Standards and Standardisation:
The Social Construction of Uniformity

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Abstract

The thesis challenges the common assumption of standardisation as a technical and objective process. Using the standard ISO 26000 as a case study, the research questions the legitimacy of standards and standardisers and analyse the qualitative changes they generate. Standards are observed through the lenses of the sociology of scientific knowledge (SSK) and science and technology studies (STS). These two disciplines contribute to understand how knowledge is constructed and how certain views about the world come to count as correct within society. Likewise, a closer look to the history of objectivity and the rhetoric of precision unveil the pre-eminence of a technical absolutism supported by the trust in audits and quantification.

Building upon the notion of performativity and collateral realities, the research questions the world that is enacted through standards. By analysing empirical data, the last chapter identifies common practices that, driven by ISO standards, create a particular type of uniformity. Moreover, by tracing the CSR history and the influence of the corporate culture, the thesis identifies some qualitative changes generated by management systems and ISO 26000. This a project that sets the path for future empirical investigation in social standards and CSR as a new field of global power formation.

Statement of Originality

This work has not previously been submitted for a degree or diploma in any university. To the best of my knowledge and belief, the thesis contains no material previously published or written by another person except where is made in the thesis itself.

(Signed) _____ Date 27/10/2019

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Introduction

We live in a world of standards. We are perpetually surrounded by them in our everyday life. Standardisation aims to reduce uncertainty and to create uniformity in order to make different parts of the world equivalent wherever we encounter them. There are standards for the design and qualities of phones; there are standards regulating what environmental policies a company should follow, and there standard-sized containers moving cargo across countries. Moreover, standardisation has become an expanding form of soft regulation which spreads from technical specification to material procedures; from management systems to social processes that regulate human behaviour. Above all, standards encompass expert and objective knowledge enshrined in guidelines, norms or regulations which are seldom questioned by their adopters.

Standards are generally considered politically disinterested on the surface (Brunsson and Jacobsson 2002). However, Busch contends that, despite appearing as neutral, benign or technical, standards constitute a source of social, political, and economic relations of power (1995, p. 28). Interestingly enough, standardisation seems to be an understudied topic in social sciences (Gorur 2013; Singer 1996; Timmermans and Epstein 2010; Busch and Bingen 2006). As Lampland and Star (2009) explain in a rather comical fashion, the reason why standards continue to be a neglected research area is that they are boring (2009, p. 11).[1]

Busch (1995) argues that, despite their unappealing nature, standards are recipes for reality that promote universalisation by the circulation of particulars. In turn,

[1] In the introduction to *Standards and Their Stories,* Lampland and Star explain how the book was the product of a series of conversations of a new professional society that they formed in Palo Alto, California to discuss "unusual research topics." The name of the group was "The Society of People Interested in Boring Things" (2009, p. 11).

the study of standards is not merely a democratic concern, but it is the starting point to analyse the fabric of the sociotechnical networks that shape and regulate modern and contemporary societies. More important, as Lampland and Star argue, since standards tend to sink below social visibility, they become a taken-for-granted knowledge; they become part of the invisible infrastructure that shapes the world in which we live. It is assumed that standards have been designed on behalf of the public interest, but those who follow them and are regulated by them are not usually directly represented in their creation. The idea of the technical and objective knowledge with which they were developed suffice to be a moral and practical justification for their obedience.

This thesis will focus on a particular type of standards developed by a private organisation: The International Organisation for Standardisation (ISO). The ISO standards are some of the most well-known and widespread international standards. According to ISO (n.d.), over one million companies and organisations in over 170 countries have been certified to ISO 9001[2]. Nevertheless, the research will specifically study the standard ISO 26000 on corporate social responsibility. Despite the fact that the concept CSR enjoys a high level of acceptance, ISO 26000 revived the debate around the inclusion of the reference to corporations. Correspondingly, ISO's terminology is simply "social responsibility" since the standard is applicable to all organisations and not only to industry or private companies (ISO 2017, p. 16). Nevertheless, for practical purposes, I will use the term Corporate Social Responsibility (CSR) in all future references.

[2] The standard ISO 9000 on quality management does not refer to one single standard, but it designates a family of standards (ISO 9000 to ISO 9004). The only certifiable standard is ISO 9001.

The relevance of the analysis of ISO 26000 is twofold: firstly, I study it as an example of an unusual standard that does not regulate technical processes, but it aims to guide human activities. Secondly, I focus on the standard's legitimacy and accountability since, as discussed in-depth in the third chapter, its reputation heavily relies on the managerial logic and success of other ISO standards.

According to Singer (1996, p. 207), the concept of standard is commonly used in four ways: as quality and its minimal attributes; as consistency, uniformity or standardisation; as a high ideal to be achieved and, as interchangeable criteria. Nevertheless, most of the times —and for the purpose of this research— the concept is associated with a model or template used as a comparison, often implying minimum required qualities or ideal state (idem).

Lampland and Star (2009) claim that standards often "presume the ability to constrain a phenomenon within a particular set of dimensions, as well as the ability to dictate behaviour to achieve the narrowly defined dimensions that stipulate its outcome" (p. 14). However, Gorur (2012) contends that the ideal state promoted by standards is indeed just a partial or specific representation of reality. Correspondingly, this thesis aims to investigate what are the ethics and values that ISO 26000 has standardised. Moreover, the analysis will attempt to identify the qualitative changes that ISO 26000 has introduced to its adopters.

In the following chapters, I will outline some of the most important changes for management systems that ISO 26000 has promoted, as well as how CSR has been reshaped and redefined via standardisation. As I detail in the third chapter, the standardisation of CSR has contributed to its alignment with corporate interests and to the creation of transnational governance mechanisms (Moratis and Widjaja 2014). Moreover, standardisation has played an important part in the transformation of CSR

from a normative and ethics-oriented approach into a normative and performative-oriented and managerial focused doctrine (Valmohammadi 2014).

The thesis consists of three chapters. Bearing in mind that standards are the representation of a particular knowledge system, the first chapter will look into the construction of scientific knowledge as a starting point. To do so, the chapter will rely on the Sociology of Scientific Knowledge (SSK) and Science and Technology Studies (STS). Both disciplines will assist a central argument of the research, i.e., the development of standards is historically and politically contingent. Moreover, as Pinch and Bijker have pointed out, it is important to consider that "there is nothing epistemologically special about the nature of scientific knowledge; it is merely one in a whole series of knowledge cultures" (1984, p. 401). Correspondingly, following Collins' (1975) models of transference of scientific knowledge, the chapter aims to contextualise how certain views of the world come to count as true within a society.

On the other hand, the first chapter will also look at the history of the modern definition of objectivity. The relevance of this section is not linguistical, but it evinces the historical, political and contingent nature of the concept. As Daston and Galison (2007) argue, the modern definition of objectivity took shape in the eighteenth-century influenced by the Kantian logic[3]. Moreover, the analysis of the variability of objectivity itself works as a confirmation of the social dimension of knowledge construction. Similarly, by unveiling the historical and contingent nature of objectivity and the

[3] The word objective introduced by fourteenth-century scholastic philosophers meant almost the opposite of what it means today. Objective referred to "things as they are presented to consciousness" and "subjective" referred to "things in themselves." Kant's *objective validity* referred "not to external objects but the forms of sensibility" that are preconditions of experience," and *subjective* was "synonym for merely empirical sensations." By the 1830s, dictionary entries began to define objective and subjective in a way similar to their modern sense. However, post-Kantian scientific objectivity is more than just new philosophical vocabulary, but a new epistemological framework (Daston and Galison 2007, pp. 29-33).

epistemology it influenced as it evolved, the section aims to reinforce the relevance of the standardisers' legitimacy and accountability concerns.

The chapter also introduces two metrological cases that embody the political, historical and contingent nature of standards. A brief history of the metric system (Alder 1995; Vera 2011; Newell 2014) and the international standardised electrical unit (O'Connell 1993) exemplify two hugely successful standards in terms of their geographical reach and number of adopters. Lastly, the chapter concludes with a brief history of ISO and of the standards ISO 9000 and ISO 26000.

The second chapter introduces the conceptual framework that will assist the analysis developed in the third chapter. Correspondingly, the first section of this chapter focuses on audit culture and the influence that audits have had in the expansion of the trust in numbers and quantification (Porter 1995), as well as the increasing tendency to standardisation. Moreover, the explosion of audit culture coincides with what Singer (1996) has named the externalisation of standards. According to Singer, collective systems of formal institutions such as professional societies, testing and rating organisations, governments bureaus and international associations now greatly influence how we experience the external world (1996, pp. 205 – 206). Today, it is common that our opinions about a topic or an institution are based on rakings and classifications developed by someone else.

The chapter also builds upon what Power (1996) has referred to as making things auditable. Power argues that the explosion of audit culture could not have been possible without four critical elements: the development of a new knowledge system; informal means of education to transfer that knowledge; the dissemination of specific practices that enforce the auditing system, and a control mechanism that completes the circuit generally executed through peer reviews. Thus, as Strathern (2000) argues,

audit culture has become a new culture with its own rituals. Moreover, as Boiral (2003) and Christman and Taylor (2006) have pointed out, audit culture has reinforced a ceremonial or symbolic implementation of standards that enact a particular type of uniformity.

Lastly, the second chapter concludes by introducing the move to ontology and its relevance to the analysis of standardisation. Moreover, the move to ontology allows us to transcend questions of knowledge production and models of transference. As Woolgar and Lezaun posit, the turn to ontology breaks the tendency to ask questions about the reality of multiple worlds, but instead focuses on the multiple ways in which a singular is represented (2015, p. 322).

Likewise, Law's (2009) concept of collateral realities is critical to reject the idea of singularity or a pre-existent external world that can be standardised. Instead, as Mol argues, reality does not precede the practices in which we interact with it, but it is shaped and created through these practices (1999, p. 75). Reality can be multiple since it is brought into being by the manipulation of specific practices (Mol 2002).

The third chapter analyses empirical evidence that will allow me to determine what are the qualitative changes introduced by ISO 26000 in management systems and to CSR doctrine. In order to identify the latter, the chapter begins with the history of CSR, which, according to Carroll (1999), took shape in the 1950s. The brief historical account allows me to trace the steady systematisation of CSR which, as it is explained later in this same chapter, has been greatly influenced by the development of corporate culture. In this vein, as Moura-Leite and Padgett (2011) and Valmohammadi (2014) stress, the history of CSR has witnessed how the concept has shifted away from an ethical to a performance-based orientation, and its analysis has moved from a macro-social to an organisational level.

The chapter continues with a brief account of the appearance and consolidation of corporate culture. Drawing upon Banarjee's (2008) conceptualisation of corporate personhood as well as Benson and Kirsch's (2010) corporate oxymorons, the chapter presents corporate culture as an object suitable for anthropological analysis, as well as an ideology that has systematically become dominant within CSR doctrine. More importantly, this chapter analyses how corporate culture has influenced the standardisation of CSR. Likewise, since ISO 26000 has been designed as a comprehensive CSR standard, the influence of corporate culture acquires critical importance.

Lastly, the chapter also presents and discusses empirical evidence pointing to the promotion of a particular type of uniformity, one that is based on CSR performance and corporate culture. The evidence seems to suggest that ISO 26000 has endorsed a managerial logic which has turned CSR into a tool or an instrument that corporations use to promote their image, manage their reputation after scandals, as a means of obtaining legitimisation or as a strategy to get market access. As Orock (2013) points out, CSR has become a crucial discursive formation that anthropology must critically approach in order to bring the attention of the doctrine back to a human-oriented concept.

A note on methodology

This is a cross-disciplinary desk-based research. As I have mentioned above, this thesis is informed by the SSK, STS and the history of objectivity which have helped me to contextualise how technical knowledge is produced. Moreover, the analysis of knowledge production is the starting point to answer questions about the legitimacy and power of standardisers. Likewise, the use of performativity acts as the analytical

framework to justify why I consider that audit practices have enacted a particular type of uniformity.

The attention to performativity has led me to focus on ontological questions rather than just epistemological concerns of knowledge production. Thus, when looking at standards —and audits in particular— as the practices that bring into being a particular type of uniformity, I can also identify what kind of metaphysics are being promoted through standardisation.

By analysing empirical data obtained through quantitative and qualitative methodologies by other authors, I identify some of the changes that ISO 26000 has instigated in management systems and in CSR doctrine. Moreover, the data analysed in chapter three evidence the lack of ethnographic research on ISO 26000 and set the path for future empirical investigation. While this thesis stresses the necessity for conducting future research on the outcomes of CSR from a human perspective, it also confirms the appropriateness of anthropology as the ideal discipline for the study of the impact of corporations on stakeholders.

