

CORPORATE HYPOCRISY

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ABSTRACT

This review article aimed to contribute to the understanding of the importance of coherence between saying and acting to prevent companies from being perceived from the perspective of business hypocrisy and affecting the brand, reputation, trust and credibility in the company. It was carried out based on the Methodi Ordinatio, addressing its theoretical origins and then approaching the concept, later venturing into the different studies that have approached it from corporate social responsibility (CSR), ethics; reputation, interest groups (stakeholders), and communication, subsequently in relation to the consequences that it generates in world-known organizations, their statements and the criticism made, subsequently an analysis of three aspects or facets is made in which it is presented namely: moral hypocrisy; behavioral hypocrisy and how to attribute business hypocrisy, the next point presents a typology that involves two dimensions: an orientation that refers to the attention span, in the short and long term of participants when making or responding to accusations of hypocrisy and a temporal direction, which refers to the point of comparison, past or future, finally reaches some conclusions, and some practical implications.

KEY WORDS: Business hypocrisy; Business ethics; Business Communication, CSR.

INTRODUCTION

Although corporate hypocrisy may seem like a straightforward concept at first glance, the most elementary examination reveals that our understanding is still limited, hypocrisy is a very complex charge for companies to challenge their moral integrity, and can arise from interest groups before the suspicion of violating their own discourse with their actions, but this way of conceiving business hypocrisy, they have come to understand it even when there is no open expression on the part of the company.

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In this way, business hypocrisy is an emerging research area due to an increase in the number of companies that are perceived as hypocritical for claiming to be something that they are not, as stated by Goswami and Ha-Brookshire (2016)

Business hypocrisy influences the degree to which stakeholders trust others, hence false and inaccurate claims, mislabeling, false and inaccurate promotions, misleading advertising, false promotions, marketing to attract customers with a very low price and then persuade them to buy a similar product at a higher price, arguing out of stock (Bait marketing), planned obsolescence, counterfeit products, copyright infringement, immoral practices of dishonest leaders to Taking advantage of stakeholders is present in every industry without exception.

The implications of corporate hypocrisy at the employee level remain unexplored, for Carlos and Lewis, (2018) in relation to the direct and indirect effects, for whom their jobs are of greater importance for the task, and run the risk of be perceived as hypocritical when such commitments are not fulfilled.

The increasing demands of interest groups can push organizations to delay in meeting the social and moral expectations generated and expose themselves to being perceived as hypocritical, by not complying with them, in this way hypocrisy can arise when an organization sends a Valuation message from their employees and then offer poor working conditions. Research by Shim and Yang, (2016), shows that business hypocrisy is especially prominent and provokes strong negative reactions when stakeholders observe a lack of alignment between words and deeds of organizations, such as unsubstantiated claims of quality of the product or service, the health of the collaborators, their safety and the protection of the environment among others.

Consequently, this document aims to contribute to the approach of the current literature on business hypocrisy by addressing the theoretical origins of the concept of business hypocrisy, and then approach the concept of business hypocrisy until 2020, to later venture into the different studies that They have approached corporate hypocrisy from corporate social responsibility (CSR), ethics; reputation, interest groups (stakeholders), and communication, subsequently a review is made of the consequences of business hypocrisy in world-known organizations, their statements and the criticism made by business hypocrisy, subsequently an analysis of the aspects of business hypocrisy to propose three aspects or facets in which it is presented: moral hypocrisy; behavioral hypocrisy and how to attribute business hypocrisy, the next point presents a typology that involves two dimensions: an orientation that refers to the attention span, in the short and long term of participants when making or responding to accusations of hypocrisy and a temporal

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direction, where the temporal direction refers to the point of comparison, past or future, finally some conclusions are reached, and some practical implications.

