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# **The paradoxes of CSR instrumentation: making CSR a lever for organizational learning**

**Amaury GRIMAND**

## **Abstract:**

CSR instrumentation, in particular extra-financial reporting, has experienced considerable growth in recent years. While it reflects the growing institutionalization of CSR, the proliferation of CSR tools raises questions, even controversies, about their design and logic of use. However, academic research on CSR has so far paid little attention to thinking in terms of managerial instruments.

This chapter aims to analyze the conditions for an efficient use and appropriation of CSR instruments. After recalling the role of managerial tools in organizational dynamics, the chapter highlights some paradoxes that CSR instrumentation crystallises: its interpretative flexibility, its claim to universalism and to embrace the expectations of all stakeholders, the instrumental promise it conveys which is based on quantification of quality, the implicit view of an alignment of stakeholders' interests, which obscures politics. The discussion suggests some avenues that might help address these paradoxes. It calls for a more open conception, or even a co-construction of CSR instrumentation that makes it not only a vector for constraining behaviors but also a lever for organizational learning.

## **Introduction**

Under the combined effects of regulatory pressures, increased competition, and the growing demand for responsibility to be imposed on companies by society (Rivière-Giordano, 2007), organizations are striving to adopt a broader vision of their performance, which has given rise to the concept of global performance (Capron & Quairel, 2006). This change is occurring hand in hand with the diffusion of managerial instrumentation that enables companies to assess their social responsibility. Bowen (1953) himself, in his book on the *Social responsibilities of the businessman*, insisted on the need to develop new management tools specific to corporate social responsibility (CSR), such as social auditing, which would allow CSR to assert itself as a lever for regulating the economy. In this respect, CSR instrumentation is an important lever for making a company's societal commitment visible and, therefore, a vector for building its external legitimacy. It also contributes to the steering and integration of CSR into operational

processes. CSR instrumentation is also an essential vector of reflexivity, a means for encouraging debate and feedback on CSR practices and their integration into an organizational learning process. The proliferation of CSR tools undoubtedly contributes to the dynamics of its institutionalization, as it accompanies the structuring of a consultancy offer and the development of ‘virtue markets’ (Vogel, 2005).

The significant development of societal reporting, but also of the management control applied to CSR, is part of this logic. Capron and Quairel (2003) define societal reporting as “the dissemination of environmental and social information produced by companies to third parties simultaneously or independently of financial reporting” (our traduction). Societal reporting is deemed to concern all stakeholders, whether they are bound by a contractual relationship with the company (e.g., suppliers, customers, employees, and shareholders) or are likely to affect or be affected by the company's activity, in accordance with Freeman's famous definition (1984): residents' associations, local authorities, non-governmental organizations (NGOs), lobbying groups, etc. This raises the question of the necessary adaptation of reporting standards, which are more usually focused on accounting and financial aspects, in order to take the expectations expressed by all stakeholders into account.

Under pressure from some investors, stakeholders, pioneering companies, and public policy makers, there is also an increased demand for the deployment of extensive accounting information systems (Le Breton & Aggeri, 2018). Gray et al. (1987) define social and environmental accounting as a communication process targeting certain interest groups in society and highlighting the social and environmental impact of the company's actions, but also the tensions and paradoxes arising from the simultaneous pursuit of financial and societal objectives (Gray, 2000). Management control is not left out: in line with a three-dimensional vision of a company's overall performance, traditional management control systems have been integrating new performance indicators in order to report on the company's social and environmental footprint. In a study of French CAC 40 companies<sup>1</sup>, Arjalies and Mundy (2013) show how these organizations mobilize control systems to communicate and disseminate their CSR vision, work on integrating it into operational processes, drive a change in CSR policy, manage CSR performance, and handle the opportunities and threats related to the CSR strategy they have defined. Based on an analytical framework proposed by Simons (1994), the authors emphasize that managers adopt and combine management control

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<sup>1</sup> The CAC 40 is the main stock market index of the Paris Stock Exchange that brings together the 40 largest French stocks based on market capitalization.

systems in such a way as to balance a deliberate, voluntarist approach to CSR strategy with more emergent processes. In developing an inventory of environmental management control, Antheaume (2013) depicts the existence of a heterogeneous set of tools that are not necessarily linked to each other or to a company's strategy.

