

## **Constructing Sustainability through CSR: A Critical Appraisal of ISO 26000**

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Corporations which claim to be socially responsible should internalise their externalities. However, before internalisation can occur, corporations have to learn about, or construct, the nature and extent of those externalities. Similarly, corporations must construct the meaning and requirements of sustainability for their particular context. This process of construction may be carried out unilaterally by management, or socially through interaction with those affected or concerned. 'Facts' about whether particular decisions and allocations of resources are sustainable must be produced in this way. This paper outlines a constructivist approach to sustainability, and then uses it to critique the recently published ISO 26000, which offers guidance to corporations about how they can contribute to sustainability by adopting socially responsible practices. It concludes by briefly considering whether legal intervention might enable corporations to gain a better understanding of what sustainability requires of them.