

## RESEARCH ARTICLE

# Purpose and Organisation Studies: On the Limits to Organisational Repurposing

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## ABSTRACT

The repurposing agenda has become a dominant narrative in contemporary organisation studies, urging firms, universities and public institutions to align their operations with global challenges such as climate change, inequality, and democratic decay. While often framed as an ethical imperative, this article questions the implicit assumption that organisational purpose can and should be expanded without limit. We identify four prevailing conceptions of purpose—ranging from shareholder value to constructivist openness—and analyse their structural implications through the lens of functional differentiation. We argue that as repurposing advocacy shifts expectations from monofunctional to multifunctional organisational structures, it risks abetting systemic incoherence and legitimacy erosion—a condition we call purpose overload. To address this, we introduce the concept of *stop conditions*: systemic thresholds that help organisations recognise when further purpose integration compromises their structural viability. We also develop the idea of a fiscal paradox: If for-profit organisations comply with political and other institutional pressures to fully internalise nonprofit purposes, they may reasonably claim the fiscal treatment of nonprofits, thereby undermining the tax base of the very public actors that advocate repurposing. Together, these insights call for a more differentiated, limit-aware approach to organisational transformation—one that recognises when the pursuit of more purpose becomes self-defeating.

## 1 | Introduction: Repurposing Without Limits?

Calls for organisations to help address large-scale societal challenges—from climate change and environmental degradation to widening inequality and public health crises—have intensified across sectors. These demands are no longer confined to governments or civil society. Increasingly, for-profit organisations are being urged to contribute to sustainability, social justice, diversity, democratic renewal and other ‘grand challenges’ (Ferraro et al. 2015; George et al. 2016; Gray et al. 2022; Gümusay et al. 2020; Stephan et al. 2016). In this context, purpose is typically understood in opposition to profit, that is, as an organisation’s broader societal or moral mission of bringing about ‘positive social change’ (Dobrev et al. 2024; Stephan

et al. 2016)—something this organisation ought to pursue in addition to, or even at the expense of, its financial performance (Chua et al. 2024; George et al. 2023; Mayer 2023).

Management and organisation research have embraced this shift. Across debates on sustainability, stakeholder capitalism, benefit corporations and ESG, a powerful assumption has emerged that organisational purpose-orientation can and should be expanded. The only limits typically acknowledged in this context are those that hinder the success of such purpose-enhancing initiatives (see, e.g., Kitchener 2024). Thus, purpose is treated as an inherently additive good—organisations are encouraged to take on not fewer but more obligations, not fewer but more stakeholders, not fewer but more responsibilities to

global society. While often framed as an ethical imperative, this logic of limitless repurposing risks burdening organisations with contradictory goals and structurally incompatible expectations. We call this condition purpose overload: the point at which expanding purpose undermines an organisation's ability to function coherently.

To address this problem, we introduce the concept of stop conditions—systemic thresholds that help organisations recognise when further purpose integration risks eroding their structural viability. Drawing on social systems theory in the tradition of Niklas Luhmann (1995, 2013, 2018) and the concept of functional differentiation (Kaczmarczyk 2024; Sales et al. 2025; Skoblik 2024; Žažar and Clausen 2025; Roth 2025a), we argue that repurposing should not be seen as a limitless virtue. Instead, it must be understood as a structurally constrained process that becomes self-defeating when it exceeds the communicative and decision-making capacities of the organisation.

We also uncover a practical paradox largely absent from current discourse: If for-profit organisations fully internalise nonprofit purposes, they may reasonably claim the tax privileges of nonprofits. This fiscal paradox of repurposing exposes a recursive irony: The more effectively states and publicly funded scholars advocate for purpose-driven capitalism, the more they risk undermining the fiscal base that sustains both public institutions and their own livelihoods. This perspective remains underdeveloped in critiques of profit orientation, such as those found in ESG, CSR or stakeholder models, which rarely address the long-term consequences of purpose integration for institutional differentiation and fiscal design.

