

The assumption of prospective responsibility in Corporate Social Responsibility discourse from the garment industry

A methodological proposal and discourse analysis of mechanisms
for expressing responsibility assumption in CSR reports of some
transnational clothing companies

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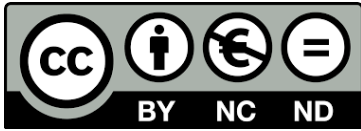
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As co-directors of Catharina Müller's doctoral dissertation entitled *The assumption of prospective responsibility in Corporate Social Responsibility discourse from the garment industry*, we hereby certify that this work fully meets the academic and formal requirements for methodological and analytical rigor, and we therefore authorize that it be filed at the University of A Coruña for obtaining an International Doctorate (*mención de Doutoramento Internacional*).

A Coruña, March 28, 2017.

Signed:

Celso Alvarez Cáccamo

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No problem can be solved
from the same level of consciousness
that created it.

Albert Einstein (1879 - 1955)

ABSTRACT

The practice of Corporate Social Responsibility (CSR) has been described as a (self)legitimisation exercise of corporations in society. This critical study of CSR discourse focuses on the reports by some transnational corporations of the garment industry. In order to provide an analysis tool, an innovative methodology in form of a 5-step coding system is developed and applied. The main interest lies in prospective statements in CSR reports. Such utterances are analysed for (i) the CSR topic they refer to, (ii) the as responsible presented social actor and their linguistic representation, and (iii) the force with which the corporation assumes its responsibilities. The objective is to reveal whether companies use specific linguistic mechanisms and content to dissociate themselves from their CSR responsibilities. The application of the method on an established corpus of CSR reports shows discursive patterns in which association mechanisms mainly emerge from who is presented as the responsible social actor, whereas dissociation mechanisms concern the supply chain, the linguistic representation of social actors, and the low amount of explicit responsibility assumption. Examining these findings from the textual analysis in their social context aids to understand how the corporation has become to be the dominant institution of today.

Keywords:

Corporate Social Responsibility (CSR), Critical Discourse Studies, corporate discourse, prospective responsibility, social actor representation, Modality, directive and commissive speech acts

RESUMO

A práctica da Responsabilidade Social Corporativa (RSC) ten sido descrita como un exercicio de (auto)lexitimación na sociedade por parte das corporacións. O presente estudo crítico do discurso da RSC céntrase nos informes dalgúns empresas transnacionais da industria téxtil, e o seu obxectivo é descubrir se se utilizan certos mecanismos e contidos discursivos que axudan a desvincular a corporación das súas responsabilidades, definidas estas dentro do ámbito da RSC. Co fin de dispoñer dunha ferramenta de análise, desenvólvese e aplícase un método innovador que incorpora un sistema de codificación en cinco pasos. O interese principal céntrase nos enunciados prospectivos dos informes da RSC. Estes enunciados analízanse atendendo a: (i) o tema da RSC que tratan; (ii) o actor social que é presentado como responsable e a súa representación lingüística; e (iii) a forza coa que a corporación asume a súa responsabilidade. Ao aplicarmos este método nun corpus recoñecido de informes de RSC, atópanse patróns discursivos nos que os mecanismos de vinculación utilízanse para quen é presentado como actor social responsable, mentres que os mecanismos de desvinculación afectan aos provedores de insumos, á representación lingüística dos actores sociais e aos poucos casos nos que se asume explicitamente a responsabilidade. Ao examinarmos os resultados da análise discursiva no seu contexto social, entendemos mellor cómo a corporación logrou ser unha institución actualmente dominante.

Palabras chave:

responsabilidade social corporativa (RSC), análise crítica do discurso, discurso corporativo, responsabilidade prospectiva, representación do actor social, modalidade, actos de fala directivos e comisivos

RESUMEN

La práctica de la Responsabilidad Social Corporativa (RSC) ha sido descrita como un ejercicio de (auto)legitimación en la sociedad por parte de las corporaciones. El presente estudio crítico del discurso de la RSC se centra en los informes de algunas empresas multinacionales de la industria textil, y su objetivo es descubrir si se utilizan ciertos mecanismos y contenidos discursivos que ayudan a desvincular la corporación de sus responsabilidades, definidas estas dentro del ámbito de la RSC. Con el fin de disponer de una herramienta de análisis, se ha desarrollado y aplicado un método innovador que incorpora un sistema de codificación en cinco pasos. El interés principal se centra en los enunciados prospectivos de los informes de la RSC. Estos enunciados se analizan atendiendo a: (i) el tema de la RSC que tratan; (ii) el actor social que es presentado como responsable y su representación lingüística; y (iii) la fuerza con la que la corporación asume su responsabilidad. Al aplicar este método en un corpus reconocido de informes de RSC, se encuentran patrones discursivos en los que los mecanismos de vinculación se utilizan para quien es presentado como actor social responsable, mientras que los mecanismos de desvinculación afectan a los proveedores de insumos, a la representación lingüística de los actores sociales y a los pocos casos en que se asume explícitamente la responsabilidad. Al examinar los resultados del análisis discursivo en su contexto social, entendemos mejor cómo la corporación ha logrado ser una institución actualmente dominante.

Palabras clave:

responsabilidad social corporativa (RSC), análisis crítico del discurso, discurso corporativo, responsabilidad prospectiva, representación del actor social, modalidad, actos de habla directivos y compromisivos

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LIST OF ABBREVIATIONS

*	crosstabulation
ADI	Adidas (Adidas AG)
CA	Content Analysis
CAQDA	.....	Computer Assisted Qualitative Data Analysis
CDA	.....	Critical Discourse Analysis
CDS	.....	Critical Discourse Studies
CL	.....	Corpus Linguistics
CP	.....	corporation
CSR	.....	Corporate Social Responsibility
FY	.....	fiscal year
GAP	.....	Gap (The Gap, Inc.)
GRI	.....	Global Reporting Initiative
HAM	.....	H&M (Hennes & Mauritz AB)
IFID	.....	illocutionary force indicating device
IND	.....	Inditex (Industriai de Diseño Textil, S.A.)
KPI	.....	key performance indicator
MNE	.....	multinational enterprise
NIK	.....	Nike (Nike, Inc.)
PR	.....	Public Relations
PUM	.....	Puma (Puma SE)
PVH	.....	PVH Corp. (Phillips-Van Heusen Corporation)
RQ	.....	research question
SADIS	.....	Social Actor Degree of Identification Scale
SAoCP	.....	social actors other than the corporation
SFL	.....	Systemic Functional Linguistics
SoA	.....	state of affairs
SPFCR	.....	Scale of Pragmatic Force of Corporate Responsibility
s.s.	.....	see section
TJG	.....	Jones Group (The Jones Group, Inc.)
TNC	.....	transnational corporation
VFC	.....	VF Corp. (VF Corporation)

Corporate reports are mainly referred to by their abbreviations. 'GAP_2008' refers to the report the corporation The Gap, Inc. published for their fiscal year 2008. The corresponding three-digit abbreviations for each company under study are listed above. IND_2011 would denominate then Inditex's report for their fiscal year 2011.

NOTE

Throughout this work, quotations of other authors are cited as they appear in the original with any kind of emphasis made by these authors. Such is not separately pointed out, for instance, by “emphasis as in original”. Special attention to emphases in a quotation is only called when added, i.e., the emphasis is not present in the original.

If not stated differently, this study always refers to the English language.

The theoretical background, data, method of analysis, interpretations and explanations of the present study are based on ‘Western’ modes of communication and perceptions of the world. A number of works (see, e.g., Hill & Irvine, 1993b; Pollach, 2011; Pratt, 1986) advert that in other cultures western ‘as a matter of course’ rules, understandings, and perceptions are non-applicable.

The phenomenon of CSR has received many different names by scholars and companies alike (s.s. II.2.2.1). Throughout this study CSR is used as the generic indication of the phenomenon.

All variants of each variable, or step, of the coding system are written in italics and starting with a capital letter, e.g., *Exclusion*.

When the term ‘subcorpus’ is used, it refers to the twelve reports under closer analysis from the established CSR corpus.

Regarding *researcher bias*, I see a need to briefly expose that, obviously, I cannot escape what I know and believe and this forms the lens through which I frame, interpret, and contest. I cannot avoid bringing this into any kind of interpretation process. However, in this study information is not intentionally for- or backgrounded. Moreover, I believe that the developed methodology aids avoiding researcher bias. Concerning the interpretation and explanation of findings, I have tried to remain objective through also considering and presenting diverse interpretations. Nevertheless, it will be obvious that, for instance, the discussion of findings is based on a critical stance taken to current political and economic systems.

PART I - OPENING

I.1 Introduction

This is a linguistic study of corporate responsibility assumption in forward-looking statements in Corporate Social Responsibility reports from some transnational corporations of the textile industry. Similar to conceptualisations by others, for this work, Corporate Social Responsibility (CSR) is defined as *the voluntary commitment by a company to act in an ethical and responsible manner in the social and environmental dimensions, beyond legislative and economic demands*, and is viewed as an integral part of its overall management strategy (s.s. II.2.2.1).

Transnational corporations are influential actors in societies all over the world, and often receive criticism as well as praise and prestige for their actions. Many of these companies publish periodic reports about their CSR efforts, such as what they are doing or have done for the environment, and their collaborations and partnerships with NGOs. The clothing sector is a particularly emblematic example, given the repeated calls by press, human rights organisations, and environmentalists for the investigation and reform of practices such as outsourced manufacturing.

CSR reports increasingly form part of the corporate communication strategy. If a company is able to discursively construct, for instance, a caring or trustworthy image of itself—which is not straightaway deconstructed by other discourses on CSR, such as the press or NGOs’—the corporation might gain substantial advantages on the market. Various authors (see, e.g., Ihlen, Bartlett, & May, 2011b) observe that CSR and its communication can be viewed as an exercise to legitimise the corporation in society. It can be assumed, then, that a well-chosen use of language plays a fundamental role in the production of CSR reports.

Interestingly, Koller (2008) denounces that critical studies of discourse have largely overlooked the corporate sector – a reality which contributes to power asymmetries since corporations, the dominant institution of today (see, e.g., Ciepley, 2013), seem to be unchallenged. However, there is now a growing body of research which critically analyses corporate discourse and, thus, attracts more attention to the leading role corporations take in diverse societies (see, e.g., Breeze, 2013; Fuoli, 2012; Lischinsky, 2011a; Scherer, Rasche, Palazzo, & Spicer, 2016).

