

Abstract WP 60

This paper explores the way the concept of ‘culture’ has been harnessed by the corporation as an identifiable object, that is considered either an impediment to growth and productivity or a valuable resource that can be deployed in the marketplace for increased profitability and enhanced share-holder value. This is addressed by considering Offshore Finance Centres (OFCs) as sites of institutional practice, whereby the commentaries and narratives of social actors, particularly corporate lawyers, accountants, fund managers and regulators, provide deep and nuanced perspectives on the institutions they help make. It concretes on the Samoa OFC and the invocation of culture as a means of promoting political stability, a good reputation and how these ideas subtlety infuse investment decisions. In doing so it is argued that globalisation makes specific use of particular places (through law), transnational spaces (through mobility), and corporate definitions of culture and its value.