Critical Management Studies and Corporate Social Responsibility: A Synthesised Analysis and a Research Note

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Abstract

Critical management studies (CMS) has made great strides towards a better appreciation of the 'fact' that in management research and management practice, emphasis has been placed more on organisational performance to the detriment of societal welfare (or expectations). This conceptual paper responds to calls to better integrate CMS and corporate social responsibility (CSR) and provides an integrated critique and expansion of CSR research in developing countries. This conceptual paper uses a CMS lens, in turn, drawing on the CSR literature to integrate, critique and argue for the need for a critical research agenda for CSR in developing countries. The author argues that the contradictions between the normative CSR approach, i.e., to further societal good and the instrumental CSR approach, i.e., to further firm success calls for a critical research agenda for CSR in developing countries that should attempt to recover and re-embed the social into the economic. In other words, the pursuit of both the instrumental CSR approach and the normative CSR approach should find opportunities for the simultaneous advancement of society and firm, i.e., towards a win-win situation. The paper contributes to theoretical development of CSR in the context of developing countries.

Keywords: Critical management studies, Corporate social responsibility, Developing countries, Instrumental corporate social responsibility, Normative corporate social responsibility, Business firms

1. Introduction

Organisations such as business firms (or private firms) are embedded in a social context (Eberlein, 2019; Matten & Moon, 2008). This embeddedness suggests that business firms (or private firms) should operate within the bounds and norms of their respective societies, i.e., they should ensure that their activities are perceived by outside parties as being 'legitimate'. Most importantly, business firms are required to be responsive to the ethical (or moral) environment in which they operate to further societal good. In other words, business firms can be expected to also seek 'appropriateness', and thereby, respond to normative expectations embedded in the social context (Eberlein, 2019; Matten & Moon, 2008). Hence, trade-offs between business firm actions (or inactions) and societal expectations may be inevitable in the business-society relationships. In general terms, business firms can be expected to pursue and/or prioritise the business case for corporate social responsibility (CSR) – rather than seeking to meet societal expectations to further firm success. These seemingly 'standards' are backed up not by law but the scrutiny of global non-governmental organisations (NGOs), various media bodies and other key stakeholders. While global NGOs and various media bodies occasionally put business firms' misconduct into the spotlight of public scrutiny; this 'spotlight phenomenon', has often been found to be effective when directed at very large business firms, i.e., multinational enterprises (MNEs) with a highly visible brand name, and when the issue at stake involves harm and a clear chain of responsibilities (Keck & Sikkink, 2014).

Essentially, business firms that behave in accordance with the normative expectations embedded in the social context will likely be trapped in hypocrisy and 'window dressing', and thereby, show CSR commitments for the purpose of image building and as a public relation strategy. Unsurprisingly, Jones (2009, p. 336) suggests that the theoretical and normative domain of CSR research "constitutes the fundamental intellectual blockage that prevents the field from achieving critical reflexivity". In the literature, the effectiveness of business firms' CSR commitments has often been called into question, including some empirical evidence of gaps between the 'stated' intentions (or behaviours) of business firms and their 'actual' actions (or behaviours) (for an elaborated discussion see e.g., Banerjee, 2007, 2014; Blowfield & Frynas, 2005; Frynas, 2005; Idemudia, 2011). Consequently, there are calls for the scholarly community to critically investigate business firms' (or private firms') CSR commitments. In responding to these calls, scholars from the critical management studies (CMS) movement have sought to unmask the 'dark side' of business firms' behaviour 'hiding behind the mask' of CSR (e.g., Banerjee, 2007, 2014; Blowfield & Frynas, 2005; Frynas, 2005; Boje & Khan, 2009; Frankental, 2001; Idemudia, 2011).

While some scholars believe that the 'facts' of the 'business case', i.e., the instrumental CSR approach to further firm success converges with the 'moral case', i.e., the normative CSR approach to further societal good

(Donaldson, 1999), other scholars are more sceptical with regard to the idea that there are values hidden behind these facts. Banerjee, for instance, observe that discourses on sustainable development are becoming increasingly corporatised:

"it is interesting to observe how notions of sustainability are constructed, manipulated and represented in both the popular business press and academic literature" (Banerjee, 2007, p. 66).