The perceived discrepancy between what clothing companies say they do and what they seem to be doing is one of the key social problems identified as the trigger for this study. Since the scope of the present work does not allow it to examine whether or not corporate actions correspond to corporate words, it attempts instead to detect how corporations use language to present their CSR intentions. The underlying assumption adopted is that language can be specifically applied to reflect the strength of the company's commitment to fulfilling its responsibilities. One of the purposes of this study is to elaborate a methodology that allows for the analysis of such language use.

Taking a closer look at how language is employed, which semiotic and grammatical choices are taken, can reveal how different social actors, their actions and, thus, their responsibilities are presented in CSR texts by different producers. This study focuses in detail on CSR reports by the fast fashion retailers, Inditex and H&M, and the sportswear manufacturers, Adidas and Puma. Findings show common patterns in language use in CSR reports that can be interpreted as mechanisms associating the corporation to, or dissociating it from, its CSR responsibilities. Moreover, each of the four corporations under closer analysis presents specific communication strategies such as frequently using the corporate 'we' to represent the corporation, in the case of H&M, or mainly refraining from such use, in the case of Inditex.

Observing these and other findings in the wider social context can contribute to exploring further how the practice of CSR is discursively constructed in society and which implications this has, for instance, in the sense of power relations, since CSR seems to have a profound discursive capacity to establish and transform social relations according to a particular set of corporate values and interests (Rajak, 2011). A CSR report then, which lasts, endures, and remains in form of a text, can be a worthwhile access to corporate ideas since it unfolds what the corporation has done (*retrospective*) and intents and commits to doing (*prospective*). Although a CSR report is no legally binding document, it can be consulted and used to question corporations regarding the realisation of plans or promises. However, the findings from the analysis of language use in CSR reports reveal for the data explored in this study that text producers employ diverse discursive mechanisms to rather dissociate themselves from their CSR responsibilities. From this follows,

holding a corporate actor responsible is not only challenging from a legal point of view but also through a language approach.

1.1 The Objective and Research Questions

The objective of this study is **to examine Corporate Social Responsibility (CSR) reports from the clothing industry in order to reveal whether companies use specific discursive (grammatical, lexical, pragmatic, etc.) mechanisms and content to dissociate themselves from their CSR responsibilities.**

This primary purpose presupposes, *inter alia*, that discursive mechanisms and content exists which might dissociate corporations from, or rather associate to, their respective responsibilities. It moreover assumes that corporations have responsibilities, described in the conception of CSR. As already mentioned, CSR for this study is defined as *the voluntary commitment by a company to act in an ethical and responsible manner in the social and environmental dimensions*. On this basis, various research questions are formulated. This study cannot establish what it means ‘to act in an ethical and responsible manner’ yet it can examine the language use describing such actions and action plans.

In order to, first of all, find utterances referring to ‘ethical and responsible’ actions, research question 1 asks for each CSR report under analysis

- **RQ₁: How many utterances expressing prospective moral responsibility can be found?**

In this way backward-looking utterances or such ones referring to legal responsibilities (CSR is ‘voluntary’) would be filtered out. Consequently, all following research questions refer to prospective utterances in reports.

Research question 2 looks closer at ‘the social and environmental dimensions’ from the definition by asking

- **RQ₂: Which are the CSR topics treated in prospective utterances, and what is their distribution?**

The amount of mentioning a certain CSR topic can provide prevalence to a topic or rather conceal it, and thus reveal linguistic content the corporation associates themselves with.

Research questions 3 and 4 refer to the social actor presented as responsible and their linguistic representation. The definition of CSR assumes that it is ‘the

commitment by a company'; yet, other social actors, such as business partners, might also be put forward as responsible for topics defined in CSR.

- **RQ₄: Who are the responsible social actors?**
- **RQ₃: How is the linguistic representation of responsible social actors?¹**

It should be observed who is presented as responsible in order to conclude on whether the corporation is mainly associated as actor with CSR actions. Furthermore, examining the representation mechanisms for a social actor —such as pronoun use versus excluding through passive voice— should indicate how easily this responsible social actor can be identified.

Finally, specific discursive mechanisms might be applied by text producers to express a stronger or weaker 'commitment by a company'. Therefore research question five is formulated as follows

- **RQ₅: With which degree of force does the corporation assume its responsibilities?**

For instance, the corporation in its CSR report might *promise* to abolish child labour in its factories, it might rather *plan* for it, or it might even tell others to do so. *Promising* can be understood as an explicit responsibility assumption by the corporation, whereas *planning* would point to less commitment and dissociating themselves.

These five basic research questions have lead to more specific ones such as research question 6, which particularly targets a part of RQ₅.

- **RQ₆: How much explicit responsibility assumption by the corporation is expressed?**

As will be shown, for the purpose of the present study 'explicit responsibility assumption' is understood as the corporation assuming their responsibilities with a strong pragmatic force such as *guaranteeing* or *promising* might imply. Indeed, such linguistic expressions would firmly associate the corporations with their CSR responsibilities.

¹ Research questions 3 and 4 are numbered in this order since, cognitively, identifying the representation strategy would be prior to identifying the social actor.

² Research question 3 and 7 are different since 3 would ask only for representation strategies for social actors in prospective statements whereas 7 asks how a specific social actor is represented.

³ 'Discourse', as an uncountable noun, refers to language use as social practice – for instance, in 'political discourse', 'medical discourse', or 'racist discourse', which refer to a social domain. On

Combining RQ₃ and RQ₄ from above yields research question 7².

- **RQ₇: How are the diverse responsible social actors linguistically represented?**

For instance, when the corporation itself is presented as responsible for a certain CSR topic in an utterance, yet it is deleted from the utterance through the use of a passive voice, the association of the corporation with this CSR action might be understood as concealed.

Combining RQ₃ and RQ₅ from above yields research question 8.

- **RQ₈: How does the representation of social actors relate to the degree of force with which corporate responsibility assumption is expressed?**

It might be that when the corporation strongly assumes its responsibilities, it is mainly concealed by its linguistic representation as the social actor responsible.

Combining RQ₂ and RQ₄ from above yields research question 9.

- **RQ₉: Which social actor is presented as responsible for which CSR topic?**

The answers to research question 9 would show, for instance, if a social actor different to the corporation is often presented as in charge of, for example, environmental issues, or if the corporation takes on such topics by themselves.

Combining three research questions from above (RQ₂, RQ₃, and RQ₄) yields research question 10.

- **RQ₁₀: How are social actors linguistically represented in relation to specific CSR topics?**

It might result that the corporation is mostly presented as the social actor responsible for environmental issues, yet, when it is, the corporation is often linguistically concealed through the use of, for instance, passive constructions.

Combining RQ₂ and RQ₅ from above yields research question 11.

- **RQ₁₁: With which degree of force does the corporation assume responsibility for each CSR topic?**

For instance, if the corporation mostly *promises* to take care of their employees but rather *plans* to deal with environmental issues, this could be interpreted as the

² Research question 3 and 7 are different since 3 would ask only for representation strategies for social actors in prospective statements whereas 7 asks how a specific social actor is represented.

corporation assuming responsibility for their employees with a stronger force than for the environment.

Last but not least, and as will be explained later, the make up of the methodology developed specifically for the present study allows for asking

▪ **RQ₁₂: With which pragmatic force is responsibility ascribed by the corporation to social actors others than the corporation?**

When social actors different to the corporation are described as responsible in CSR reports, this might be done with different forces. Social actors might *have to* stick to the rules, or they might be *asked* to do so, for instance.

I believe that answering these research questions for CSR reports aids to reveal whether companies use specific discursive mechanisms and content to dissociate themselves from, or associate to, their CSR responsibilities.

1.2 The Means

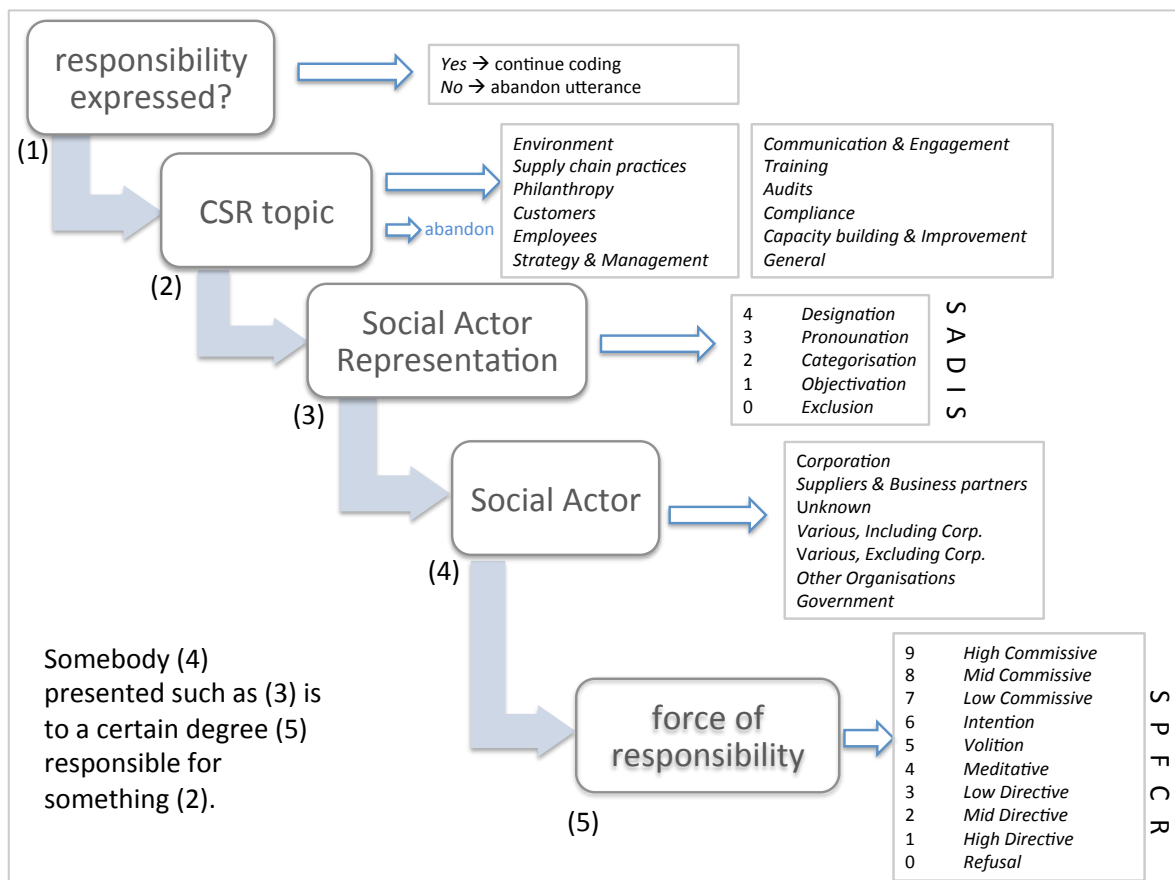
In order to answer the research questions outlined above, to begin with, it is necessary to define such discursive mechanisms and content which could dissociate corporations from, or associate to, their CSR responsibilities. The analysis presupposes, first of all, that the company should be the social actor responsible for all CSR actions, given that the name of the concept —*Corporate Social Responsibility*— already specifies it as such. The analysis focuses, then, on various main issues:

- (i) the detection and measurement of prospective responsibility;
- (ii) *who* is presented as responsible;
- (iii) what they are being represented as responsible for;
- (iv) how social actors are represented linguistically.