Method

In the present investigation, the Methodi Ordinatio de Pagani was used; Kovaleski; and Resende, (2015); based on which the stages proposed by the authors were developed, including Phase 1: Establish the intention of the research; Phase 2: preliminary exploratory research with keywords in databases, the combination of keywords and their possible combinations; Phase 3: definition and combination of keywords and databases, the ones used were: business hypocrisy; business ethics; business communication, csr, stakeholders- hypocrisy, marketing -hypocresy, reputation and corporate hypocrisy; communication and business hypocrisy; Phase 4: Final search in the databases, the consulted databases Scopus, WoS, and Scielo; Phase 5: filtering procedures, to eliminate repeated works or documents that do not belong to the research area of interest, analyzing the title, keywords and abstract; Phase 6: identification of the impact factor, year of publication and number of citations; Phase 7: Classification of jobs using InOrdinatio

The classification of works using the formula of the InOrdinatio de Paganiet.al. (2015);

InOrditnatio = $(IF / 1000) \alpha * [10 - (\text{Research year} - \text{year of publication})] + (\Sigma Ci)$, where: (Pagani et.al (2015)

- IF is the impact factor, α is a weighting factor ranging from 1 to 10, which must be attributed by the researcher;
- ResearchYear is the year in which the research was developed;
- PublishYear is the year the article was published; Y
- Summation Ci (ΣCi) is the number of times the article was cited.

Phase 8 was the search for the complete documents, based on the results obtained and the classification of the articles, and the forty-five (45) complete documents were obtained as a result of the screening carried out; Phase 9: Final reading and systematic analysis of the papers looking for those aspects considered relevant for the article, such as main authors, identified variables, definitions, approaches, taxonomies, results achieved, proposed models, comparisons, research gaps, to later move on to the organization of the data; content analysis and writing.

Background

The theoretical origins of the concept of hypocrisy are found in the early days of the literature on philosophy and psychology, from Psychology Norden, (1957) affirms that hypocrisy covers a

variety of phenomena, being a method of adaptation of the ego addressing hypocrisy as something that happens on a personal level, on the other hand Dickey (1990) who in his analysis uses the idea of hypocrisy to draw attention to disdain, to the gap between appearance and reality of human behavior in 18th century France, a country in which which social hypocrisy was a strategy to avoid the stigma of shame that guided the actions of the merchants of the time, and from the personal point of view Tedeschi, Sclenker and Bonoma, (1971) affirm that an individual is considered hypocritical when there is a conflict between what it says and what it does and reviewing the etymological origin it was found that it comes from the Latin hypocrisis and from the Greek hypokrisis and its meaning makes reference He referred to the words act or pretend, which means mask and response to represent a character, finally and in relation to companies, that the words and deeds of the managers and general members of the organization are different. Argyris and Schon, (1974).

The first investigations carried out by Kerr (1975) conclude that organizational reward systems promote behaviors that are contradictory to those of the company, and the declared values can increase the perceptions of hypocrisy of the interest groups.

Hypocrisy for Szabados, (1979) from philosophy, is a term of moral condemnation, in fact, often a very strong and intelligible one, therefore, hypocrisy is a matter of self-interest: the hypocrite proposes to promote his advantage to At the expense of others, therefore, cases of hypocrisy are not cases of self-deception. For his part, Shklar (1984) affirms that hypocrisy has been characterized as an unforgivable sin, because when organizations assume a false appearance or do not live up to their ideals, they violate deeply ingrained social norms of honesty and integrity and perception Hypocrisy tends to manifest itself when a gap occurs between statements and performance, because according to Brunsson (1989) hypocrisy is a potential strategy to respond to various market demands often inconsistent with their business philosophy.

From the above it can be inferred that hypocrisy has been studied since time immemorial such as the 18th century and the 1950s, from the 20th century, from different approaches such as psychology, philosophy, related to personal behavior and since the 1970s in relation to companies and stakeholders.

The concept of corporate hypocrisy

In this section we will review the most prominent definitions of business hypocrisy and it can be inferred that they coincide in addressing hypocrisy from a moral and ethical dimension Christensen, et.al. (2020).

From inappropriate behavior, or with discrepancies in practices as a generator of different behaviors or behavior from the past Ioannou, et.al (2018); Etter et.al. (2019);

Related to an inconsistency or gap in their commitments, because they do not actually practice what they preach, claim to be something that they are not, it does not match the promises, it is symbolic, or there is a disparity between words and deeds; Leonidou and Skarmas, (2017); Scheidler, et.al., (2018) Zhao et.al (2020).