The dominant approaches to studying CSR have rarely considered it through the prism of managerial instrumentation. Arjalies and Mundy (2013) note the lack of empirical studies analysing the role of management control systems in the regulation of the strategic processes underlying CSR. However, management tools also reflect the integration of CSR issues on a strategic and operational level. Acquier (2007) calls for the instrumentation of CSR to become a research object in its own right, in order to study its effects on collective action and to consider the conditions and dynamics of its appropriation.

This approach in terms of instrumentation seems to be fruitful in many respects:

- It constitutes a counterpoint to the normative approaches to CSR, which rarely place managerial practices at the heart of CSR dynamics and tend to overlook the role of management tools. Work in the area of corporate social responsiveness (Ackerman & Bauer, 1976) was a first step in bringing to light the role of instrumentation in this context by deploying a particularly detailed approach to CSR processes.
- It allows collective action to be seen as part of a socio-technical network, simultaneously involving the production of knowledge and the invention of new relationships between actors.
- By conceiving of managerial action as an activity mediated by artefacts, it allows for a better understanding of the gaps that arise between the discourses produced about CSR and their implementation.

However, such an approach raises a number of questions:

- Which management philosophy drives CSR instrumentation? What is the implicit vision of the relations between stakeholders?
- What are the main tensions and paradoxes to which CSR instrumentation is exposed? How can we consider the levers of their regulation?
- How should CSR tools be integrated into the existing management systems? Should we favour integration/coupling or, conversely, advocate dissociation of CSR

instrumentation at the risk of creating an instrumental dissonance and a form of “organisational hypocrisy” (Brunsson, 1989)?

This chapter aims to develop a comprehensive approach to the role and use of CSR instruments. The aim is, therefore, to better define the sphere of influence of this instrumentation and its potential performative effects.

## **1. The role of management tools in organizational dynamics**

Here, a management tool is defined as any formal device allowing organized collective action. More precisely, Moisdon (1997, p. 7) defines a management tool as “a set of reasoning and knowledge formally linking a certain number of variables from the organisation ... and intended to inform the various acts of management that can be grouped in the terms of the classic trilogy: forecasting, deciding and controlling”.

As with any management tool, this device articulates three interacting components (Hatchuel & Weil, 1992):

- the *managerial philosophy*, which reflects the purposes of the proponents of the tool, the spirit in which it was intended, and the way it proceeds. In terms of CSR, this raises several questions: what conception of CSR underlies its instrumentation? What representations of stakeholders and their role are being promoted? Which level of coupling should exist between CSR and strategy?
- the *technical substrate*, which accounts for the form and the very materiality of CSR instrumentation: choice of indicators, sustainability balanced scorecard, etc.
- a *simplified vision of organizational relations*, which reflects the nature of the interactions and roles that should be set up between actors and stakeholders around the CSR instrumentation.

These three components (figure 12.1) should not only be congruent with each other, but must also be interpreted in the light of the company's strategy and organizational culture.

**< Figure 12.1 here >**

**Figure 12.1. The components of the management tool and their interaction.**

The representation above of the status of management tools and their role in collective action departs from a strictly instrumental perspective that would make them a simple vector for aligning and constraining behaviours. In his exploration of the link between strategy and management control, Simons (1994) shows that management control systems are not only a vector facilitating the implementation of a strategy, but that they are also involved in the very formation of strategic choices and the conduct of change. Simons (1990, p. 128) acknowledges that control systems are more than devices of constraint and that they use information to maintain or alter patterns in organizational activity. Interactive control systems in particular support emerging strategies and stimulate double-loop learning. In line with a French research tradition in respect of managerial artefacts (Moisdon, 1997), this chapter suggests that management tools can not only be a vector for prescribing behaviours, but also agents of change or even levers of organizational learning. In the same spirit, Antheaume (2013), in considering environmental management control, suggests two ways of using such artefacts: the first reflects a logic of compliance with institutional pressures and apprehends tools from a disciplinary perspective; and the second strives to design managerial tools from an organizational learning perspective.