To examine these issues systematically, this article contributes to the debates on organisational purpose in five steps. First, we identify four prevailing conceptions of organisational purpose—ranging from shareholder primacy to open constructivist views—and analyse their structural implications. Second, we show how these conceptions underpin current calls for repurposing and relate them to the systems-theoretical concepts of monofunctionality and multifunctionality. Third, we propose the need for stop conditions to indicate when repurposing undermines structural coherence. Fourth, we revisit the paradox of repurposing through a fiscal lens, asking whether fully repurposed for-profits should still be taxed as commercial entities. Finally, we outline implications for research in organisation studies, calling for a more differentiated, limit-aware theory of organisational transformation.

## 2 | Four Concepts of Organisational Purpose

The contemporary discourse on purpose is marked not only by its perceived urgency but also by its conceptual fragmentation. Despite widespread agreement that organisations should 'have' a purpose—and that this purpose should, by negative definition, transcend narrow economic self-interest—there is little consensus on what exactly purpose *is*, how it should be identified and where its limits lie. As recent reviews have noted (Chua et al. 2024; Pratt and Hedden 2023), organisational purpose is a multivalent concept that draws on distinct intellectual traditions and institutional expectations. In this section, we outline four

influential understandings of purpose that shape current debates about repurposing: purpose as profit, purpose plus profit, purpose alongside profit and open purpose.

### 2.1 | Profit as Purpose

The first view aligns closely with neoclassical economics and the managerial doctrine of shareholder value maximisation. Here, purpose is not an external normative claim but a direct function of the organisation's role in the economic system to generate returns on investment, allocate resources efficiently and contribute to economic growth. While this view has often been caricatured as ethically neutral or even 'antisocial', its defenders argue that profit-seeking behaviour under conditions of market discipline produces both accountability and innovation (Berle 1932; Friedman 2007). Within this frame, alternative purposes—such as social justice or climate mitigation—are seen as potentially distracting from the core economic task of the firm.

### 2.2 | Profit Plus Purpose

The second model keeps profit at the centre of the organisation's purpose but argues that financial success should be complemented by broader societal commitments. Commonly associated with corporate social responsibility (CSR), environmental sustainability and stakeholder engagement, this view sees purpose as part of a firm's legitimacy strategy. Social and ecological concerns are framed not as distractions from profit but as compatible with—or even beneficial to—long-term profitability. This perspective underpins much of the ESG movement and informs calls for 'shared value' creation and ethical capitalism (Chua et al. 2024; George et al. 2023; Mayer 2023). Its appeal lies in its political pragmatism; its limitation is that purpose remains ultimately subordinate to economic performance.

### 2.3 | Profit and Purpose

A third position treats profit and purpose as potentially co-equal. This perspective is central to discussions of hybrid organisations, B Corps and social enterprises that explicitly commit to achieving social or environmental goals without relegating profit to a secondary role. In these cases, purpose is not merely additive but constitutive: It is formally encoded in organisational statutes and governance models. The aim is not to balance purpose against profit but to create institutional designs in which both are structurally integrated (Battilana et al. 2022; Carballo 2023; Helfat 2022). However, this model raises complex challenges: How are trade-offs managed when purpose and profit conflict? And can such balance be maintained over time and across stakeholder contexts?

### 2.4 | Open Purpose

Finally, a fourth perspective takes a constructivist and process-oriented approach. In this view, organisational purpose is not fixed or predetermined but emerges over time through negotiation and interaction with the institutional environment. Purpose

is seen as socially constructed and context-dependent shaped by ongoing engagement with stakeholders, regulators and cultural expectations (Clegg et al. 2021; Morrison and Mota 2023). Rather than possessing a single, stable purpose, organisations are understood to 'perform' purpose—adjusting their narratives and strategies in response to changing normative landscapes. This model offers flexibility and openness to plural values, but it also risks reducing purpose to a fluid and potentially incoherent set of shifting claims and expectations.

