A Heideggerian Perspective on CSR
Exploring Problematic Discourse on Environmentally and Socially Responsible Corporate Practices
Bachelor thesis Philosophy of a Specific Discipline

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1. Introduction

The past decade has seen a significant growth in the number of firms implementing Corporate Social Responsibility (or CSR) strategies often motivated by the economic benefit to firms. In 2020, c. 92 % of firms listed on the S&P 500 published a sustainability report, while in 2011 this share of firms only amounted to c. 20% (Governance & Accountability Institute 2021). This growth can in part be attributed to increasing awareness amongst consumers of the negative externalities that corporates have on communities and the environment, and the more stringent regulations (Rangan, Chase and Karim 2015). In today's society, it seems that (some level of) CSR has become expected by consumers (Bartel 2022). Corporates, moreover, justify their socially responsible practices by highlighting the positive impact of CSR on the bottom line. This justification is popularly known as the Business Case.

At the same time, critics of CSR highlight that such practices might only be a way for firms to greenwash their activities without actually mitigating their negative impact and without a moral motivation for such practices. Recent academic literature, furthermore, questions the positive impact of CSR on financial performance drivers that was found by earlier papers. These papers demonstrate that the economic impact evidenced in literature remains disputed because of for instance methodological issues with CSR measures. The Business Case as a justification of CSR practices could therefore lose steam in the future and has led to questionable practices. Given the importance of CSR to ensure corporates take on responsibility for their impact on the environment and society, it therefore begs the question how CSR should then be understood.

Within environmental ethics, Martin Heidegger has provided a valuable frame of thought to critically analyse discourse within environmental advocacy and to find best practices despite his philosophy not actually touching upon ethics. For example, these ethicist present Heidegger's criticism of the prevalence of technology and of modern way of thinking as a potential cause of climate change (Paul 2017). Environmental scholars see the instrumental thinking that follows from Modern Technology as having turned nature into a resource that is stored, and which reductionist nature is defining for the man-nature relationship. It's this reductionism that paves the way for managers to greenwash their activities and for scholars to focus on the economics behind environmental advocacy. I believe that these arguments can be transferred to discussions surrounding an organization's environmental and social responsibilities.

In this paper, I will use Martin Heidegger's *The Questions Concerning Technology (1953)* and *The Age of The World Picture (1938)* to better understand the manner with which practitioners approach CSR in business and to provide potential ways forward. While the first essay has been widely used in environmental critiques, I will contribute to existing literature by highlighting the relevance of the second essay and by systematically framing CSR within the context of both essays. Particularly, his reflections on our experience of nature as a a Standing-Reserve, modern metaphysics and modern revealing which introduces instrumentality resonate with certain assumptions as well as critiques on CSR. I will take the position that because modern revealing or Enframing has distanced managers from their environmental and social stewardship through reducing the value of entities to their

functionality, the impact of CSR on businesses and their stakeholders has been lacking and fails to enthuse managers, consumers, and other stakeholders.

To support my position, I argue that Enframing colors our perspective of CSR and the surrounding ecosystem of an organization. To illustrate, stakeholder theory, the theoretical basis for CSR, positions the firm as the relational center of a multitude of stakeholders. This connects to the event of man becoming subject and placing himself in the middle of the World Picture, that is to briefly say a man-made reality. Through its origin in science, CSR tends to furthermore objectify stakeholders such as nature to be able to organize and structure them in the most efficient manner. The name "stakeholders" highlights the instrumental language with which managers address their environment: entities in their ecosystem hold a stake in the activity of a firm and are in themselves means to the end of the firm. This all becomes evident in the Business Case justification for CSR, that is to say the argument that firms should take on environmental and societal stewardship because it enhances profit, which treats a firm's surrounding ecosystem as a storage for strategically valuable resources. Bringing this all together, Enframing distances managers from stakeholders through the dominance of instrumental thinking which distinguishes between subjects from objects and focuses on facts, thereby devaluing initiatives and diminishing motivation for such initiatives. Creating awareness of man's inherently embedded position in the World Picture as being-in-the-world and creating space for alternative modes of thinking will allow CSR to move forward.

In what follows, current literature in the scientific field of management and business on CSR will systematically be discussed. In chapter 3, a short introduction into Heidegger's philosophy will be given along the lines of specific elements of CSR theory. Particularly, the focus will lie on understanding current debates within CSR in connection with modern metaphysics and Heidegger's notion of Enframing and Modern Science. From this analysis, inferences will be derived about problematic discourse within CSR as well as a conclusion about the relevance of *The Questions Concerning Technology (1953)* and *The Age of The World Picture (1938)* for CSR initiators.

2. Social responsibilities of businesses

Despite the growing influence of CSR (UN Global Compact 2022), research into the concept is still relatively new and much remains ambiguous. Regarding the systematic scheme behind it, however, scientist broadly agree that CSR finds its origins in stakeholder theory and that it is motivated by ethical, legal, and economic purposes. To comply with both institutional and societal pressures, companies at a minimum implement practices from a Win-Win or Delegated philanthropy vision. Companies like Patagonia who go beyond the minimum social expectation mostly do so under an Insider-initiated vision. This chapter will delve deeper into these concept that form the broader theoretical system. Before discussing CSR from a Heideggerian perspective, a framework will furthermore be provided to discuss CSR with by analysing its history, conceptual framework, and practical applications to create a better understanding of the theory itself.