Chapter One: How Knowledge is Created: The Case of Standards

According to Lampland and Star (2009), standardisation has become a central feature of social and cultural life in modernity (p. 10). Moreover, in recent times standardisation has expanded to areas which are not their conventional niche —technical and quantitative— such as Social Corporate Responsibility (CSR). Likewise, the authors contend, standardisation is considered to be a necessary technique designed to facilitate other tasks. Thanks to standardisation, societies have been able to generate uniformity, regulate behaviours, achieve specific results, or to even prevent harm (ibid.). In other words, most of the central institutions of the modern and contemporary world have been built upon an intricate network of embedded standards.

The power of standards has turned them into a rhetorical justification to explain why and how things are done. More important, we seldom stop and think about the standards that regulate the production of objects we encounter in our daily. Perhaps as Kerwer (2005) argues, an examination of standards contravenes their logic because they are based on expert recommendations that are voluntarily followed. Nevertheless, a closer examination of how those experts conduct the processes of standardisation reveals potential legitimacy and accountability conflicts (Brunsson and Jacobsson 2002; Lampland and Star 2009).

In order to explain the generalised use of standards in past and modern societies, I first look to the development of what Porter (1995) has called the power of numbers and quantification. According to Espeland (1997), numbers and the processes of quantification are an integral part of a logic that erases the local, the personal, and the particular. In other words, the objectivity and rationality that the

scientific revolution has pursued since the eighteenth century is contained in the abstractions of numbers and quantification.

As with the development of natural sciences, standardisation has relied on the power of abstraction and quantification to become an authoritative voice. Nevertheless, as Brunsson and Jacobsson (2002) contend, studies have shown that the creation of standards can seldom be a straightforward process, and indeed the process of standard development appears to be anything but technical (p. 9). In other words, the authors imply that, despite being based on abstract and objective knowledge, the process of standardisation is an imperfect social construction.

Porter (1995) stresses that claiming that science is socially constructed has often been read as an attack on its validity or truth (p. 23). Nevertheless, to argue this does not imply that the quantitative methods, numbers, graphs, and formulas do not have validity in relation to the objects they describe. What Porter (1995) suggests is that we should be aware that "only a very small proportion of the numbers and quantitative expressions loose in the world today make any pretence of embodying laws of nature, or even of providing complete and accurate descriptions of the external world" (pp. xviii – ix).

On the other hand, Latour's (1986) concept of immutable mobile could be used to understand the rational of standards and standardisation. Correspondingly, numbers and standards are inscriptions to which we attribute the same properties of immutable mobiles that traverse fields of knowledge and areas of influence. Since inscriptions are "traces out of materials that take other forms" (Latour and Woolgar cited in Law 2004, p. 20), these are reproduced and recombined without losing their original properties and insights. Thus, standards represent a particular kind of

knowledge that is vested with the power to shape our commonalities and daily interactions. As Latour (1986) contends, every possible innovation that offers the advantages of immutability will be selected by scientists and engineers as a depository of objectivity (ibid., p. 20).

The power of standards is measured not only by the number of adopters but in the qualitative changes that they create. As Lampland and Star (2009) point out, standards often prescribe ethics and values in ways that matter significantly to individuals. Moreover, as Timmermans and Epstein (2010) contend, standardisation is defined as “a process of constructing uniformities across time and space, through the generation of agreed-upon rules” (p. 71) which may produce unexpected consequences for those who follow them.

In the following sections, I will argue that standardisation is fundamentally a social act in which sociotechnical networks generate the so-called expert knowledge upon which others build further developments. Therefore, I will also look at the construction of expert knowledge through the lenses of the sociology of scientific knowledge (SSK) and science and technology studies (STS). A closer look at how knowledge is created and how it is circulated in the form of standards will allow me to address accountability concerns.

Similarly, since one of the core elements of expert knowledge is its pledge to objectivity, the thesis investigates the history of the development of the modern definition of objectivity. A historical approach helps to unveil the political and contingent nature of what is considered objective and how this notion has in turn affected standards. Correspondingly, the thesis looks into the history of two widely accepted standards: the metric system and the standardised international electrical

unit. Despite its technical nature, the research exposes their historical, political and contingent origins.

The last section of this chapter will discuss the history of the International Organisation of Standardisation (ISO) and one of its most iconic standards: ISO 9000. The final section provides a brief chronicle of the development of ISO 26000 emphasising its addition to the list of standards designed to shape and regulate management systems.

Knowledge production through the lenses of the Sociology of Scientific Knowledge and Science and Technology Studies

The history of measurement and calculation has been an area of interests for both historians of science and sociologists. Barry (1993, p. 460) argues that the sociology of scientific knowledge (SSK) is a discipline that directs its attention to the details of scientific practice and the peculiarities of laboratory culture to reveal the social construction of scientific facts. Similarly, other authors suggest that the creation of standards is a social act (Pinch and Bijker 1984; Singer 1996; Timmermans and Epstein 2010). In saying this, I propose that standards are a particular type of measurement that confers quantitative power to a particular knowledge system. Therefore, within the context of the history of measurement, standards constitute a process of knowledge production which describes and shapes the world we inhabit.

According to Collins (1983), the relevance of SSK derives from the attention that this discipline lays on “what comes to count” and “how it comes to count” as scientific knowledge (p. 267). Conversely, traditional sociology of knowledge focused on the normative and other institutional arrangements that enable science to exist and function normally (p. 266). For this reason, the SSK program is better equipped to dig

deeper into the rational and ethical foundation of science development and standards creation. In other words, for this research, the concerns raised by SSK serve as the scaffold to question the legitimacy of standardisers and the qualitative changes standards have promoted.

Thinking in these terms, the transference of scientific knowledge becomes considerably relevant for the SSK program. According to Collins (1975), there are two models of transference of scientific knowledge: the algorithmical model and the enculturation model. The first one assumes that knowledge is something similar to an algorithm or a finite series of unambiguous instructions which, if followed correctly, allow other scientists to replicate an experiment (Collins 1975, p. 206). In Latour's terms, an algorithm is an immutable mobile.

The enculturation model is a reaction to the algorithmical logic. According to Collins, assuming that it is possible to make an exact copy of the algorithm presupposes cultural limitations on the list of variables that intervene in the reproduction of an experiment. Since there is a multiplicity of parameters, and no formal way of selecting the right ones, the problem lies in explaining successful reproduction rather than failure (ibid., p. 207). Moreover, Collins contends, since skills are invisible in their transmission and possession, the only possible way to discover whether a scientist has the skills to conduct an experiment is a process of trial an error (1983, p. 274). Thus, when reproducing a predetermined experiment, trial and error are adequate. However, when the range of correct outcomes is not known in advance, there is no parameter to determine whether an experiment has been carried out competently (idem.).

The controversy around the experiments that attempted to demonstrate Joseph Weber's claims of detection of gravity waves (the gravitational equivalent of electromagnetic radiation) is a good example. In 1969, Weber reported having detected fluxes of gravity radiation. Soon after Weber's announcement, several groups of scientists and laboratories failed to confirm these claims. Collins interviewed Weber and his critics and was able to show that the negative results lacked compulsion because there was no agreement as to what counted as the same experiment (Pinch and Bijker 1984, p. 420).

Furthermore, Collins showed that indeed there was a negotiation about the meaning of a competent experiment among scientists. Based on the arguments that scientists gave to Collins when defining the parameters that constitute a competent experiment, scientists engaged in "other than formal methods or arguments and persuasion" (1975, p. 215). In other words, scientists were "negotiating the character of gravitational radiation and building the culture of that part of science which may become known as gravitational wave observation" (p. 216). In saying that, Collins concluded that the enculturation model describes the process of development of a new scientific field. Moreover, he also concluded that scientific knowledge can be comparable to a cultural artefact in which scientists were still developing the terms and objects of their culture (p. 220).

Latour and Woolgar's (1979) propose a similar conclusion in their research on laboratory studies. According to the authors, "a scientific 'fact' is first generated from day-to-day contingent acts of laboratory life" (cited in Collins 1983, p. 277). In this sense, the contribution of the SSK to the study of standards will be a shift of attention away from technical arguments to focus more on cultural constraints, the distribution of power and historical contingent factors.

In the field of technology studies, Pinch and Bijker' (1984) built upon Mulkay's arguments regarding the practical effectiveness of the technology. According to Mulkay, technology is a proof of the "privileged epistemology of science" which exempts it from sociological explanation (cited in Pinch and Bijker 1984, p. 407). As the authors argue, by assuming the implicit notion of 'science discovers, technology applies,' the success of the latter has not necessarily anything to say about the truth of the scientific knowledge upon which it was based (idem.). Moreover, the authors have stressed that it is possible for a false, or partly-false, theory to be used as the basis for a successful application of 'science' in a technological object.

The reference to this paradox is relevant to the study of standards if they are considered as the technology or instruments that enact scientific knowledge. As I discuss below, standards constitute a recipe for reality, and they indeed promote universalisation by the circulation of particulars (Busch 2011). Standards, more often than usual, escape a sociological analysis of their creation.

Another contribution that fits the enculturation model of knowledge transference is the dilemma of the validity of science. According to Michael Polanyi (1967), there is a tacit component in scientific knowledge which is the assessment of plausibility. According to him (1967), the assessment of plausibility is based on a broad exercise of intuition that resembles Collins' observations about the non-formal processes of negotiation of the definition of competent experiments. The reference to the Velikovsky affair represents a well-known example of the rule of plausibility.

In April 1950, Velikovsky published a highly unorthodox book —*Worlds in Collision*— in which he offerss an alternative interpretation of the earth's history (Polanyi 1967, pp. 533-536). Based upon the acceptance of the Old Testament, the

Hindu Vedas, and Graeco-Roman mythology as historical evidence, Velikovsky describes the occurrence of catastrophic events in the earth's history from the fifteenth to the seventh century B.C. Immediately after publication, the book was emphatically rejected by scientists and even lay public. The controversy widened even more when in February 1963, the American space explorer, *Mariner II,* confirmed some of Velikovsky's predictions about Venus.[4]

In September 1963, the editor of *The American Behavioral Scientist,* Alfred de Grazia, published a piece in which he protested against the treatment of Velikovsky's book. In his article, de Grazia framed the discussion in terms of what he considered the core problem: Who determines scientific truth? De Grazia suggested that the basic rules of rational procedure for testing a new contribution to science were broken based on the treatment that other scientists gave to Velikovsky's book (cited in Polanyi 1963, op. cit). According to him, Velikovsky's arguments were rejected *prima facie* by astronomers; the book was rejected unread, the data was not tested and publicly discussed, and Velikovsky did not have a chance to revise his argument with additional proof (idem).

The summary of the so-called Velikosky affair does not attempt to represent a seminal case detrimental to science. The reference to this curious historical episode is the materialisation of the unspoken rule of assessment of plausibility. Moreover, Polanyi concludes that the persistent paradox would remain to be that "the pursuit of science can go on only so long as scientific judgements of plausibility are not too often badly mistaken" (1967, p. 539).

[4] The American space explorer confirmed Velikovsky's predictions that the temperature in Venus was hot (800° F or 426.67 ° C), and that its clouds appeared replete with hydrocarbons (Polanyi 1963, pp. 535 – 536).

Shapin's (1995) summarises the relevance of SSK. Correspondingly, Shapin contends that the traditional sociology of knowledge succeeded in showing the social influences on properly scientific knowledge where such influences had been previously reckoned not to act (1995, p. 300). On the other hand, SSK stresses the necessity of studying the social dimension of knowledge in order to discern what counts as fact, what is regarded as rational or proper conduct in scientific research, how objectivity is recognised, and how the credibility —or plausibility— of claims is assessed (idem.). Furthermore, Shapin argues that, the social dimension of knowledge would no longer be viewed as a pollutant, but as a "necessary condition for making, holding, extending, and changing knowledge" (idem.). In other words, SSK has paved the way to the acknowledgement of the political and contingent nature of standards.

Regarding STS, Shapin (1995) contends that the intercalating of science and technology into more extensive networks of action is what makes them durable. According to the author, the central modern scientific phenomenon towards which attention should be directed is metrology (p. 308). Shapin also states that the wide distribution of scientific knowledge responds to the success of individual cultures in creating and spreading standardised contexts for making and applying —through metrology— scientific knowledge (idem.). In saying that, the dissemination of standards has become instrumental in the wide distribution of scientific knowledge and a particular type of uniformity as I will explore in the following chapters.

Before moving forward to the historical analysis of particular standards, the next section presents a brief history of the development of the modern definition of objectivity. Just as SSK and STS contribute to unveiling the political and contingent nature of standards, a historical look at the development of objectivity offers an

additional analytical layer. In turn, as objectivity has also been touched by concrete historical and political events, the pertinence of legitimacy concerns around standardisers gains ethical and intellectual interest.

The development of modern objectivity

One crucial element that scientific knowledge and standards share is their pledge to objectivity. The reason why standards embody scientific or quasi-scientific attributes is directly related to the grade of objectivity with which they were created. However, a closer look at the history of the development of objectivity, and how it became a scientific norm reveals a not so commonly seen face of the concept.