The extent of a company's acceptance or evasion of its responsibilities may reflect its commitment to or rejection of its social obligations, just as the person or persons identified as responsible may be indicative of the company's identification with or dissociation from its social responsibilities. The CSR areas mentioned in the reports offer critical insight into the issues perceived as important by the company, while the mechanisms used to represent responsible social actors reveal who is more or less obfuscated or rather easily identifiable.

Based on these considerations an innovative methodology is elaborated in the form of a **5-step coding system**, which provides variables that code content, such as the CSR topic concerned, and variables that code linguistic mechanisms, such as social actor representation strategies. In the first step of the coding system utterances expressing prospective moral responsibility are detected since the present research is concerned with *the voluntary commitment by corporations* (see definition of CSR above) rather than with corporate retrospective accounting. The second step codes to which CSR topic an utterance refers. In the third step it is coded how the responsible social actor is linguistically represented, and in the fourth one who this social actor actually is. Finally, the fifth step annotates the pragmatic force of corporate responsibility assumption in the utterance under observation. Figure 1 presents an overview of the 5-step coding system with the established variants.

FIGURE 1: Overview of the 5-step coding system with variants



In fact, the so captured content and mechanisms of CSR reports and their evaluation permit to answer the diverse research questions concerning the attachment or detachment of the corporation to their responsibilities.

Twelve texts from an established corpus containing sixty CSR reports are selected and coded. The sample criteria permit, first of all, the detection of general patterns and tendencies of discursive content and mechanisms in these CSR reports; secondly, intertextual comparison; thirdly, contrasting among four corporations from two different sectors; and, finally, observing the development of CSR communication over a period of ten years. The present study shows that a text analysis carried out with the proposed method yields quantitative results which then can be interpreted and explained in relation to corporate discourse and the power of corporations in society.

1.3 Justification and positioning of the study

The review of literature on CSR for this study revealed that the phenomenon was treated from many perspectives, for instance, from a consumer, financial and investment, marketing, or environmental perspective; moreover, CSR is treated for conceptual and theoretical issues (see, e.g., Murphy & Schlegelmilch, 2013). On the contrary, the approaching of CSR from a **language perspective** was rather rare at the onset of this study in 2012. Also, Ihlen, Bartlett, and May (2011c: 3) observe that there is a huge literature on CSR, anyhow, “the literature on CSR communication is disproportionate in size, with relatively little cross-disciplinary research on the topic”.

Over the last ten years the amount of critical studies observing corporate discourse certainly has increased; nevertheless, Koller (2014b: 79) repeats that corporate discourse is still **under-researched** in critical discourse studies and that it “needs systematic critical analysis if we are to even begin to address the social and ethical problems that it poses”. Also Lischinsky (2011a: 257) calls for more studies dedicated to language use in CSR disclosure since “little research has been carried out on the actual linguistic devices used to construct and warrant interpretations of organisational identity”. Moreover, Joutsenvirta (2009), also adopting a language perspective to CSR, highlights the utility of such for a better understanding of the ways companies legitimise themselves. Breeze (2013), in

addition, affirms that linguists and discourse analysts are prepared to undertake the task of showing how language is being used by corporate text producers to maintain and reshape social roles and relations.

Even though more language scholars study CSR and discourses on CSR now, many issues to address remain. Recently, Bondi (2016: 58) taking on herself the analysis of prediction, commitment and legitimisation in CSR reports attests, “little attention has been paid to the[...] role [of forward-looking statements] in CSR reports”, hence, “the frequency, scope and function of references to the future still remain to be studied in depth”. **Prospective statements** in CSR reports are the main focus of the present study, especially in connection to responsibility assumption and ascription in such utterances.

The treatment of **responsibility** in its forward-looking sense seems to be largely unattended in comparison to its backward-looking meanings. For instance, work in philosophy, and also communication studies, can be found that treat the attribution of responsibility but rather of retrospective responsibility, for instance, in the sense of blame (see, e.g., Gailey & Falk, 2008; Gailey & Lee, 2005; Malle, Guglielmo, & Monroe, 2014; Pittam & Gallois, 1997). Linguists are concerned with responsibility and its expressions, but rather in the sense of commitment to the expressed or evidentiality (see, e.g., Hill & Irvine, 1993b; Morency, Oswald, & de Saussure, 2008). The study of responsibility in its future sense is taken on by this work: first of all, through revising the different senses of the notion of responsibility (s.s. II.2.2.2); secondly, through re-examining Modality studies and Speech Act Theory (s.s. II.4.2); and, thirdly, through the development of a tool to measure prospective responsibility assumption by a social actor (s.s. III.2.2.6).

A further under-researched area in CSR communication (see, e.g., Bendell, 2005) and critical discourse studies in general (Machin & Mayr, 2012) seems to be **discourse production**. In order to not ignore the social conditions of text production, the present study inquires with text producers. On the one hand, a questionnaire is sent to the nine corporations whose CSR communications compose the established CSR corpus; on the other hand, two interviews are held with communication practitioners of companies that offer their services to corporations (s.s. III.1.2.2). Furthermore, special attention is paid to any hints in CSR reports themselves regarding how the report is produced; for instance,

reporting guidelines, such as the one from the Global Reporting Initiative, provide templates to follow (s.s. V.1.1.3).

Indeed, the present study started off as a linguistic one focusing on language use in CSR reports. Anyway, its elaboration required seeing much beyond and considering also insights from Philosophy and Ethics, Sociology, Communication Studies, Political Studies, Business and Organisational Studies, and even Law Studies. This is why scholars from these fields might benefit from this study too, even though it fundamentally presents the development of a method for and a critical analysis of CSR discourse. The present work, then, provides a tool for recovering from textual patterns the content and force of corporate responsibility assumption in CSR reports. Moreover, it demonstrates the utility of the tool through its application on real data, which reveals tendencies in language use that support explanations for how the corporation comes to be, and remains being, the dominant institution of today.

1.4 Overview of the study

After this introductory part, the remaining parts are organised as follows. **Part II** contextualises the study. The first chapter considers **discourse** (II.1.1) and its study, taking into account key notions such as **power** and **ideology** and the different **dimensions of discourse** (II.1.2). The second chapter is dedicated to the exposition of the *social practice dimension* of discourse regarding the present work: **the corporation** as an institution in society is introduced (II.2.1), and the **corporate practice of CSR** is presented and discussed in more detail (II.2.2). The third chapter refers to the *discourse practice dimension* for this study: corporate communication in general (II.3.1) and, more specifically, **communicating CSR** (II.3.2). The fourth chapter focuses on the *text dimension* of discourse; through paying attention to **discursive mechanisms** on the grammatical, semantic, and pragmatic level, the chapter prepares for the specifically for this study developed methodology. Finally, chapter five of Part II rounds up what will have been said so far about discourse and its dimensions in relation to the present work, and discusses further the corporation as a powerful actor in the current social and economic system.

Part III is an account of the research **methodology**. It explains, on the one hand, how the textual data under analysis are selected, collected, and prepared (chapter III.1); on the other hand, it expounds how these data are analysed (chapter III.2). The **data selection** concentrates on CSR communications from transnational corporations belonging to the garment industry (III.1.1). The **data collection** is two-fold (III.1.2): CSR reports are **downloaded** from corporate websites and, in order to gain a better insight into discourse production, a **questionnaire** is sent to the corporations under study, and **interviews** are conducted with communication practitioners. The **data preparation**, for instance for its treatment with Corpus Linguistics tools, is further explained in section III.1.3. Section III.1.4 presents, then, the established **CSR corpus**.

The second chapter of Part III outlines, first of all, **approaches and tools** considered for this study (III.2.1) and explains, step by step, how the **coding system for data analysis** is established (III.2.2). The first step of the coding system functions as a filter for expressions of **prospective responsibility** (II.2.2.2). For Step 2 **CSR topics** are defined (II.2.2.3). Step 3 and 4 establish an annotation system for the **social actor** understood as responsible for the action, and their **linguistic representation** in the utterance (**Social Actor Degree of Identification Scale**) (II.2.2.4 and II.2.2.5). Finally, section III.2.2.6 presents the elaboration and use of the **Scale of Pragmatic Force of Corporate Responsibility** (SPFCR) in Step 5. A summarising section (III.2.3) illustrates how the 5-step coding system is used and, finally, in section III.2.4 it is also outlined how findings are assessed.

Part IV of this study presents, first of all, in more detail the twelve reports constituting the subcorpus under closer analysis (IV.1), and continues then to describe the **findings** from the textual analysis (IV.2). In order to do the latter, the findings for each of the five variables of the 5-step coding system are presented (IV.2.1), followed by the findings for the possible correlations between the variables (IV.2.2). Last but not least, Part IV counts with a round up chapter (IV.3) to paraphrase the findings (*descriptive* analysis) in a condensed manner, in order to prepare for the *explanatory* level, viz., the general discussion in Part V.