In essence, this conception of sustainability has led to the concern that 'sustainability' discourses might be morally vacuous (Banerjee, 2007). Other scholars have questioned whether business firms' intentions to focus on the 'facts' of CSR is not just a device to cloak certain corporate ideologies. Banerjee (2007), for instance, asserts that the discourse on 'sustainable development' has been hijacked by the more general term 'sustainability', which according to him still places a distinct emphasis on the well-being of the business firm:

"Corporate discourses on sustainability produce an elision that displaces the focus from global planetary sustainability to sustaining the corporation through 'growth opportunities'" (Banerjee, 2007, p. 66).

The instrumental CSR approach, i.e., the business case for CSR; focuses on the interest of the firm, the ultimate goal of which is to achieve corporate objectives and to ensure the long-term survival of the firm. In stark contrast, the normative CSR approach – taking a societal perspective – is concerned with the question "how business firms can best serve the wider society". Specifically, Frynas observes that:

"the issue is not that firms simply make mistakes or create negative externalities, rather, […] there are fundamental problems about the capacity of private firms to deliver development, and the aspiration of achieving broader development goals through CSR may be flawed" (Frynas, 2005, p. 597).

Moreover, some scholars have critiqued the dominant instrumental CSR approach, i.e., the business case for CSR by asserting that it is constructed by business firms as a façade to conceal the underlying ideologies that ought to be disclosed in order to assess their power to cause good or perpetuate harm (e.g., Gond et al., 2009).

Taken together, and consistent with the prior literature (e.g., Rahaman et al., 2004; Blowfield & Frynas, 2005; Frynas, 2005; Prasad & Mills, 2010; Banerjee, 2007, 2014; Idemudia, 2011), this paper argues that 'critical' research targeting CSR can provide a basis to further develop its critical analyses towards providing pragmatic suggestions (or solutions) for business firms to adopt socially responsible (or acceptable) behaviour within the constraints imposed by corporate rationality (or economic goals). In this vein, Banerjee (2007) argues that CMS scholarship has the tendency to typically develop solutions based on idealised perceptions of business firms' role in society. In this way, CMS often ignores the prevailing conditions, such as the different social contexts, and the implications for social responsibility. From a performativity stance, CMS researchers "develop and celebrate knowledge which contributes to the production of maximum output for minimum input and that involves inscribing knowledge within means-ends calculation" (Fournier & Grey, 2000, p. 17). Spicer et al. (2009, p. 545) also assert that CMS needs to 'learn' appreciating the contexts and constraints of management, which involves asking questions such as: what is it that works in a particular situation? what is feasible to be done, and under which conditions? and, what are, and how relevant, are the perceptions of those addressed? On those bases, 'critically performative' approaches may be potentially appropriate for a critical research agenda for CSR. Against this background, the aim of this conceptual paper is to respond to calls to better integrate CMS and CSR and offer an integrated critique and expansion of CSR research in the context of developing countries (see Prasad and Mills, 2010; Banerjee, 2007, 2014; Rahaman et al., 2004; Blowfield & Frynas, 2005; Frynas, 2005; Idemudia, 2011).

The balance of this paper is organised as follows: The section 2 explains critical management studies, and then describes the central pillars that constitutes this perspective. Following this, section 3 provides an overview of CSR. Section 4 provides important insights into CSR from developing countries context. Finally, section 5 concludes by offering some closing remarks and suggestion for future research at the intersection of CMS and CSR in developing-countries context.

2. Critical management studies

Several scholars have offered overviews that describe and explain the political, economic, social, and intellectual events that led to the emergence of CMS within management and organisation studies (e.g., Fournier & Grey, 2000). The work of Grey and Willmott (2005) indicates that CMS first appeared in the management literature as the title of Alvesson and Willmott's (1992) edited volume focused on conceptualising the efficacy of critical theory for organisation studies. Following the publication of Alvesson and Willmott's (1992) edited volume, the concept gained popularity among business school academics, particularly, those in Europe who became "[disillusioned] with the (positivist) model of science that was assumed to provide the appropriate foundation of business education" (Grey & Willmott, 2005, p. 10; Prasad and Mills, 2010, p. 228). This section seeks to provide insights into understanding CMS and to summarise the three main pillars that form its paradigmatic boundaries.