According to Daston and Galison (2007), to be objective is to aspire to generate knowledge that bears no trace of the knower (2007 p. 17). The suppression of the self through processes of automatisation and strict protocol is the essence of true science. Moreover, the modern conception of objectivity is the result of the development of a series of epistemic virtues[5] —truth-to-nature, objectivity, and trained judgment— that responded to concrete historical events. According to the authors, the modern definition of objectivity only became dominant in sciences around the 1860s.

Daston and Galison contend that the precursor of the modern definition of objectivity is the German philosopher Immanuel Kant. According to Kant, “objective validity” refers not to external objects but to “forms of sensibility” (time, space, causality) that are preconditions of experience (2007, p. 30). On the other hand, Kant referred to “subjective” as a mere synonym of empirical sensations (idem). The historical annotation is relevant since these concepts were indeed opposite before

[5] Epistemic virtues are “norms that are internalised and enforced by appeal to ethical values, as well as to pragmatic efficacy in securing knowledge” (Daston and Galison 2007, pp. 40 – 41).

Kant: objective referred to “things as they are presented to consciousness” and subjective to “things in themselves” (p. 29).

It is interesting to note that the change in the definition of the terms is nothing more than evidence of the historical and contingent nature of objectivity. According to Daston and Galison, between the 1820s and the 1830s, Kant’s definitions had been assimilated to German, French and English dictionaries, and by the 1850s all the major European languages had included definitions that resemble versions of the words objective and subjective as we understand them today[6].

The evolution of epistemic virtues has played an essential role in the dissemination of modern objectivity, but also in spreading the bad name of subjectivity. For instance, in the field of visual representations, the transition from truth-to-nature (e.g. illustration and paintings) to mechanical objectivity (e.g. photography) emphasised the advantage of the suppression of the scientist’s volition and discretion by replacing them with the routines of mechanical reproduction (Daston and Galison 1992, p. 98). Mechanical photography became an error-free superior value.

Nevertheless, once the limitations of photographs (e.g. enhancing or modification) were generally accepted, trained judgement became the new strongest epistemic virtue. Twentieth-century scientist stressed the necessity of exercising judgement with an interpretative eye. Mechanical representations were no longer enough to be considered objective, but the trained mind of the scientist was the last link to achieve objectivity. However, one could certainly ask how trained judgement is different from truth-to-nature? As Daston and Galison (Dear et al. 2012) contend,

[6] Daston and Galison warn us that pre-Kantian epistemology did make a differentiation between objective and subjective. For instance, Descartes’ distinction of primary and secondary qualities is an analogy of the Kantian concepts. Nevertheless, as the authors have pointed out, beyond teleological and epistemological explanations, seventeenth-century epistemology —or pre-Kantian epistemology— was different from nineteenth-century scientific objectivity (Daston and Galison 2007, p. 32).

trained judgement follows objectivity (enshrined in mechanical objectivity). In other words, it is a matter of reason and not perception.

To put an end to the confusion, Daston and Galison compare epistemic virtues with moral virtues. Just as “it is not possible to serve truth and objectivity at the same time, any more than justice and benevolence can always be reconciled in specific cases” (2007, p. 28). Conflict can emerge on specific workday choices: whether to retouch a photograph or not, which instrument to use, or how to train scientist or engineers to see. Perhaps, as the authors state, epistemic virtues did not always edge out the previous one, but they often coexist and serve to different purpose in the construction of rational —although perhaps not completely truth— objectivity.

In sum, the history of objectivity is central to the discussion of the relationships between power and standards, and legitimacy and standardisers. The authority embedded in private agents (the standardisers) is often justified by their level of expertise on a subject or process. Standards require to accept standardisers’ objective knowledge which, just as scientific knowledge, should be accepted as a human-free vehicle of truth since it is preceded by trained judgement.

Before continuing with the analysis of the metric system and the international standardised electrical unit, it is relevant to discuss what Norton Wise has called the values of precision. According to Wise (1995), it is highly significant how quantitative precision became central and even define qualitative features of objects and institutions. From a historical perspective, most scholars agree that exact measurement emerged in the late eighteenth century as a general characteristic of the physical sciences. Thus, the rhetoric of precision coincides with the emergence of the modern definition of objectivity. It would be naïve to think that both phenomena are not related.

As Wise points out, “precision values always have another face, often hidden, [that] reveals the culture in which instruments of particular kinds are important because the quantities they determine are valued” (1995, p. 4). In saying that, Wise’s study resembles the SSK program. As the author argues, “when we ask about the most general source of the desire to quantify, we find it more nearly [in] the requirements for regulating society and its activities than the search for mathematical laws of nature” (p. 5).

Likewise, Wise also stresses that, precision is never the product of an individual using a carefully constructed instrument, but it is always the accomplishment of an extended network of people (1995 p. 9).

Two metrological examples: The metric system and the international standardised electrical unit

Alder’s (1995) work on the history of the metric system presented it as an instrument of a technocratic elite that, after the French Revolution, introduced a new system of measures to mediate contingent political tensions and fulfil specific agendas. Similarly, O’Connell’s (1993) account of the international standardisation of electrical units is an example of a collective rendered stable by the circulation of contentious particulars.

Metrology is used as an instrument that stabilises sociotechnical networks and facilitates their circulation. As Latour suggests: “Metrology is the name of [a] gigantic enterprise to make the outside world inside which facts and machines can survive” (1988, p. 251). O’Connell points out that metrologists recognised that it was more important to have different representations —i.e., British or German— of the electrical units (volt and ohm) agree with each other than have them agree with nature (1993, p. 158).

The creation of the imperial system in Britain represented a considerable agreement between multiple local measures. However, the creation of the metre and the metric system are the farthest and most ambitious standardisation of measures in terms of the number of individuals and nations that they have reached. According to Vera (2011), the efforts to design the metric system initiated with the French revolution and were culminated during the 1799 international meeting of the Congress on Definite Metric Standards held in Paris.

However, the acceptance of the metric measures required great efforts to make them familiar to citizens and government bureaucrats. Alder (1995) contends that, in 1812, Napoleon returned France to the old pre-metric standards, and only in the 1840s, did Louis-Philippe reinstate the metric system as the official system of measures. Moreover, Alder argues that the implementation stage constituted the rise of a “technocratic absolutism” that demanded uncritical obedience to new standards (1995 p. 53). At the same time, the technocratic absolutism suppressed a system of measurement in pre-revolutionary France which embodied a fusion of physical objects, ritualised customs, and the practices of artisanal products (p. 44). In other words, the dissemination and circulation of the new standard is another example of the enculturation model of knowledge transference.

Busch (2011) concurs with Alder’s observations when he refers to the connection between standards and power. According to Busch, despite appearing as neutral, benign or technical, standards constitute a source of social, political, and economic relationships of power (1995, p. 28). Busch suggests that concrete standards allow the creation of complex sociotechnical networks that are used to build power.

In order to reach a new technical agreement, the metre was defined in allegedly neutral terms based on nature[7]. Moreover, through the signing of the Metre Convention in 1875, three new international organisations were created: The General Conference on Weights and Measures; the International Committee for Weights and Measures, and the International Bureau of Weights and Measures. According to Newell (2014, p. 35), these three organisations were formally in charge of the codification and maintenance of the International System of Units (SI from its French name).

In 1889, the troika approved a system of measures with the base-units meter, kilogram and second (Newell 2014, p. 36). By the year 1960, during the eleventh General Conference on Weights and Measures, the SI was integrated by six base units[8]. Likewise, during the conference, the meter was redefined as the "wavelength of radiation between a specific excitation in Krypton-86" (idem). Following the tradition of mechanical objectivity, the evolution of the definition of the metre attempts to remove trace of human action through references to nature or chemical elements in this particular case.

There are two relevant remarks about the acceptance of the metric system and the creation of the SI. Firstly, the creation of the metric system followed political and contingent agendas in post-revolutionary France to reinforce state authority and develop a market economy (Alder 1995). Secondly, the creation, definition, and re-definition of the base units of the SI is a social process regulated by consensus. Moreover, a highly technical and dry discussion is controlled by a closed epistemic group which presumably follows objective goals and procedures.

[7] The metre was redefined as one ten-millionth of the distance along Earth's meridian through Paris from the North Pole to the equator (Newell 2014; Vera 2012).
[8] Meter, kilogram, second, ampere, kelvin, and candela.

It is interesting to note what Latour (1986) has said about the artificial historical division between scientific and pre-scientific societies. Based on the chronicles of La Pérouse's chart of the discoveries in the seas of China, Latour set the ground for his interpretation of the historical relevance of inscriptions. Correspondingly, according to Latour, it is incorrect and unnecessary to argue that the lack of a Chinese map was due to an unscientific mind. French and Chinese were equally capable of developing cartographic instruments and navigate accordingly. The only difference is that La Pérouse belonged to a different society in which the development of inscriptions or cartographic records was prioritised.

Latour argued that the new inscriptions (maps) allowed the mobilisation of knowledge and discoveries that would remain immutable. In other words, through the creation of inscriptions, standardised knowledge was disseminated, reproduced and recombined. As Latour contends, inscriptions and the immutable mobiles were the fuel that ignited a truly scientific revolution. Therefore, the rationalisation that took place during the scientific revolution was not of the mind, of the eye, of philosophy, but of sight (Latour 1986, p. 7).

The contingent relevance of cartography and the creation of the SI are both examples of the social dynamics involved in the definition of technical, quantitative standards. Standardisation should not be considered a socially isolated-technical process taking place in the laboratory, but should be regarded as a social phenomenon subjected to contingent and concrete historical events. In the following section, I present another example of extended sociotechnical networks based on socially constructed standards.

The standardised electrical unit

According to O'Connell, "technoscience constructs an invisible network over which its products and measurements circulate to demonstrate its universality" (1993, p. 164). The author considers that the apparent universality of science is a tribute to the power of a collective rendered stable by the pre-circulation of stable objects (p. 165).

The history of the standardised electrical unit started in 1858 after the failure of the transatlantic telegraph cable. In 1861, the British Association for the Advancement of Science (BA) appointed a committee to perform the necessary experiments to choose a new standard. Before that, the most popular unit was the "Siemens" proposed by the German industrialist of the same name. The definition of this unit was "a column of mercury 1 mm square in cross-section 1 m high, at 0°C" (O'Connell 1993, p. 138). According to O'Connell, as with other units then in use, the Siemens depended upon specific materials and quantities arbitrarily selected, often chosen upon unscientific reasons.

O'Connell contends that the creation of a new electrical unit was indeed a political feud. The failure of the transatlantic telegraph cable presented an excuse for BA to reject a German standard and an opportunity to create its own. BA proposed the creation of a new system based on absolute magnetic units defined solely in terms of the units of mass, length, and time (op. cit.). The appeal to mechanical objectivity and nature conceal a political confrontation between Great Britain and Germany.

The contest among rival electrical units was taken to the first International Electrical Exposition (ICE) at Paris in 1881. After much debate, the electricians agreed to choose the British unit (the absolute ohm) but decided to use the German standard (Siemen's column of mercury instead of the BA resistance coils) for the reproduction of the base unit (op. cit., pp. 143-144).

In sum, as O'Connell points out, "metrologists recognise that it is more important to have different representations of the volt and ohm agree with each other than to have them agree with Nature" (p. 158). As with the history of the metric system, the history of the development of a universal standardised electrical unit exemplifies a complex social process of negotiation derived from political and contingent factors which were justified by a pledge to measures taken from nature. As Wise has argued, the rhetoric of precision gives the impression of mechanical objectivity independent of human action.

In the following section, I discuss the emergence of ISO and the relevance that this organisation acquired in the 1980s after the publication of the standard ISO 9000. The section also discusses the development of management systems and the influence that ISO 9000 had on this matter. Lastly, a brief account of the development of ISO 26000 is introduced in order to contextualise the analysis of empirical data in chapter three.

History of the International Organisation for Standardisation (ISO)

ISO is an independent association established in 1947 with a membership of 162 national standards bodies, and its Central Secretariat is based in Geneva, Switzerland. ISO is the most notable international standard-setting institution, and so far, it has published 22,407 international standards and related documents (ISO 2017). ISO is the result of the merger between two organisations: the International Federation of National Standardizing Associations (ISA), founded in New York in 1926, and

administered from Switzerland[9]; and, the United Nations Standards Coordinating Committee (UNSCC) of 1944[10] (Mattle and Büthe 2003).

According to Roger Maréchal, Assistant Secretary-General of ISO (1964 – 1979), the Secretariat of today's standard-setting giant started in a small private house[11] (ibid., p. 27). By the early 1950s, the Technical Committees were producing what was known as "recommendations," but it was until the 1960s that international standardisation came into being (ibid., p. 26). According to Ollen Sturen, former Secretary-General Emeritus of ISO, the underlying causes of the acceleration of the pace of international standardisation included the growth in international trade and the revolution in transportation methods (ibid., p. 58)

Until the 1980s, ISO and its sister organisation IEO —founded in 1906— were still little-known organisations that produced relatively few standards in comparison to other influential national organisations such as the German Institute for Standardisation (DIN) or the British Standards Institution (BSI). However, within the next decade and after the introduction of the widely accepted ISO 9000 Quality Management Standards, ISO became the indisputable leading standard-setting organisation in the world. At the beginning of the first decade of the twenty-first century, ISO and IEO were responsible for approximately 85 per cent of all known international standards (Mattle and Büthe 2003, p.7).