As an external perception or judgment of stakeholders, Carlos and Lewis, (2018)

Because it undermines the positive attitudes of consumers towards the brand or company Sweetin, et.al., (2013).

In general, the literature consulted on hypocrisy reveals a generalized phenomenon in all contexts and domains, which reflects moral facets, which can become character traits attributed to a company and allows us to deduce that hypocrisy is not only unstable, but also plays a much more complex role in shaping contemporary organizations.

From the review carried out after carrying out a process of integration, merger and union, based on the most outstanding aspects and in which most of the authors agree, we arrive at the proposal of this definition of business hypocrisy: From a dimension moral and ethical, it is reflected in inappropriate behavior or with discrepancies, inconsistencies or breach in their commitments, because in reality they do not practice what they preach, they claim to be something that they are not, it does not coincide with the promises, it is in a symbolic way, or there is disparity between words and deeds, generating an external perception or judgment of interest groups, which undermines the positive attitudes of consumers towards the brand and / or the company.

Studies on business hypocris

CSR and corporate hypocrisy

The literature explores hypocrisy from different angles, Shim and Yang (2016) conclude that CSR is not a magic wand to boost the reputation of a company, and if altruistic motives appreciated by interest groups, promoting a campaign related to problems or business downturns to mitigate negative publicity or criticism of your unethical business operations.

Research by Scheidler, Edinger-Schos, Spanjol and Wieseke (2018) analyzes the perceptions and responses of employees towards hypocritical CSR strategies of their employers, Hafenbrädl and Waeger (2019) conclude that framing CSR in terms of business chaos is one of the main strategies when the objective of the company is to manage the impressions of the interest groups, and when information or speculations may arise that challenge the commitment of the company, Andersen and Høvrin (2019) contribute by examining the considerations of interest groups as representations of stories to show, as dialogues that foster new manifestations of hypocrisy and that focusing on the present forces us to redirect our analytical focus towards discrepancies related to time.

The results of the research carried out by Losada-Otálora and Alkire (2019) suggest that activities related to CSR, such as sharing product information with customers, show that greater transparency of information can reduce the risks that companies are judged as hypocritical, on the contrary, the lack of transparency triggers the accusation of hypocrisy.

Regarding the studies in which hypocrisy is related to CSR, Wagner, Korschunb and Troebbsa (2019) establish that, despite the clear advances in research on business hypocrisy, research until now has been limited mainly in CSR, because it is perhaps the area in which it is most common for the company to say one thing and do another.

The results obtained by Zhao Y, Qin Y, Zhao X, Wang X and Shi L (2020) show that CSR communication positively affects its implementation, this implies that although consumers perceive business hypocrisy based on communication and implementation of CSR, its perception is ultimately determined by the perception of the motivations of the companies becoming the crucial factor to establish the perception of business hypocrisy, therefore, if consumers perceive a motivation driven by social or environmental value behind the communication and implementation of the CSR of the companies, they will assume that the company is sincere and the disparity between words and deeds will be modest, developing a lower level of business hypocrisy, but if they perceive a motivation driven by performance, the groups interest will become suspicious and generate a greater perception of business hypocrisy.

Business ethics and hypocrisy

In relation to ethics and business hypocrisy, Shim and Yang (2016) establish business hypocrisy refers to an ethical judgment of consumers about the prosocial and philanthropic efforts of an organization and in relation to the belief that a company claims to be something that is not.

Therefore, according to Isserow and Klein (2018); and Effron, O'Connor, Leroy and Lucas. (2018) research on business hypocrisy suggests that intentional deviations of statements may be worse than inadvertent because they reveal moral flaws, although research on business hypocrisy has not distinguished between intentional and unintentional acts, the above is necessary because if the Hypocrisy differs on a personal level depending on the intentionality in organizations must also be distinguished.