2.1 Historical overview

While managers were increasingly assuming social responsibilities since the 1930s/1940s, Howard Bowen was the first to introduce Corporate Social Responsibility or CSR as a theory in 1953. He defined it as *"… the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society*" (Bowen 1953, 6). Over the years, CSR gained popularity in part thanks to Freeman's (1984) Stakeholder Theory which argued for including stakeholders in decision-making processes of firms. In this earlier phase of CSR research, Carroll's (1991) pyramid was popularly referred back to when discussing CSR. According to him, CSR "… *encompasses the economic, legal, ethical, and discretionary (philanthropic) expectations that society has of organizations at a given point in time*" (Carroll 2016). Each of these responsibilities are in order of importance and are respectively required, expected, or desired by society. CSR's theoretical origins therefore include not strictly ethical dimensions but also an economic dimension.

The virtues of CSR were first questioned by Milton Friedman (1970) who famously argued that such responsibilities would be outside of the scope of the duty of managers. Instead, the only duty that managers or agents have is to manage the business according to the desires of their principals or shareholders, i.e., to keep the firm profitable. If however managers do spend corporate income on social initiatives, then they would be spending shareholders' money on general societal interests which in turn could raise the price of products, lower the wage of employees, and/or reduce the earnings of shareholders (Friedman 1970). This all negatively impacts stakeholders. Criticism of CSR in academia mostly follows this line of reasoning. In popular media, practitioners also criticize the ambiguity of CSR measures, its feasibility, and the potential of greenwashing (Pérez, et al. 2022). Thus, criticism in both academics and practice argue that CSR distracts managers from the purpose of a business, that is to say driving profitability, whilst requiring significant investments.

Driven by public pressures, the 2000s saw the strategic integration of CSR instead of only complying to institutional pressures. Under this new paradigm, social responsibilities primarily include those social duties that lead to increased firm performance (Andrés et al., 2019). Practitioners furthermore increasingly used the impact of CSR on firm performance in attempts to justify efforts, commonly called the "Business Case". Within this new paradigm, Porter and Kramer (2006) famously provided insight into the (strategic) added value of CSR: to strengthen a company's competitive position and operate more efficiently. Later, Porter and Kramer (2011) continued to highlight the shared benefit to society and business of CSR. Parallel to this is a shift in thinking about the importance of shareholders to organizations as their owners towards a paradigm in which an organization is the relational centre of stakeholders. In addition, the relevance of Carroll's (1991) pyramid waned and instead Elkington's (1994) triple bottom line became more relevant. This framework refers to the obligation of businesses towards people, the planet, and profit. The current academic paradigm hence arguably tries to reconcile Friedman's (1970) criticism of CSR deviating from the ethical value and instead promoting the competitive value it adds to a firm.

Notably, no scientific consensus has been achieved on the effect of CSR on a firm's bottom line in academic literature. While a meta-analysis of papers published between 2015-

2020 found that 92% of academic papers confirmed a positive relationship between CSR and financial performance (Lioui and Tarelli 2021, Whelan, Atz and Clark 2021), criticism on the methodologies and measurements implemented in such papers persists alongside proof of the opposite (Bruna and Lahouel 2022). Given the potential influence of CSR to prevent further environmental and societal damage from businesses, it is important to question on the one hand whether this economic view on ethical responsibilities is effective in motivating businesses to act in the interest of society and on the other hand what other justification managers could use seeing as the Business Case could potentially be undermined.

2.2 Theoretical background

An analysis of CSR and its underlying issues must first define it and create an understanding of what its impact on business is. Currently, CSR is used to refer to a multitude of concepts and theoretical perspectives that underpin CSR and are itself applicable to an array of aspects within a business which are not related to CSR. For instance, business and management theory on CSR applies to fields such as communication, strategy, marketing, and business ethics. It. at the same time is informed by these fields.

One commonly theory linked with CSR is stakeholder theory which assumes that stakeholders of a business or groups such as customers, employees, suppliers, financiers, etc. are able to influence business decisions because they are able to exert their respective voice (Frynas and Yamahaki 2016). Briefly put, firms are seen as at the centre of multiple stakeholders who have some sort of power and interest in their decisions. A stakeholder's influence depends on their power (ability to impose their will), legitimacy (right to use power due to a claim on the business), and urgency (extent of their impact) (Frynas and Yamahaki 2016). Employees, consumers, shareholders, government, etc. all have a varying degree of power, legitimacy, and urgency which plays a role into the amount of consideration a business should give them in their decision-making. CSR is one such tool implemented to placate stakeholders who can exert sufficient power over the firm.

Other perspectives used to understand CSR include legitimacy theory, institutional theory, resource-based view, and resource dependence theory (Frynas and Yamahaki 2016). To provide a concise overview, legitimacy theory argues that firms operate based on a social contract with society and require social approval in order to achieve objectives, survive, and gain profits. Similarly, according to institutional theory, firms engage in CSR to comply with social norms because they cannot survive without external social approval. It extends beyond legitimacy theory by considering the institutional environment and pressures. Under the resource-based view, firms are able to gain strategic resources and capabilities from its investment into CSR. Resource dependence theory posits that firms engage in CSR because it is dependent on its environment to provide vital resources to its survival (Frynas and Yamahaki 2016). In sum, theoretical perspectives of CSR in business literature primarily consider it as a means to an end for business to either survive or gain some reward, fitting with the strategic integration of CSR in the current academic paradigm.