[9] Despite its transatlantic birthplace, ISA's activities were mainly limited to continental Europe, and it was considered a "metric" organisation (ISO 1997). The UNSCC was the organisation of the "inch" countries, although Britain joined ISA just before the Second World War (ISO 1997).

[10] The UNSCC had been set up by the United States, the United Kingdom, and Canada to promote cooperation between the allied belligerent countries in standardisation as an aid to the production and use of war supplies and equipment, as well as relief work (Mattle and Büthe 2003). The UNSCC was the organisation of the "inch" countries, although Britain joined ISA just before the Second World War started (ISO 1997).

[11] As Maréchal points out, ISO only had five and a half employees since one employee used to work in the morning at ISO, and in the afternoon at the International Electrotechnical Organisation, (IEO).

ISO 9000: Standardisation of quality

The ISO 9000 Quality Management Standards were launched in 1987. The concept of ISO 9000 does not refer to one single standard, but it designates a family of standards (ISO 9000 to ISO 9004)[12]. In general, the standard refers to the different elements in a system for assuring quality in production processes that can be applied to different types of businesses (Furusten 2002). According to Hallström (2002), standardised quality systems were first developed by defence industry of the United States in the 1950s, and during 1960s and 1970s the idea spread to other industries such as nuclear power, offshore oil drilling, and aerospace.

By providing uniformity among managerial practices, ISO 9000 aims to achieve quality in the products or services that an organisation produces. Correspondingly, quality is defined as "all properties, taken together, of a good or a service which render it capable of satisfying explicit or implicit needs of customers and the market" (standard EN ISO 9004-1: 1994 cited in Furusten 2002, pp. 72 – 73). Moreover, the standard recommends that every organisation should give the highest priority to the quality of its products and that such quality should "satisfy customer expectations" and the "demands of society" (idem).

Despite being a standard aiming at concrete goals, ISO 9000 is not clear about how a manufacturer or service provider can get to know the customers' expectations. Moreover, this is impossible for two reasons: firstly, the standard requires manufacturers or service providers to have the technical and material capacity to enquire the customers' needs. Second, and more importantly, it depends on the proposition that the customers can identify their needs and communicate them accordingly.

[12] For the purpose of this thesis, I will refer to the family ISO 9000 just as "standard ISO 9000."

Boiral (2012) stresses that ISO 9000 audits present contradictory aspects which remain largely unexplored. Boiral suggests that a closer look at ISO 9000 certification process exposes a dubious rhetoric of impartiality, objectivity and rigour. Indeed, the image of rationality and rigour is shaped by both the institutional rename of ISO and the social function of auditing in general (Boiral 2012, p. 634). Moreover, since ISO 9000 audits are conducted on a managerial level (i.e., on paper), producing auditable documents become more important than implementing reforms to fulfil the standard. As I will explore in depth in the following chapter, auditing practices have become ceremonial, i.e., performing the act is more important that the content of the act itself.

Boiral (2003) reminds us that ISO 9000 was designed to respond to commercial pressures and strategic challenges for which the senior executives are responsible (p. 722). Therefore, ISO 9000 standards are "the expression of a managerial ideology based on customer satisfaction, [and] performance improvement" (idem). In other words, as Furusten (2012) contends, the knowledge system that has been standardised seems to be on the side of popular management culture instead of scholarly research. Thus, ISO 9000 has been assumed a technical and objective standard, when in reality it might be a management tool servicing market-driven interests.

In sum, there are three major changes introduced by ISO 9000. Firstly, as Furusten argues, this standard has influenced many other standards by defining the basic features of management systems for multiple organisations (2012, p. 71). Secondly, ISO 9000 developed the six principles that define a good organisation[13]. Thirdly, other ISO standards, including ISO 26000, have been developed based on a

[13] Customer orientation, clearly defined processes, view of organisation as manageable units, use of measurable objectives, management that exercises control and ongoing documentation of each processes (Furusten 2012, p. 75).

management system similar to ISO 9000 (Boiral 2011, p. 198). For example, as Christman and Taylor argue, ISO 9000 and ISO 14000 “are part of an integrated set of management system that impose identical types of requirements [implementation and auditing procedures] on firms” (2006, p. 869).

ISO 26000: Standardising Corporate Social Responsibility

In 2012, ISO Consumer Policy Committee (COPOLCO) released a report about the possibility of developing a standard on Corporate Social Responsibility (Sitnikov and Bocean 2012). Based on this report, in 2003 ISO Technical Management Board formed a Strategic Advisory Group (SAG) to determine whether ISO should move forward with the development of the standard. In 2004, SAG officially recommended ISO to continue with the development of a guidance document (idem). In 2005, ISO SAG established a multi-stakeholder Working Group on Social Responsibility (SR Working Group) which included more than 300 nominated experts[14] from 54 ISO member countries and 33 liaison organisations (Castka and Balzarova 2008a).

ISO 26000 was launched in November 2010 to provide guidance on the integration of CSR and as a strategy aimed to achieve sustainable development (Toppinen et al. 2015). The standard covers seven core subjects: organisation governance, environment, human rights, fair operating practices, labour issues, consumer issues, and community involvement[15]. However, one crucial aspect of ISO 26000 is that the standard is considered to be only complementary guidelines to assist

[14] The experts belonged to different stakeholder categories including the industry group, governments, consumers group, labour group, non-governmental organisations, and a broad category labelled “SSRO” (service, support, research, and others) (Balzarova and Castka 2017).

[15] In addition to these core subjects-, ISO 26000 specifies seven principles which set the framework for socially responsible decision-making: accountability, transparency, ethical behaviour, respect for stakeholder interests, respect for the rule of law, respect for international norms of behaviour and respect for human rights.

organisations in the design and implementation of CSR strategies. In other words, ISO 26000 is not a certifiable standard, but a set of recommendations.

Despite the great variety of stakeholders represented in the development of the standard, Schwartz and Tilling (2009) point out that the industry group had the highest number of participants. Moreover, stakeholders that are the most likely to be affected by the new standard are often the most active participants in its development. The risk of bias to the overrepresentation of a specific type of interests, —i.e., industry— may induce the normalisation of a particular knowledge system and values.

Furthermore, the standardisation of complex and contested social issues involves the risk of isolating and decontextualising CSR within the standard. For example, the risk of standardising social responsibility "could be that the focus would be on the standardisation process itself instead of on actually improving the working conditions of the employees of supplies in developing countries" (Schwartz and Tilling 2009, p. 294). Moreover, the authors point out that ISO 26000 tends to focus on processes and definitions rather than focusing on results (op. cit., p. 290). Empirical evidence seems to indicate that the focus of ISO 26000 has indeed been oriented to company or managerial performance. I will discuss this critical difference in depth with the help of empirical data within the third chapter.

In sum, throughout this chapter I have discussed how knowledge is created in order to understand how standards are developed. Moreover, I have argued that uniformity is created through standardisation and, thus, that uniformity is shaped by those experts who act as standardisers. In this vein, standardisers remain unaccountable to those regulated by standards, but also to those in charge of conducting the audits. As the brief history of the creation of ISO 26000 has demonstrated, the way in which standardisers were selected mirrors the history of ISO

itself. Correspondingly, as Schwartz and Tilling (2009) argue, the fact the industry representatives were the biggest stakeholder group among the SR Working Group is consistent with the practice of ISO standards being promoted by private organisations (Brunsson and Jacobsson 2002; Banarjee 2008).

Likewise, as Alder's (1995) analysis of the metric system has demonstrated, even a technical standard which is commonly presented as neutral was indeed put into place for the economic advantage of a particular subset of society. Similarly, as O'Connell stresses, the current standardised electrical unit is the product of a political negotiation between a reduced group of scientists and representants of two specific European nations.

Therefore, the analysis of standardisation is not only a matter of democratic concerns about who the standardiser is, but it questions what metaphysics are being promoted and what uniformity is being constructed. As I will discuss in the third chapter, evidence suggests that CSR, and ISO 26000 in particular, prescribe practices influenced by audit culture that enact a reality in which corporate culture occupies a central role. However, before discussing the latter, in the following chapter I introduce audit culture and elaborate on the impact that audit explosion has had in the dissemination of standards. Lastly, the following chapter also introduces what I have referred to as the turn to ontology and the use of performativity to challenge the conception of a single external world which can be standardised. Moreover, performativity is used to uncover multiple or collateral realities which are enacted through specific practices such as those put forward by audit culture.

Chapter Two: History of CSR, Alternative Perspectives and the Turn to Ontology

History of Corporate Social Responsibility

The concept of Corporate Social Responsibility (CSR) has a long history which exemplifies its considerable variability and adaptability, and its struggle to reconcile the inherent contradictions of a doctrine which claims to bring social benefits for stakeholders without renouncing to profit generation for corporations. As Dolan and Rajak (2018) have argued, the history of CSR travels from nineteenth-century paternalism and the rise of modern corporations, to the enlightened self-interest of the 1970s, the ethical audits of 1990s, and the current emphasis on entrepreneurialism, self-empowerment, and bottom of the pyramid (BoP) business.

According to Carroll (1999), CSR formal writing began in the twentieth century, and a "modern" conception of CSR was developed in the 1950s. However, a couple of early references to social responsibility appeared in the 1930s and 1940s[16]. It is interesting to note that early references to the concept do not include the word "corporate" as the peak of corporation's prominence would arrive later together with the development of the corporate culture as I will explore in the following chapter.

Howard R. Bowen's book *Social Responsibilities of the Businessman* is considered a landmark work which set forth an initial definition of the concept. As Moura-Leite and Padgett (2011) contend, the definition of social responsibility in the 1950s was still oriented towards philanthropy. According to Bowen, social responsibility "refers to the obligation of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of

[16] For example, in 1938 Chester Bernard's *The Functions of the Executive*, J. M. Clark's *Social Control of Business,* and Theodore Krep's *Measurement of the Social Performance of Business* in 1940 (Carroll 1999, p. 269).

the objectives and values of our society" (cited in Carroll 1999, p. 270). Although this attempt of the definition is too broad and did not provide any further guidance, it could be said that the approach is undoubtedly social and somehow ethically inspired.

The 1960s were marked by significant growth in attempts to formalise a definition of CSR. According to Carroll, the most influential author from that decade was Keith Davis. According to Davis, socially responsible business decisions could be justified as capable of generating a good chance of bringing long-run economic gain to the firm, "thus paying back for its socially responsible outlook" (cited in Carroll 1999, p. 271). In corporate jargon, Davis' argument came to be known as the "Iron Law of Responsibility" which established the win-win logic which has been consistently repeated until contemporary initiatives such as BoP projects.

In 1971, Harold Johnson's *Business in Contemporary Society* introduced a significant element to CSR: the concept of interest groups, later defined as stakeholders. According to Harold, "[a] socially responsible firm is one whose managerial staff balances a multiplicity of interests… [and] also takes into account employers, suppliers, dealers, local communities, and the nation" (cited in Carroll 1999, p. 273). Similarly, according to Moura-Leite and Padgett (2011), in 1970, Milton Friedman argued that the acceptance of free market rules should go together with laws and ethical customs in CSR. Moreover, Friedman argues that the integration of some social demands into the company was acceptable as long as the latter were profitable in the long run (Moura-Leite and Padgett 2011, p. 531).

Both features symbolise significant advances towards the amalgamation between corporate interests and CSR. Within two decades, CSR moved towards the corporate sphere to increasingly become a rhetorical resource available in the business vernacular. In 1980, Thomas M. Jones published an article in which he

argued that, since it is difficult to reach a consensus as what constitutes socially responsible behaviour, CSR should be better understood not as a set of outcomes but as a process (cited in Carroll 1999, p. 285).

Jones' definition of CSR as a process had major consequences to the future operationalisation of the concept. By accepting CSR as a process, Archie B. Carroll proposed a new conceptual model of CSR performance (Moura-Leite and Padgett 2011, p. 532). Carroll's model included a four parts (economic, legal, ethical and discretionary) definition of CSR which was mostly oriented to managers of firms and organisations aiming to measure and improve their level of CSR performance. I will not describe each of the parts of the definition, but it is interesting to note that, from the 1980s onward, other contributions built upon the understanding of CSR as a process and how to operationalise specific practices. As Carroll points out (1999), "in a discussion of implementing CSR, [Jones] illustrated how a firm could engage in a process of CSR decision making that should constitute CSR behaviour" (p. 285).