While for some scholars, the term 'critical' is reserved for work that draw on the Frankfurt School, and is contrasted with postmodernism analysis, for others, CMS is used to refer to postmodern analysis (Fournier &

Grey 2000). Given that management practice is entangled with social and political power, it is not surprising that it offers fertile management research ground from which to undertake some form of 'critical analysis'. In essence, CMS can be said to reflect academic entrepreneurship, marketing of ideas, and career building efforts of individuals (Fournier & Grey, 2000, p. 9). This paper follows Prasad and Mills and understands CMS as "a branch of management theory that critiques our intellectual and social practices, questions the 'natural order' of institutional arrangements, and engages in actions that support challenges to prevailing systems of domination" (Prasad & Mills, 2010, p. 229). Fournier and Grey posit that the term CMS can be understood to "encompass a plurality of conflicting intellectual traditions, including some authors who would reject the CMS label", and that "the boundaries are drawn around issues related to performativity, denaturalisation and reflexivity" (Fournier & Grey, 2000, P. 17).

CMS as a scholarly movement adopts a range of disciplines (or perspectives) including the insights provided by critical theory to critique conventional management practice (for an extensive discussion see Klikauer, 2015; Prasad & Mills, 2010; Alvesson et al., 2009; Spicer et al., 2009; Fournier & Grey, 2000; Grey & Willmott, 2005; Alvesson & Willmott, 1992). In essence, what CMS succeeds in exposing is the 'fact' that in management research and management practice, emphasis has been placed more on organisational performance to the detriment of societal welfare (or expectations) (Fournier & Grey, 2000; Prasad & Mills, 2010; Walsh & Weber, 2002). Altogether, this paper believes that the theoretical and analytical foundations of CMS offer fertile management research grounds that should potentially be useful in addressing issues that may be deemed not to be socially responsible (or acceptable) behaviours in developing countries context (see also Banerjee, 2007, 2014; Blowfield & Frynas, 2005; Frynas, 2005; Idemudia, 2011).

2.1 Major pillars of CMS

Fournier and Grey (2000) identify three fundamental pillars – or what the authors refer to as, "boundaries" – that shape the CMS debate: (i) performativity, (ii) denaturalisation, and, (iii) reflexivity. To the authors, the "boundaries" of CMS, i.e., the three pillars, provide the intellectual basis as well as serve as the primary basis that distinguish CMS from conventional management research. However, other scholars differ in terms of their perspective on CMS. While critiquing the saliency of these paradigmatic boundaries, Spicer et al. (2009, p. 537), for instance, posit that CMS should be conceptualised as a profoundly performative project, the central task of which should be to actively and pragmatically intervene in specific debates about management and encourage progressive forms of management. Nevertheless, these three pillars, i.e., performativity, denaturalisation, and reflexivity, when taken collectively, provide useful foundation from which one can acquire some basic intellectual ethos that ground the CMS scholarship. This paper draws on Fournier and Grey's (2000) analysis to describe each of three pillars and to explain how CMS scholars have sought to address and/or operationalise them in their work (for a better appreciation of the three pillars of CMS see Fournier & Grey, 2000, pp. 17-19; Grey & Willmott, 2005, pp. 5-6).

2.1.1 Performativity

Fournier and Grey (2000) posit that CMS can be ideologically separated from traditional research produced by management scholars on the premise (or absence) of what they refer to as, borrowing from Lyotard (1984), "performative intent" (Fournier & Grey, 2000, p. 17). The authors assert that conventional scholarship in the field of management research has primarily been motivated by managerial interests in optimising efficiency; by way of "[producing] maximum output for minimum input" (Fournier & Grey, 2000, p. 17). In other words, the "disciplines of management are […] devoted to the (scientific) improvement of managerial practice and the functioning of organisations" (Alvesson & Willmott, 1992, p. 1). Conversely, CMS lacks 'performative intent', opting to focus on the discursive nexus between knowledge and power, in the context of the workplace and, to further illuminate how socio-economic systems of inequality and exploitation are endangered in such setting (Fournier & Grey, 2000).