2.3 Justifications

Within these theories, justifications for CSR vary based on the perspective (firm vs. stakeholders) and field of research (business vs. ethical). From an ethical research view, Carroll and Bucholtz (2006) summarize four justifications for CSR in their definition: there are economic, legal, ethical, and philanthropic purposes for managers to pursue CSR. To expand upon these, the economic justification argues that CSR corrects a market failure such as (negative) externalities, information asymmetry, etc. (Weyzig 2009). More stringent regulations across the world provide another motivator for firms to implement CSR as part of their corporate governance. Ethical arguments for CSR concern the impact of businesses on social welfare of their community (Weyzig 2009). Lastly, philanthropic efforts are voluntary actions that benefit society and are desired or even expected by society (Carroll and Buchholtz 2006). Carroll and Bucholtz (2006) thus justify CSR from the perspective of stakeholders and do so by considering the externalities of a business.

From a business research view, Porter and Kramer (2007) propose four motivations: moral obligation, sustainability, license to operate, and reputation. First, similar to Carroll and Bucholtz's (2006) ethical justification, moral obligation calls on the moral duty of managers as good citizens. Sustainability refers to the fact that firms have environmental and societal stewardship (Porter and Kramer 2007). Third, license to operate is grounded in legitimacy theory arguing that firms depend on stakeholders such as governments, customers, and employees to provide tacit permission to operate. In addition, CSR practices are argued to improve a brand's reputation, employee morale, and value of stock (Porter and Kramer 2007). The Business Case for CSR, a popular justification, arguably falls under this economic, license to operate, and reputational justification. The Business Case argues that the market rewards firms for taking on social responsibilities and that CSR should be undertaken because of its impact on a firm's bottom line (Carroll and Buchholtz 2006). These justifications all motivate CSR from the perspective of the firm as the relational centre.

2.4 Implementing corporate social responsibilities

In practice, CSR is interpreted in different ways depending on its theoretical framework and justification. Bénabou and Tirole (2010) identify three perspectives on CSR within literature: Win-Win, Delegated Philanthropy, and Insider-initiated corporate philanthropy. The first vision defines CSR as corporate citizenship which leads to improved profits (Bénabou and Tirole 2010). This type of strategic CSR plays on strengthening a firm's position in the market in order to obtain long-term profits. Second, from the perspective of Delegated Philanthropy, stakeholders demand corporations to be socially responsible on behalf of them, directly doing good on their behalf instead of other entities such as NGOs indirectly doing so. Another explanation of this vision might be that stakeholders demand CSR as it helps to curb undesirable behaviours of firms. Last, Insider-initiated corporate philanthropy considers activist managers and/or shareholders who initiate CSR efforts because of their personal passions for certain charities for instance (Bénabou and Tirole 2010). While the first two perspectives have some profit enhancing goal in mind and are most popular, the latter does not necessarily lead to improved profits. In the real market, there therefore seems to be this tension between ethically motivated and profit-motivated CSR.

Under the first two visions, CSR practices is assumed to have several direct and indirect revenue- and cost-related outcomes. For example, it serves to curb the short-term bias of managers and help focus on long-term strategic objectives. This short-term bias is arguably created by monetary incentives that mostly focus on short-term returns and by pressure to perform in order to not be fired by shareholders (Bénabou and Tirole, 2010). By improving brand reputation, employee well-being and satisfaction, and risk management of social and environmental (legal) factors, CSR furthermore is assumed to improve financial performance and lowers financial risks (Velte 2021). The economic mechanism behind the positive influence of CSR on profits is hence expected to be driven by better aligned managerial decisions with the vision of shareholders and by enhanced relationship management with several other stakeholders.

2.5 State of the art

Looking towards the future, topics of debate in recent papers on CSR include the realized effect of CSR on drivers of firm performance and the practical applications of CSR strategies in industries and institutional context (Mauricio, Jóhannsdóttir and Davídsdóttir 2019). Examples include the impact on employee satisfaction, country-specific cases, and cases in the agricultural, educational, and chemical industries. Carroll (2015) predicts that the future of CSR lays with increased stakeholder engagement, the importance of the ethical consumer, level of sophistication of NGOs, prevalence of employee-driven CSR, and increased CSR activity within a company's supply chain. Theoretically, CSR will continue to be a transactional concept and its evolution is expected to therefore remain limited (Carroll 2015). Issues at hand for CSR include failures such as greenwashing and persisting immoral or unresponsible behaviour. Despite the good intent behind the set-up of CSR, academics and practitioners alike wonder whether it is not an empty theory with no actual results in practice.

In a nutshell, CSR remains a debated concept with research into the topic primarily focusing on accountability (towards various stakeholders), business ethics, corporate stewardship, and risk management. Existing literature broadly argues that by engaging stakeholders and complying to institutional pressures, corporates are rewarded with competitive resources and social capital such as legitimacy and enhanced reputation which result into better financial performance. CSR practices and strategies implemented are justified by ethical, economical, legal, and philanthropic reasons and accordingly fall into three categories ranging from profit-oriented to philanthropical. The theory continues to struggle to rebut critics like Friedman (1970) and those who question whether CSR practices have a positive impact on the community and environment surrounding an organization. This paper addresses the latter question.