## **2. The paradoxes of CSR instrumentation**

### ***2.1. CSR: a complex object likely to lend itself to a variety of management philosophies***

Any adoption and use of a management tool is likely to be part of a wide range of managerial intentions. From that point of view, Gond and Igalens (2018) stress that the managerial philosophy inspiring CSR – and the instrumentation that supports it – is not free of controversy, particularly that promoting the ‘business case’ for CSR. CSR evolves in a field of tensions and is sometimes considered as belonging to the order of the ends, and sometimes as a source of competitive advantage. CSR instruments can thus be used to address diverse objectives: a search for legitimacy and reputational effects, a quest for organizational sustainability, a desire to increase profits, or the expression of the manager’s personal beliefs. Our own work on the adoption and use of management tools (Grimand, 2006) takes account of this variety and opens up three perspectives on the use of CSR instruments: instrumental, socio-political, and cognitive.

The perspective can thus be strictly instrumental and, in line with the academic literature on the CSR business case, seek to make the commitment to a CSR approach a source of competitive advantage and a lever of performance. The resource dependence perspective

(Pfeffer & Salancik, 1978), for its part, considers that the main providers of resources are stakeholders essential to organizational sustainability. Consequently, this invites the integration of their requirements into the formulation of explicit societal objectives in order to benefit from their support. From the same instrumental perspective, several studies show a correlation between societal reporting and the financial performance of the company. However, this stream of research remains controversial. Encouragement to undertake societal reporting is probably stronger the more companies grow in size, making them particularly vulnerable to pressure groups (Bewley & Li, 2000). The extended agency theory (Hill & Jones, 1992), for its part, links the dissemination of societal information to the desire to reduce information asymmetry with stakeholders, in order to gain social reputation and legitimacy.

Considered from a socio-political perspective, instrumentation represents an issue in the structuring of social relations and relationships between stakeholders. From this perspective, we might ask whether CSR tools favour some stakeholders to the exclusion of others. Hines (1988) reminds us that in this respect CSR instruments cannot be considered neutral; the technicality of accounting standards should not obscure the political dimension they cover and their capacity to structure the interplay of actors. In the same vein, Burchell et al. (1980) stress the dialectical relationship between accounting and society. Although accounting reflects the broader societal developments it strives to integrate within itself, it contributes conversely to shaping the social dimension. For instance, a mechanism such as the Global Reporting Initiative (GRI) aims to promote a management philosophy that seeks to achieve a balance between the economic, social, and environmental components of performance (the 'triple bottom line' approach). From this point of view, the case of the GRI is not without controversy: while some see it as the expression of a political project that responds to societal demands, others, ironically, see it as the expression of a capitalism that has internalized its own criticism. In their view, the discourse on global performance is not likely to challenge the foundations of the CSR business case and the dogma of maximizing shareholder value.

Relying on the work of O'Riordan (1991), Antheaume (2013) shows that environmental management control can potentially fall under three implicitly political projects:

- The first – *dry green* – focuses on the issue of standardizing behaviours and bringing the company into line with the expectations of its institutional environment, without questioning the primacy of economic and financial logic.

- The second – *shallow green* – refers to a mode of control oriented towards the translation of the company’s actions into value creation or destruction. By striving to reach compromises between economic and ecological constraints, it broadens the managerial perspective beyond a strictly legal perimeter.
- The third – *deep green* – reflects an eco-centric vision, putting the preservation of natural resources at the heart of the approach and striving to evaluate the organization’s ecological footprint.

From a cognitive perspective, CSR instrumentation is seen as a learning lever likely to alter representations as well as behaviours. Learning here may refer merely to single-loop learning that consists of better integrating CSR issues into operational processes. For instance, the work of Porter and Kramer (2006) proposes a variation on the concept of the value chain from a sustainable development perspective. From this perspective, the approach consists of thinking about the conditions for integrating CSR into the company’s business model, but without calling into question the foundations of the latter (O’Dwyer, 2002).

CSR instrumentation can also be at the origin of more profound transformations and can be asserted as a real lever for organizational learning. The cognitive perspective is all the more relevant here in the context of CSR approaches, as they bring with them a field of opportunities and threats, calling into question the organization’s dominant frames of thought. For example, the bottom-of-the-pyramid (BOP) strategies undertaken by multinationals such as Danone in Bangladesh are leading these companies to undertake a radical rethink of their strategy and their core business in order to meet the basic needs of the poor (families living, on average, on less than two dollars a day).