Other economic and socio-political forces influenced the consolidation of contemporary CSR and its proximity to the corporate, pure profit logic. According to Pandey and Mukherjee (2018), new social movements such as the anti-globalisation street protests in the late 1990s in Seattle, Prague and Genova gave birth to the corporate accountability movement in Europe and North America. However, I argue that CSR initiatives coming from the globalised North were quickly absorbed by audit explosion and the accountability through regulation logic than audits generally promote. By 1999, CSR had already been coupled with the strategy literature[17] and its

[17] By strategy literature I refer to references in business and management works where CSR is completely aligned to corporate interests. The use of CSR as a business strategy is discuss in more detailed later in this chapter.

relationship with market outcomes had been made more explicit (Moura-Leite and Padget 2011, p. 529).

In sum, the history of CSR shows how the concept has shifted away from an ethical orientation to a performance orientation. Moreover, by assuming CSR as a process, the attention has been directed to the design of specific practices that organisations can execute to increase CSR performance. In other words, CSR performance is enacted through practices which are parts of a process and, thus, they can be standardised.[18] On the other hand, Valmohammadi (2014) has noted how CSR left behind macro-level concerns to specialise on organisational performance. According to him, CSR has transitioned from a normative and ethics-oriented approach into a normative and performative-oriented and managerial focused doctrine.

CSR has turned into a corporate strategy or a business tool which has been progressively codified and standardised. However, as I discuss later in the next chapter, the incorporation of performance indicators is, firstly, most visible and useful to those implementing CSR projects but not for stakeholders; secondly, the shift is reproducing the trust in numbers and quantification supported by an audit-based culture.

Audit Culture

According to Share and Wright (2015), virtually every aspect of contemporary professional life and organisational behaviour is subjected to multiple and elaborate systems of audits and inspections. The provision of public services, education, policing and security activities, energy conservation, environmental protection or the

[18] It is interesting to note the ISO 9000 principles of a good organisation, in particular viewing organisation as manageable units, have contributed to CSR standardisation.

performance of individuals are measured and ranked according to different types of standards. As the authors have stated, at the heart of this process there is an increasing fetishisation of statistical measurement, and competitive rankings proclaimed as robust and reliable instruments for calculating (and enhance) qualitative features such as excellence, quality, value, and effectiveness (2015, p. 22).

The tendency to trust in technical audits and ranking systems is not new. According to Michael Power (1997), the origins of the audit society can be traced to the late 1980s and early 1990s when the concept of audit began to be used in a wide variety of contexts beyond its traditional niche of financial accountability for private companies. It was at that time that new fields such as environmental, data analysis, intellectual property audits, medical, quality assurance, teaching, technology and many others started to develop their own customised audits.

Power argues that audit explosion refers to a set of attitudes or cultural commitments to problem-solving (1997, p. 4). An audit is an idea as much as a technical process in which its practitioners and participants engage voluntarily (or not) to detect, solve and monitor a problem. There is an underlying characteristic that all audits have in common: the idea of a comprehensive body of technical knowledge capable of fixing all type of systems and processes to fulfil managerial, productive or financial goals. Likewise, audits and standardisation follow the “one size fits all” rationale based on the trust on comprehensive expert knowledge (Schwartz and Tilling 2009, p. 290).

Parallel to the problem-solving aspiration, audits require making things auditable. According to Power (1996), audit evidence is not merely “out there” ready to be collected and analysed, but “it must be constructed to count as evidence within

systems of audit knowledge" (p. 29). In other words, auditing is a practice that first generates its own body of knowledge and then actively constructs the legitimacy of such knowledge. Auditing seeks to create the environment and practices in which its knowledge base will be successful and accepted by auditees and auditors. Moreover, as Power contends, "auditing knowledge […] does not emerge from experimentally isolated cognitive judgement of practitioners," but it is generated by a closed group of experts which then disseminate the system (1996, p. 291).

In saying this, auditing and standardisation share a common trust in experts and standardisers who are difficult to hold accountable. Audits and standards perpetuate the paradox of the expert who possess knowledge that bears no trace of the knower. As Daston and Galison (2012) argue, the objectivity of the expert relies on trained judgement and not on subjective experience. Nevertheless, Power contends that "audits demand that their efficacy is trusted" (1997, p. 13); and, this motto could be equally applied to the trust in standards.

The increasing and apparently ever-expanding tendency to standardisation since the 1980s[19] is intimately related to audit explosion. It is for this reason that Power argues that, in the case of quality assurance and environmental management, it is first required to create a legitimate body of auditable facts (1996, p. 291). Moreover, those auditable facts are generated through audit practices and the means at disposal within a management system.

It is true that the idea of having management systems seems practical in order to avoid duplication of surveillance. When a management system is created based on standards, a theoretically ideal process is first developed following parameters set by

[19] Considering that ISO 9000 was first launched in 1987.

a specific standard which secures internal consistency with pre-established goals. By securing the correct, or at least adequate, implementation of a management system, an organisation does not need to audit every step of a productive cycle, the administrative process that these involve, and the persons who execute them. If a management system is externally measured and audited, it is —at least theoretically— aligned to the reference standard. For instance, in a quality assurance audit, the problem is not a defective label, but the process which led to the error in the production of such label.

On the other hand, Power (1997) identifies and describes four essential elements of a system of auditing knowledge. Firstly, there must exist a formal knowledge structure in which audit practices are based. The audit knowledge system contains codified rules and regulations, as well as the appropriate procedures and behaviours that have evolved over time. Secondly, informal education is required to spread certain types of behaviour, speech and recording of auditable information by the audit practitioner. According to Power, it is through education that a formal examination system institutionalises audit knowledge by connecting idiosyncratic procedures to legitimate forms of abstract knowledge (1997, p. 292). Thirdly, specific practices such as sampling, risk analysis, production of working papers and circulation of “audit opinions” (ibid., p. 293) are required to make things auditable. Fourthly, a control system often executed through peer reviewing provides various feedback mechanisms by which the practice and formal knowledge structures achieve the ideals of quality control or other pre-established goals.

According to Strathern (2000), as the knowledge system is perfectioned and disseminated, audit practices become mundane; they are turned into an inevitable part of a bureaucratic process. However, Strathern suggests, when different audit practices

are put together in a larger picture, we come to realise that they take the shape of a distinct cultural artefact (p. 2). Similarly, Boiral suggests that audits can be ceremonial (2003, p. 721). Audits become more about the act of auditing rather than measuring compliance with the reference standard. Brunsson and Jacobsson (2002) point out that certification may turn into a quest for external legitimacy that focuses on implementing the right procedures and produce the right —auditable— documents, rather than enforcing genuine reforms.

As audits and their rituals have become new cultural artefacts, they also have favoured a new style of public administration as “it has become fashionable to emphasise the decentralising and market-oriented tendencies of rethinking government (Osbourne and Gaebler, cited in Power 1996, p. 291). The appearance of decentralisation is akin to mechanical objectivity since both imply a removal of the individual as a sign of superior knowledge.

On the other hand, as Strathern (2000) contends, governments have discovered that when they make explicit practices where people and organisations check themselves, they can limit their participation to referring to performance indicators (p. 4). Similarly, Shore and Wright (2015) contend that, due to the extraordinary breadth, scope and proliferation of auditing practices, new forms of governance have been created (p. 24). These ideals indeed coincide with CSR discourse, which promotes systems of corporate self-regulation in order to bring about social benefits for stakeholders as it has been previously discussed.

The ontological turn

A key element in which the authority of standardisers resides is its pledge to objectivity. However, the previous chapter has also discussed and contextualised a historical account of the evolution of objectivity. The long *durée* of history has obscured the permutation of the subjective into the objective as the heritage of the Kantian logic of the eighteenth century (Daston and Galison 2007). Moreover, the construction of objectivity is historically contingent just as it is the creation of widespread standards that have transformed the world as we know it. The metric system or the standardised electric unit are two examples of a body of sociotechnical networks surrounded by objective or scientific knowledge that make their detailed examination in our daily lives pointless. Yet, as I have previously discussed, an in-depth look at the history of the formation of these two standards demonstrates that underneath a refined technical or scientific object, there are competing social forces and conflicting interests.

Perhaps as Latour (1988) has argued, it is not a matter of the specific technical or scientific knowledge that these two standards represent, but the many bits and pieces that keep it together. As Latour's work demonstrates, the genius of Pasteur and his scientific breakthrough could not have been spread without the convergence of different forces and networks. An increasing concern for public hygiene, medical practitioners, colonial and commercial interests are constituent parts of the associations that made pasteurisation an immutable mobile.

However, in addition to the networks that make standards relevant and keep them in circulation, audits practices —or rituals— reinforce the knowledge they represent. As Mol (1999; 2002) and Law (2004; 2009) have suggested, performativity is a potent analytical framework to identify concrete practices that enact realities. Correspondingly, in this section I will describe what Law calls collateral realities in

opposition to what he has named the Euro-American common sense or singularity. As I will describe below, by embracing performativity and accepting the existence of collateral realities and multiplicity, this thesis can challenge the legitimacy of ISO standards and the management systems they promote.

Following the practice of physicians diagnosing anaemia in The Netherlands and in Africa, Mol and Law (1994) conclude that the laws of inoculation or haemoglobin measurement might not be immutable after all. In other words, both examples can only be transported from Europe to Africa if the network that holds them together moves along in full. When elements falter, e.g., laboratory equipment or trained technicians, then the truths become progressively less reliable (p. 652).

Therefore, this section focuses on alternative views to a conception of a world in which standards are immutable mobiles carrying scientific knowledge that describe a single reality. I do not attempt to argue that science is wrong or that the scientific method depicts something other than reality. What this section develops, instead, is an argument of the type that Kohn (2015) has called a turn to ontology. The rationale behind this sort of argument is to use a new conceptual tool to complement the existing analysis of standards, in particular, the questioning of standardisers and the legitimacy of the auditing system which will be discussed later in this chapter.

According to Kohn (2015), ontology can be described as the study of reality or the variable sets of historically contingent assumptions through which humans apprehend reality (p. 312). Woolgar and Lezaun (2013) have argued that, the turn to ontology operates as a reversal to epistemology in the sense that it breaks the tendency to ask questions about the reality of multiple worlds —and the means of getting to know it—, but instead makes an argument for the multiple ways in which a singular world is represented (p. 322). The discussion contributes to one of the main

goals of this thesis: to question the legitimacy of standardisers, in particular of ISO, and the idea that there is a single, external reality which can be standardised.

In saying that, the focal point is not about discovering new worlds, but uncovering different realities. As Woolgar and Lezaun argue, probing the ontology of mundane entities allows displaying the multiplicity of realities hidden in undisputed everyday signifiers (p. 323). By turning to ontology, "the unseen or not-yet-real" possibilities which are enacted through performance become visible (idem). This research is precisely an invitation to uncover those other realities instead of accepting the uniformity and singularity promoted by ISO standards.

Woolgar and Lezaun's argument coincides with what John Law (2009) has described as collateral realities. Law posits that collateral realities get done, not known, but done. Thus, Law proposes a shift to performativity that requires us to move away from what he has described as the "Euro-American common sense realism" which assumes that there is a reality "out there" that is independent of our actions and it has a definite form (p. 1). Similarly, performativity can also be used to identify audit practices which enact the allegedly singular external reality that has been previously standardised.

It is crucial to remember another significant ethnographic contribution which has highlighted the relevance of the sociomaterial networks present in the construction of scientific knowledge. In Latour and Woolgar's *Laboratory Life,* the authors argue:

> It is not simply that phenomena *depend* on certain materials instrumentation; rather, the phenomena *are thoroughly constituted by* the material settings of the laboratory. The artificial reality, which participants describe in terms of an objective entity, has in fact been constructed by the use of inscription devices (cited in Law 2004, p. 21).

As Law points out about this quote, the relevance of Latour and Woolgar's argument is that it is not possible to separate the making of particular realities, the statements that emerge from those realities, and the inscription devices that produce them (2004, p. 31). Law suggests that inscription devices include the "creation of instrumental, technical and human configurations and practices," present in the creation of scientific knowledge (ibid., p. 31.)

There are at least three major implications that follow from this statement. Firstly, since reality is produced within sociomaterial practices through particular inscription devices, it is fair to say that we can create multiple realities. Secondly, since other realities are created through practices, this process is in direct opposition to Euro-American common sense and its singularity. Thirdly, the enactment of multiple realities through performativity transcends epistemological questions. According to Law (2009), multiple realities are indeed within the realm of ontological politics. Thus, standards have a dual function since they presuppose that reality is single and it can be standardised; on the other hand, together with audits, they develop practices that contribute to enact a particular reality which they promote as universal.

According to Mol (1999), the term ontological politics suggests that the conditions of possibility are not given. Reality does not precede the practices in which we interact with it but is rather shaped and created through these practices (p. 75). The term politics, Mol argues, is used to emphasise the active feature of this process. If reality is shaped through practice, then is both open and contested. Moreover, "if reality is done, if it is historically, culturally and materially located, then it is also multiple" (Mol 1999, idem). More important, ontological politics are incompatible with standards since the latter advance just one possibility.