These four conceptions are not merely theoretical distinctions; they underpin different strategies of organisational repurposing. In the next section, we examine how this typology can help us better understand the current repurposing agenda—particularly when viewed through the lens of multifunctionality and systems differentiation. We ask the following: How do these models of purpose interact with the structural demands of societal domains or 'function systems' such as the economy, law, science and politics? And what happens when organisations attempt to move from one conception of purpose to another?

### 3 | Repurposing and Systemic Tension: A Functional Perspective on Purpose

The four notions of organisational purpose outlined above offer more than a conceptual map; they also reflect distinct assumptions about what organisations are structurally capable of doing and becoming. When these models are placed in dialogue with Niklas Luhmann's (2013) theory of functional differentiation, it becomes possible to see that repurposing is less a matter of ethical ambition or strategic adjustment but rather a process with considerable systemic implications. Specifically, as organisations adopt broader or more fluid purposes, they may encounter tensions not simply between values or stakeholder groups but between incompatible system logics.

Modern society, as Luhmann (1995) argues, is functionally differentiated: It is composed of distinct social systems, including function systems such as the economy, law, politics, science and education—each of which operates according to a specific binary code and internal logic. Different organisations relate differently to these function systems and are traditionally often associated with one primary function system (Luhmann 2018; Roth and Valentinov 2023). A business decides based on payments; a court based on legality; a hospital based on health outcomes. At the same time, universities are a case in point that this 'monofunctional' view of organisation has its limits, as these organisations are known for their dual mission of scientific research and higher education.

This understanding has implications for our understanding of purpose. The 'profit as purpose' model maps neatly onto a monofunctional view of a business organisation as an economic actor: Its decisions are shaped by the payment/nonpayment code, and its legitimacy rests on its success in applying it. Even 'profit plus purpose' can often be economically reinterpreted, as social and environmental concerns are framed as instrumental strategies to enhance long-term value creation or mitigate reputational risk that might otherwise jeopardise desired economic outcomes. In

these cases, the organisation remains focused on one system, and other values are translated into that system's logic.

The 'profit and purpose' and 'open purpose' models, however, move into more contested terrain. In hybrid or polycontextual models, organisations no longer operate with a clear functional orientation. Instead, they attempt to balance or integrate different logics—such as economy and law, science and politics, or scientific truth and religious belief. This multifunctionality (Roth et al. 2018) introduces what could be described as translation problems (Brandtner et al. 2024): the challenge to consistently translate operations occurring in one function system into the code of another.

From this perspective, repurposing amounts not simply to the enrichment of organisational identity but also to its potential destabilisation. As organisations are expected to move from monofunctional to multifunctional structures—attempting to simultaneously serve economic, political, moral and ecological purposes—they risk becoming internally incoherent.

These dynamics can be observed across a wide range of sectors. Business schools, for example, are increasingly called upon to promote climate action, social equity and democratic values alongside scientific rigour, economic market relevance, and pedagogical effectiveness. Universities are expected to operate as engines of innovation and inclusion, while also serving political agendas and funding imperatives (Deming et al. 2012; McClure and Taylor 2023). Firms are pressured to align with ESG benchmarks while remaining accountable to shareholders and markets (Young-Ferris and Roberts 2023; Slager et al. 2021; Tan 2014). Each of these moves entails a form of cross-systemic repurposing—an expansion of purpose that shifts the organisation from a focus on a single systemic domain to one on multiple, and potentially contradictory, domains.

Importantly, such multifunctional repurposing is not always illegitimate or impossible. Some organisations may succeed—at least temporarily—in managing these tensions through formal compartmentalisation, discursive framing or stakeholder negotiation. But over time, the pressures of system incompatibility tend to accumulate. Without a clear sense of functional priority or structural boundary, the organisation may lose its capacity to decide in a coherent and timely manner. Purpose becomes paradoxical: The organisation is expected to make decisions that are simultaneously profitable, equitable, ecological and politically responsive—without any clear criteria for prioritisation or coordination.

In this light, the repurposing agenda may benefit from greater differentiation: Not all organisations can, or should, pursue all purposes. The attempt to layer purpose on top of purpose may not result in transformation but in overload. Rather than celebrating purpose proliferation as a sign of organisational enlightenment, we should ask the following: What are the structural costs of becoming too multifunctional?