3. Heidegger and CSR

3.1 Context

In his works, Martin Heidegger sought to rediscover what it means to exist and does so through different vehicles. In *Being and Time* (1927), he proposes *Dasein* to refer to the distinctive mode of existence of human entities. The term refers to an inherent social being with a grasp

on several a priori structures that is embedded in a way of life that is shared by its community (Wheeler 2020). Inherent to *Dasein* are various manners of existing or Being (Sheets-Johnstone 2020). After, Heidegger's quest underwent a transformation, referred to as *die Kehre*: instead of focusing on *Dasein*, Heidegger attempted to study man from the perspective of Being and to understand how Being unfolds through an investigation of art and truth. Later on, his philosophy explored *Ereignis* (event or coming into being) and *Gelassenheit* (openness) (Wheeler 2020). In brief, Heidegger's philosophy concerns the modes of Being in the world and understands this not as something fixed but something that is unfolding (Wheeler 2020). This paper primarily discusses *The Question Concerning Technology* and *The Age of the World Picture (1953)* in which Heidegger studies how Being unfolds in the Modern Age and which can be placed in the context of his philosophy after *die Kehre*. These texts discuss how Being relates to the modern world and how different phenomena impact this relationship. Given that our perspective of the world shapes all concepts in it that we interact with, they lend themselves to make inferences about an organization's approach to CSR.

Heidegger is not readily understood through known concepts or theories as he "redefines" words to suit his own purposes. It is therefore important to shed some light onto the development of relevant concepts in the two essays. Central to Heidegger's philosophy is *Being* which should not be mistaken with the organic being. To Heidegger, Being or being-in-the-world is *Dasein's* openness to the possibilities of realizing some form of presence (Wheeler 2020), or an openness to the multitudes of existences that *Dasein* could choose from (Sheets-Johnstone 2020). It is *Dasein* manifesting itself within whatever possible presence at each point in time (Wheeler 2020). The choices that *Dasein* makes in following certain presences or modes of Being are defined by the mode of revealing through which it approaches the world. By way of thinking in response to these possibilities, it shapes its reality, sets bounds, and makes its Being stand in relation to whatever is. From memory, the a priori structures that *Dasein* frames its reality in also limits the understanding of its Being in the world, concealing certain possible presences that it could have chosen from (Wheeler 2020). For Heidegger, this world should be understood as more than simply the entirety of whatever is. It encompasses all of man's interconnected relationships to objects, or all of the possible ways the world could appear (Wheeler 2020). Thus, on the one hand, Being shapes reality into its own frame of thinking and on the other hand, conceals a variety of possibilities that reality could be.

The way the world appears to Being is influenced by the historical embeddedness of these a priori concepts. The metaphysics of an age or *epochè,* according to Heidegger, must therefore be first understood before any reflections can be made upon things within it. In the opening of *The Question Concerning Technology (1977b)*[1], Heidegger (1977b, 3-6) reminds the readers that questioning builds a way, that this way is a way of thinking, and that the result of questioning technology is an open relationship with it that can only be accomplished by understanding its essence. In the following sections, using the concepts that Heidegger called into life in both *The Age of the World Picture* (1938) and *The Question Concerning Technology (1954)*, I endeavour to build a roadmap towards such an open relationship with CSR.

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[1] Originally published in 1954.

3.2 The World Picture

The above-mentioned a priori structures through which Being reveals reality and through which Being interprets truth, impact all concepts within that reality. Put differently, concepts that Being recalls in memory shapes the way that Being experiences the world and therefore all human activity. The basis of my discussion of CSR is therefore grounded in our a priori structures and the way that their historical embeddedness influence them. In *The Age of the World Picture (1977a, 115-133)*[2], Heidegger (1977a) similarly reminds the reader that metaphysics grounds an age and that this defines what man understands to be true. He also argues that there has been a shift in the way man thinks about reality in modernity from the metaphysics of the Middle Ages. The Modern Age according to Heidegger (1977a) is characterized by the fundamental event of man's conquest of the world as a "World Picture" and by machine technology as its essence (Heidegger 1977a).

Inquiring into the Modern Age for Heidegger (1977a, 129-131) subsequently means to reflect on the World Picture. The World Picture is not a simple snap-shot of a panoramic landscape that is our world. Instead, it is a picture in which man is a part of the world, the entirety of whatever exists and all that's in it, and in which man has become a subject on which that World Picture is gathered. Heidegger (1977a) uses the term World Picture to show that whatever is, is set up and produced by man; it is not an independent world but a man-made, subjective reality. Through this, man turns the world into an object that he can pick up and play around with (Painter-Morland and ten Bos 2016). In this reality, man has set himself up as the being who is at the centre of his own representation. This sets the Modern Age apart from the Middle Ages in which God played this central role, according to Heidegger (1977a).

The second event of modernity, Modern Technology, and the subsequent frame of thought that it introduces play a key role in the World becoming a Picture. The dominant mode of thinking or Enframing sets itself apart from the Greek mode of representing a priori structures onto reality in that it shifts from a bringing-forth that complements nature, *poiesis*, to one that challenges-forth nature by revealing it (Heidegger 1977a). This revealing generalizes all that is into the rules and laws of that representing with the ultimate goal to be as efficient as possible. This efficient ordering of whatever is, shapes our understanding of reality and helps to assert man in the midst of the World Picture (Dreyfus and Spinoza 2003). Modern Technology reduces the distance between us and things, making it *distance-less,* and orders it "present-at-hand" (Heidegger 1977a, Dreyfus and Spinoza 2003). Put differently, machine technology encourages a mode of revealing under which things are stored made possible through appearing as objects. The value of things within modern thinking consequently depend on their relationship to Being (Harman 2010). Briefly put, in modernity, man represents the world to himself as an object that fits within his own frame of thought.