Reputation and corporate hypocrisy

Regarding the relationship between reputation and corporate hypocrisy, Effron, Lucas and O'Connor (2015) conclude that the risks of hypocrisy perceived by stakeholders depend to a large extent on the degree to which the organization experiences a threat to reputation. In the same scope as the implicit affirmation of a certification, if this is presented, the reputation is affected by presenting a direct contradiction between the affirmations and the actions, and if it is in the opposite way, the perception is of coherence, which in relation with highly prestigious and reputable companies such as Microsoft, for Carroll (2016) they have allowed him to collect more than one billion dollars in contributions for more than 31,000 organizations.

The results of the research carried out by Donia and Sirsly (2016) show that some CSR actions are considered genuine while others are false, and this hypocrisy according to Arli, Grace, Palmer, and Pham (2017) influences both the beliefs and attitudes of Consumers towards the organization and for Adams, (2015) activities that seem genuine increase the level of trust felt by a consumer, which means that at low levels of perceived hypocrisy, higher reputation of the company or brand.

From the perspective of stakeholders, the findings of Siano, Vollero, Conte and Amabile, (2017) establish that not all CEO statements should be taken at face value, unfortunately corporate irresponsibility is frequent, since organizations They appear to be socially responsible from an external perspective, but internally they maintain standards, systems and processes that show deceptive manipulation.

The results obtained by Hafenbrädl and Waeger, (2019) confirm that organizations must have a strong moral framework and that when it is not, it leads to unfavorable moral evaluations of directors or executives and their companies and different from those observed when the strong moral framework is present in thought and action.

Stakeholders and corporate hypocrisy

In the relationship between stakeholders and business hypocrisy, hypocrisy causes, according to Greenbaum, Mawritz, and Piccolo, (2015) emotional exhaustion and increases employee turnover intentions and, according to Arli, et.al (2017), hypocrisy can negatively affect the evaluations carried out by interest groups in terms of CSR, attitudes towards the organization and reputation, for Bakker and den Hond (2017) it is not only the company that acts hypocritically, but all the participants in the dialogue between internal and external stakeholders of the the company, in this way the dialogue with the interest groups should not be by default, but should be a means to avoid solving accusations of hypocrisy and reduce for Guèvremont and Grohman (2018) the willingness of consumers to pay for a product Therefore, hypocrisy is essential to understand and understand the different interest groups.

For Ioannau et.al. (2018), interest groups are key to perceive hypocrisy, regardless of corporate intentions, and it can have negative tangible implications even exaggerated depending on the idiosyncratic characteristics of the region and its relationship with companies, seeking to avoid taking actions that may be perceived as hypocrites, for which it is important to implement a strategy of participation and permanent dialogue with stakeholders, avoiding significantly weakening the ability of a company to build with them, a sense of connection with the company.

For Andersen and Høvrin (2019) it is essential for the organization to understand the affiliation of the different interest groups in order to avoid hypocritical behavior and one of the interest groups that for Scheidler, Edinger-Schons, Spanjol and Wieseke (2019) has kept silent are the interns (the collaborators) and that for Wagner et.al (2019) hypocritical leadership of the management can cause the collaborators to have negative behavioral responses.

Communication and business hypocrisy

On the relationship of communication in business hypocrisy, Shim and Yan (2016) found that one of their findings lies in the media effect of the perception of hypocrisy in the formation of attitudes towards the company in general, therefore, it is important to consider that authenticity, honesty and sincerity in the communication strategy must contain two aspects: profitability and morality.

For Babu, De Roeck and Raineri, (2019) business hypocrisy negatively affects the perception of employees when managers are communicating future organizational actions to their employees, therefore, they need to comply with what they claim they will do and must be

transparent in their policies and procedures, avoiding disclosing your positive achievements to avoid deeper scrutiny that often results in excessive self-promotion claims.

Finally, in these studies on business hypocrisy, Andersen and Høvrin (2019) conclude that talking about hypocrisy implies a more complex relationship between speaking and acting, which exceeds simple correspondence and linear causality; which is fundamental to organizational affiliation and provides a deeper understanding of who is acting hypocritically; that it is omnipresent and inescapable in organizations; it is a complex construction, it is a matter of perception and creation of meaning driven by the self-reflection of the actors.