In the next section, we build on this insight by introducing the concept of stop conditions—conceptual thresholds for recognising when organisational repurposing exceeds the limits of structural viability. We argue that such limits are necessary as

they prevent the erosion of organisational identity as well as self-defeating strategies on the behalf of influential advocates of repurposing agendas.

#### 4 | The Case for Stop Conditions

If repurposing introduces systemic tensions, and multifunctionality risks undermining an organisation's structural integrity, then it becomes essential to ask where and how such processes should stop. This is not to suggest that repurposing is inherently problematic nor to necessarily deny the perceived urgency of social and ecological crises. Rather, it is to recognise that ideologies of boundless transformation could take on totalitarian traits or undermine the resources needed to bring the desired transformation about.

Current debates on organisational repurposing rarely entertain the possibility that purpose expansion might reach a saturation point. The dominant narrative—especially within policy, public discourse and large segments of management and organisation research—frames repurposing as an ethical imperative that should be pursued to its furthest extent. Resistance is typically attributed to vested interests, cultural inertia or resource limitations. But what if resistance also signals something more fundamental: the approach of a systemic threshold, beyond which further purpose integration leads not to greater responsiveness, but to operational dysfunction?

We propose the concept of stop conditions to address this blind spot. Stop conditions are not the same as external barriers. They are not obstacles to be overcome but rather internal and systemic markers indicating when something important is at risk. They signal that an organisation's attempt to take on additional societal or political purposes is beginning to erode its primary function, compromise its decision capacity or distort its communicative clarity. In this sense, stop conditions are a form of organisational reflexivity—a capacity to recognise when purpose pluralism tips into paradox or incoherence.

Importantly, stop conditions are not mere appeals to pragmatism or political compromise. They are rooted in the systems-theoretical understanding that each organisation depends on internal coherence and systemic legibility to operate within a functionally differentiated society. Organisations do not merely respond to social demands—most of them must remain structurally recognisable as members of specific types: firms, universities, courts or hospitals. When their purpose profile becomes too expansive or contradictory, their systemic readability and decisional functionality deteriorate.

Against the backdrop of these considerations, in this section, we wish to highlight the crucial role stop conditions ought to play in the context of organisational repurposing.

##### 4.1 | Stop Conditions as Functional Safeguards

In a functionally differentiated society, organisations must maintain a degree of operational clarity to remain legible and effective within the systems they serve. While purpose expansion

can initially help organisations navigate new normative expectations, there comes a point where excessive hybridity begins to blur their systemic identity. An educational institution that becomes indistinguishable from a policy think tank, or a business that behaves more like a political advocacy group, may lose its credibility with its respective audiences.

Stop conditions help prevent such drift by anchoring the organisation's communicative focus. They enable organisations to decide not only *what to do* but also *what not to become*. In this sense, stop conditions are not limits imposed from outside but self-imposed design constraints that protect an organisation's identity and societal function.

Thus, we can distinguish at least three types of stop condition signals:

- *Functional incoherence*: when organisational decisions are no longer consistently attributable to a formerly dominant code (e.g., non-/payment, un-/truth) and internal decision-making becomes paralysed by competing logics.
- *Stakeholder overload*: when the organisation is simultaneously accountable to multiple normative communities (e.g., investors, activists, regulators, students, governments), with no clear priority mechanism.
- *Structural drift*: when the organisation's formal purpose and its legal, fiscal, or other classification diverge, thus leading to problems of legitimacy, compliance, and recognition.

These signals can function as red flags. For instance, when a university's research funding depends increasingly on political alignment or social impact narratives—rather than academic excellence—it may begin to lose sight of its scientific function. Or when a firm commits to net-zero targets, racial justice, gender equity and open political discourse, but lacks internal mechanisms to adjudicate between these values or fails to make profit, it may face mounting contradictions in its daily operations.