## ***2.2. The ‘quantification of quality’: some blindspots of CSR instrumentation***

CSR instrumentation raises the question of its measurement when we consider, as the saying goes, that only what is measurable is manageable. More broadly, Acquier and Aggeri (2007) show that the institutionalization of the concept of CSR is based on an ‘instrumental promise’, with the quantification of CSR prejudging its ability to be managed. From this point of view, there is a form of consensus among stakeholders, as Gond and Igalens (2018) point out, on the need for this measurement: whether it is to inform the process of selecting companies for ethical investment funds, for organizations to assess the consequences of their social or environmental choices, or for NGOs and local communities to identify the least responsible companies.



However, measuring CSR raises serious problems of both a conceptual and practical nature. Firstly, it comes up against the complexity inherent in the very concept of CSR, its polysemy, and the controversies and diversity of the theoretical views it generates. The actors – individual or institutional – involved in a CSR approach, as well as the organizational discourses produced about it or the mechanisms aimed at regulating it (standards, reference systems, value charters, integrated reports, etc.), form a complex socio-technical network (Callon, 1986). The complexity of CSR also relates to the diversity of the potential subjects it could cover: the quality of work life, diversity policies, gender equal opportunities, etc. The profusion of regulations and standards contributes to making the CSR instrument an extremely fluid field and constitutes an additional complexity factor. This view is shared by Vatn (2009), who points out the extreme difficulty of quantifying externalities.

Another stumbling block lies in the multidimensional nature of CSR and, by extension, its measurement. The concept of the triple bottom line (Elkington, 1997) argues for the simultaneous integration of economic, social, and environmental dimensions. Nevertheless, Bon (2009) points out that part of the CSR instrumentation is based on targeted and partial approaches to CSR, the issue of employability, for instance, being rarely present. Most of the tools are unidimensional, which raises the question of trade-offs between the dimensions of CSR. The author also stresses that the mobilization of unidimensional tools ultimately results in the segmentation of societal commitment. This potential of instrumentation to integrate the multidimensional character of CSR refers to a broader debate on the management philosophy underpinning CSR. Jensen (2002), expressing a rather radical point of view, considers that an organization cannot sustainably manage the different dimensions simultaneously, which leads to contradictory objectives.

Another paradox lies in the desire to develop objective and universal metrics to account for CSR approaches that often refer to subjective and contextualized representations. The French philosopher Barthes (1957) provided a particularly enlightening analysis of what he called the “quantification of quality” – presented as one of the seven figures of mythical language. Baret and Helfrich (2017) thus consider that there is an irreducibly qualitative part of the information required for extra-financial reporting, involving items such as the company’s values, mission, or vision. In this respect, Gond and Igalens (2012) warn of the risk of a domination of diagnostic control systems in CSR instrumentation and of an exclusive focus on the quantified reporting of CSR objectives, which, they observe, favour neither double-loop nor long-term learning. Secondly, it should be noted that regardless of the problems

associated with measuring CSR, the refusal to quantify certain aspects of the CSR approach may be a deliberate strategy.

The complexity inherent to CSR may be an obstacle to the adoption of CSR tools or limit their scope. In referring to the GRI, Rousseau (2012) points out that such a standard lays down several principles (relevance, context, sustainability, exhaustiveness), the formulation of which remains fairly general; it also requires a dialogue with each stakeholder identified. This can lead to a mismatch between the final report and the principles that were supposed to have guided its drafting.

Gond and Igalens (2012) identify three barriers to the integration of management control into CSR: cognitive barriers reflecting, among other things, the social representations of the management controllers (CSR is a concept that is difficult to operationalize and is not intended to be integrated into a management system); organizational barriers reflecting coordination problems between the departments in charge of CSR and those with management control; and, finally, technical barriers, as some CSR indicators are difficult to evaluate financially.

The design of CSR instrumentation faces other paradoxes. The first refers to the tension between the need to contextualize CSR instrumentation to the specific challenges of the company and the need for standardization/normalization. Thus, the lack of legitimacy of extra-financial reporting in relation to financial reporting pushes for standardization and alignment, by mimicry, with financial reporting practices. Moreover, by encouraging consideration of the expectations of all stakeholders, the concept of global performance is pushing for the integration of financial and societal reporting. The same goes for social and environmental accounting, which is called upon to align itself with the tools of standard accounting in order to acquire conventional status and gain legitimacy (Baret & Helfrich, 2017).