Part V of this study is two-fold in the sense that it presents, on the one hand, the **discussion of findings** and, in addition, a **reflection** on the specifically for this

study developed methodology. Chapter V.1 treats the principal findings presented in Part IV on the explanatory level by contextualising them through drawing on the discourse practice and social practice dimensions. Specifically, the discourse production of CSR reports (V.1.2), the findings regarding the amount and force of prospective corporate responsibility assumption (V.1.3), CSR topics (V.1.4), social actors and their linguistic representation (V.1.5), and practices in the supply chain (V.1.6) are discussed in context. Finally, a broader perspective on CSR discourse is explored (V.1.7), for instance, by considering whether corporations can be held responsible based on what is said in CSR reports. Following this discussion, the second chapter of Part V outlines some **reflections** on the established methodology (V.2.2).

Ultimately, **Part VI** provides closure to this study by presenting the **conclusions** (VI.1), outlining some **contributions** (VI.1.2) but also some **limitations** (VI.1.3) of the present work, and suggesting **prospects** for further research (VI.1.4). After the presentation of the references cited in this study, the appendices place at the disposal of the reader the data and further information in form of overviews or more detailed explanations, respectively. A summary of the study in the Galician and Spanish language is included at the end.

In general, apart from introductory and summary sections, it was attempted to facilitate the reading process through the inclusion of so called 'In brief...' sections. These should result especially helpful in the presentation of findings (Part IV) where the 'In brief...' sections summarise and provide the reader with the most relevant findings, while the description itself is already presented in smaller font for more detailed consultation.

PART II – TEXT, INTERACTION, AND SOCIAL CONTEXT

Overview

After the introductory Part I, Part II presents the theoretical background for this study. The first chapter considers *discourse* and its study, taking into account key notions such as *power* and *ideology* (s.s. 1.2.1) and the different *dimensions of discourse*, viz., the social practice dimension, the discourse practice dimension, and the text dimension of discourse (s.s. 1.3.3). The second chapter is dedicated to the exposition of the social practice dimension of discourse regarding the present work: the corporation as an institution in society is introduced (s.s. 2.1), and the corporate practice of CSR is presented and discussed in more detail (s.s. 2.2). The third chapter refers to the discourse practice dimension for this study: corporate communication in general (s.s. 3.1) and, more specifically, communicating CSR (s.s. 3.2). The fourth chapter focuses on the text dimension of discourse: the chapter revises discursive mechanisms on the grammatical, semantic, and pragmatic level in order to prepare for the methodology developed specifically for this study (presented in Part III). Finally, chapter five of Part II rounds up what will have been said so far about discourse and its dimensions in relation to the present work, and considers further the role of corporations in society.

II.1 Discourse and its study

Chapter 1 of Part II begins with a general introduction to and overview of the meaning of the concept of *discourse* (section II.1.1), with a short explanation and definition of what discourse is and its relevance to the present study. The chapter continues with a description of the general approach taken for the critical analysis of the data collected for this work (viz., *Critical Discourse Studies*, or CDS; section II.1.2). In addition to presenting how CDS can be understood and approached, the notions of *power* and *ideology*—essential for a critical analysis of discourse—are examined (section II.1.2.1). Finally, section II.1.3 presents what *context* is and looks in detail into one approach to CDS, operationalised by Fairclough (e.g., 1995), that comprehends different dimensions of discourse and its analysis, and which is considered as the general foundation for the analysis, interpretation, and explanation of the data.

1.1 Discourse

It is no easy undertaking to define what discourse is because the notion embraces complex ideas which, moreover, vary depending on the field of study. Researchers from Linguistics may provide a different conceptualisation from those of literary theorists or sociologists (Crystal, 2008). Critical discourse analysts understand discourse as the meaning produced by the interplay of written or spoken language and the social factors surrounding its production; they pay attention to the relationship between discourse events and socio-political and cultural factors. For this study, Fairclough's (e.g., 1989; 1995; 2003) approach to discourse is adopted. The author understands **discourse** in the sense of structured collections of texts—with associated practices of production, transmission, and reception and interpretation—located in a historical, social, economic, political, and cultural context (s.s. II.1.3.3).

Regarding the understanding of **text**, texts are considered as components of discourse realised through a set of linguistic and other semiotic devices that stabilise into genres (Koller, 2009). Texts may further be perceived as vehicles for their producers' cognitive models (ibid.); yet, the meaning of a text is not pre-given through the text producer but also depends, ultimately, on text reception and

interpretation (see, e.g., Boulat, 2015; Hardy, 2011). Since texts are components of discourse(s)³, it is possible to reconstruct discourses from texts (van Leeuwen, 2008). Consequently, analysing texts contributes to the understanding of underlying discourse(s).

Discourse viewed as texts in contexts is socially constitutive as well as socially shaped. Discourses constitute material reality by realising identities, rules, procedures, values... and, in turn, shape social practices (see, e.g., Archel, Husillos, & Spence, 2011; Baker, 2006). Understood as **language use as social practice**⁴, discourse is shaped by society and, simultaneously, shapes society, thus expressing the dialectic relationship between language and society (see on linguistic relativism, e.g., Koerner, 1992; Levinson & Gumperz, 1996; Whorf, 1939 (1941)). Diverse discourses, then, influence people's perception of 'reality' and mould the conception of it. Since language, substantiated in texts, is a powerful medium to produce, reproduce, and alter the understanding of the world, not surprisingly, language use (often in combination with visuals) is the main vehicle for persuasion and manipulation.

Discourse, then, contributes to the **construction of reality**⁵ for each social actor: what is constantly spoken of and repeated becomes 'real' and 'valid' without

³ 'Discourse', as an uncountable noun, refers to language use as social practice – for instance, in 'political discourse', 'medical discourse', or 'racist discourse', which refer to a social domain. On the contrary, 'discourses' —that is, 'discourse' as a countable noun— is used for different ways of representing aspects of the world as, for example, in 'conservative discourse' pointing to the producer and stance, or in different 'discourses on gay marriage' indicating the topic (see, e.g., Koller, 2012; Mulderrig, 2003). Following this distinction, it can be referred to 'CSR discourse' as a social practice whereby different discourses on CSR are produced by corporations, the press, or NGOs.

⁴ One way that discourses are constructed is via language; however, discourse is much more than language in action ('language' in the sense of an abstract system and as a system of communication) (Baker, 2006; Breeze, 2013). The recent turn of discourse scholars to multimodal analysis (see, e.g., Jewitt, 2009; Kress, 2010; Machin & Mayr, 2012) demonstrates that discourses are constituted by more than written or spoken texts. Visuals such as pictures, font size, colours, or the mere distribution of text on the page contribute to meaning making as, for instance, gestures, body position or volume of voice do. Indeed, language is just one constitutive part of discourse; nevertheless, the analysis of language in texts is a fruitful way of uncovering traces of discourses.

⁵ For this study, then, a constructivist approach to discourse is adopted, which suggests that meaning, instead of being immanently fixed, is constituted through language —and other semiotic modes – and that meaning production is explicitly bound in the notion of context (see, e.g., Hardy & Phillips, 2004; Milne, Tregidga, & Walton, 2009; Prasad & Elmes, 2005). Indeed, texts can be seen as part of the social negotiation of reality (Wehmeier & Schultz, 2011), as basis for social actors for their sense making procedures, or mental model constructions, refinements, and alignments.

much reflection on how this assumption was generated. From this follows, who controls discourse, who controls what is being said, is in a powerful position holding a tool of domination and oppression. Discourses as specialist systems or bodies of knowledge sustain practices and hinder the possibility of other ways of thinking and, therefore, talking and behaving. Only by using words the very realities the words describe can be brought into being (Fairclough, 2004). Since discourses systematically form the object of which they speak (Foucault, 1980), they define what is normal and acceptable, and what not, in a certain society. Thus, via discourse, practices are institutionalised, and institutions are held in place by discourse (Hardy, 2011).

In brief, language use as social practice, viz., discourse, is constitutive of social reality. The connection between the notions of ‘language’, ‘text’, and ‘discourse’ — and, finally, the social— is that language is used to create texts, specific texts form a certain discourse, and this discourse actively shapes the social world; simultaneously, in terms of a two-way influence, social reality shapes discourses, texts are produced, and language is changed⁶. The choice of linguistic mechanisms and content in a text forming part of a specific discourse matters because these mechanisms and content actively influence reality construction. Breeze (2013: 91) illustrates this through an example from corporate annual reports: ‘the company is having a bad year because of the recession’ vs. ‘the company is adapting to challenging market conditions’. Obviously, meaning making is different in the first vs. the second utterance. By carefully choosing linguistic mechanisms and content for a specific context, a text can be constructed that lets the company appear to be weak or strong, passive or active, etc. Meaning, thus, is created through interpretations of social actors’ perceptions of the world that are conditioned by the social surroundings and the dominant discourse(s) of the time (Roseberry, 2007).

⁶ A very clear example, at these times, might be how women and men are referred to in language: for a long time the generic use of the grammatical masculine gender was normal in Spanish or German, it pertained to the social structure. Then, this social practice was criticised and challenged through social events which led to new social practices which, in turn, are reflected now also in the social structure. One should not say *Queridos compañeros* or *Liebe Kollegen* if one or more women are present, but extend to *Queridos compañeros y compañeras* and *Liebe Kollegen und Kolleginnen*, which shows how a new social practice also changes the language, even to the degree of substituting, in writing, the gender markers *-o* and *-a* in Spanish with a @ or x.

After these considerations of what discourse is, it might be evident that the analysis of discourse should involve different dimensions which refer to (i) the text per se as words on a page, (ii) the circumstances of text production and reception, and (iii) considerations of the political, historical, social, and economic context. This is how researchers practicing critical discourse studies mainly approach (a) discourse. The next section describes what is understood under Critical Discourse Studies (CDS).