When we move away from a singular reality, which is out there waiting to be discovered, ordered and standardised, we open to alternative possibilities. Correspondingly, questions about the legitimacy and accountability of standards become a strong argument to at least explore different ways in which we could have enacted alternatives realities. The attempt to create uniformity or singularity in the world of CSR through standards, such as ISO 26000, is not a minor event. The consequences are not merely conceptual, but the outcomes of CSR standardisation force a particular kind of uniformity upon adopters when indeed there are multiple realities.

According to Mol (2002), reality can multiply through manipulation, i.e., objects come into being through particular practices. In other words, the question is how objects are handled in practice (ontological perspective) instead of a general epistemological question which asks how to find the truth (p. 4). As Mol states, “ontology is not given in the order of things… ontologies are brought into being, sustained or allowed to wither away in common, day-to-day, sociomaterial practices.” (2002, p. 6). Therefore, standards are not universal, but they are set of practices which are enacting only one of multiple realities.

In *The Body Multiple*, Mol discussed this change of philosophical perspective while studying atherosclerosis from different perspectives. Nevertheless, according to Mol, her study does not talk about different perspectives on the body and its diseases, but it tells the story of how the latter is done through different practices (2002, p. vii). Those practices deal with different entities, e.g., sections of legs being sliced, coloured, measured and counted by pathologists. However, it also deals with practices by patients having difficulties to walk in the consulting room, or discussion between doctors who do not understand how some patients have no pain despite having legs

with an advanced level of atherosclerosis. In saying that, Mol argues that what we think of as a single object may actually be more than one (idem). However, despite such level of multiplicity, Mol contends that things still hang together and thus it can be said that they are more than one, but less than many.

The logic of quality assurance, or increasing CSR organisational performance in corporations, is based on the cumulative knowledge contained in the abstract concept of best practices. Moreover, since those best practices are the result of an ordered process —following Jone's definition of CSR— which has been able to impose a specific order over a chaotic world, they must be replicated and adapted to diverse contexts. However, as the next chapter will demonstrate, the audits that certify standards are being followed (e.g., ISO 9000), are more than often decoupled[20] and decontextualised[21] (Schwartz and Tilling 2009; Brunsson and Jacobsson 2002; Egels-Zandén 2014; Park and Kim 2011) to the point in which the main goal is to implement a standard even though just in a symbolic level (Christmann and Taylor 2006).

It is true that ISO 26000 was explicitly designed to be a non-certifiable standard to avoid the risks of the undesirable focus on compliance, or of using the standards as a new barrier to trade and execute power in global trading networks (Castka and Balzarova 2008b p. 240). However, empirical evidence on the implementation of ISO 26000 and ISO 9000 point to the decoupled implementation of CSR and the standards, as well as a CSR-adoption-for appearance (idem). In other words, the idea of ISO 26000 being a guide for adapting and responding to different organisations seems to

[20] Decoupling is a common problem with standardisation. For instance, by arranging organisations in independent manageable units, some of these can be decoupled from operational parts that are audited. As Schwartz and Tilling (2009) and Brunsson and Jacobsson (2002) point out, there is a tendency between what was said for auditing purposes and what was done.

[21] According to Park and Kim 2011, "CSR issues risk becoming decontextualised with the application of standardised approaches as the ISO 26000 standard" (p. 319). As CSR turned into a process, its standardised treatment diminished the human aspects of the doctrine to turn into an management strategy.

be potentially buried under the singularity and the managerial, corporative logic of the ISO standards.

In the following chapter, I discuss the rise and explosion of the corporate culture since it is strictly linked to the success and expansion of different international standards in our contemporary world. Likewise, corporate culture has contributed to shape and transform CSR and its practices. Thus, CSR as it stands today, and as it has been codified through ISO 26000 follows the same unidirectional logic of managerial certification and corporate values. Moreover, the influence of audit culture in the processes of international standardisation is a valuable analytical point to elaborate on one of the main goals of this research, i.e., the qualitative changes that standards generate on a macro level, and the impact these have to social groups.

Chapter Three: ISO 26000, Corporate Culture and Business Anthropology

The development of corporate culture

According to Moeran and Garsten (2002), the conceptual emergence of corporate culture was influenced by the anthropological study of Japanese society which has spilled over into the study of business more generally (p. 10). Faced with the success of Japanese economy during the 1980s, American firms desperately started to search for specific clues to explain their success other than the common-place and ambiguous concept ‘Japanese culture’ (Moeran and Garsten 2002, p. 11). Based on the pre-war pioneering studies of Ariga Kizaemon and Yanagita Kunio, two competing theories of Japanese kinship captured the attention of American business scholars. This was the first attempt to dissect the development of the first non-western industrialised society.

Correspondingly, one theory focused on patrilineal bloodline and lineage and, the other emphasised the economic functions in each family residence and the extended household group. According to Moeran and Garsten, the latter theory came to prevail (2002, p. 10). Thus, it became a widely accepted that the origins of Japanese business can be found in political and economic groups (*dõzoku*) in which their members were related primarily, but not necessarily by blood (idem.).

However, there are other components that have given shape to corporate culture as we know it today. For example, according to Kirsch (2014), the metaphor of corporate personhood helps to explain why corporations partially behave as individuals and adopt different roles in different contexts. According to Kirsch, corporate personhood may help to understand the contradictions between the virtuous language of CSR and the practical contradictions of real-life examples. For instance,

Kirsch's ethnographic research in Papua New Guinea shows how the BHP Billiton mining group related to the Yonggom people as a "sorcerer." As Kirsch argues, the Yonggom people define a sorcerer as someone who fails to fulfil the social responsibilities of personhood (2014, p. 210). By neglecting fundamental acts of reciprocity and responsibility by denying its relationship to the people living downstream along the polluted Ok Tedi River and Fly River, BHP Billiton embodied the contradiction in the metaphor of corporate personhood. Thus, corporations cherry-pick rights of natural persons, e.g., protection to property rights, while ignoring the social responsibilities that personhood implies (ibid. p. 211).

Similarly, corporations such as gun manufacturers selectively use corporate personhood to construct a discourse in which they depict themselves as entities composed of parents who share the concerns of other members of society (idem). The emphasis on family sentiments by gun manufacturers is used in direct opposition to their social responsibility same as a sorcerer according to the Yonggom people. Dinah Rajak offers another example of the corporate personhood contradictions. According to her, a foundational myth is invoked by the mining company Anglo American which managed to mythologise the founders of the corporation as a critical strategy for promoting the corporation as a moral self (cited in Kirsh 2014, p. 213). In sum, the analogy between corporations and personhood is an integral component of CSR doctrine and broader corporate culture in which corporations are selectively humanised as a resource to expand their political and economic reach.

On the other hand, the metaphor of corporate personhood is not only an anthropological insight. Historical and legal precedents have built a robust corporate culture and global influence. According to Banarjee (2008), a landmark decision took place when the United States Supreme Court bestowed property rights to corporations

in Dartmouth v. Woodward in 1819. Banarjee argues that, by conferring private rights on corporations, the court automatically guaranteed a system of protection for such rights (2008, pp. 54 – 55). Moreover, according to Banarjee, “it is naïve to think that laws governing the behaviour of corporations are made in isolation and not without active involvement from industry” (idem). In saying that, CSR becomes an ideological movement designed to consolidate the power of large corporations just as the metrological examples mentioned above were used to promote political agendas inspired by specific contingent and historical events.

In the same vein, Benson and Kirsch argue that multinational corporations have strategically used the language of social responsibility to gain legitimacy when dealing with actions that have had negative human and environmental consequences (2010, p. 45). Moreover, in a linguistic and rhetorical exercise, corporations have inserted into business jargon what the authors have called “corporate oxymorons.” The concept refers to the use of idioms of ethics, health, environmentalism and social responsibility to conceal inherent contradictions of capitalism and promote business as usual (Benson and Kirsch 2010, pp. 45 – 46). Examples of corporate oxymorons include campaigns using terms such as safe cigarettes, sustainable mining, clean coal or a concerned gun manufacturer. In short, the concept of corporate oxymorons attributes coded meanings and values to specific words by governments and corporations. Once these concepts have been assimilated by their continuous use in a fetish-like linguistic transmutation, the terms come to seem natural, obscuring their ideological dimension (Barthes, cited in Benson and Kirsch, p. 46).

The sustained use of corporate oxymorons is an integral part of more extensive strategies designed to manage or neutralise critique against corporations such as the adoption of the rituals of audit culture in which monitoring substitutes reform (Benson

and Kirsch 2010, p. 47). Moreover, regulation through standards is an integral part of the promotion and dissemination of monitoring mechanisms that contribute to generate a better corporate image, reputation and brand-managing. Likewise, as Castka and Balzarova (2008b) argue, since ISO 26000 is not a certifiable standard, it risks becoming just a managerial tool similar to other ISO standards which help to administer management systems instead of promoting real reforms inside a business as many authors have previously indicated (Bocean et al. 2014; Boiral 2003, 2011; Brunsson and Jacobsson 2002; Christmann and Taylor 2006).

In sum, I have briefly discussed how the history of CSR has evolved from an aspirational doctrine ethically oriented and focused on macro-level concerns, to a practical tool preoccupied with maximising organisational performance. Likewise, I have argued that the transformation of CSR from the 1980s onward has been dramatically influenced by the growth and consolidation of corporate culture. However, I have suggested that the power of corporate culture does not reside exclusively in economic factors, but in other non-quantitative components such as the corporate personhood metaphor and rhetorical exercises such as corporate oxymorons. Discussing the influence of the latter is not a matter of linguistic interest or an ingenious marketing campaigns but concerns the impact that corporate oxymorons create in business relationships and among stakeholders. In other words, the assimilation of a corporate discourse grounded on the benefits of CSR but that indeed put forward specific agendas directed to business expansion should be the centre of the analysis.

In their article defending the importance of conducting ethnographic research on modern business corporations, Urban and Koh (2013) offered an interpretation of corporations behaving as social groups, embedded in a complex web of relations, and units that generate and go through transformation with all the friction that entails (Tsing

cited in Welker et al. 2011, p. s 4). According to the authors, the most significant contribution made by ethnographic studies is the documentation of the interactions and impact on local communities and workers. Moreover, the authors have argued that “just as corporations do not give rise to a uniform and undifferentiated working class… so too do the effects of the goods and services produced by corporations vary” (Urban and Koh 2013, p. 146). Nevertheless, by promoting the standardisation of CSR, there is a risk of providing corporations with a technical tool that they can use with a ticking-the-box logic (Doland and Rajak 2018) despite abundant variability on the impact of corporations and the sociocultural relationships among stakeholders.

In saying this, promoting uniformity through standardisation of CSR is a reinforcing mechanism of the current state of CSR doctrine. International standards such as ISO 26000 are indeed perpetuating the tendency to decontextualise complex sustainable development issues —which are part of the CSR agenda— in organisations by addressing them via standardised approaches (Schwartz and Tilling 2009; Park and Kim 2011). For example, when an organisation isolates or decouples formally monitored parts from the actual operational part, there may not be indication of conflict regarding labour practices or human rights. This situation is analysed in more detail below.

On the one hand, a standardised treatment of CSR confirms a tendency to justify and greenwash corporate culture. On the other hand, constructing uniformity by standardisation, in particular through ISO 26000, represents endorsing the managerial logic of monitoring through audits instead of reforms (Benson and Kirsch 2010; Brunsson and Jacobsson 2002; Egels-Zandén, 2007, 2014; Christman and Taylor 2006). It seems that the traditional logic of the trust in number and audit culture have

managed to survive and impose themselves beyond their natural arena of quantitative and financial analysis.

Following Mol's model of performativity, I argue that auditing practices and rituals of gathering —or constructing— auditable information has enacted another reality. In this one, a multivariable concept such as CSR can be measures and standardised. Even though ISO 26000 is not a certifiable standard, standardisers considered that a company or corporation following its guidelines will be executing the best practices and, thus, will be completing the process to be socially responsible. However, ISO standards, and in particular ISO 26000, are captured in a metalevel in which the goals or ideals outlined in the standard can be materialised through administrative and managerial practices. Despite the attempt to standardise reality and build uniformity in the CSR arena, ISO 2600 develops a collateral or alternative reality in which its definition and values are re-enforced in its own practices.

Even though ISO 26000 is not a certifiable standard, and technically speaking, there are not ISO 26000 audits, the standard promotes the development of audit-like rituals. For example, as mentioned before, identifying stakeholders may acquire symbolic —or ritual— relevance and justify the implementation of recommended guidelines without delivering real improvement for stakeholder engagement. In this vein, ISO 26000 reproduces the logic of the management system: developing a framework (or guideline) that follows specific goals which have been pre-established by the standard.

The best way to capture and analyse the specific practices that enact an alternative reality is to conduct ethnographic research on a company or corporation applying ISO 26000. However, it is important to remember that the aim of this thesis is to explore how international standards and the processes of standardisation

promote uniformity. ISO 26000 is an example of a standard which fosters a specific stream of CSR doctrine, as well as a particular kind of uniformity aligned to corporate interests. However, based on an extensive literature review conducted within this research, it is possible to say that ethnographies on ISO 26000 are scarce or non-existent. Moreover, it is fair to say that the making of ethnographic research focused on ISO 26000 will be the main contribution of a future research project such as a PhD dissertation that builds upon this master's thesis.