Rivière-Giordano (2007), for her part, points out the risks of excessive standardization, when considering that focusing on information of an auditable nature could, in fact, lead to less relevant data. Moreover, standardization is not self-evident and raises other questions. From this point of view, Bon (2009) emphasizes that the application of the GRI principles is sometimes variable: this is the case for the principle of ‘comparability’, which is intended to provide sectoral reference indicators in order to facilitate the interpretation of those indicators,

or the principle of ‘balance’, which encourages companies to reveal the shortcomings of their CSR policy and not only the most favourable aspects.

Another line of tension lies between the need for stability of the indicators, which is necessary, in particular, to allow their comparability and their inclusion in organizational routines, and their evolving nature, which is unavoidable when CSR instrumentation is part of an exploratory logic. Thus, the deployment of CSR instrumentation renews the experience of the tension between learning by exploitation and learning by exploration (March, 1991).

Mousli (2015) suggests two possible paths for integrating CSR into management control systems: coupling, which is based on a global approach to strategy and performance, and decoupling, which arises from the dissociation of performance measures. Some authors, such as Meyssonier and Rasolofo-Distler (2011), argue in favour of decoupling, considering that the dissociation between CSR tools and indicators and traditional management control systems makes it possible to prevent the CSR approach from being dependent on the prevailing economic logic and to preserve a plurality of discourses and rationalities within the organization. Decoupling can certainly promote the independence of CSR interests, but can also lead to the creation of a space that lacks coherence, so that the impact of societal reporting on economic objectives risks being marginal.

Dealing with the capacity of management control systems to integrate societal issues, Crutzen and van Caillie (2010) raise the question of coupling at a double level. Firstly, they consider that societal indicators that are not explicitly linked to a strategic vision of sustainable development make little sense and do not make the contribution of the company's societal commitment to value creation very clear. Weaver et al. (1999) also warn of the risk of using two management control systems in parallel, arguing that this excludes societal issues from the company's strategy. Secondly, if it is acknowledged that sustainability implies that all three pillars – economic, environmental, and societal – are taken into account, then only an integrated management control system that is focused on global performance would achieve this objective. Gond and Igalens (2012) observe, however, that CSR management control has mainly developed in parallel with, if not on the margins of, traditional control systems. This debate between coupling and decoupling echoes one of the ambitions of stakeholder approaches: the will that CSR not be a mere add-on for spiritual enrichment purposes, but integrated into the framework of an extended conception of strategy that is attentive to its social acceptability.

These arguments are undoubtedly one of the reasons for the success of the balanced scorecard, or BSC (Kaplan & Norton, 1996), as an instrument for measuring a company's overall performance. Presented as an integrated management tool with four axes of analysis – finance, customers, internal processes, and organizational learning – the BSC integrates both financial and non-financial, means and results, and internal and external indicators, referring to different temporalities in the short and long term. These characteristics led Bieker (2002) to consider that the BSC is an open and adaptable tool that is perfectly compatible with the integration of societal concerns. Another argument is the integration of the strategic and operational levels, as the deployment of the BSC necessarily starts with the formulation of an explicit strategic vision, which is then translated into specific CSR indicators. The development of a 'sustainable' BSC therefore necessarily operates from the prior formulation of a CSR strategy and cannot replace a lack of strategic vision.

It should also be noted that, although it is presented as an integrated control tool, this does not mean that a sustainable BSC falls completely outside the debate on coupling and decoupling. Kaplan and Norton (2001) call for the integration of societal and environmental concerns within the traditional BSC architecture, by, for example, extending the customer axis to all the company's stakeholders or by adding societal indicators (such as the rate of absenteeism or the rate of work accidents) to the process axis. Conversely, Bieker (2002), working on the development of a sustainability balanced scorecard (SBSC), argues in favour of the creation of a fifth axis dedicated to societal issues, while stressing the need to give equal attention to all five dimensions making up the SBSC.

### ***2.3. The simplified view of stakeholder relations***

All CSR instruments are based on an implicit view of stakeholder relations, their power to act, and their understanding of CSR issues. O'Dwyer (2005) emphasizes that management control systems are a lever to help identify stakeholders and involve them in the CSR process. With this in mind, Acquier (2007) considers that one of the interesting features of the process of designing CSR tools – particularly for the non-financial monitoring and evaluation markets – is that it mobilizes collective mechanisms distributed among different organizations. In his analysis of the 'virtue markets', Vogel (2005) shows that the origins of socially responsible investment are linked to the emergence of new players: non-financial rating agencies, consultants, investors, certifiers, etc.