1.2 Critical Discourse Studies

Critical Discourse Studies (CDS)⁷ is a 'research programme' (Merkl-Davies & Koller, 2012) directed towards the analysis of language in use that is particularly concerned with power and ideologies as central conditioning forces in society (see, e.g., Fairclough, 1995; van Dijk, 2008; Wodak, 2006; Wodak & Meyer, 2001). CDS is not a method or a theory of language; it is rather a way of approaching and thinking about texts, or an 'attitude' to handling language data (Breeze, 2013; see also, KhosraviNik, 2010). There is no single, homogeneous version of CDS but rather a whole range of critical approaches (Machin & Mayr, 2012). In general, with a CDS approach to discourse, texts are analysed as well as interaction and social context (Fairclough, 1995; Reisigl & Wodak, 2001) in order to understand the role of discourse in the production and reproduction of knowledge and belief systems (see, e.g., van Dijk, 1998).

To critically study discourse, analysts often work in a quite inter- or cross-disciplinary manner⁸, which is necessary in order to comprehend and interpret the different dimensions in which discourse(s) operate(s). Analysts practicing CDS are often concerned with questions such as the legitimation of dominance through language, the construction of in-groups and out-groups, how power imbalances are

⁷ The name mainly used in literature for what is called here Critical Discourse Studies (CDS) rather is Critical Discourse Analysis (CDA). The reasons brought forward by various scholars for promoting CDS over CDA are mainly that *studies* is a more comprehensive notion that better reflects the eclectic approaches to methods and the fact that no method of analysis is inherently or exclusively critical (Koller, 2014a; Lischinsky, 2011a). Vicente Mariño (2006) affirms that there are as many discourse analyses as there are discourse analysts.

⁸ To find adequate methodologies for a specific research and to explain findings, analysts relate to insights from different disciplines, theories and conceptualisations such as Sociolinguistics, Pragmatics, Ethnography, Systemic Functional Linguistics, Philosophy, or Content Analysis (see, e.g., Baker, Gabrielatos, Khosravini, Krzyżanowski, McEnery, & Wodak, 2008).

naturalised through language in society, the unfair distribution of social goods, etc. Specifically the term ‘critical’ in CDS stands for the objective of revealing taken-for-granted assumptions and connections that may be hidden from people. Indeed, the aim of many CDS analysts is to expose strategies, which appear neutral or normal, that might ideologically seek to shape the representations of events and persons for the particular end of the organisation or person behind text production.

In a nutshell, CDS broadly refers to the **semiotic and social analysis of text in context** with the aim of **making transparent taken-for-granted assumptions**, and identifying how relations of power are established, reinforced and subverted by discourse participants (Koller, 2014a). CDS is interested in the ‘strategic’ choices which are relevant to the research questions (KhosraviNik, 2010) while it focuses on the dialectic relationship between language and society (Merkl-Davies & Koller, 2012). The next section examines in more detail the notions of *power* and *ideology*, which are fundamental to CDS.

1.2.1 The notions of *power* and *ideology*

It is argued above that discourse is *the* place to exercise and negotiate power relations in society, and that it is often in the smallest linguistic details where power and ideology can be found. The two following subsections introduce these two notions, while the final chapter of Part II discusses further the role discourse plays in the creation and upkeep of (dominant) ideologies and relations of power in society by attempting to show how corporate power is, *inter alia*, discursively constructed.

POWER

Numerous authors have dealt with the concept of power; probably, Pierre Bourdieu (see, e.g., 1990; 1991) and Michel Foucault (see, e.g., 1978; 1980) are the most well-known. For this study, Bourdieu’s work results most suitable in order to comprehend the notion of power and to explain how the corporation achieves to be the dominant institution of today. *Power* can be defined as **unequally distributed agency** (see, e.g., Bourdieu, 1986; Fairclough, 1989). Scholars use the term agency to refer to the human capacity to act in the sense in which “human beings make society even as society makes them” (Ahearn, 2001: 7). A powerful

social actor would, then, be the one who, in relation to another social actor, has a superior capacity to act. Since social relations among actors are the factor that defines the capacity of each actor to act, **power is relational**.

Indeed, Bourdieu's notion of *habitus* can be understood solely when taking into account social relations among agents. *Habitus* is described as "a set of dispositions which incline people to act and react in certain ways" (Bourdieu, 1991: 12). *Habitus* is formed by the individual's contact with society. The habitus of an agent *was* constituted through the social, *is* still formed and practiced through the social, and *will be* shaped by it – social relations nurture habitus, and vice versa⁹. The subjectification (Fleming & Spicer, 2007) of the individual thus takes place. Blommaert (2015) sees *habitus* as a 'nexus concept', as an attempt of 'macro' generalisation at the level of 'micro' practices.

In order to understand social relations of power, Bourdieu (1986) describes them, in the sense of markets, referring to different capitals. Apart from ***economic capital*** —which can easily be understood as means of power in current societies— he defines others such as *cultural capital*, *social capital*, and *symbolic capital*. For Bourdieu the structure of the distribution of different capitals at a given moment in time represents the immanent structure of society. Therefore, in order to reveal current power relations in society, it has to be comprehended how types of capital are distributed among agents and how agents deploy these capitals on the markets. Such markets, or fields, can be seen as "a structured space of positions in which the positions and their interrelations are determined by the distribution of different kinds of resources or 'capital'" (Bourdieu, 1991: 14).

Cultural capital is distinguished into three states: the *embodied state*, the *objectified state*, and the *institutionalised state*. The *embodied state* of cultural capital refers to the knowledge and *Bildung* an agent accumulates during life. The *objectified state* refers to material objects (books and other writings, paintings or

⁹ Bourdieu (1991: 12) observes that "[t]he dispositions which constitute the habitus are inculcated, structured, durable, generative and transposable". *Inculcation* here refers to the earliest learning processes of the child, e.g. to its education of manners. Dispositions are *structured* because "they unavoidably reflect the social conditions within which they were acquired" (ibid.). These structured dispositions are *durable* because they are fixed in the individual in such a pre-conscious manner which hampers reflection, and manipulation. "Finally, the dispositions are *generative* and *transposable* in the sense that they are capable of generating a multiplicity of practices and perceptions in fields other than those in which they were originally acquired" (ibid., 13, italics added).

other works of art, etc.); however, objects can only be perceived as cultural capital if advocated by an agent as powerful material in social relations; i.e., the owner of the object needs also a certain *embodied* capital, or knowledge, in order to be able to use cultural capital in its *objectified* state to its full capacity. The *institutionalised state* of cultural capital appears in the form of certificates, licenses, academic qualifications, and any kind of institutionally issued certifications that provide its holder with recognition in a market.

Social capital refers to personal relations, connections, and memberships agents have in society (apart from Bourdieu, see also, Ihlen, 2005; Ihlen, 2013). The network of relationships an agent has, may provide this agent with any other type of capital; as bigger the network of an agent as more possibilities to mobilise the capital of their acquaintances for their own needs, in order to increase own capital. In this sense, membership in a group plays an important role to back-up ones own position in society with diverse capitals other group members possess. As Ihlen (2013) points out, some authors perceive social capital as a resource for individuals or society, yet this seemingly positive side is opposed to the negative side of social capital, for instance, in the form of fostering inequality (ibid.).

In fact, the constitutive aspect of capitals is their **convertibility**. A specific social context, or field, allows for one form of capital being converted into another. This also makes a field into a side of struggle where agents try to maintain or alter the distribution of the forms of capital (Bourdieu, 1991). Bourdieu emphasises that economic capital is the bearer of all the other capitals mentioned; it is, so to say, the basis that can be converted in other types of capital. This makes sense insofar, for instance, cultural capital in its embodied state needs time for acquisition, time only agents with economic capital can allocate. In order to purchase cultural capital such as books or paintings (objectified state), obviously, economic capital is needed. Even cultural capital in its institutionalised state such as an academic qualification needs money to pay for; in turn, this qualification, then, can ensure a lucrative job

Following Bourdieu, **symbolic capital** is any kind of capital used for the abuse of power which is not recognised as such domination: "For symbolic power is that invisible power which can be exercised only with the complicity of those who do not want to know that they are subject to it or even that they themselves exercise

it" (Bourdieu, 1991: 164). Indeed, symbolic power constructs reality: through it people are made accepting, or believing in, one vision of the world. This is achieved through the misrecognition of the arbitrariness of discourse and other social practices; this misrecognition legitimises words and, at the same time, authorises the agent who utters them in their social relation (Bourdieu, 1991). Ihlen (2005) comprehends symbolic capital as 'prestige' and 'honour'.

In brief, Bourdieu refers to different types of capital: symbolic, economic, cultural, and social capital. There seems to be a continuous struggle in society among agents to maintain or alter the distribution, or to convert these types of capital. Which kind of capital is valued depends on (i) the context, the market, the situation, (ii) the intentions, interests or goals of agents, and (iii) on the representations agents have of the importance of each capital in general. In fact, the successful management and adjustment of the factors context, intention, and *habitus* will lead to a better control of the market by the agent; this control finally provides the agent with power in a specific situation.

Since power is relational, the powerful agent can exert their power because the more powerless agents accept it, consciously or unconsciously such as in the case of symbolic capital. As a result, legitimacy of power is established. The recognition of power is therefore the *sine qua non* of its existence. However, if recognition of power is the condition for power to exist, it does not mean that power relations are always disclosed; symbolic power exists through misrecognition. Power, or the distribution of capitals, is an effect of social structure; power involves both the ability of a social actor to make or influence important decisions, and the ability to prevent others from doing the same. One form of exerting power is through language —in contrast to, for instance, physical coercion— since specific discursive content and mechanisms uttered in a certain context present an adequate vehicle to disseminate the beliefs, and thus substantiate the intentions, of the powerful agent. The next section focuses further on such sets of beliefs.

IDEOLOGY

Just as is the case for 'discourse' and 'power', there is no commonly established definition of 'ideology'. For this study, it is argued that an ideology is a **system of social beliefs** for the interpretation of the world, that is, meaning making. This is a

broad definition which is refined and clarified in the following paragraphs, mainly based on van Dijk (1998) and Verschueren's (2012) work on ideology¹⁰. Van Dijk takes a multidisciplinary approach considering (social) cognition, society, and discourse in order to account for the nature, structure, and functions of ideology. In a similar vein, Verschueren (2012: 8) sees ideology as a "fully integrated sociocultural-cognitive phenomenon".