Similarly, publicly funded universities are often urged to integrate entrepreneurship and political goals such as the UN SDGs into all aspects of teaching and research. While this might enhance public support and funding access in the short term, it may also erode the institutional space needed for slow science, sceptical inquiry and disciplinary independence. In our own institutions, faculty increasingly operate at the intersection of education, administration, consultancy, advocacy, journalism and fundraising—without clarity on which function takes precedence. Such hybridisation may at first appear productive but can ultimately reduce the capacity to decide and perform the core educational and scientific tasks of the university.

##### 4.2 | Stop Conditions and Legal–Fiscal Implications

These considerations are not merely theoretical. Organisational identity is also encoded in legal and fiscal systems. Nonprofit organisations are granted tax exemptions not because they lack economic activity but because their purpose lies outside the profit logic of the market. If a for-profit enterprise becomes so

repurposed that it operates according to goals typically assigned to public or nonprofit organisations (Will et al. 2018), then a question arises: Should it still be treated, taxed, and regulated as a business organisation?

This leads to what we call the *fiscal paradox of repurposing*: If the state succeeds in encouraging or compelling private organisations to adopt common-good purposes, it may eventually undermine its own tax base. A fully repurposed for-profit might reasonably claim eligibility for the same fiscal benefits as a nonprofit—thus shifting the economic burden of public service back onto the very states and supranational bodies that demanded the transformation.

The irony is particularly acute when those advocating repurposing are themselves publicly funded. Governments and publicly employed academics frequently spearhead the call for socially transformative organisations. Yet if these calls succeed structurally, they may undercut the fiscal basis that sustains the public institutions from which they originate—including, in the case of public universities, the very salaries of the scholars promoting the transformation. The fiscal paradox is thus not only about misaligned tax policy—it is a recursive contradiction at the heart of repurposing discourse itself.

This paradox reveals a deeper ambivalence in the state's normative project. Governments and intergovernmental organisations increasingly advocate for moralised markets, ethical capitalism and public-purpose businesses. But they rarely engage with the structural consequences of such transformations—particularly the erosion of clear distinctions between institutional types and fiscal roles. In effect, they want public purpose without public cost. They demand common good orientation from firms but hesitate to extend the legal and fiscal recognition that would logically follow from a true reclassification.

### 4.3 | Stop Conditions as Normative Clarifications

Stop conditions also have normative value. They prevent repurposing from becoming a totalising moral project—one that demands that all organisations serve the same set of politically endorsed goals or, even worse, all goals, all the time. By recognising limits, we create space for institutional pluralism, systemic differentiation, and role clarity. Not all organisations can be everything to everyone. Recognising this is not an abdication of responsibility but a defence of organisational coherence and functional diversity.

This recognition calls for a shift in the prevailing ethics of repurposing—from moral maximalism to functional moderation. Stop conditions do not oppose ambition; they guard against purpose overload. They encourage organisations to ask not only whether a new purpose is desirable but whether it is absorbable without compromising institutional identity, decision capacity and legitimacy.

Across these dimensions—functional, legal and normative—it becomes clear that purpose expansion must be approached not only as a moral aspiration for ‘positive social change’ but also as a structural challenge.

In the next and final section, we return to the broader implications of our argument. We consider how organisation studies might reposition its engagement with purpose—not by rejecting the repurposing imperative but by contributing a more differentiated and limit-aware theory of institutional transformation.

## 5 | Conclusion: Rethinking Purpose, Reclaiming Differentiation

This article has argued that the contemporary repurposing agenda—despite its ethical urgency and rhetorical appeal—operates largely without a concept of structural limits. Organisations are increasingly expected to take on broad, often contradictory, societal missions, while the institutional frameworks that govern them continue to presume clarity of function, legal form and fiscal identity.

By identifying four dominant conceptions of purpose and situating them within a theory of functional differentiation, we have shown how repurposing, especially in its more ambitious forms, can generate structural paradoxes that compromise both organisational coherence and systemic stability. When organisations transition from monofunctional to multifunctional configurations, they may encounter problems not of willingness or capacity but of structural incompatibility between function systems. Repurposing in this light becomes not just a process of normative alignment but one of institutional destabilisation.