Before delving deeper into this further, managers arguably experience the world surrounding the organization as a thing that is produced by itself. In their representation of whatever is, managers gather everything within that ecosystem upon the firm whose activities all stand in relation into whatever is. Or all that is, is produced by the organization and is centred around it. The way managers think is additionally dominated by *distance-less* and

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[2] Originally published in 1938.

objectification, enabling them to understand the world as a resource they can exploit for a strategic advantage such as in the resource-based perspective. Through this worldview, managers fail to truly encounter Nature and thus are unable to discern what needs to be done to rectify their negative externalities (Deluca 2005). As an example, Deluca (2005) remarks that tourists who travel by car, a materialistic means that challenges-forth nature, to experience the Grand Canyon cannot truly experience wild nature. Similarly, Painter-Morland and ten Bos (2016), in a discussion concerning discourse surrounding environmental advocacy, argue that there is an implicit means-end relationship underlying all principled advocacy which is problematic. They argue that even ethically motivated initiatives under the CSR-umbrella are actually implemented to work towards particular ends such as human survival from climate change. Hence, regardless of whether corporates implement CSR strategies for economic or ethical purposes, both justifications are ultimately based on a worldview that places managers in the position of a puppeteer who plays around with the World Picture as its own object and that separates managers from the environment and community they wish to serve (Painter-Morland and ten Bos 2016). This argument will be expanded on in the following sections both with regards to the subject/object distinction and Modern Technology.

Thus, the conquest of reality as a World Picture and the modern mode of representing are fundamental to the metaphysics through which managers understand CSR. It reduces the intrinsic value of whatever is and replaces with its functionality to managers. Nothing is saved from this worldview, not even Carroll and Bucholtz (2006) ethical or philanthropic justification for CSR.

3.2.1 Subjectivism

Expanding upon the phenomena wherein Being positions himself at the centre of the World Picture, Heidegger (1977, 128-129) argues that whereas during the Middle Age man was concerned with understanding a reality that existed independently of themselves and was centred around God, they now understood themselves as the centre of this reality: "...*the liberation of man* [from the bonds of the Middle Age]*, introduced subjectivism and individualism.*" (p 128). In other words, when man cut ties with its religious bonds and instead found certainty in itself, the definition of subject changed from something alike to the Greek *hypokeimenon*, the "underlying-thing": subject becomes "that-which-lies-before" (p128) in the Modern Age, which has no relation to a definition which understand man as the primary subject, the Being upon which all else is grounded. Becoming subject is moreover a necessary condition for the Modern sense of individualism. It leads man to question whether his actions are motivated by society or by his own preferences (Heidegger 1977a).

When connecting this to a discussion about CSR, an example of man experiencing reality as a World Picture becomes clear in its theoretical background. First, let's assume that, following Milton Friedman (1970), businesses do not have social responsibilities, that only people can have these, and that executives as agents of the artificial entities that are organizations bare these responsibilities. This then shifts the discussion to the perspective of managers on the way organizations are positioned in an environment. In CSR literature, which finds its theoretical footings in stakeholder theory, there is an underlying assumption that the organization is at the centre of an intricate ecosystem of stakeholders who are affected by and

effect the decisions that organization makes. In their representation of whatever is, managers gather everything within that ecosystem upon the firm whose activities all stand in relation in some way to whatever is. This becomes clear when addressing entities within this World Picture as stakeholders, any group who inherently holds a stake in the activities of a business. Going one step beyond this, by perceiving firms as the relational centre, managers arguably perceive the organization as the centre of the World Picture: managers experience the world as something in which the firm is at the heart of and in which everything what is, is produced by the firm.

The second distinction problematic assumptions behind environmental advocacy discourse Painter-Morland & Ten Bos (2016) discuss which is fundamental to the World Picture is that between the subject (corporates) and the non-human object (environment). As will be discussed later on, in CSR research, the environment and society are objectified so as to be able to order them into its methodology. This gives way to the view that a corporate is an agent or subject whose actions have positive/negative externalities on the object or environment and society. In this discourse, an ethical basis for CSR is attempted to be formed: corporate advocates argue that corporate activity should be monitored, leading to stringent legislation and responsibilities. Organizations, however, view these responsibilities then as equal to legal liabilities or a social license to operate, leading to meaningless compliance (Painter-Morland and ten Bos 2016). This distinction is exemplified by legitimacy theory: firms practice CSR in order to gain approval from society to operate. It moreover is arguably the underlying cause of limited future development within CSR theory that Carroll (2015) explain away by pointing to its transactional nature. Although any type of compliance will lead to firms having a more positive impact, this impact will be limited compared to what the vision of CSR calls for and compared to the extent of the (political) influence that firms can exert. It additionally hampers the proliferation of CSR theory and practices.

The event of man becoming subject and the implications of man being a subject can thus be found within CSR literature by the firm being the relational centre of an ecosystem and a distinction between the firm. The first hints of these notions being problematic for CSR are already forming: the subject/object distinction arguably leads to meaningless compliance with regulation which distracts from the original purposes of CSR, that is to say to implement policies that best serve society, and which puts the interests of a firm at the heart of any strategy. The question could further be raised whether CSR became of importance to business because of the event of man becoming subject and thereby experiencing individualism. To answer, a more in-depth historical exploration is required than that provided in chapter two. Arguably, however, managers experienced this tension between their own (firm's) needs and that of society.

3.2.2 Technological thinking

Moving on to a more in-depth discussion of the second event of modernity, the essence of the Modern Age according to Heidegger (1977b) is found in Modern Technology and the instrumental frame of thinking that Enframing introduces. The Business Case justification, the argument that ethical, considerate behaviour concerning the environment and society leads to good business, exemplifies exactly this. It shows that business practitioners and academics

consider nature to be used as a resource by managers in pursuit of greater profits, better reputation, etc. This instrumental thinking behind CSR initiatives arguably impoverishes the ethical value of such activities and causes a loss of enthusiasm for such practices by ordering whatever is to the demands of machine technology for efficiency.