However, Spicer et al. (2009), take some exception to this view, and offer alternative interpretations of performativity within CMS scholarship. The authors assert that rather than wholly dismissing performativity intent, they rather call for a conscientious engagement with "critical performativity". Hence, for Spicer et al. (2009, p. 538), critical performativity refers to expressions of "active and subversive interventions into managerial discourses and practices". In their view, attentive engagement with "performativity" may be potentially useful in explicitly allowing the question of the "political" to (re)enter CMS scholarship. Spicer et al. (2009, p. 555) also note that critical performativity opens spaces for CMS scholars in order to "create social change that involve a range of more pragmatic encounters that might take place through the research process as well as political activity". In essence, such a change would ultimately facilitate CMS scholarship to deconstruct with tangible political objectives, taking into consideration, the kinds of social change that they hope to champion and how development of new managerial practices might contribute to this change.

2.1.2 Denaturalisation

Fournier and Grey (2000) describe traditional management research as characterised by "double movement" of

perceived 'naturalness' on one hand and dependence on 'rationality' on the other. The authors also assert that traditional management research has the tendency to institute some meta-analysis that shapes the ontological orientation of work. Hence, conventional organisational practices together with the rationalist perspectives become taken-for-granted, while at the same time alternative modes of organising are systematically silenced. Most importantly, what CMS aims at achieving is "deconstructing the 'reality' of organisational life or 'truthfulness' of organisational knowledge by exposing its 'un-naturalness' or irrationality; CMS is about 'denaturalisation'" (Fournier & Grey, 2000, p. 18).

Denaturalisation shares some ontological affinity with Foucault's (1980) genealogy. Among the aims of genealogy is to illuminate how historical narratives have systematically silenced certain knowledge claims. In this way, genealogical analysis may be potentially a useful endeavour for CMS scholarship in "deconstructing the 'reality' of organisational life or 'truthfulness' of organisational knowledge by exposing its 'un-naturalness' or irrationality; CMS is about 'denaturalisation'" (Fournier & Grey, 2000, p. 18). Hence, CMS scholarship in uncovering the alternatives that have been effaced by management knowledge and practice, is concerned with the proposition that things may not be as they appear, irrespective of the ontological and political explanations given. Altogether, while the commitment to denaturalisation suggests that CMS scholarship is not a static phenomenon (Fournier & Grey, 2000, p. 19), the central aim of denaturalisation is to identify those phenomena and discourses that render the ontological coherence of the perceived naturalness of organisational life in a state of uncertainty (Fournier & Grey, 2000).

2.1.3 Reflexivity

Fournier and Grey (2000) state that the level of reflexivity scholars engage with is the final source by which CMS is distinguished from mainstream management research. That CMS might be differentiated in terms of the extent of its philosophical and methodological reflexivity has been noted by Fournier and Grey (2000). The authors observe that "it is not just that mainstream management studies are positivistic where CMS is not, it is also that the positivism of the mainstream is rarely explicitly argued for and defended" (Fournier & Grey, 2000, p. 19). In essence, CMS requires researchers not only to be cognisance with, but most importantly, to be transparent about the philosophical and methodological stance that ground their work. Hence, reflexivity has become the hallmark in the works of many critical management scholars, as it appears to enjoy increasing credence among the CMS scholarly community (see e.g., Alvesson & Sköldberg, 2009; Alvesson & Kärreman, 2011). Fournier and Grey (2000) note that reflexivity has increasingly come to dominate interpretations of the works of many CMS scholars. Pollner (1991, p. 370) notes that reflexivity indicates "an unsettling', i.e., an insecurity regarding the basic assumptions, discourse and practices used in describing reality". Put differently, reflexivity may enable the researcher to question and/or critique his/her own basic assumptions.

From the above, reflexivity suggests that the researcher interprets his/her own interpretations (Alvesson & Sköldberg, 2009), and that the researcher seeks to reach insights about how paradigms and frames influence his/her construction of the world (Alvesson & Kärreman, 2011). Alvesson and Sköldberg (2009, p, 273) outline four different levels of interpretation: (1) interaction with empirical material, i.e., accounts in interviews, observations of situations, and other empirical materials; (2) interpretation, i.e., underlying meanings; (3) critical interpretation, i.e., ideology, power, and social reproduction; and (4) reflection on text production and language use, i.e., one's own text, claims to authority, selectivity of the voices represented in the text. The authors argue that reflexivity occurs when one puts the different levels of interpretation against each other, but does not prioritise just one level. The authors also assert that "the word 'reflexive' has a double meaning, also indicating that the levels are reflected in one another. A dominating level, for instance, can thus contain reflections of other levels. [Hence] two or more levels may be in a state of interaction, mutually affecting one another". In essence, all levels are understood as important (Alvesson & Sköldberg, 2009, p, 271).