The consequences of corporate hypocrisy

Corporate hypocrisy influences the degree to which individuals trust others, and the degree to which they become cynical about their organization, therefore, for those companies that do not recognize the importance of the values proclaimed and the expectations generated, they can bring pathological consequences for the organization. Kowal and Roztocki (2015)

The consequences of individual and organizational hypocrisy can be classified into two categories, according to Kılıçoğlu, Kılıçoğlu and Hammersley-Fletcher (2019), who conclude in their study that individual consequences are dire from the individual, loss of trust, among the Collaborators and managers, negative impact on motivation and job satisfaction and commitment to the organization, collaborators say that they felt useless, unhappy, angry, indignant and restless, generating poor communication with their managers.

For his part, Goswami, (2017) affirms that unethical practices such as false promotions, decoy marketing, false advertising or inaccurate claims, counterfeit products, incorrect labeling and infringement of privacy for marketing are common in different industries and in response he concludes Zhigang, Lei, and Xintao ,; (2020) that consumers show strong emotional behaviors, because they feel cheated by the company, those responses are different depending on the context, and they play an important role in the formation of hypocritical perceptions of consumers and negative emotions play a crucial role in their attitudes and behavior response, therefore a high expectation and a low perception of the company's performance lead to a high perception of hypocrisy among consumers and negative effects on the company.

Arli's studies; van Esch; Northey; Read; and Dimitriu; (2019)., confirm the negative effect and skepticism that they generate in interest groups, but an important finding is that, if interest groups have low expectations of a certain industry such as beer and tobacco and ironically If

companies have prosocial behaviors, and generate high expectations, they have the most to lose when interest groups perceive them as hypocritical.

The results obtained by Ioannou et.al. (2018) suggest that perceived hypocrisy has a strongly negative effect on customer satisfaction, but only for companies that permanently monitor and monitor them, it is like adding salt to the wound and worsening negative customer judgments or perceptions.

In the research work of Manikab, and Athanasopouloua (2018) conclude that an organization must not only strategically coordinate the different communication tools to provide clarity and coherence in its messages, but must avoid self-promotion, because paradoxically if it communicates too much it can generate expectations that manage to damage your credibility.

Regarding the collaborators, Yanga et.al. (2018) conclude that organizations should make an effort to communicate in a clear way so that they see that their participation is important, in particular to eliminate hypocritical behaviors, organizations can hold employees accountable by formalizing authentic programs and set financial or social goals for performance.

The following are seven (7) world-known companies, the statements made and the criticisms generated by hypocrisy:

Table 1. Business statements and criticisms of business hypocrisy

No	Company	Statement	Criticism for corporate hypocrisy
1	Shell	Zero net emissions	Oil companies, even in these difficult times, do not abandon the path of transition to cleaner energy and their goals are ambitious and imprecise to reduce emissions. Energy (2020)
2	BP	Beyond oil	
3	Hershey	They have expressed their support to end the child slavery	Studies and documentary films show that child labor still forms the basis for cheap cocoa production in West Africa. Christensen et.al. (2020)
4	Mars		
5	Nestle		
6	Toms		
7	Nike	Equality in sport	Nike pays unequal wages for its own workers. Christensen et.al. (2020)

Source: Prepared by the author based on the authors cited.

Of the seven companies listed in table 1, all known worldwide, these have managed to build in the minds of consumers, an image that has been dismantled by the criticism of corporate hypocrisy that they have been subjected to, most of them they have known the impacts they have generated on interest groups and some have even been subject to legal sanctions from the countries where they operate.

Aspects of corporate hypocrisy

The research carried out allows us to propose three aspects or facets in which business hypocrisy, moral hypocrisy, is presented; behavioral hypocrisy and How to attribute business hypocrisy, which we will develop below:

Corporate moral hypocrisy

First, we will analyze the proposal of Hongdan, and Jun. (2017), in which the damage of corporate moral hypocrisy is not only limited to the outside of the company, undermining the trust of the company's interest groups, but It also extends to the interior and does not favor the reputation or the long-term development of the company, due to the damage to the corporate image in the minds of consumers, and for Isserow and Klein (2018); and Effron, O'Connor, Leroy and Lucas. (2018), intentional deviations of statements can be worse than involuntary ones because they reveal moral flaws, however, according to Farmbrough (2018), companies despite their promises do not always act as promised, because for Wagner, et.al. (2019) the company is pretending to be something that it is not and the company tries to appear to be more virtuous than it really is, and often claim Denning, (2020), they contradict their commitments with immoral actions.