From that point of view, the stakeholder approach is subject to some limitations. The first concerns the identification of the stakeholders to be considered in the framework of the company's CSR approach, even if their expectations are potentially heterogeneous and conflicting (Freeman & Reed, 1983) and are linked to different time horizons (Baret & Helfrich, 2017). Moreover, the question of the hierarchy of stakeholders arises (Donaldson & Preston, 1995), not to mention the difficulty of analysing the interactions that bind them. In this respect, Mitchel et al. (1997) emphasize that managers are inclined to favour the stakeholders deemed to be the most influential, thereby discarding those whose ability to exert influence is less well established. They link influence capability to variables of power, legitimacy, and urgency, considering that a company is likely to pay more attention to a stakeholder with all three attributes. In a way, the company is thus called upon to prioritize the demands it chooses to meet. Taking the example of the sustainable BSC, Crutzen and van Caillie (2010) point out that the selective number of CSR indicators that are intended to be included can lead to privileging the most influential stakeholders – customers and shareholders – to the detriment of local residents and communities. In terms of social and environmental reporting, the multi-stakeholder dimension inherent in CSR instrumentation is undoubtedly not without consequences for the way it is designed and the dynamics of its adoption. The process of developing the GRI testifies to this: its genesis was based on a constellation of actors with potentially divergent interests (companies, auditors, consultants, unions, NGOs, etc.). Such a process presupposes reciprocal learning by which the actors share their representations of CSR and make some trade-offs.

The second difficulty is that not all stakeholders are equipped equally in their ability to take up extra-financial reporting. Some refuse to invest in this field, considering that they do not have the power to influence the governance of the company, except by forming alliance strategies, which imply high coordination costs.

Analysing the shift between the logic of shareholders based on the creation of shareholder value and that of stakeholders on the basis of the creation of long-term partnership value, Acquier and Aggeri (2007) criticize what they call the 'business case' for stakeholder management, which, in their view, obscures politics. This reified approach to stakeholders assumes an alignment of stakeholders' interests, of which social and environmental reporting practices are the vector. Thus, the company's societal commitment, as expressed in its reporting, is supposed to strengthen its institutional image while increasing the commitment and loyalty of employees and pacifying relations with pressure groups or local communities.

### **3. Discussion: making CSR instrumentation a lever for organizational learning**

The rise of CSR instrumentation should not be confused with a recognition of its strategic nature, just as it does not prejudge the quality of its adoption (Bebbington & Larrinaga, 2014). In taking the example of carbon accounting, Le Breton and Aggeri (2018) stress a lack of adoption of the latter, which they link to the absence of contextualization (the development of a consulting offer that is too standardized). This lack of appropriation limits carbon accounting tools to an external communication role. In the same vein, in addressing environmental management control, Antheaume (2013) distinguishes two main uses of CSR instrumentation:

- The first, which he describes as “compulsory figures”, is part of a logic of conformation in response to institutional pressures; it aims to develop reputation and legitimacy effects.
- The second, which he describes as “free figures”, sets CSR instrumentation in an organizational learning perspective. Environmental management control can be used here to identify development opportunities in new markets.

Antheaume (2013) suggests that compulsory figures essentially mobilize diagnostic control systems by integrating formal feedback systems based on gap analysis with regard to established performance standards. Conversely, free figures seem to mobilize more interactive control systems. Unlike diagnostic control systems, Gond and Igalens (2012) recall that interactive control systems encourage debate and involve group or face-to-face meetings. Marked by strong recurrence, they are aimed primarily at the senior management and focus on the strategic risks and uncertainties facing the organization. Tessier and Otley (2012), for their part, link interactive control systems to their intensive use simultaneously by managers and subordinates, as well as frequent interpersonal communication between the two groups.