Nonetheless, in the following section, I present data obtained from mixed qualitative and quantitative research conducted by other authors in different industries and across different nations. Some of these researches (Mohd Fuzi et al. 2015; Valmohammadi 2013; Moratis and Widjaja 2013; Ranängen and Bergström 2014) focused specifically on ISO 26000, whereas others focused on ISO standards such as ISO 9000. Yet, as Christmann and Taylor (2006) remembers, ISO 9000 and ISO 14000 have similar implementation requirements and auditing procedures. Since ISO 26000 has been modelled after the ISO management system in general, and as Christmann and Taylor have contended, "the auditing process and concerns about auditing are similar for all management standards" (2006, p. 869), those reflections are equally relevant. Moreover, as Boiral (2003; 2011) points out, these concerns have contributed to questioning the quality of standard implementation or, in other words, questioning the uniformity that has been promoted through international standards and the realities that the auditing practices have enacted.

Empirical data: The ISO papers

A general aspect of the ISO standards is their tendency to decouple individual elements of quality assurance (ISO 9000), environmental management (ISO 14000)

or CSR core subjects (ISO 26000) in the process of standardisation and implementation (Schwartz and Tilling 2009; Park and Kim 2011). Moreover, when the decoupling process is taken to a practical field through audits and certification, empirical evidence has proven that there is a risk of decontextualization in which the rituals or practices of certification become more important than the content of the standard itself.

It seems that there are at least two ways of interpreting the decoupling-decontextualisation conundrum. On the one hand, there are inherent contradictions in globalised commercial relationships and within corporations themselves. There may be a decoupled relationship between the current supply management practices focused on cost reduction and the ethical standards imposed by buyers. When exceptional pressure is exercised against manufacturers, it could be expected that the production conditions fail to comply with core subjects of CSR. On a macro level, it could be said that there is an internal contradiction between the profit-generating scheme of all corporations and the CSR objectives (De Neve 2018). On the other hand, the decoupling phenomenon can be directly caused by the audit rituals which may push managers and employees to generate the necessary auditable information or support documentation to justify that those specific guidelines have been followed.

Two examples can illustrate the dichotomy. According to Egels-Zandén (2007; 2014), an empirical study of the Swedish toy industry found that nine Chinese suppliers had deliberately developed methods to deceive audits assessing compliance with buyers' codes of conduct. In sum, based on unannounced and unofficial interviews with nine Chinese suppliers, Egels-Zandén (2007) was able to demonstrate that the formal monitored part of their organisation was decoupled from the actual operational part. Thus, despite the fact that the monitoring organisations were

controlled by Swedish retailers, the suppliers managed to provide information that led to the detection of few areas of non-compliance when in practice there were multiple areas violating the buyer's codes of conduct (Egels-Zandén 2007, p. 53). Some of the most common tactics used by these seven suppliers included managers instructing employees what to say and how to act during monitoring visits, providing monetary compensation to employees responding 'correctly' to questions asked by monitoring organisations, and some suppliers systematised forgery of salary lists and time cards (ibid. p. 54).

On the other hand, ethnographic research on the garment industry in South India exposed the contradiction between CSR standards and satisfying demand at the lowest cost (De Neve 2018). Research conducted by De Neve within Tirippur, one of the largest garment manufacturing clusters in South Asia exposed the arbitrary and contingent use of social audits. According to the author, western buyers would sometimes place urgent orders that, would either force Indian suppliers to exceed the legal work hours limit or would be completed in China where the legal framework does not allow buyers to conduct social audits. Thus, a critical consequence of this contradiction is that the politics of social standards give global buyers a new tool for negotiation beyond price and quality, i.e., ethical compliance (De Neve 2018, p. 96).

Another general remark extracted from the empirical studies is the emphasis on organisational performance. The focus on performance can be understood in two ways: firstly, as a tangible measure evaluating CSR practices in a company or corporation. Secondly, performance can also be a key element within a management system to improve corporate interests such as the promotion of positive reputation, improving corporate image, managing risk, increasing productivity, a means to acquire legitimisation or leverage to gain market access. In short, within the context of this

thesis, the emphasis on organisational performance is directly linked with what I have referred to as the promotion of corporate culture.

However, the increasing standardisation of CSR aimed to improve organisational performance has further consequences. As CSR standards, and in particular ISO 26000, spread throughout different industries and geographical regions, adopters accept and subscribe to a CSR doctrine which has been framed within corporate culture. In other words, despite its multifaceted nature and alleged adaptability, ISO 26000 tends to promote a generic —indeed hegemonic— interpretation of CSR doctrine in which the top priority is corporate interests. By subscribing to the practices of audit culture, CSR standardisation enacts a particular reality in which the protection and promotion of corporate interests are considered to be socially responsible. The use of CSR resembles the political use of the metric system as Alder (1995; 1998) has contended.

For example, Mohd Fuzi et al. (2017) circulated 400 questionnaires among automotive suppliers in Malaysia with a response rate of 72 per cent. According to Fuzi et al., by implementing ISO 26000, CSR performance of Malaysian automotive suppliers can be increased “in terms of saving costs, increasing profit and enhancing the quality of production” (Mohd Fuzi et al. 2017, p. 204). Likewise, the authors have pointed out that CSR can improve the competitiveness of a company in the long term reflected in financial success. According to their research, “ISO 26000 contributes to social and environmental performance, such as enhancing corporate image, reducing social and environmental risk, reducing operation costs and improving company productivity” (ibid., p. 206).

Similarly, Valmohammadi (2013) conducted an extensive literature review and gathered data from 207 Iranian manufacturing and service firms. According to him, the

literature has confirmed a significant relationship between CSR practices and organisation performance.[22] Moreover, Valmohammadi states that, by implementing the best practices contained in the seven core subjects of ISO 26000, Iranian firms could improve their organisational performance.

The type of uniformity promoted by standardisation does not always follow the same pattern. Moratis and Widjaja (2014) conducted empirical research based on interviews with CSR experts in The Netherlands. According to their research, the publication of ISO 26000 in The Netherlands has led to the introduction of new certifiable CSR management systems standards, most notably the "CSR Performance Ladder" (Moratis and Widjaja 2014). Correspondingly, the new standard is based on several international guidelines for CSR including ISO 9000, ISO 14000, AA1000 and Global Report Initiative (GRI) (ibid., p. 520). It is interesting to note that, this since this is a certifiable standard that develops 33 CSR indicators and "the standards structure's is identical to the structure of ISO 9000 and ISO 14000" (MVO Prestatiealadder 2013).

As the authors point out, there has been a steady increase in the emergence of various CSR standards as these have become central in organisational processes. Moreover, Moratis and Widjaja contend that CSR standardisation induce companies to adopt a more systematic, progressive and visible approach toward CSR (2014, p. 517). This tendency certainly is consistent with Carroll's call to increase CSR performance. However, since ISO 26000 has been designed as a non-certifiable standard, Moratis and Widjaja's research offers an example of the triumph of audit culture in this case. As the authors argue, from an institutional perspective, "certifiable

[22] Valmohammadi does not offer a definition of organisational performance, but he indicates that the four performance indicators that were used in the research included revenue growth, cost reduction, ability to retain top talent and corporate reputation (Valmohammadi 2013, p. 472).

standards provide the potential for transnational governance mechanisms for self-regulation of companies" (op. cit.).

Uniformity promoted through standards has led to the emergence of a transnational corporate self-regulating system reinforced with a label of social responsibility. Moreover, the creation of new, certifiable standards is directly related to the expansion of audit culture and increasing relevance of classification by rankings. It is within this allegedly proven rationale that the reproduction of the ritual of verification and the strengthening of a particular knowledge system becomes part of the processes of standardisation. As Lampland and Star (2009) argue, "the measuring-standardising activity is often the only thing that people consider 'real evidence' of result" (p. 10). However, as the authors contend, the troika of standardisation, quantification and formal representation are presented as innocuous and often become invisible in modern economic practices such as marketing for mass consumption (ibid., p. 9). Moreover, the processes of standardisation, in this case, the standardisation of CSR, becomes both a hidden and a central feature of modern social and cultural life (op. cit.).

On the other hand, there are at least three more common features that ISO 26000 shares with other standards such as ISO 9000. Firstly, as Boiral (2003) points out, ISO 9000 is based on a "resolutely mechanistic and instrumental view of quality management" (p. 720) which has undoubtedly become part of the auditing rituals of verification (Power 1997). In turn, empirical data on the impact of ISO 26000 on Malaysian automotive suppliers and Iranian manufacturing and service firms suggested that by following the practices prescribed in the guidelines, CSR

performance would increase[23]. Secondly, Boiral contends that, adopters generally see ISO 9000 as a system of objective, collectively accepted rules and their legitimacy is rarely challenged inside organisations (idem). Similarly, as Moratis and Widjaja's piece demonstrates, the legitimacy of ISO 26000 has not been challenged by CSR experts in The Netherlands —and certainly not elsewhere—, but they have certainly reacted to its lack of certification. Thirdly, Boiral (2011) argues that the explosion of audit culture has led to an increasing externalisation phenomenon in which management systems certified by third parties[24] are decoupled from operational practices.

In sum, I have briefly discussed how the history of CSR has evolved from an aspirational doctrine ethically oriented and focused on macro-level concerns, to a practical tool preoccupied with maximising organisational performance. Likewise, I have argued that the transformation of CSR has been greatly influenced by the growth and consolidation of corporate culture. However, I have suggested that the strengthening of corporate culture does not reside exclusively in economic factors, but in other non-quantitative components such as the corporate personhood metaphor and rhetorical exercises such as corporate oxymorons. Discussing the influence of the latter contribute to discern the consequences of the promotion of a particular type of uniformity through standardisation. In other words, the assimilation of a corporate discourse grounded in the benefits of CSR but that indeed put forward specific agendas directed to business expansion should be the central concern.

[23] CSR performance in the context of Malaysian automotive suppliers is related to saving costs, increasing profit, enhancing the quality of production (Mohd Fuzi et al. 2017). For Iranian companies, CSR performance is measures through four performance indicators: revenue growth, cost reduction, ability to retain top talent and corporate reputation (Valmohammadi 2013).

[24] For example, the CSR Performance Ladder was developed by three certification organisations in The Netherlands: Det Norske Veritas, KIWA and Lloyds Register Quality Assurance (Moratis and Widjaja 2014, p. 518).

Therefore, in the last section of this chapter, I focus on a critique of the empirical data that has been presented, emphasising the qualitative consequences of the CSR standardisation. Likewise, the critique of standardisation is intimately associated with the dominance of corporate interest within CSR doctrine at the cost of ignoring the most important variable in the multifaceted concept: the people.

Critical perspective

The relationship of anthropology with business culture and corporate forms has acquired notable relevance in recent times, and it will continue to grow. As Welker et al. (2011) have proposed, anthropology is an ideal discipline for the study of the impact of corporations since it allows an examination of the links between corporate governance, sovereignty, and ethics, as well as an understanding of the formation of subjects in and through corporations (p. s6). This thesis certainly is part of that tendency. By analysing how the construction of uniformity through standardisation is brought into being, this thesis has aimed to explore four major arguments which hopefully will stimulate further discussion and research.

Firstly, the study of standards and standardisation is an attempt to contextualise and dig into the source of legitimacy and power of standardisers. It is critical to bear in mind that, by accepting the paradox of the expert codifying objective knowledge through trained judgement as Daston and Galison have proposed, we surrender to shift from human to abstract measurement despite dealing with a human-based concept as CSR. Likewise, by questioning the legitimacy of standardisers within the sphere of ISO 26000 and CSR doctrine, I delineate the place of standardisers in a new system of self-regulating corporate governance (Moratis and Widjaja 2014). Secondly, the analysis of uniformity through standardisation is a reminder of the ethical ideals

and guidelines that have been consistently buried under the concept of organisational performance. Thirdly, this work is a window into the intricate emergence of corporations as social groups and as the main actors of corporate culture and the transformations they entail. Fourthly, by questioning the processes of standardisation, this research aims to open the door to an ontological perspective in which the focus is on the practices that enact collateral realities. Despite risking being oxymoronic, uniformity through standardisation does not create a homogeneous body of knowledge, but it is just one of the multiple realities or ways to interpret the world (Mol 2002).