To respond to this challenge, we have introduced the concept of stop conditions: systemic thresholds that help organisations recognise when further purpose integration compromises their functional clarity, decision capacity or legitimacy. These conditions offer a reflexive safeguard—an internal mechanism for protecting organisational identity and preventing the collapse of functionally differentiated roles within society. Far from advocating complacency, stop conditions aim to preserve the conditions under which meaningful contributions remain possible.

Among the sharpest illustrations of this dynamic is what we have called the fiscal paradox of repurposing. As governments, regulatory bodies and supranational institutions increasingly push for-profit organisations to adopt common-good orientations—whether via ESG compliance, SDG alignment, or political mission statements—they may inadvertently blur the lines between for-profit and nonprofit institutional forms. If firms are no longer driven primarily by profit and instead behave like nonprofit or public organisations, why should they continue to be taxed as profit-making entities? And if they are eligible for fiscal exemptions, what then becomes of the state's tax base?

This is not a marginal issue. It strikes at the heart of the state's dual role as both (norm) entrepreneur and fiscal architect (Roth 2025b). The state demands that private organisations internalise public goals, but it relies on the continued distinction between public and private purpose to structure legal recognition, taxation, and institutional design. The more successful the state is in its normative project, the more it risks undermining the very fiscal order that sustains its own economic operations. In other words: The more successfully the state and publicly funded academics promote purpose-driven capitalism, the more they risk

eroding the fiscal base on which their own operations—and salaries—depend. This recursive contradiction, in which successful repurposing undermines its own institutional foundations, is what we have termed the paradox of performative repurposing.

We suggest that this tension constitutes a paradox of performative repurposing. The state performs a commitment to public-purpose capitalism, urging organisations to reorient their missions and embed political values into their operations. Yet it does so without adjusting the legal and fiscal frameworks necessary to support or contain such transformations. In this sense, the state's push for repurposing is performative not only in the rhetorical sense but also in the institutional sense: *It acts as if it wants systemic change while preserving the structural conditions of the status quo.*

This paradox has profound implications for organisation studies. First, it calls for greater attention to the interplay between organisational identity and institutional architecture—including legal classifications, fiscal policy and system differentiation. Second, it opens space for new research into the limits of hybridity, the thresholds of purpose integration and the institutional contradictions that arise when moral ambitions exceed structural capacities. Third, it invites critical inquiry into the state's role in shaping organisational expectations—an area often neglected in favour of firm-centric or field-level analyses.

Future research might explore, for instance, how repurposing agendas are diffused through accreditation frameworks, reporting standards and state-led procurement policies. It might also investigate the unintended consequences of moralisation in systems that depend on operational clarity—such as when tax codes, regulatory regimes or legitimacy standards become misaligned with the realities of hybrid organisational forms.

Ultimately, our aim is not to diminish the importance of organisational purpose, but to reposition it. Repurposing is not a universal good; it is a structurally constrained process. If we are serious about repurposing organisations for the common good, then we must flag out these often-tacit function systems-affiliations, while also remaining serious about the conditions under which such repurposing is not only politically, scientifically, legally, educationally or economically desirable but also structurally possible—and when it is not.

Taken together, these lines of inquiry suggest a research agenda centred not only on the contradictions and enabling conditions but also on the limits of purpose-driven transformation. Empirically, this could involve comparative studies of hybrid organisations navigating conflicting fiscal or legal codes or longitudinal analyses of how accreditation bodies operationalise normative goals. Theoretically, further integration of systems theory with institutional logics, legitimacy theory or fiscal sociology may help refine our understanding of multifunctionality and its boundaries. From a policy perspective, next steps could include developing legal frameworks that account for multifunctional organisational forms and allow for fair taxation of successfully repurposed (former) for-profit organisations.

Organisation studies, we suggest, have a vital role to play in this project—not by championing purpose expansion uncritically

but by developing a more differentiated, reflexive, and system-aware approach to organisational transformation. In an era that celebrates integration and hybridity, it may be time to reclaim differentiation—not as a barrier to social change but as its structural precondition.

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