managerial logics by implementing CSR or neoliberal action plans. These paradoxical logics are sometimes surprisingly visible at the corporate level when, for instance, CSR senior director's office is next to the tax directors who are in charge of the controversial international fiscal optimization of the accumulated free cash flows.

In some way, corporate purchasers are a good example of these paradoxical logics where the neoliberal one takes over the CSR one (Quairel and Auberger, 2007). Again, purchasers implement CSR and shareholder value devices. However, at this step, managerial practices become more complex as both institutional CSR and neoliberal logics are different in home and host countries (Tan and Wang, 2011). If you consider purchase practices in home countries, you can observe that CSR tools have expanded in parallel with regulation, in particular in European countries, the last example being the law on Duty of Vigilance enforced in 2017 in France. Through these institutionalist lenses, CSR devices embody legitimacy flows (Moquet and Pezet, 2006) initiated by management as (only) symbolic solutions to comply with new CSR rules or answer to disputed working conditions-related issues. CSR initiatives are then made of voluntary actions and binding regulation that stems from hard or soft laws. That is why CSR managerial practices are ambivalent: they are at the same time very ineffective in tackling working-related issues and very effective in marginalizing workers' demands and promoting anti-unionism practices. When corporate purchasers implement CSR tools, they are well aware of the organizational hypocrisy (Brunsson, 2002; Dumez, 2012) that urges them to develop new CSR practices, knowing that it will postpone more constraining rules and focus on managerial actions that will maximize financial results. CSR mechanisms can be understood as a response from managers to resolve this double bind. Until now, this situation explains why CSR tools are counterproductive and lead at best to a no change in the working conditions in developing countries.

Do current corporate social responsibility management control systems improve poor workers' conditions in developing countries?

In what conditions is it then possible to give more internal power to CSR tools and managers? As part of the CSR institutional logic, some internal CSR managers act as *tempered radicals* (Meyerson and Scully, 1995), who can be defined as:

> [. . .] individuals who identify with and are committed to their own organizations, and are also committed to a cause, community or ideology that is fundamentally different from, and possibly at odds with, the dominant culture (Meyerson and Scully, 1995, p. 589).

Convinced by their own cause and conscious of the limitation of the dominant neoliberal institutional logic of their organization, they work out tactics to fight against neoliberal logic (Moquet, 2010). Hence, they advocate for social improvement using neoliberal logical arguments. Their actions enable only small incremental steps that help to give more institutional power to the CSR institutional logic and, in the best cases, give birth to effective CSR progress (Capron and Quairel–Lanoizelée, 2016; Moquet, 2010), even if these initiatives are limited to small pockets of CSR-driven values. The enforcement of the law on Duty of Vigilance is then a good example that could potentially bring those *tempered radicals* new opportunities for improving working conditions in developing countries. Hence, they could argue the requested diligence plan to give momentum to improve social conditions in developing countries. Progress is nevertheless limited to individual initiatives that do not change the dominant neoliberal institutional logic. It nevertheless may lead to neoliberal logic to take into account some CSR considerations. In this conceptual framework, MNCs' neoliberal institutional logic has no other choice but to change to take into account CSR-driven concerns for future corporate actions. However, when it comes to the operational level, this change requires cooperation and struggles between multiple private and public actors on the local and global level, and then give the opportunity to those tempered radical managers to use these external forces to convince internal operational managers and senior officers that now the institutional neoliberal logic needs to move on to new needs that can no longer be ignored. In that case, MNCs – as part of the dominant institutional neoliberal logic – have no choice but to recognize stakeholders' willingness (Brabet, 2010, 2011).