For the present work, ideologies are not necessarily —as it often occurs in other definitions— seen as false or distorted ideas, but rather in a general, **non-pejorative** sense¹¹. As opposed to the everyday use of the notion 'ideology', which seems to include a throughout negative connotation, ideologies are nowadays defined more neutrally as "political or social systems of ideas, values or prescriptions of groups or other collectives, and have the function of organizing or legitimating the actions of the group" (van Dijk, 1998: 3). Just as relations of power often exist because there is resistance, powerless and dominated groups usually have their ideologies too (Verscheuren, 2012), which can be seen as a practice of resistance. Dominant ideologies are often invisible or implicit (*naturalisation* (Milne, Tregidga, & Walton, 2009)) – oppositional ideologies, in turn, tend to be more explicit and conscious (van Dijk, 1998). This can be exemplified by asking, for instance, what is H&M's ideology vs. what is Greenpeace's ideology?

Ideologies define the social identity (of a group) as much as (the group's) identity defines its ideology (van Dijk, 1998). As ideologies usually **organise attitudes** —and as such control social practices— they must be relatively stable and context-free resources, which are not locally produced and do not vary

¹⁰ For a comprehensive overview of perceptions and definitions of 'ideology' from different disciplines, see Ariño Villarroya (1997). See also J. B. Thompson (1990), who seeks to distinguish an interest theory of ideology from a broader neutral perspective on the origin and role of ideology, as adopted here.

¹¹ Van Dijk (1998: 2) describes the everyday use of the notion 'ideology' as "a system of wrong, false, distorted or otherwise misguided beliefs, typically associated with our social or political opponents". The author points out that the notion of ideology is often associated with the beliefs *others* have in contrast to *our* beliefs. Another opposite in the discussion of the notion is made by the terms 'truth' and 'false', whereby 'truth' would be connected to *our* beliefs and 'false' to the beliefs of *others*. Therefore the beliefs of 'others' are termed ideology, whereas 'we' do not perceive 'our' beliefs as ideological ones. Certainly, 'positive' and 'negative' ideologies exist for each beholder. The point is that both are ideologies, and a counterexample to each other, which shows that ideologies are not necessarily to be understood as negative. 'Positive' ideologies empower dominated social groups and organise struggle; however, eventually, 'positive' and 'negative' ideologies serve to protect the interests of a group (van Dijk, 1998).

abruptly, in order to serve as the self-schema of a group¹² (ibid.). The function of ideology in this sense is to legitimate group characteristics —the format— of membership, activities, goals, values and norms, position and group-relations, and resources (ibid.). Ideologies, in their sense of presupposing specificity for a group or culture, contribute to competition, even confrontation, or, at least, evaluative comparison (ibid.).

For this work, ideology is viewed then as an accumulation of collectively shared beliefs, attitudes and goals (mental models of the self and others) (see also, Koller & Davidson, 2008). They come from differences in position, experience and interests between social agents, which enter into relationship, and ideological conflict, with each other in terms of power (Fairclough, 1989). The critical approach, moreover, supposes that dominant ideologies mainly obscure the nature of an unequal society, thereby preventing social actors from seeing alternatives (Machin & Mayr, 2012). Since ideology is defined as set or system of beliefs, the following section inquires further into on what *beliefs* actually are.

Kinds of beliefs

Different kinds of belief exist such as **factual beliefs**, i.e., knowledge; **evaluative beliefs**, i.e., opinions; or **cultural common ground**, i.e., social beliefs of a whole culture (van Dijk, 1998). This should evince that not all kinds of beliefs are ideological, and even less in a negative sense. However, Verschueren (2012: 15) observes that any kind of belief, for instance in the form of meanings given to events, “is stronger than any objectively observable facts”.

Knowledge, in everyday life as well as in epistemology, is usually defined as *justified true belief* – that is to say, it presupposes **truth** criteria, which, actually, are historically, socially, and culturally variable, from which follows that knowledge is somehow relative (van Dijk, 1998). The ideological struggle about knowledge and

¹² Verschueren states that ideologies are community-based and also Van Dijk relies on the idea of groupness to explain ideology in the sense of a phenomenon that needs the social representations shared by a group at its basis. Groups may be created out of social conflicts between collectives of people, whereby a criterion for groupness is some continuity of the group beyond one event, and with individual group members who share social representations. In fact, social actors are members of many social groups, which can lead to conflicts of identity and to mixtures of ideologies: the employee of a corporation might not fully agree with a capitalist business model due to the fact that she has a rather socialist thinking, yet, for socio-economic reasons, the employee accepts her two group memberships and learns to live with the conflicting sets of beliefs.

truth lies in the dimension of meaning; that is to say, depending on the interests of a social actor or group, meaning attribution to concepts, or knowledge, differs from group to group. Nevertheless, there seems to be factual knowledge that might be described as less relative, such as all the physical properties of the world which do not depend on discourse: a flower exists in a way that is not affected by language. Van Dijk (1998: 315) distinguishes knowledge from ideologies by differentiating

cultural knowledge that serves as a 'common ground' for all (competent) members, on the one hand, and the specific knowledge of a group (which may be called 'opinions' by members of other groups). It is the latter kind of group knowledge that may be ideologically controlled.

Beliefs that inform ideologies are often of the evaluative kind, that is, opinions; therefore, they are not primarily about what is true or false but rather about their relevance, or usefulness, to the self-serving social functions, or interests (van Dijk, 1998). Even though evaluative beliefs might be defined rather as opinions, their ideological nature is based on common sense, which provides the strength to the ideological meaning, often manifested in the fact that they are rarely questioned (Verschueren, 2012; see also, Fairclough, 1989). Verschueren (2012: 12) observes, “when one is inclined to say ‘But that is normal’, there is a good chance that ideology is at work”¹³; invisibility and implicit meanings make ideologies most effective. Certainly, ideas, beliefs and opinions as mere ‘contents of thinking’ do not make ideologies; what is missing are underlying patterns of meaning and normative or commonsensical frames of interpretation to shape social reality (Verschueren, 2012).

Ideologies function to organise social representations and thus “monitor social and personal beliefs and ultimately the social practices and discourse based on the latter” (van Dijk, 1998: 314). Ideological beliefs are mainly transmitted by language. Chilton (2011: 179), focusing on manipulation, actually claims that “language *is* ideology”, even though he also grants that linguistic structures are not inherently deceptive or manipulative but it is the human user with goal-directed intentions who puts a specific use to linguistic structures (ibid., 180). The dissemination of ideas, then, is related to a specific language use in a certain

¹³ Or, ‘Everybody knows that’. Verschueren (2012: 14) supposes that “[i]deology, because of its normative and common-sense nature, may be highly immune to experience and observation”.

context. The next sections define how *context* can be understood, especially, in the sense of different dimensions of discourse, which require a discourse analysis taking into account these dimensions.

1.3 Context, co-text, and dimensions of discourse

This section, first of all, explains, mainly based on Verschueren (1999), how the concept of context is understood for the purpose of the present work. Secondly, the different dimensions of discourse as described by Fairclough (e.g., 1995) are presented, viz., the text, the discourse practice context, and the social context. The latter contributes to a better understanding of how discourse functions in society; moreover, it prepares for the following chapters II.2, II.3, and II.4, which are organised by the dimensions of discourse and, thus, specifically introduce each dimension regarding this study.

1.3.1 Context

Language use is embedded in complex situations of social practice in which the dispositions, and mental modals, of the text producer and text receiver¹⁴ have an effect on text production and text interpretation processes. This implies, the meaning of a text is not only generated by the content of such text but also depends on the social world in which the text is produced, circulated, received and interpreted. For instance, since the moment in time and the place of publication matter, an anti-nuclear-energy pamphlet might have little effect in 2010 yet, in 2011, after Fukushima, the impact of even the same text would probably be quite different.

Verschueren (1999) provides a visual representation of the **context of situation**¹⁵, which is slightly adapted and reproduced in Figure 2.

¹⁴ Verschueren (1999), actually, uses the terms *utterer* and *interpreter*; often also *hearer* and *speaker* can be found. This study uses *text producer* and *text receiver*. Section II.3.2.1 explains in more detail who a text producer is for this work, and section II.3.2.3 expands on text receivers.

¹⁵ Malinowski wrote in 1923 “Exactly as in the reality of spoken or written languages, a word without *linguistic context* is a mere figment and stands for nothing itself, so in the reality of a spoken living tongue, the utterance has no meaning except in the *context of situation*” (as cited in Verschueren, 1999: 75).

FIGURE 2: A representation of context

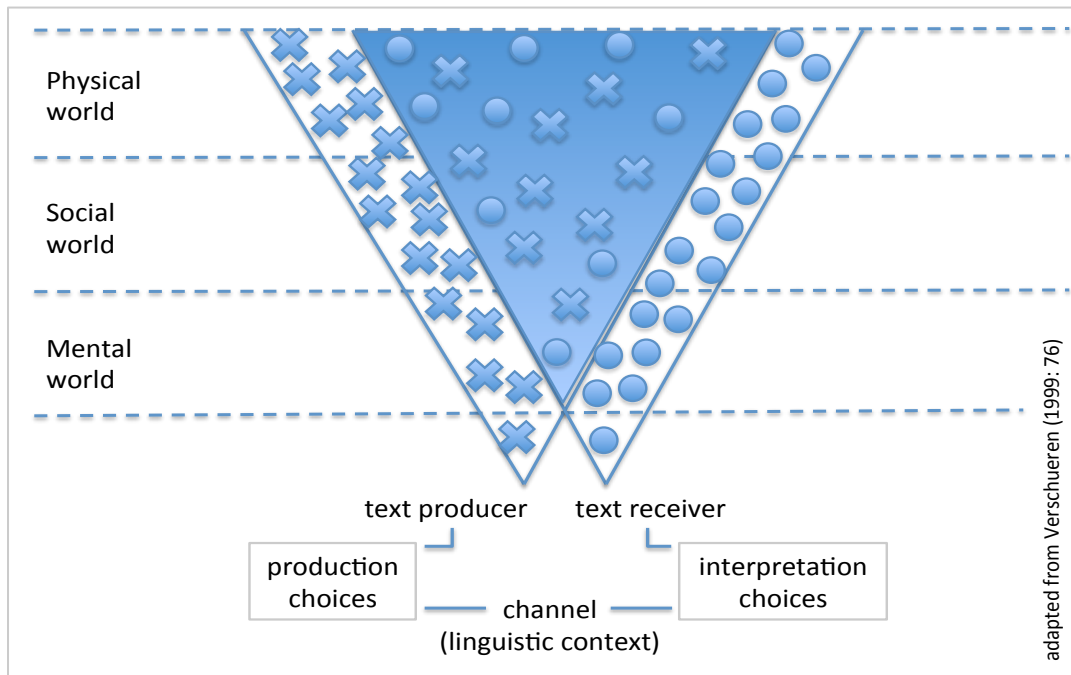


Figure 2 is to be understood as an overview of the context of situation in which a text is produced, circulated, received and interpreted in a specific place and at a specific moment of time in order to form part of and shape a discourse. Verschueren distinguishes between three worlds: the mental, the social, and the physical 'reality', which, even though, represented separately, are connected, interrelated, and shaping each other (hence the broken lines).