Acquier and Aggeri (2007, p. 250), however, challenge this dichotomy and consider that CSR strategies, like their instrumentation, are involved in a “double design process where the dynamics of learning feed and are structured by the dynamics of standardization”. Appropriation of CSR appears all the more critical, given the role it plays in the sense-making process. Therefore, how can CSR instrumentation be made a lever for organizational learning and not merely a vector of compliance with regulatory pressure or an additional reporting constraint? How to prevent focusing exclusively on the tool’s intrinsic properties, to the point

of forgetting the reasons for which it was designed? And how to ensure the adoption of CSR instrumentation for the stakeholders to whom it is addressed? Bon (2009, p. 237) rightly points out that “beyond the use of such and such an instrument, it is indeed the way in which the manager of the company and its members will appropriate the tool or tools that will constitute the real lever for integrating sustainable development. As such, managerial values and organizational culture are likely to play a decisive role” (our traduction). From this point of view, attention should be drawn to the risk of an overly decontextualized approach to CSR instrumentation. In such an approach, the main virtue of the tool lies in its ability to make behaviour conform; the quality of its initial design (often in the hands of a steering committee or the CSR department) matters more than the quality of its appropriation; and the focus here is more on the technical substrate of the tool than the interactions between stakeholders. The appropriation of a management tool can now be defined as a process of negotiation and sensemaking through which the actors reinvent models of collective action. Two conceptions of CSR instrumentation thus emerge:

- In the first perspective, management tools are a vector of behaviour alignment, they are marked by their constraining or even disciplinary nature, and their power depends on their ability to represent reality as closely as possible. In this design, the tool is associated with regulatory or hierarchical pressure; it only allows single-loop learning, essentially aimed at adapting the tool to changes in the context. CSR indicators can thus be used in a binding manner to exert pressure on managers, especially when the target bonuses of these managers are partly indexed to the achievement of CSR objectives. Likewise, codes of conduct, manifestos, and other value charters are deemed to define the outlines of acceptable behaviours and those that put the organization at risk (in particular, reputational risks).
- In the second perspective, CSR instrumentation is characterized less by its binding nature than by its ability to initiate a process of change and organizational learning. The intrinsic properties of the tool are less important than the dynamics of its uses and its practical effects. The separation between design and use is noticeably less marked here, the deployment of the tool engaging a continuous interaction between design phases and use phases, through which the tool is reinterpreted and enriched, sometimes by deviating from the initial ambitions of its designers. Such a conception emphasizes appropriation of the tool and its ability to initiate collective action and to

facilitate the process of sensemaking. However, this implies a willingness to accept not having full control over the process and being open to emerging uses of the tool, even if it means reintegrating them into a new design effort. This dynamic is most often based, in the case of CSR instrumentation, on a distributed and collective design effort involving multiple stakeholders striving, through CSR, to go beyond their particular interests around a common project without renouncing their own identity.

This ‘appropriative’ perspective is reminiscent of the analytical framework proposed by actor-network theory (ANT) and is often called upon in the study of change processes or the implementation of managerial innovations. Considering organizations as socio-technical networks (linking institutions, actors, tools, etc.), ANT distinguishes four critical steps in a process of change (problematization, interessement, enrolment, mobilization of allies) that we believe can be validly transposed to the study of the deployment of CSR instrumentation. However, making CSR instrumentation a lever for organizational learning is a project that invites us to rethink the status of management tools, the terms of their design, and their use. Through their longitudinal case study of a French construction company, a pioneer in the field of carbon accounting, Le Breton and Aggeri (2018) identify a certain number of conditions for favouring double-loop learning and being part of a low-carbon strategy:

- the contextualization of the tool and its business orientation, in order to minimize the time spent by operational staff in using it;
- a collaborative approach. The initial version of the carbon accounting tool is thus the result of the joint reflection of an expert, 20 volunteer employees from the various subsidiaries, and a design office;
- the organization of training sessions delivered to volunteer employees in the various units in order to encourage ownership of the tool and to promote its dissemination;
- the designation of ‘carbon referents’ appointed in each operational unit, in order to lead the process as close as possible to operational staff;
- the creation of a carbon committee bringing together the carbon referents, carbon expert players within the sustainable development department, and extra-financial communication and innovation managers. This committee is a forum for sharing innovative solutions that the units have been able to put in place for building a low-carbon strategy and for communication with customers.



From 2015, a low-carbon strategy was given effect through the enrolment of multiple stakeholders: the subsidiaries first, with the implementation of an inter-subsidary carbon tax; then the legislator, the company showing itself to be particularly active with other players in creating a label intended to certify low-carbon projects; and customers, with the company choosing to train pioneer customers in using carbon emission assessment methods.

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