As their emergence at the beginning of the 1990s (Bartley, 2003), MSIs control mechanisms of working conditions in supplier factories located in developing countries, literally exploded to enlarge the market for virtue (Vogel, 2010). A quasi-market composed of private mechanisms of certification, consulting services (management capacity building) and extra-financial reporting such as SRI (Levy *et al.*, 2010) run by (not-) for-profit organizations. As their origin, numerous academic articles and reports [2] from experts have insisted on their limited efficiency to detect or correct working condition issues across the global supply chain, this literature being a thickening contribution for understanding MSI internal organizational weaknesses (O'Rourke, 2006; Wells, 2007; Locke, 2012; Anner, 2012; Chung, 2015; Lund–Thomsen, 2012). While most of the literature in management continues to favor a reformist perspective on CSR mechanisms, calling for their improvement, amelioration and strengthening, one of the main criticisms of CSR practices and MSI impact is directed beyond these practices, at the institutional level. Different studies have clearly emphasized the difficulty for such MSI – excluding their internal weaknesses – to efficiently control and improve the global supply chain in weak institutional context (corruption, social and environmental dumping, failing resources, etc.).

On the contrary, this audit regime governing control mechanisms of working conditions seems rather effective in preventing workers' right to improve, wages to increase or freedom of association to emerge (Gall and Dundon, 2013; Le Baron *et al.*, 2017; Scheper, 2017). To a

certain extent, CSR control mechanisms help to maintain industrial hegemony on global value chains (GCVs), thus performing a passive revolution (Kourula and Delalieux, 2016) granting menial ethnocentric improvements (De Neve, 2014; Khan *et al.*, 2007) favored by northern consumers while preventing at the same time strategic changes to occur for local workers such as freedom of bargaining. For some researchers (Guénin-Paracini and Gendron, 2010), these mechanisms have another important function, besides bringing profits to their shareholders: they provide useful scapegoats that can be blamed when CSR disasters happen, focusing attention on them, their weaknesses and lack of reliability while sweeping under the carpet deeper and structural inequalities at the basis of capitalism (Newell, 2008). As such, CSR mechanisms provide another good example of neoliberal technologies of government (Murphy, 2010) that, behind a rhetoric veil of transparency, participation and dialogue, operates a depoliticization process, a "CSRization" (Sum, 2010) of social and environmental issues, securing social elite domination (Lipschutz, 2005).

What are the clues for more effective corporate social responsibility practices?

If we go back to the origins of CSR practices as told by Bartley (2003) mentioned at the beginning of this introduction, one has to remind that MSIs were developed as a default solution, after failing attempts to develop institutional answers, e.g. include social and environmental clauses in commercial treaties or empower local administration to control working conditions. The historical path taken with the explosion of MSIs was opened by neoliberal institutions, favoring private mechanisms of certification largely subsidized at the beginning by governments (Clinton administration) over direct governmental interventions. Maybe the time has come to reflect on the paths not taken by history as follows: social and environmental norms to regulate importations of goods for importing countries and stronger local legislation, an administrative system to control and judicial system to sanction for producing countries as practical illustrations of an embedded coregulated RSE (Brabet, 2010, 2011)?

Alternatives to classical CSR mechanisms already exist. The International Labor Organization (ILO) better factory Cambodia program (Polaski, 2006; Oka, 2017; Bastianutti *et al.*, 2020) implemented a reliable control program of working conditions in factories as a substitute for failing local authorities, even if this program is not free from criticism (Arnold and Hess, 2017). INTERPOL developed different programs aiming on the contrary to strengthen and empower local administrative and judicial forces through capacity building programs. However, these programs clearly lack public financing to secure their independence. In the wake of the Rana Plaza disaster, the Accord agreement signed between International organizations, the government of Bangladesh, factories and buyers was an attempt to propose an alternative to MSI: Alamgir and Banerjee (2019) showed how this agreement while providing the legitimacy of MNCs, did little to improve workers' conditions and counter aggressive pricing and procurement policies. In this case, government involvement, including repression of opposition such as labor unions, offers a good example of a neoliberal reconfiguration of state power to refuse industrial democracy (Donaghey and Reinecke, 2018) while meeting global production network pressures.

Collective commercial negotiations on importation regulations are at a dead-end; on the contrary, bilateral agreements signed between countries tend to rely on audit mechanisms to avoid more social and environmental dumping. This institutionalization of this audit regime in governmental (Lebaron *et al.*, 2017) or international regulations is taking a step further the neo-liberalization of the state initially observed by Bartley (2003).