3. Corporate social responsibility

There is less clarity about what CSR actually means. This is because apart from some notable definitions, CSR academic field has been hampered by the lack of a consistent definition of the phenomenon (see e.g., Dahlsrud, 2008; McWilliams et al., 2006; Rodriguez et al., 2006). This is to be expected in an academic field that, perhaps is still "embryonic" (McWilliams et al., 2006). It was in the United States in the early 1950s that the role of business in society became quite apparent. Howard Bowen's book, *Social Responsibilities of the Businessman* (1953), defined the social responsibilities of 'businessmen' as their obligation to "pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and value of our society" (Bowen, 1953, p. 6). During the past decades, CSR has become a taken-for-granted concept within Western society (Moon & Vogel, 2008), and has subsequently spread to developing countries (for an extensive of CSR research focused on developing countries see Amos, 2018a, 2018b; Jamali & Karam, 2018). Consequently, these developments have also affected the content of the literature as there are many diverse and competing and/or contradictory perspectives of the concept.

While there is a lack of consensus in terms of the meaning and scope of CSR (for an extensive discussion

see Dahlsrud, 2008; Garriga & Mele, 2004), perhaps one definition that gives a clue to this state of affairs is:

"Corporate social responsibility 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 behaviour in the ethical sense; to still others, the meaning transmitted is that of 'responsible for' in a causal mode; many simply equate it with a charitable contribution; some take it to mean socially conscious; many of those who embrace it most fervently see it as a mere synonym for legitimacy in the context of belonging or being proper or valid; a few see a sort of fiduciary duty imposing higher standards of behaviour on businessmen than on citizens at large" (Votaw, 1972, p. 25).

Garriga and Mele (2004) group CSR theories into four main categories: instrumental theories; *political theories; integrative theories; and ethical theories*. Instrumental theories view CSR only as a strategic tool to further the firm's success (or economic objectives), and, in effect, wealth creation. In his oft-quoted essay, Friedman (1970) asserts that "the only one responsibility of business towards society is the maximization of profits to the shareholders within the legal framework and the ethical custom of the country" (Garriga and Mele, 2004, p. 53). Despite the wealth creation ambition, business firms (or private firms) should not be obstructed from taking into account the interests of all who have a stake in the firm (stakeholders). In this paper, we adopt the definition of CSR proposed by McWilliams and Siegel (2001, p. 117) as "actions that appear to further some social good, beyond the interests of the firm and that which is required by law". However, we this paper also believes that this view of CSR is limited, as effective CSR commitments occurs when stakeholders' competing and/or conflicting demands are integrated and balanced to address certain societal expectations. Along these lines, McWilliams and Siegel (2001) assert that an adequate level of investment in social activities and philanthropy can be acceptable in the pursuit of profits.

The focus of political theories is on the underlying dynamics between business and society to the extent that the power and position that business firms hold should be used responsibly to maintain legitimacy with their stakeholders. 'Political' as used in political CSR is defined as an extended model of governance in which business firms (or private firms) assume public roles and responsibilities, notably (self-) regulation and provision of public goods, that have previously been the sole prerogative of governments (Scherer & Palazzo, 2007, 2011). In essence, political theorists posit that "political considerations and political analysis" should be integrated in the CSR debate (Garriga & Mele, 2004, p. 55). Integrative theories, in turn, draw attention to the manner in which socially responsible business firms (or private firms) integrate societal expectations into their operations, reinforcing the popular notion that business depends on society for its existence, continuity and growth. Finally, ethical theories posit that business firms (or private firms) should accept social responsibility above any other concerns because it is "the right thing to do" "to achieve a good society" (Garriga & Mele, 2004, p. 60). While each category of theories differs in emphasis, they all share a somewhat similar focus on the company when it comes to its socially responsible behaviour.

