Introduction

To start out, one could hypothesize that today’s extraordinary development of management curricula (a speculative bubble?) is matched by a similarly extraordinary development of concepts. One manifestation of this would be a generalization of the idea that a model of corporate social responsibility (CSR) really does exist. Inversely, this may be little more than a layman’s expression that pundits use to describe corporate economic activities via the discursive production of a bourgeois class that has got ‘all excited’ about this topic – a vulgate that comes with current attempts to renew an extremely blurred systemic perspective. And what exactly is CSR trying to hide? The stealthy nature of its own progress? The fact that it is easier to attack inexhaustible human resources when one purports to abandon the exploitation of exhaustible natural ones?

Remember the four criteria that Hatchuel (2000) suggested as the basis for an organizational model:

- a vision superseding the management technique dimension;
- the ability to transcend sectorial specificities;
- the existence of institutions enabling the model’s formulation and diffusion (schools, researchers, groups of professionals, etc.);
- exemplary concretizations.

Several of these concretization elements do exist and can be applied to CSR as a model, especially in light of the CSR principles that were once defined by a UN Commission:

- implementation of certifications (for example, ISO 14,000);
- definition and implementation of codes of conduct;
- definition and implementation of social responsibility policies;
- corporate activities being conceived in terms of the principles of eco-efficiency;
- prohibition of environmental misinformation;
- establishment of stakeholder accounting;
- ‘triple bottom line’ policies;
- development of ‘voluntary initiatives’; and
- implementation of win–win strategies for the business world and for society as a whole.

However, the vague and more or less uncontrollable nature of these elements still leaves open the question of whether an organizational model of CSR really exists (that is, as long as one does not hypothesize that the crossed fertilization of all of the components of a relatively disparate mass of techniques actually does help to constitute a technology).

The logic of this demonstration is based on the difficulty that people encounter in talking about an ‘object’ (such as an organizational model) without having a particular epistemological stance as a starting point. Our aim is to question the evidence that organizational models have been using as their benchmark. After a few conceptual reminders, we will evoke questions relating to the ‘Anglo-American’ type of organizational model; the similarities between such a model and a ‘European’ one; the possible contours of a culturalist perspective in the field of CSR; and the proposal that CSR be envisaged as a major sign of corporate institutionalization.

To start out, we should remember the implicit understanding at work whenever people talk about ‘objects’ of this sort (Pesqueux, 2002). Discourse is one of the ways of making contact with such an object. The problem becomes one of revealing the representations conveyed by this discourse without masking its co-production, or that of its model: the discourse indicates the model and the model indicates the discourse. In other words, talking about an ‘Anglo-American’ model of CSR is part of a legitimate form that enables discussion of this sort, even going as far as to delve into the elements of proof that are deemed to justify the models being discussed in a particular way. Do not forget the social interactions between discourses and models. The latter play an essential role insofar as they orient interactions and generate elements of reality that are concomitant with the model’s contents.

A model, in its traditional meaning, signifies both a reduction of reality and a norm. In a sense, it is possible to model things ad infinitum; that