To understand this argument, it is important to first define what Modern Technology means to Heidegger which should be done by getting at the essence of it. An essence is not the thing itself but extends beyond this to encompass what the thing is and how it manifests itself in everyday life (Heidegger 1977b). Technology is in its essence instrumental, or a means to an end. Yet Heidegger (1977b, 6-12)'s inquiry does not stop here; he questions whether we properly understand the way in which technology is instrumental. By way of instrumental thinking, something causes something else to be "effected". Its essence therefore lies in causality. Using Aristotle's theory of the four causes, Heidegger (1977b) posits that causes are indebted to or responsible for the effect: they are responsible for bringing something into the present or for bringing forth something into appearance (Heidegger 1977b). For example, a chip is made of a metal (*causa materialis*), is shaped as a square (*causa formalis*), is built with a certain purpose, i.e. to carry information, (*causa finalis*), and has something or someone such as an engineer to bring out the effect, i.e. to deliver the information, (*causa efficiens).*

The differentiating element of Modern technology from *techné* is in the way that it is responsible. In Greek times, the way of bringing forth of *techné*, translated as art or craft, was that of *poisesis*, a bringing forth that complements nature (Heidegger 1977b, 12-14). As a craft or art, *techné* revealed what was not there ready-at-hand and concerned all four causes. However, in the Modern Age, technology is achieved through Modern Science, an ordering of nature into something calculable, and is characterized by a bringing-forth that puts a demand on whatever is (Heidegger 1977b).

The challenging revealing through which man orders everything that is into its own set of rules and for its own ends, becomes clear with the replacement of the (ethical) benefit to the firm's environment by the strategic benefit to a firm. Within the current paradigm of CSR and the Business Case, the strategic value of initiatives broadly as well as whether their impact on profits (the end) is measurable determine if they are implemented or not. Quantifying the responsible impact of an initiative (means) on firm performance (end) additionally justifies CSR for many managers. This shows the dominance of instrumental thinking (Painter-Morland and ten Bos 2016). Furthermore, arguing such as Bénabou & Tirole (2010) have done that CSR makes businesses better manage their risk by shifting from a short-term to a longer-term vision is in essence an efficiency argument. Responsible practices are then valued by how efficient it makes an organization instead of their value to the stakeholders at the receiving end. Thus, strategic use of CSR practices shows that managers perceive the firm's ecosystem through a mode of thinking which organizes everything so that it suits the (future) bottom-line and is based on instrumental logic.

This revealing that sets-forth which Heidegger (1977b) termed Enframing orders Nature as a means to be used for whatever ends man desires. Enframing is the essence of the metaphysics of modernity and therefore impacts how whatever is, is revealed to man. Enframing puts man in a position to order the self and nature so as to reveal it to be used at a later time or as a Standing-Reserve (Heidegger 1977b, 15-18). To illustrate, Heidegger (1977b) uses the famous example of the hydroelectric plant in the Rhine: it sets upon the rhine to supply

power generated by hydraulics for its turbines to keep turning and manufacture energy. Nature as a Standing-Reserve is furthermore valued to the extent it is efficient, that is to say how well an instrument can fulfil its purpose (Painter-Morland and ten Bos 2016).

Building on my earlier argument, in their strategic treatment of CSR practices, managers arguably view their environment and communities as resources that are stored and value them as such. Examples of the instrumental thinking which organizes Nature as a Standing-Reserve include the Win-Win vision on CSR and resource based and -dependency theory. Regarding the first, Bénabou & Tirole (2010) observe that responsible acts towards society and the environment are to improve firm performance on the long term through placating regulators and gaining a competitive reputation amongst customers. Firms thus regard the initiatives that they implement and the stakeholders that they target as resources present at hand. The second example is more evident in arguing that by taking on responsibilities towards the environment and the community, firms maintain their resource supply and gain access to unique resources from the public.

Enframing is problematic for CSR because it introduces this instrumental thinking and removes man from its responsibilities. In their last distinction Painter-Morland and ten Bos (2016) address the distinction between facts and values that rules CSR discussions. They argue that Freeman's (1984) separation thesis holds namely that discussions on corporates can be separately held from ethical discourse. Managers for instance base their decision on the value of CSR as demonstrated by facts or performance figures which hold no ethical value. That is to say, basing decisions on environmental and social responsibilities on measurable effects on the bottom-line can only be done once the beneficiaries of these initiatives and the initiatives themselves are objectified, thereby losing their inherent value. The fact-value distinction therefore leads to a lack of ethical judgement. Focusing on such facts also hides corporate ideologies and places an emphasis on the growth of the corporate itself (Painter-Morland and ten Bos 2016). Yet, it remains uncertain whether rejecting Freeman's (1984) separation-thesis will actually lead to an argument that businesses have moral duties (Painter-Morland and ten Bos 2016). The instrumental logic that is fundamental to this encourages managers to see themselves as independent from the World and enables man to experience the world as the object-sphere in which nature and all that is, is stored waiting for man to organize it. Notably, this is far from the truth as Heidegger (1977a) sees it: beings as being-in-the-world are imbedded in the fabric of reality and cannot escape its interconnectedness with the ecosystem that surrounds him (Painter-Morland and ten Bos 2016).