The **mental world** refers to what was described as dispositions (see also, *habitus*) and mental models (see, e.g., van Dijk) up to now. It refers to the cognitive and emotive elements of the social actors participating in a language exchange. This means, the 'mental world' includes beliefs, desires, wishes, motivations, and intentions of each social actor (Verschueren, 1999). The **social world**, in turn, includes a range of social factors having, basically, to do with culture, social settings and institutions (*ibid.*); that is, the social world refers to how a specific society is organised and functions. Verschueren (*ibid.*, 95-103) describes the **physical world** in terms of (i) temporal reference, (ii) spatial references, (iii) utterer and interpreter in the physical world, and (iv) 'material' conditions of speech. However, in practice, it is difficult to give a separate account of each world;

for instance, the social and physical worlds are still cognitively processed in the mental world (see, e.g., van Dijk's account on *context models*).

As aforementioned, linguistic choices in texts are influenced and shaped by these different worlds, and the worlds —mostly the mental and social ones— are shaped by linguistic choices. As Figure 2 depicts, the three worlds, or 'realities', differ for each social actor (areas marked by crosses and dots at the right and left side of the shaded triangle) and have something in common too (shaded triangle in the middle with crosses and dots). Verschueren uses in his illustration the social roles of *utterer* (text producer) and *interpreter* (text receiver); however, Figure 2 could also be interpreted in more general terms referring to two social actors in, for instance, similar roles as text receivers. The following fictional story —drawing on two fictitious social actors, Andrea and Beata, and the field of CSR— illustrates this and the functioning of the worlds in different social actors at a specific point in time. Andrea works as a manager in a transnational clothing retailer and Beata works at a NGO defending the rights of sweatshop workers¹⁶.

TWO TEXT RECEIVERS AND THEIR INTERPRETATIONS

What Andrea and Beata have in common (shaded triangle in Figure 2) is that their knowledge of the world includes the fact that sweatshops exist. Let's say they both, in their professional role, have travelled to India and can confirm their physical existence. What Andrea has no factual knowledge of is that workers sometimes do 16 hours shifts. Andrea, her company being blamed of excessive working hours, has spent three days in disguise in front of the factory and could only confirm that workers did shifts of maximum ten hours. However, Beata, who also observed the factory, but during one week, could observe that factory workers twice did a 16 hours shift. Andrea and Beata's knowledge of the world differs in this point.

Andrea and Beata are aware of that corporations outsource their production line, which is a typical social practice in the capitalist system operating in the society they both live in. The difference lies in how they both perceive this practice: Andrea thinks that it is great to do so because her corporation provides jobs in another society, which needs them and has a very productive workforce;

¹⁶ The following account is full of stereotypes and very general; however, it is supposed to facilitate the comprehension of the concept of context.

while Beata thinks and interprets the practice as something which eliminates jobs in her own society and exploits others.

Certainly, both of them 'are programmed' (*habitus*) to put clothes on for different reasons: to cover ones nakedness, or to keep an adequate body temperature. The difference in their dispositions is that Andrea wishes to buy cheap clothes and always own the newest trends, whereas Beata attaches importance to buying clothes in a fair trade store or, first of all, to use and repair the clothes she already owns.

This simplified account should illustrate the importance of context for the interpretation of events and texts¹⁷. Certainly, not only the interpretation of a text depends on the social context but also its production. In general, the account suggests how the different worlds might function in two different social actors; e.g., Beata has the factual knowledge of 16 hours shifts, so she believes it and stores the information mentally. This, in turn, might contribute to her perceiving sweatshops as exploitative and to her unwillingness to constantly buy cheap clothes probably produced in such a factory.

Regarding Andrea and Beata's attitudes, interesting in Figure 2 is the size of the overlapping in worlds for different social actors: logically, in the mental world the overlap is least and in the physical world most, since (i) the physical world rather includes references and conditions hard to question or influence, (ii) the social world is more specific depending on culture, social practices, etc., and (iii) the mental world is the most personally shaped one.

Up to this point the notion of context was explained then. For this study, when the term *context* is used, it refers to the context of situation as here explained through Verschueren. Moreover, the term context is also used to refer to what Fairclough describes as the *discourse practice context* and the *social practice context* (see the section after next).

¹⁷ See also, for a more cognitive approach, van Dijk's (1998) account of 'context models' as mental representations of context in contrast to the situational context. Van Dijk (1998: 214) points out that "despite the general, social and cultural dimension of situational relevance [context], it is the personal construction of such relevance criteria that for each discourse exercises the actual constraint on current text and talk. Obviously, this also means that context models of speakers or writers may be at variance with those of recipients, and lead to communication conflicts about the 'definition of the current situation', as well as with that of the group or culture as a whole".

1.3.2 Co-text

In this study, the **linguistic context** —that is, the text under observation— is referred to as co-text. For instance, if the analyst wants to determine who conducts the audits in the following utterance, they would have to observe the co-text of the utterance since the responsible actor for such action is deleted from the utterance through the use of a passive voice.

(1) ...regular audits are conducted to ensure that all products are sourced and transported in an ethical manner. (ADI_2011)

However, the paragraph including the utterance (the co-text), and even a search beyond the paragraph, does not provide any specific clue to know which social actor conducts the audits. In other words, the responsible social actor cannot be retrieved from the co-text. The analyst might still attempt to refer to their knowledge of the context. It might be known (because it was read somewhere else or seen in a documentary film) that Adidas has an external company conducting their audits...

Having defined in general terms what *context* and *co-text* are, the next section proceeds to outline the conceptualisation of the dimensions of discourse offered by Fairclough (e.g., 1998) since, mainly, his approach to discourse and, thus, CDS is adopted for this study.

1.3.3 Dimensions of discourse

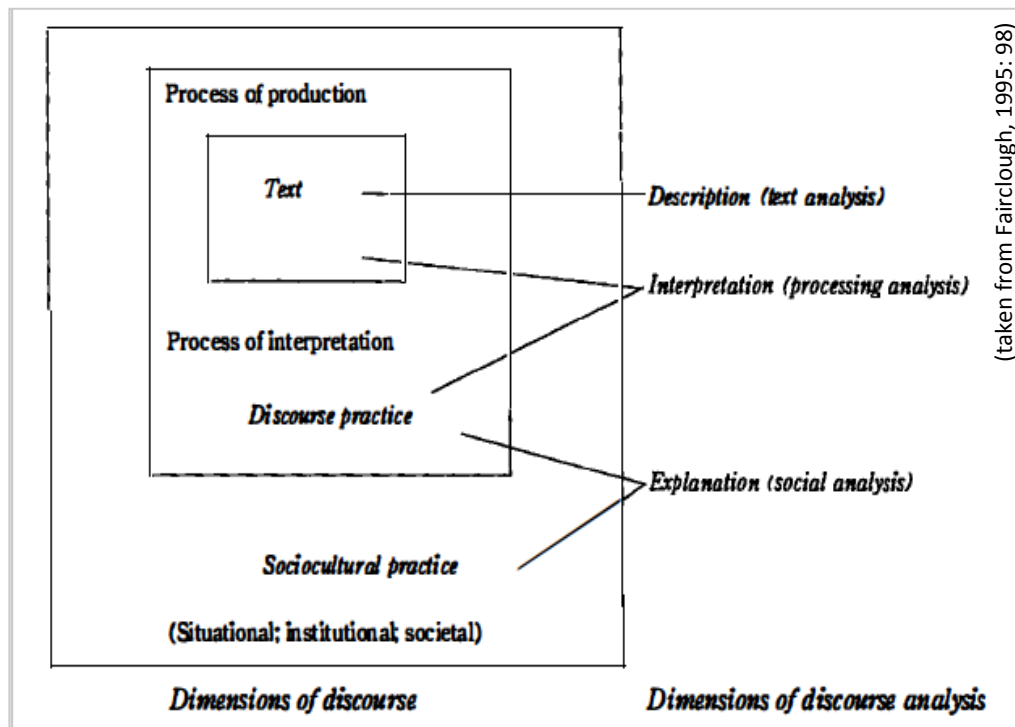
Different approaches to CDS can be identified¹⁸. This work does not pretend to give an overview of and discuss these, which goes beyond the scope of this study and is accomplished by others already (see, e.g., KhosraviNik, 2010; L. Young & Harrison, 2004). The present research mainly follows Fairclough's *socio-cultural* approach since it is considered most suitable for pursuing answers to the research questions outlined above. Moreover, Breeze (2013) calls his trend in CDS 'promising' for the study of corporate discourse.

Fairclough (e.g., 1998, 1995) presents a critical approach to discourse analysis which takes into account different dimensions of discourse, viz., the *text*, the

¹⁸ Broadly speaking, Fairclough's *socio-cultural* approach, van Dijk's *socio-cognitive* approach, and Wodak's *socio-historical* approach can be identified. All three approaches attempt to account for the link between language and society, understanding it from a dialogic point of view.

discourse practice, and the *sociocultural practice*. Figure 3 demonstrates Fairclough's (1995: 98) diagrammatic representation of the approach with the dimensions of discourse on the left and the corresponding dimensions of discourse analysis on the right.