Despite the insightful ideas (or thoughts) that underpin business firms' (or private firms') commitments to CSR and the CSR literature in general, CSR may be potentially fruitful in serving as a basis for the business firm to maximise profits and/or achieve the private intention of business firms, i.e., the instrumental CSR approach, rather than "genuine philanthropy" (Frankental, 2001, p. 20). In this vein, Banerjee (2007) provides a critique into how CSR may be potentially used as a mechanism to sustain the hegemonic authority of business firms at the expense of marginalised stakeholders.

In seeking to complement CSR research, CMS should engage in concerted efforts to unmask problematic deployment of CSR by business firms (or private firms), and this fits into a research stream, i.e., critical perspectives on CSR that has begun to emerge in the recent past decades and has been instrumental to the maturation of mainstream CSR research as well as challenging the taken-for-granted assumptions in CSR research (for an extensive discussion see Frankental, 2001; Margolis & Walsh, 2003; Blowfield & Frynas, 2005; Frynas, 2005; Idemudia, 2011; Banerjee, 2007, 2014). Put differently, there is the critique that there are substantial gaps between CSR rhetoric and CSR practices, i.e., allegations of 'greenwashing'. Idemudia (2011), for instance, draws on Coca Cola's CSR experience in India and notes that there is a significant gap between Coca Cola's CSR rhetoric and actual manifestation of CSR (or practices) and that CSR commitments seems to have been used by Coca Cola to pursue business-as-usual without any fear of public disapproval as it continues to marginalise the poor and the most vulnerable. Idemudia (2011), also notes that there is the perception of poor corporate contribution to addressing social issues, particularly when corporate charity is compared with corporate profits. Altogether, the insights provided by CMS may be potentially useful in complementing CSR research, by 'critically' extending our knowledge about how business firms engage with the public interest in terms of their CSR commitments.

4. Contextualising CSR: the case of developing countries

Business firms' actions (or inactions) that may be deemed not to be socially responsible behaviour pose far reaching implications for management research and practice. This is because business firms are expected to

respond to normative expectations embedded in the social context to further societal good (Eberlein, 2019; Matten & Moon, 2008). In fact, because of the embeddedness of business firms in the social context as well as normative legitimacy concerns, they are expected to address a number of competing and/or conflicting issues (or expectations) in terms of their engagement with the public interest. From this perspective, management of business firms may be potentially 'vulnerable' to the charge that they deviate from protecting shareholders' resources when they address social, ethical and/or environmental issues (or expectations).

Eberlein (2019), Scherer and Palazzo (2011) and Margolis and Walsh (2003) draw attention to the complexity of the challenges that business firms face when they assume public responsibilities, i.e., corporate engagement with the public interest (for an extensive discussion see Eberlein, 2019; Scherer & Palazzo, 2011). Consistent with Margolis and Walsh (2003, p. 290), this paper argues that the role of business firms to pursue profitability and help lift people out of poverty offers stronger moral rationale, which would inspire them to go beyond the business case, i.e., the instrumental CSR approach to further firm success. Most importantly, the insights provided by the work of Margolis and Walsh (2003) would suggest the need for CMS to reach beyond its "boundaries" (Fournier & Grey, 2000) to integrate the concerns of developing country stakeholders that affect and/or are affected by business firms' operations. This may, in turn, be potentially useful in addressing social, environmental and ethical concerns that business firms face, and to (re)conceptualise how business firms' actions (or inactions) that may be deemed not to be socially responsible behaviour affects developing country stakeholders.

More importantly, the proposition that the pursuit of profit by business firms (or private firms) can relieve poverty on a large scale is not a new idea. Prahalad and Hart (1999) argue that MNEs could grow their profits, as well as help lift billions of people out of poverty by doing business with the poor. In their paper, the authors called on MNEs to engage this segment of the world's population, to which they referred as the "bottom" or the "base" of the economic pyramid. In this paper, we propose that business firms' actions (or inactions) that may be deemed not to be socially responsible behaviour may severely affect this segment of the world's population living at the "bottom of the pyramid" (BoP) and can be addressed by drawing on the insights provided by the CMS literature (see Alvesson & Willmott, 1992; Fournier & Grey, 2000; Grey & Willmott, 2005; Spicer et al., 2009). Given that MNEs seek 'appropriateness', and thereby, should respond to normative expectations embedded in the social context (Eberlein, 2019; Matten & Moon, 2008), reaching and serving the BoP markets require more long-term perspective (i.e., to further societal good), than the pursuit of short-term profits for shareholders (i.e., to further firm success) (Prahalad & Hart, 1999). Beyond Prahalad other scholars have argued for a top-down approach to achieving welfare enhancement through development of efficient markets at the BoP, which are primarily led by large business firms, i.e., MNEs (for a review of the literature on the BoP see Khandker, 2023; Kolk et al., 2014).