All in all, Modern Technology and Enframing lends managers to view their ecosystem as value-less objects except for their functionality to which they have no relation or obligation to. Under this logic, Nature and society have become a Standing-Reserve which managers can use to meet profit targets. The Business Case argument for CSR exemplifies exactly this: managers decide based on the functionality of responsible practices whether senior management should implement CSR or not with arguably little regard for the firm's embeddedness within this ecosystem.

3.3 Scientific explanation

Modern Science gives way to Modern Technology and instrumental thinking. It is therefore of interest to evaluate, especially given that it connects to CSR as a scientifically proven theory. In essence, CSR theory derives from business and management research, and it informs developments within the field. It is also this scientific world view which gives way to the instrumental thinking that is rampant in the World Picture as indicated in the previous section.

In *The Age of The World Picture (1977)*, Heidegger (177, 117-128) shows that Modern Science is one of the essential phenomena in which the metaphysical shift becomes apparent. He observes that science as we know it stands opposite to Greek science which was not necessarily exact or rigorous. In the Modern Age, research is the essence of Modern Science and science becomes research through a rigorous projected plan, or methodology. This plan is projected on reality or "the object-sphere" as science objectifies all that is. The defining methodology is an experiment, or observing things as they are. Experiments are set up to verify the laws and rules that are a part of the exact plan according to which nature is believed to abide by. Another element of Modern Science is that it is an ongoing activity which establishes itself in increasingly individual object-spheres. Through iterations, science thus develops into individual scientific disciplines. In brief, utilising Modern Science, man inquiries about nature, categorizes it into causal relationships by objectifying nature, and "gathers it upon themself" or puts it in their frame of reference (Heidegger 1977a).

Scientific research into CSR is based on such rigorous experiments that aim to isolate the effect of being environmentally and socially responsible from whatever is to measure its effect on a firm's bottom-line. Experiments are primarily used within this field to confirm whether there is a positive causal relationship between CSR and the bottom-line, for instance. Here, the positive relationship should be seen as a rule that is still to be confirmed. In addition, CSR is one such individually established projections of the scientific plan on the object-sphere which becomes clear for example when evaluating the state of art within CSR: research moved from discussing the broader mechanism to narrow implications for a firm's financial statements, brand, communications, etc. as well as industry-specific discussions.

As an academic discipline then, CSR is based on a representing that explains and which can only exist when whatever is, is objectified and revealed as an object-sphere. It turns nature into the object of science to be ordered into the laws and rules of its rigorous plan (Heidegger 1977a). Here too the fact-value distinction which is assumed to underly environmental advocacy according to Painter-Morland and ten Bos (2016) shines through. Thus, nature is devalued within the theory through the objectifying nature of research which forms the basis of the objectifying gaze of technological thinking.

Finally, Heidegger (1977) argues that, in some sense, experiments are a self-confirming activity of the mode of representation that man sees nature through. In their discussion of meanings in organizations, Holt and Mueller (2011) argue exactly this: to be rid of uncertainty, organizations "draw general lines around things and events" to clarify their meaning which at the same time also hides alternative ways of understanding these things. They argue that the instrumental thinking which is dominant in Modern Science has lend organizations to organize their entire ecosystem according to the rules and laws they have clarified (Holt and Mueller 2011). This could additionally explain the overwhelmingly positive results found by Loui and Tarelli (2021), that is to say that 92% of papers from 2015-2020 found a positive relationship

between CSR and firm performance, and the fact that only recently criticism has appeared centred on among others methodological issues creating a bias.

In sum, CSR theory is one of the individual Modern Sciences which turn nature into an object that obeys to the rules and laws as laid out in its own methodology. It is based on a distinction between objective facts and values, turning ethical discourse into a fact-finding, instrumental mission. CSR theory therefore clears the way for Enframing to dominate the decisions of managers who use scientifically proven best practices to follow their responsibilities to society and the environment. Arguably, its individualizing nature could furthermore transform the broader, complex issue which CSR aims to address into a problem with several narrower drivers for practitioners to address, consequently concealing the broader underlying issue and hiding underlying corporate ideologies.

3.4 The danger facing CSR

Similarly, Heidegger (1977) warns for the danger of the challenging-forth that characterizes Enframing because of its dominance over the metaphysics of the Modern Age and its tendency to hide alternative modes of revealing. This is concerning because for nature to be ordered and structured within the World Picture, man himself must first be already challenged-forth according to Heidegger (1977). Man is liable to be lost in this modern concealing which at the same time as that it conceals the real as an object also conceals other modes of revealing so that only Enframing is left (Heidegger 1977b, 23-31). Notably, man cannot be revealed as a Standing-Reserve like nature is in the World Picture because of the various modes of Being that are possible for *Dasein*. Yet, man can be trapped into thinking so.

The dangerous nature of Enframing also impacts the discourse surrounding CSR and how it is implemented. Returning to Holt and Mueller (2011), the general lines which an organization draws around things in its ecosystem that frames things as resources to be stored, preclude managers from perceiving it differently. Reality then becomes a Standing-Reserve which managers will find hard to recognize as anything else outside of the set-lines within the organizations. While managers are not in danger of being dominated by technological thinking into becoming "stored" for later use because of their multiple modes of existence, they therefore do perceive the business, its environment, and employees like themselves through this frame which sees these stakeholders only as a resources to be used for the ends of firms.