In this special issue of SBR

The first paper written by Clément Sehier shows that codes of conduct and social audits are instruments that benefit MNCs, and therefore, illustrate their domination in factories. The context of this study takes place in Chinese factories as part of the Chinese export industry. When positioning themselves in a "business case" tactic for a cost-benefit optimization, MNCs adopt a compliance approach that is imposed on their suppliers. In the worst cases, the implementation of this compliance approach has the opposite effects and leads to the destruction of existing social conditions. In the Chinese specific context, the civil society of developed countries put pressure on MNCs to change for more restrictive social purchasing criteria and Chinese authorities' attempts to improve labor laws even if they are still against collective rights. The results of this study demonstrate that the compliance approach is ineffective as it is disconnected from the daily factories' practices. The dominant shareholder-value management logic is proven by the MNCs' opposition to the 2007 labor law initiated by Chinese authorities. The inequitable redistribution of value-added within the GVCs tends to push the pressure on factories to respect conduct codes without transferring the financial means that would enable them to improve social working conditions. Then, factories face paradoxical situations with no other way than hypocritical organizational behavior where CSR instruments become symbolic.

In the second paper, Mohammad Islam and Christina Stringer address the issue of the transfer of economic upgrading to social upgrading based on a study conducted in Bangladesh's apparel industry. The authors point out the power asymmetry between the buyer firms and their direct and indirect subcontractors. Because of their dominant position, the buyer firms benefit from the major part of the value-added within the GVCs. Social upgrading is then considered as the result of co-constructed governance that mixes private, public and social structures. The authors analyze the working conditions in six Bangladesh industrial firms through the completion of 90 semi-structured interviews. The first result of this paper highlights the small steps achieved by the enforcement of the local social law upgrading regarding minimum wage and unions just after the Rana Plaza disaster. The second result of this study shows that governance within tiered Bangladesh firms leads to the limitation of social upgrading. Working conditions are better in the first-tier firms, are downgraded in the second-tier firms and deteriorate even more in the third-tier firms. Faced with the pressure of the buyer firms to comply with the conduct codes, first-tier firms subcontract to second- and third-tier firms for which noncompliance will be less visible. Therefore, MSIs made of private, public and social governance is necessary to improve social working conditions in tier firms within a GVC.

The third paper reflects on the role of development aid in private governance and its contradictions through the GVC concept lens of social upgrading. To do this, Laurence Beierlein proposes to analyze the Accord on fire and building safety in Bangladesh (hereinafter the Accord) founded in 2013, which was chaired by the ILO just after the Rana Plaza disaster. The exploration of this initiative is particularly relevant now that, despite wide international support, the Accord is confronted with a withdrawal of its license to operate in the country. Building on the numerous existing literature on the case, this recent event, thus, gives the opportunity to examine the contribution of development aid that supports governance instruments to effectively uphold social standards in developing countries. GVC literature underpins both development aid approaches to the private sector and social contestation on the uneven balance of power to the disadvantage of manufacturers from producing countries and their workers at the far end of the chain. It also reveals the complexity of the upgrading concept and shows the problematic disconnection between economic and social upgrading and the difficulties of reconciling both on the long

term through private initiatives, even if these are supported and operationally carried out with the help of the ILO. An in-depth exploration of the Accord has been performed thanks to multiple secondary sources coming from academic literature and public documentary sources. While the Accord as an operational program has proven to be effective despite some limitations, it has endured early termination due to the contestation by local actors of its low inclusiveness, this struggle confirming the criticism made to private regulatory initiatives. The binding feature of the Accord that conferred legitimacy to the initiative has revealed itself a weak clause. The lack of transparency of its enforcement demonstrates a shortfall in MNCs' accountability. The Achilles' heel of the Accord lies in its incapacity to change the rules of the game and leads to even strengthening the balance of power in the advantage of the MNCs and the disadvantage of manufacturers from producing countries. The implementation of the Accord tends also to constrain the local producers' business model through increased compliance costs while MNCs' one is only affected by a limited financial contribution to the Accord. To conclude, the Accord's end shows that it can clearly be viewed as a "hegemonic" governance instrument. Further research on responses to governance deficits is necessary to investigate the consumer-end of the value chain and how to re-embed markets in society.