Corporate behavioral hypocrisy

It is the belief that the statements made by a company deviate in their behavior, which for Effron et.al. (2018) establishes as one of their most important findings that stakeholders can witness misalignment between words and actions and that they do not always react negatively and sometimes react positively. For their part, Effron et.al. (2018) suggests that such actions occur if misalignment is perceived as low and interpreted as undeserved morality and for Wagner et.al (2019) they lead to perceptions of behavioral hypocrisy.

How to attribute¹ corporate hypocrisy

Hypocrisy is a complex and multifaceted phenomenon, therefore, based on the theory of attribution, taking into account that much of the practical meaning of the theory of attribution lies in its usefulness to understand the motivational concerns of the real world, which are developed

¹ Based on the theory of attribution, it is a theory of social psychology developed primarily by psychologist Fritz Heider in his 1958 work *The Psychology of Interpersonal Relations*. Heider defined it as a method of evaluating how people perceive their own behavior and that of others

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every day in their environments to attribute corporate hypocrisy based on the personal judgments that stakeholders make in relation to companies being hypocritical by nature, and these attributions, in this regard Wagner et al (2019) affirm that The analysis leads to important distinctions between moral hypocrisy, behavioral hypocrisy and how to attribute hypocrisy, it also shows that the different facets of perceptions of hypocrisy have different backgrounds and consequently, deceptive practices lead to perceptions of moral hypocrisy, whereas Inconsistent practices lead to perceptions of behavioral hypocrisy, furthermore both perceptions lead to establish how to attribute hypocrisy.

Therefore, studies on corporate hypocrisy should deepen the psychological process involved in the formation of the perception of corporate hypocrisy, such as the impact of attribution on hypocrisy.

Temporalities of corporate hypocrisy

As has been shown throughout this article, business hypocrisy has been conceived as inconsistencies and these arise in multiple dimensions, Christensen, et.al., (2020) proposes a typology that involves two dimensions: a temporary orientation and direction.

The temporal orientation for Christensen, et.al (2020) refers to the attention span, short and long term of participants when making or responding to accusations of hypocrisy. The temporal direction refers to the point of comparison, past or future as proposed by Schoeneborn and Vásquez, (2017) and that the participants mobilize when discussing such charges and Christensen et.al. (2020) identifies temporary tensions and hypocritical actions in both dimensions. (See figure1)

		Reputation	
Temporal address	Future	Postponement Delay a responsible future. "We haven't arrived yet, but we are working on it."	Aspiration Defining a responsible future. "Convert" but never "arrive."
	Past	Evasion Avoiding an irresponsible past, avoid it. "Justifying that they are within the limits of the law."	Re-narration Retelling an irresponsible past, mobilizing and reissuing it selectively and self-indulgent.
		Short term	Long term
Temporal orientation			

Figure 1: Temporalities of hypocrisy in communication
 Source: Prepared based on Christensen, et.al (2020)

Aspiration

Taking into account that aspirations denote organizational self-descriptions, Koep, (2017) proposes that companies can benefit strategically if they carry out conversations with their stakeholders, about aspirations, examining with them where they would like the company to be and how they can get there there, focusing on Morsing's (2017) proposal of the dialectical interaction between aspiration and performance, emphasizing the potential that can be found in the discrepancies between words and actions.

Therefore, Christinsen et.al (2020) propose that it is necessary to act here and now to avoid that complex actions are oriented towards an unknown future. Finally, Christensen et.al (2020) concludes that the challenge is to combine an understanding of what the organization can do, its aspirations, in the right circumstances, with an open mind, and conducting negotiations on deadlines, that these are reasonable and acceptable for large projects of social interest, in these commitments that imply high temporary orientation and temporary senior management, so as not to resort to postponement of their aspirations.