Taken together, the CMS literature and particularly, a critical perspective on CSR should create opportunities for business firms to explore other advantages, probably the most important of which is their 'social' license to operate. Scherer and Palazzo (2011, p. 907) observe that business firms have to find new ways to maintain their 'social' license to operate in the face of the changing institutional context of global governance, which has contributed in eroding frameworks of law and moral custom. Drawing on a more critical perspective of legitimacy, Rahaman et al. (2004) show how a public sector organisation used accounting systems to mask adverse social and economic effects of a project on some rural communities in Ghana In fact, it has repeatedly been argued that the CSR literature, in its current form, fails to integrate and/or address the concerns of developing country stakeholders (see also Barkemeyer & Figge, 2014), and that the concerns (or claims) of Southern stakeholders are largely not considered by Northern MNEs. In this regard, Barkemeyer and Figge, 2014 caution that MNEs should strive to be globally consistent where necessary but locally responsive where possible. We believe that the CMS literature provides the research community (or scholars) with theoretical and analytical tools that may be potentially useful in addressing and, perhaps even, curbing business firms' actions (or inactions) that may be deemed not to be responsible behaviour, as well as addressing research inquiries of scholars in CSR in developing countries; a context that remains largely unexplored in the CSR literature (Amos, 2018a; Jamali & Karam, 2018).

5. Concluding remarks

Drawing on Fournier and Grey's (2000) synthesised analysis, this paper describes and explains the three central pillars that constitute CMS: (i) performativity, (ii) denaturalisation, and (iii) reflexivity. We have argued that the CMS literature provides important insights that may be potentially useful towards a critical research agenda for CSR in developing countries. Given the contribution of CMS to management and organisation scholarship, the aim of this conceptual paper is to respond to calls to better integrate CMS and CSR and offer an integrated critique and expansion of CSR research (see Prasad and Mills, 2010; Banerjee, 2007, 2014; Blowfield & Frynas, 2005; Frynas, 2005; Idemudia, 2011). Specifically, this conceptual paper seeks to identify research streams that can connect the study of CSR from a CMS perspective, and which may be potentially useful for research

inquiries of scholars in CSR in the context of developing countries. While we acknowledge that there are few management and organisation scholars studying CSR who have positioned their research inquiries by drawing on the CMS literature and/or employed a more critical perspective in the context of developing countries (e.g., Rahaman et al., 2004; Blowfield & Frynas, 2005; Frynas, 2005; Idemudia, 2011), we have argued that CMS provides theoretical and analytical tools that may be potentially useful in addressing issues that may be deemed not to be socially responsible (or acceptable) behaviours in the context of developing countries (see Blowfield & Frynas, 2005; Frynas, 2005; Idemudia, 2011). Future research will need to find more appropriate ways to integrate CMS principles into CSR research in developing countries. Particularly, future research should also shed light on the theoretical and practical implications of the adoption of the major pillars of CMS, i.e., performativity, denaturalisation and reflexivity in CSR research in developing countries. More generally, future research is needed to apply CMS principles and to address the dynamics of MNEs' operations in developing countries in terms of helping to lift billions of people out of poverty by doing business with the poor in developing countries (Prahalad & Hart, 1999). While we acknowledge the contradictions between the normative CSR approach, i.e., to further societal good and the instrumental CSR approach, i.e., to further firm success, we concur with Banerjee and argue that there is the need for "a critical research agenda for CSR" that should "attempt to recover and re-embed the social into the economic" (Banerjee, 2014, p. 93). Altogether, we believe that the theoretical and analytical foundations of CMS offer fertile management research grounds that can inform research inquiries of scholars in CSR in the context of developing countries; a context that remains largely unexplored in the CSR literature (see Blowfield & Frynas, 2005; Frynas, 2005; Idemudia, 2011).

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