Abstract  Since scholarly interest in corporate social responsibility (CSR) has primarily focused on the synergies between social and economic performance, our understanding of how (and the conditions under which) companies use CSR to produce policy outcomes that work against public welfare has remained comparatively underdeveloped. In particular, little is known about how corporate decision-makers privately reconcile the conflicts between public and private interests, even though this is likely to be relevant to understanding the limitations of CSR as a means of aligning business activity with the broader public interest. This study addresses this issue using internal tobacco industry documents to explore British-American Tobacco’s (BAT) thinking on CSR and its effects on the company’s CSR Programme. The article presents a three-stage model of CSR development, based on Sykes and Matza’s theory of techniques of neutralization, which links together: how BAT managers made sense of the company’s declining political authority in the mid-1990s; how they subsequently justified the use of CSR as a tool of stakeholder management aimed at diffusing the political impact of public health advocates by breaking up political constituencies working towards evidence-based tobacco regulation; and how CSR works ideologically to shape stakeholders’ perceptions of the relative merits of competing approaches to tobacco control. Our analysis has three implications for research and practice. First, it underlines the importance of approaching corporate managers’ public comments on CSR critically and situating them in their economic, political and historical contexts. Second, it illustrates the importance of focusing on the political aims and effects of CSR. Third, by showing how CSR practices are used to stymie evidence-based government regulation, the article underlines the importance of highlighting and developing matrices to assess the negative social impacts of CSR.