Postponement

The postponement refers to delays, extensions or suspensions of the actions of organizations towards a better or more responsible future, due to new information or uncontrollable factors or events in the environment where organizations operate, such as Covid 19, a pandemic that has modified world business conditions. The postponement serves to evade the full knowledge of the time limit and that the temporality consists of insisting that there is always

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a work in progress, managing to push it to arrive, it also establishes that once this is arrived it is enough and that the future must be an ecstasy that drives to arrive, Christensen et.al (2020) and conclude that the maintenance of ideals and long-term goals are necessary, as well as maintaining immediate action, because postponement practices illustrate the temporary tension between the now and an ideal future.

Evasion

In relation to evasion, Carlos and Lewis (2018) establish that it occurs when a company has a solid environmental reputation and the legitimacy of the Dow Jones Sustainability Index (DJSI) certification identify that these factors would increase the probability that they would be detected. hypocritical acts, which led the company to remain silent on the DJSI membership.

Finally, Christensen et.al (2020) argue that avoidance is likely to work if it is practiced silently, or under the radar, which is why this uncomfortable situation of leaving the past forgotten, and they participate in the re-narration.

Re-narration

Retelling involves rearranging specific events and symbols from the past into an idealized image that can be used as a resource to guide and justify current practices and future goals. This strategy can be applied in a continuous renewal of the identity of the organization, this implies reopening the past, closing the future, in this way updates and reviews of the past are normal activities in many organizations, seeking to maintain, as Christensen suggests, et.al (2020) instead of rejecting attempts to rewrite the history of the organization as unacceptable hypocrisy, an approach oriented to the rescue of identity, implies using the tension between what the organization was and what it claims to have been, achieving sow seeds of change.

CONCLUSIONS

In this article we make the following contributions to the investigation of corporate hypocrisy:

The study of hypocrisy begins from the 1700s onwards through research carried out from psychology, philosophy and from the perspective of strategic direction and business management, in the seventies, therefore, the concept of business hypocrisy specifically It has approximations since 1974 and from this year on, a review of the most outstanding definitions was carried out.

In the same way, it is important to note that, although business hypocrisy seems a simple concept at first glance, this review allows us to conclude that its understanding requires a rigorous examination because what has been done is still very limited,

The research provides guidance to entrepreneurs and academics on the path of understanding the implications of corporate hypocrisy, it is identified in the analyzed definitions that these address hypocrisy from a moral and ethical dimension, also from inappropriate behavior, or with discrepancies in practices as generators of different behaviors or behaviors of the past, relating business hypocrisy as an inconsistency or gap in their different behaviors in reality, because they do not practice what they preach, as a perception or judgment of interest groups, because they undermine positive attitudes of interest groups, towards brands or companies, revealing a generalized phenomenon in all contexts and domains of research on the subject, which reflects moral facets, and which allowed to show that hypocrisy is not only unstable, but also plays a role much more complex in the configuration of the organizations contemporary organizations, finally a proposed definition of corporate hypocrisy is reached.

In aspects related to the approaches from which business hypocrisy has been studied, namely: from corporate social responsibility (CSR), ethics; reputation, interest groups (stakeholders), and communication highlights the most important findings achieved by the researchers consulted, subsequently a review is made of the consequences of business hypocrisy and eighteen companies known worldwide, their statements and the criticism made for business hypocrisy, contributing to the literature on business hypocrisy exploring the implications of business hypocrisy as an effect of discrepancies between what was promised and what was done.

From this perspective, it is important to conclude that the time in which organizations live should be perceived as an eternal now, because the past does not close easily and can be reopened with new memories that expose and to the company's stakeholders.

Four temporary modes of hypocrisy are also proposed, based on the perspective of time, considering it in two dimensions: a long / short-term orientation and a past / present direction, in this framework the potential dynamics of hypocrisy and its dependence on the time identifying aspiration, postponement, avoidance and re-narration, as four forms of corporate hypocrisy.

Practical implications

The main practical implication of this document is to help managers understand the importance of consistency between saying and acting to avoid being perceived from the

perspective of business hypocrisy and affecting the brand, reputation, trust and credibility. in the company.

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Please refer to articles in Spanish Bibliography.

BIBLIOGRAPHICAL ABSTRACT

Please refer to articles Spanish Biographical abstract.