It is true that this research perhaps raises more questions than answers. By questioning the legitimacy of standardisers, and moreover, by challenging the current CSR doctrine, I do not put an end to the CSR conundrum. However, as Blowfield has stated, despite what supporters of CSR have argued—that if one cannot provide an alternative, then one has no right to offer a critique (2005, p. 516), this work challenges the idea of homogenising the multifaceted nature of CSR through standardisation. Because, as Blowfield states, “not everyone agrees with the codes of practices, guidelines, principles and systems hold up as CSR best practice” (2005 p. 519). And despite the fact that ISO 26000 was designed as a set of practices that can adapt to different contexts, as the empirical evidence previously analysed suggests, the association between implementation of this standard and an increase of CSR and organisation performance may gradually follow the same decoupling path that quality assurance underwent within ISO 9000 (Boiral 2003; 2011; 2012).

Perhaps as Blowfield contends, what is at stake is the assumption that any weakness in CSR can be addressed by technical problem-solving or stricter laws and enforcement (2005, p. 502). This logic is what is behind the appearance of new

certifiable standards such as the “CSR Performance Ladder.” However, I consider that this is not the solution for two reasons: firstly, the strengthening of ISO 26000, and CSR standards, in general, threatens to turn it into a new technical barrier to trade[25] (Roberts 2010; Park and Kim 2011; Castka and Balzarova 2008b). Secondly, a technical problem-solving approach represents the continuation of trust in numbers, audit culture, and the assumption that standards embody politically neutral objective knowledge (Porter 1995; Power 1997; Daston and Galison 2007).

Other authors such as Hamann and Kapelus have argued that “CSR… is an orderly system of knowledge and practice that embodies particular ways of interpreting and acting on the world” (cited in Sharp 2006, p. 215). This suggestion seems to be indeed confirmed through the brief history of CSR and the empirical data previously analysed. In other words, the current state of CSR doctrine, and in particular the definition of CSR within ISO 26000 embodies the ideals of corporate culture. Moreover, corporate culture has been greatly beneficiated by the influence of globalisation. However, Blowfield points out that “globalisation is not a dominant economic system, but the fostering, legitimisation and universalisation of a transcendental form of knowledge, especially in respect to political, economic, ethical and social theory (2005, p. 521).

Similarly, Tsing develops the concept of scale to refer to the “special dimensionality necessary for a particular kind of view” (2000, p. 140). However, Tsing contends that “scale is not just a neutral frame for viewing the world, scale must be brought into being; proposed, practised and evaded, as well as taken for granted”

[25] According to Roberts, although CSR can promote social goals such as health care, education and construction of infrastructure in developing countries, it can also potentially turn into a disguised corrupt practice in which companies purchase the right to operate in a country. On the other hand, Castka and Balzarova contend that CSR can be misused to raise trade barriers between countries or markets, i.e., CSR becomes a pre-requisite to market-access.

(idem). Therefore, the global scale associated with modern corporate culture is not an inexorable consequence of our current socio-political order, but it has been enacted through a particular set of practices. According to Blowfield, CSR is an example of the world view enacting process since “its standards are rationalist in that they are rooted within a particular configuration of knowledge that is secular and anthropocentric, employing methods firmly rooted in the science of enquiry and instrumentalist problem-solving” (2005, p. 522). Likewise, Blowfield argues that, “the technologies used in CSR reflect a preference for measurement, quantitative data-processing and particular means of communication […] allowing speedy and widespread access to information […] and segmenting information into quantifiable components to aid the process of management” (idem).

Lastly, it is important to underline that the standardisation of CSR has greatly contributed to the creation and defence of a meta-narrative portraying big corporations as positive agents of development in the global South (Orock 2013, p. 29). Moreover, as Orock has pointed, “CSR stands out as an important discursive formation that anthropology must critically approach as a new field of global power formation that seeks to tell only one version of the story of transnational corporate activity” (ibid. p. 46). There is abundant empirical data pointing in this direction. Correspondingly, CSR has been consistently portrayed as a tool to promote a company’s reputation (Park and Kim 2011; Moratis and Widjaja 2014); a strategy to stimulate a positive corporate image (Mohd Fuzi et al. 2017; Valmohammadi 2014; Orock 2013); an instrument to get legitimisation and substantiate credibility (Castka and Balzarova 2008; Pandey and Mukherjee 2018; Banarjee 2008), and even an argument that managers can invoke in cost-benefit decision-making process (Christman and Taylor 2006; Castka and Balzarova 2006).

Conclusion

As many authors have pointed out, standardisation is an understudied topic in social sciences (Lampland and Star 2009; Gorur 2013; Singer 1996; Timmermans and Epstein 2010; Busch and Bingen 2006). Perhaps, as Lampland and Star point out, it may be the case that the study of standards and standardisation have been consistently neglected because they constitute a dry and dull topic. However, this thesis has stressed that it may very well be that standards generally escape scrutiny because they are allegedly based on technical and objective knowledge. Standards acquire a quasi-scientific status since the moment in which they are created. Moreover, using the ISO standards as example, standardisation promotes uniformity through management systems that can, in turn, be taken to different sectors and across nations.

Assisted by the explosion of audit culture, standards and certification have rendered management systems pre-determined formulas for legitimacy and correctness. As Brunsson and Jacobsson (2002) contend, by following a legitimate external standard, an organisation can avoid having to make its own decisions on necessary adjustments. By appealing to technical superiority, such as the in the case of mechanical objectivity (Daston and Galison 2007; Porter 1995) organisations gain an alibi for their lack of reform. The goal for all the standard adopters becomes to implement procedures and produce the right documents that will lead to certification. As Power (1996) has argued, an audit is not an analysis of the information that is out there to be gathered and collected, but the audit itself generates the auditable information.

For this reason, my research has firstly investigated the construction of scientific knowledge through the lenses of the SSK and STS. The logic behind this approach is to contextualise the creation of knowledge and unveil its social nature. In this vein, as Singer (1996) claims, “there is nothing epistemologically special about the nature of scientific knowledge; it is merely one in a whole series of knowledge cultures” (1984, p. 401). However, inspired by the trust in numbers and quantitative analysis (Porter 1995), we have become accustomed to the rhetoric of precision in which quantitative analysis has a higher degree of acceptance and, more importantly, determines a high degree of qualitative precision associated with it (Wise 1995).

On the other hand, a closer look at the evolution of the modern definition of objectivity has introduced some nuance to the alleged superiority of technical and scientific knowledge. However, the significance of Daston and Galison’s contribution does not only rely on the deconstruction of objectivity *per se*, but in unveiling the epistemological transformation that mechanical objectivity and trained judgement introduced to scientific knowledge. Similarly, as mechanical objectivity made the erasure of human traces a paramount feature of scientific knowledge, standards raised as immutable mobiles promoting uniformity despite being part of just one of multiple realities.

The metric system or the international standardised electrical unit enshrine the idea of the alleged superiority of measures taken from nature. However, as Alder (1995) contends, this idea is indeed nothing but a human construct. In the same vein, as Shapin (1995) puts it, the wide distribution of scientific knowledge responds to the success of certain cultures in creating and spreading standardised contexts for making and applying a particular knowledge system. Similarly, as my research points out, ISO

has been greatly successful in growing and spreading normalisation through standardisation and the flexible and multifaceted management system logic.

However, the research has not been limited to the exposure of the social nature of scientific knowledge and standards. By moving into an ontological ground, I have attempted to question what metaphysis are indeed being promoted and what uniformity is being constructed through standardisation. The reference to the metric system and the international standardised electrical unit evince the necessity of sociotechnical networks for the promotion of socially constructed scientific truths. Likewise, as Mol and Law (1994) contend, when these networks or some of the elements that conform them are modified, the truth that they represent becomes progressively less reliable. Correspondingly, Mol and Law remind us that perhaps the immutable is not always mobile or the truths are not immutable after all.

Therefore, the thesis has proposed the move to ontology as the possibility to study alternative views. As Woolgar and Lezaun (2013) explain, by turning to ontology "the unseen or not-yet-real" becomes possible (p. 312). More important, following Law's (2009) critique to singularity, we open to the possibility of questioning other allegedly immutable mobiles such as standards and the uniformity promoted by audit culture. When we move away from a singular reality, questions about the legitimacy and accountability of standards become a strong reason to at least explore different ways in which we could have enacted alternatives realities.

As Mol (2002) has stated, multiple realities are brought into being or enacted through practices. Thus, by embracing a performative analysis, we can perceive and challenge the reality that the audit rituals (Strathern 2000) consistently create. As Power (1996; 1997) has stressed, one of the four elements that the audit circuit

requires to continue functioning and being valid is precisely the particular practices that are transmitted continuously between peers.

Likewise, Busch argues that “we do not merely get to know previously hidden realities through our techniques and technologies, we enact, construct, perform, create realities through our practices” (1995, p. 74). Therefore, how standards shape and conduct the buildings of our societies is intrinsically related to how we enact reality. Standards constitute the foundation of a reinforcing practice in which, firstly, they shape the outside world and its institutions and, secondly, limit the ways in which we enact and perform our personal realities.

This thesis has stressed that the attempt to create uniformity or singularity in the world of CSR through ISO 26000 is not a minor event. The consequences are not merely conceptual, but they are indeed ontological. The outcome of this normalisation impacts human groups and individuals. The promise of standardisation to increase CSR performance is appealing for corporations, but it is not clear that this strategy indeed delivers better goods to stakeholders. In other words, as Schwartz and Tilling argue, it is worth asking whether ISO 26000 will bring about any change for people working under poor conditions in low-income countries, or whether it merely will grant companies in the high-income, western world greater legitimacy and self-satisfaction (2009, p. 298).

The history of CSR has shown how the modern definition was developed in the 1950s, went through the so-called “Iron Law of Responsibility” and its win-win logic in the 1960, and it was finally coupled with strategy culture circa the year 2000 (Moura-Leite and Padgett 2011). Moreover, the transformation has taken the concept away from an ethical orientation to a doctrine preoccupied with organisational performance. As Valmohammadi (2014) states, CSR stopped being a normative and ethic-oriented

approach to become into a normative and performance-oriented and management focused doctrine.

The research has also pointed out that the transformation of CSR has been influenced by the growth and consolidation of the corporate culture. Moreover, the research has discussed how the power of the corporate culture does not reside exclusively in economic factors, but in other non-quantitative components such as the corporate personhood metaphor and rhetorical exercises such as corporate oxymorons. Regarding the latter, I have argued that the coded meaning they promote shapes the relationships among corporations and stakeholders. In other words, the assimilation of a corporate discourse grounded in the benefits of CSR indeed puts forward specific agendas directed to market expansion, corporate legitimisation and brand managing.

As the empirical data introduced in the third chapter demonstrates, different corporation —some of them using ISO 26000— have transformed CSR into a corporate strategy or a business tool. In saying this, evidence on the implementation of ISO 26000 and ISO 9000 has pointed out a tendency to decouple individual elements of the standard in the process of their implementation (Shwartz and Tilling 2009; Egels-Zandén 2007; 2014). Likewise, the decoupling tendency can lead to decontextualization in which the rituals —or practices— of auditing become more important than the context. As a result of the decoupling-decontextualisation conflict, the standard becomes ceremonial in nature (Boiral 2003), or it is merely symbolically implemented (Christmann and Taylor 2006)

The empirical data assessed in the third chapter has also contributed to identify some of the qualitative changes that ISO 26000 has promoted on management systems. Correspondingly, as Moratis and Widjaja (2014) have argued the lack of ISO

26000 certification has promoted the creation of new certifiable standards such as the CSR Performance Ladder. However, it must be noted that the main interest of becoming certified is on the corporate side. As Moratis and Widjaja (2014) contend, creating and enforcing new certifiable standards aims to the creation of transnational governance mechanisms of corporate self-regulation. Thus, CSR standardisation is steadily becoming a regulatory invisible independent body. More important, as Orock (2013) has argued, CSR stands as an essential discourse formation that anthropology must critically approach as a new field of global power formation that seeks to tell only the version of the story of transnational corporate activity (p. 46).

In saying that, Blowfield states that CSR is an example of a world view enacting process since “its standards are a rationalist in that they are rooted within a particular configuration of knowledge that is secular and anthropocentric, employing methods firmly rooted in the science of enquiry and instrumentalist problem-solving” (2005, p. 522). Moreover, Blowfield argues that, “the technologies used in CSR reflect a preference for measurement, quantitative data-processing and particular means of communication […] allowing speedy and widespread access to information […] and segmenting information into quantifiable components to aid the process of management” (idem).

As Moura-Leitte and Padgett (2011) state, during the first decade of the twenty-first century, the more significant part of CSR research limited to examine CSR from the perspective of corporations. Based on the findings of this research, it is possible to confirm that this trend has continued to persist. Moreover, there is an apparent lack of researches focusing on the social perspective and how corporations affect society, particularly when using the standard ISO 26000. There is a necessity for more ethnographic research focusing on the impact of big corporations, but also the impact

of medium-size companies that run their CSR initiatives. For this reason, this research is a small contribution that sets the path for future empirical investigation in an emerging field such as the anthropology of CSR. Future findings in this field will contribute to shed light onto the uniformity that is being created through standardisation. Moreover, hopefully, these findings will make a case to see if standardisation is indeed helping to homogenise and bridge gaps across industries and countries, or it is instead a hegemonic corporate tool.

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