In the next paper, Léna Masson reflects on MNCs' regulation in developing countries based on a review of Locke's book *The Promise and Limits of Private Power*. Locke recognizes that private and public regulation used alone are both ineffective to ensure acceptable working conditions in developing countries. He is nevertheless convinced that a combination of private and state regulation would succeed in enhancing working conditions and workers' rights. In reaction to this argument, Léna Masson shifts the questioning from regulation to dysfunction of our neoliberal economy and the way brands are managed. These are the real causes of workplace issues in relation to site relocations and the emergence of poor workers in developing countries. Moreover, Léna tackles the problem of public regulation. She argues that Locke is ignoring state regulation in developed countries. Thus, the French Duty of Vigilance law illustrates that states of developed countries can potentially influence MNCs' behaviors and become part of a co-constructed regulation. However, the major flaw of this new regulation is that it could be considered as a new form of imperialism.

Guillaume Delalieux and Anne–Catherine Moquet, the authors of the last paper, a question to what extent the French Duty of Vigilance law could prevent more efficiently social and environmental concerns in GVCs. Along the way, they point out a due diligence paradox in the French law on CSR: while the spirit of this law was to harden soft law mechanism, might this apparent hardening cause a softening of hard law mechanism? Even if representatives of civil society pushed MNCs to implement CSR management practices more than 20 years ago, those initiatives suffer important limitations that lead to inaction or even reversal of progress to address CSR issues. In worst cases, beyond decoupled practices, organizational hypocrisy seems to be the last chance to respond to double binds. NGOs get round the usefulness of CSR certification and audit by organizing their own anonymous investigations. The French Duty of Vigilance law requires MNCs to implement reasonable due diligence actions related to social and environmental concerns. The assessment of its reasonableness by the judge is in itself a challenge regarding the gravity of violations and the organizational and financial resources of the organization to face it. This new law specifies that the diligence plan has to be built with the company's stakeholders, but past MSIs have proven that they do not represent a breakthrough compared to private CSR unilateral mechanisms. With no direct sanctions, the effectiveness of this law depends on the perceived non-compliance risks by managers. By promoting an implicit stakeholder

ideology, this law underestimates the complexity of multilevel actors for whom social and environmental upgrading is not necessarily the choice. Based on the business case argument, defenders of this law expect responsible consumers to back virtuous firms that will comply with it and implement CSR devices. Thus, the weaknesses and failures of CSR auditing show that the business case argument is a modern myth. Moreover, the interpretation of the legal text by managers and the effectiveness of the enforcement of the law is not questioned. The risk in relation to the enforcement of this new law is to strengthen CSR mechanisms and doing so to institutionalize a neoliberal bureaucracy that hinders the emergence of more emancipatory alternative mechanisms for workers. Alternatives to the law on Duty of Vigilance lie in the crafting of less heterogeneous international regulations at the local and global levels. To illustrate concretely this idea, better factories Cambodia ILO initiative or INTERPOL programs rely on international organizations acting for operational assistance, these initiatives being based on the capacity to empower local governments on a long-term basis, so that they can preserve their environmental resources and protect human rights. The inclusion of social and environmental clauses in international commercial treaties is another illustration of these possible alternatives providing that the monitoring of compliance is not dependent on private mechanisms and linked to binding legislation.

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Notes

1. The aftermath of the Rana Plaza is a good example, the binding agreement signed between MSI lasted a few years, until the different actors realized that the amount of investment needed to secure factories would threaten the competitivity of the textile sector in Bangladesh (ref. Jamali).
2. 2019 Clean Clothes Campaign report on social auditing: https://cleanclothes.org/news/2019/we-go-as-far-as-brands-want-us-to-go retrieved on September 24, 2019.

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