This becomes evident in CSR literature. Papers on CSR focus heavily on proving or discussing the relationship between it and firm performance. Alternatives to this positive relationship that do not fit the strategic purpose of a firm are arguably seen as not feasible or inefficient. Another example of this comes from Human Resource Management wherein man himself has become a resource. Lastly, all justifications. Porter & Kramer (2007) observe for CSR, namely moral obligation, license to operate, sustainability, and reputation, are all to some extent perceiving the environment as a Standing-Reserve that could benefit organizations without leaving room for other non-organizational centred arguments. Scholars have therefore taken on a limit view regarding arguments and strategies for implementing environmental and/or social responsibilities.

Although modern revealing is dangerous, Heidegger argues that the solution for this danger is found within this mode of representing itself: man has to enter into an open

relationship with Enframing and become aware of its danger in order to overcome it (Heidegger 1977b). Likewise, the solution to the problematic discourse in CSR would be becoming aware of the influence of modern revealing. To be more specific, through an open relationship with Enframing, Painter-Morland and ten Bos' (2016) fact-value and subject-object distinction can be overcome because it creates greater awareness of man's embeddedness within the World Picture. Managers should furthermore, instead of simply implementing CSR practices that are industry standard, discover other possible ways to better serve their ecosystem that might also fall outside of the strategic value-add view. This all could reconciliate man with reality and return meaning to nature which therefore could enthuse managers and stakeholders again for responsible initiatives.

4. Conclusion

This paper has tried to understand the issues with CSR that have hid immoral behaviour, led to greenwashing practices, and resulted in meaningless compliance by placing it in the context of Heidegger's (1977) question concerning technology and discussion on the metaphysics of the World Picture. The purpose of this paper has not been to reject CSR theory entirely or to provide a solution but to challenge the instrumental logic and view on the world underlying its foundation, justifications, and resulting strategies. Throughout this paper, I have built towards the argument that despite the increasing popularity of CSR, the theory has little positive impact on stakeholders and suffers from a loss of enthusiasm illustrated by meaningless compliance. As an explanation, I have pointed towards the instrumental logic which is an explaining that objectifies and orders nature into its own methodology and enables managers to perceive their surroundings as a Standing-Reserve. This complements the view of the world as a Picture, an object that can be structured to suit the purposes of managers, and which distances managers from their inherent embeddedness within the world. My analysis of CSR has touched upon issues with the way managers perceive the world both as a picture and as a subject, scientific basis of CSR, and the aggressive nature of revealing through which managers experience the world.

From a Heideggerian perspective, the challenge that CSR faces can be found in Enframing and the modern worldview. The first reduces the value of initiatives to their strategic fit or functionality rather than their ethical benefit. It moves managers to value performance figures over the impact of initiatives and be removed from stakeholders for who the deed is intended for, leading to initiatives that only meet the regulatory minimum or that hide continued immoral behaviour. This thinking is furthermore based on a world view in which reality is centered around and crafted by the organization, and thereby has no intrinsic value. It permeates every aspect of human activity and grounds even the most ethical initiative on the ends of an organization. Managers additionally base their responsible practices on academic evidence which represents whatever is as an object, is self-confirming, and strives for efficiency. In practice, managers are consequently on a fact-finding mission to prove that ethical behaviour is efficient or profitable and are distanced from their reality which allows them to treat stakeholders as resources that are present at hand. Aside from the problematic assumption it introduces, the danger of Enframing is that because of it, managers are unable to grasp other possible ways of justifying or implementing responsible practices.

These insights help show how CSR has drifted from its origins, namely for organizations to pursue those policies which are "…*desirable in terms of the objectives and values of our society*" (Bowen 1953, 6), explain the limited impact of CSR practices, and show where the transactional nature of CSR theory that limits future developments comes from. They are of importance for corporates and scholars alike to become aware of the multiple alternatives to the current way of understanding CSR and of the embeddedness of organizations within their ecosystem to innovate CSR strategies and move away from the current issues. Frameworks like the triple bottom line and strategic considerations of CSR should be replaced with those models that help an organization move beyond efficiency towards an attitude of care. This paper contributes to current literature by systematically discussing CSR through a Heideggerian perspective and by introducing insights from *The Age of The World Picture (1938)*, especially regarding Modern Science, the World Picture, and the event of man becoming subject.

Limitations of Heidegger's (1977) two essays, however, relate to the lack of guidance on ethics and recognition of different cultural or non-Western worldviews. First, the two essays do not cover the ethical implications of his questioning concerning technology nor the metaphysics of the Modern Age. For instance, despite sharing initial thoughts, a defined way to achieve an open relationship with Enframing is lacking thereby making it more difficult to build a roadmap to an open relationship with CSR. Given that Heidegger has refrained from formalizing his own ethics, careful consideration is required before inferring any ethical implications. Second, Heidegger's (1977) philosophical framework in the two essays assumes that there is a single understanding of Being and one unified worldview (Dreyfus and Spinoza 2003). Over the years, this assumption has been challenged by scholars and Heidegger himself (Dreyfus and Spinoza 2003). Still, his thought in these two essays is based on this assumption and arguably discusses a dominantly Western worldview. CSR, however, has been implemented by in a variety of institutional contexts which have seen a different metaphysical development as well as different understanding of technology. It should therefore be questioned how well his works apply to companies in for example Asia and Latin America and whether similar issues can be found.

In a society where environmental and social responsibilities are increasingly implemented by corporates and corporates are entrusted a significant influence concerning climate change and social issues, the inferences that this paper derives are of value for strengthening CSR theory as well as ensuring that it will continue to serve the interests of society. Despite their limitations, both Heidegger's *The Question Concerning Technology* (1954) and *The Age of The World Picture* (1938) are important sources of inspiration for future discussions on the future of CSR.

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