FIGURE 3: The dimensions of discourse and discourse analysis



Fairclough argues that a comprehensive and critical approach to discourse analysis must be able to span the continuum from a detailed text analysis through to the broader social circumstances and conditions under which discourse is produced, distributed, and interpreted. Consequently, a mere descriptive analysis of a specific text is not sufficient if it is pretended to visualise the connections between properties of texts and social processes and relations, such as the relations of power. Therefore, the findings from a descriptive text analysis should be interpreted and explained in the context of situation of the text; that is, the analyst observes, and takes into account for analysis, the discourse practice and the social practice in which the text is embedded, and in which it exists to form part of and shape a specific discourse.

The three dimensions of discourse represented in Figure 3 are often described in terms of micro-, meso- (or mezzo-), and macro-level (see, e.g., Crystal, 2008;

Koller, 2012)¹⁹, whereby *text* in Figure 3 would correspond to the micro-level, *discourse practice* to the meso-level, and *social practice* to the macro-level. Also Fairclough (1995), to some extent, draws on these terms. However, this study is cautious with their use for the following reasons. First of all, the terms 'micro', 'meso', and 'macro' connote different sizes of the objects or concepts they are ascribed to. Secondly, the term 'level' implies a rank or a height. It seems that by using the terms micro-, meso-, and macro-level it is implied that the dimensions of discourse work like a matryoshka. Yet, *text*, *discourse practice*, and *social practice* are not organised in a Russian doll principle, but rather work in a 'one is all and all is one' manner. Admittedly, the theoretical organisation into different 'levels' seems practical for purposes of comprehension and analysis; however, this study refrains from their use in order to not imply that text is somehow smaller and inserted into bigger social practices.

Having a closer look at each dimension and its analysis now, it can generally be said that in the text dimension discourse **features** and concrete linguistic **devices** are analysed and described; the two context dimensions, in turn, involve questions about discourse **goals** and **functions** (Koller, 2014b). Koller (ibid., 83) explains that discourse goals "refer to the overall aim that the discourse producer pursues by using language as a social practice"; discourse functions are the means, as effects of language use, by which discourse goals are realised; discourse features are the means to realise discourse functions; and, finally, linguistic devices are "the concrete forms that discourse features take". When considering discourse goals and functions, it is asked *what does discourse do* and, when examining discourse features and devices, it is observed *how it is done*. This study understands that the former corresponds loosely to the discourse and social practice dimensions of discourse and the latter to the analysis of the textual dimension. Finally, it can be asked *why is it done*, which implies taking into account the social context.

The next sections describe the text dimension, discourse practice dimension, and social practice dimension further. Taking into account these three linguistic and contextual dimensions when analysing discourse enables the analyst to show, for instance, "how certain linguistic manipulation in the text analytical level may

¹⁹ KhosraviniNik (2010: 57) refers to "macro/middle range or micro-theories" and also applies the term 'level'.

trigger certain discourses which exist in the socio-political memory of the targeted public” (KhosraviNik, 2010: 69). As van Dijk (1998: 241) puts it, “contexts in many ways 'key' the meanings and expressions of discourse, and, without knowledge of that key, we are unable to understand, infer or criticize [...] discourse or communicative act[s]” (see also, Gumperz, 1982, on contextualisation cues).

THE TEXT DIMENSION

The textual analysis is rather descriptive in the sense that the analyst is here concerned with the **formal properties of the text** and accounts for linguistic characteristics of the data. For instance, observing social actors in a text, the linguistic content shows *who* is there and linguistic mechanisms indicate *how* they are represented. Such analysis might reveal that a specific social actor is mainly presented directly by their proper name (such as in example (2) below), while another one is throughout the text referred to as *suppliers* – that is, they are presented as rather abstract and non-specific (such as in (3)).

(2) PUMA will continue to bring together all of our long-standing work on environmental issues and providing decent work in decent workplaces. (PUM_2008)

(3) Our suppliers must also safeguard their workers' health and safety. (ADI_2007)

Sections II.4 introduces and discusses discourse features and concrete linguistic devices of special interest for the present work.

THE DISCOURSE PRACTICE DIMENSION

This dimension is extra-linguistic and refers to discourse **production, circulation, reception** and **interpretation**. Here discourse is observed from an interactional point of view: who is communicating to whom, how, and under what conditions? The text is seen as the result of a process of production and as a ‘resource’ in the process of interpretation (Fairclough, 1989). Moreover, the kind of text transmission or circulation—in the sense of genre, medium, and channel—have to be considered for processing the findings from the textual analysis, that is, interpreting them.

Returning to the example of social actor representation, if it was found in the textual analysis that a certain social actor is mainly categorised—that is, represented in terms of the function or identity the social actor shares with others

(such as is the case for *suppliers* in (3))— it should be asked *why* this is like that. To answer, it would have to be taken into account *who* the text producer is, which *goals* and *interests* this person or entity has, what the role and relation of the text producer is in a discourse community, and *for whom* the text is produced. As Fairclough (1989) and many others observe, the processes of discourse production and interpretation take place in people's heads and can hardly be observed; therefore, often the analyst's only access is their own capacity to engage in the discourse processes they are investigating²⁰. The discourse practice dimension for the present work is described in chapter II.3, which observes corporate communication, specifically CSR communication.

THE SOCIAL PRACTICE DIMENSION

This dimension of discourse refers to the **broader social context**²¹, to the social conditions in which production and interpretation take place. Here, inter alia, linguistic and social theories provide value to the analyst's explanation process. The analyst should relate the descriptive findings to the relevant contexts. Again drawing on the example of social actor representation, the analyst would take the wider social formation into account with its dominant ideologies, such as consumer capitalism, globalisation, or hegemony in order to explain why social actors might be represented in the text the way they are. For the *supplier* example that might imply, for instance, explaining the position of such social actors in relation to the corporation, the global supply chain and outsourcing, and how suppliers found their way into corporate discourse. Chapter II.2 describes the social context for the present work by giving an overview of the corporation as an agent in society, and of the phenomena of Corporate Social Responsibility.

To sum up, the analysis of a text is only one dimension of a critical discourse study. Following Fairclough, the analyst, moreover, has to situate this text in its discourse practice and the social practice contexts in order to be able to interpret and explain the findings from the text analysis. Even though the different dimensions of discourse and its analysis were presented schematically and

²⁰ However, for this study efforts were taken to find out more about discourse production and interpretation (s.s. III.1.2.2, III.2.2.6).

²¹ When using the concept of *social context*, I henceforth refer to the institutional, societal, economic, cultural, political, etc. context.

apparently as separate from each other, in practice all is one and one is all. Relations of power in society, means of persuasion and manipulation, and specific patterns of systems of beliefs do not just emerge from text per se, they are embedded in and brought into being in the complex venture of language use as/in social practice – that is, in the dialectic relationship between language and society.

1.4 Summary points

Chapter 1 of Part II presents how *discourse* can be understood and how to study (a specific) discourse critically taking into account relations of power and the establishment of ideologies in society. It is shown that the analysis of discourse should go beyond mere text analysis by taking into account the circumstances of text production, circulation, and interpretation as much as considering the political, historical, social, and economic context. For each notion the following summary points can be formulated:

- **Discourse**
 - ◇ defined as *language use as social practice* – i.e., texts in contexts
 - ◇ discourse is shaped by society and, simultaneously, shapes society
 - ◇ language, or discourse, is constitutive of social reality
 - ◇ discourse, substantiated in texts, is a powerful medium to produce, reproduce, and alter the understanding of the world
 - ◇ the social actor controlling discourse is in a powerful position
- **Critical Discourse Studies**
 - ◇ CDS understands language as a social practice and is interested in how ideologies and power relations are constructed and substantiated in/by language use
 - ◇ CDS aims to reveal taken-for-granted assumptions and connections that may be hidden from people
 - ◇ analysts relate to insights from different disciplines, theories and conceptualisations
 - ◇ with a CDS approach to discourse, text as well as interaction, and social context are analysed
- **Power**
 - ◇ defined as unequally distributed agency
 - ◇ power is relational

- ◇ discourse is *the* place to exercise and negotiate power relations in society
- ◇ Bourdieu describes social relations of power in the sense of markets, referring to different capitals, such as *cultural capital*, *social capital*, and *symbolic capital*
- ◇ a powerful aspect of such capitals is their *convertibility*
- ◇ in order to reveal current power relations in society, it has to be comprehended how types of capital are distributed among agents, and how agents deploy these capitals on the markets
- Ideology
 - ◇ defined as *system of social beliefs* for the interpretation of the world – i.e., meaning making
 - ◇ understood in a general, non-pejorative sense
 - ◇ ideologies usually organise attitudes; they function to organise social representations, and as such control social practices
 - ◇ invisibility and implicit meanings make ideologies most effective
 - ◇ a critical approach supposes that ideologies obscure the nature of an unequal society
- Context and co-text
 - ◇ *context*: situation that contributes to meaning making in the form of discourse practices and social practices
 - ◇ *co-text*: linguistic context – viz., the text under observation
 - ◇ the meaning of language is only fully realised through the context in which it is used; i.e., meaning production is explicitly bound in the notion of context
- The three dimensions of discourse
 - ◇ the analysis of discourse involves different dimensions: (i) the text per se as words on a page, (ii) the circumstances of text production, distribution, and reception and interpretation, and (iii) considerations of the political, historical, social, and economic context
 - ◇ (i) *textual* analysis is rather descriptive: the analyst is concerned with the formal properties of the text and accounts for linguistic characteristics of the data
 - ◇ (ii) the *discourse practice* dimension is extra-linguistic: it refers to discourse production, circulation, reception and interpretation
 - ◇ (iii) the *social practice* dimension refers to the broader situational context, to the social conditions in which production and interpretation take place

Understanding discourse as operating at these three embedded, mutually constitutive dimensions aims to identify which ideologies and relations of power in society are relevant and give rise to expectations, norms, and values about events, ideas and people. Therefore, this study adapts the three-folded model of *text*, *interaction* and *social context* —developed mainly by Fairclough within Critical Discourse Studies— to account for how corporate text producers project images of their company —and, specifically, of the practice of Corporate Social Responsibility— into the public sphere. The following three chapters of Part II present the different discourse dimensions for this study. The next chapter II.2 starts with the social practice dimension by outlining what a corporation is and by providing an overview of Corporate Social Responsibility (CSR).

II.2 The social practice dimension for the study

The present study examines Corporate Social Responsibility communication from various corporations from the clothing industry. The textual data under analysis present themselves in form of CSR reports. As was shown above through outlining Fairclough's approach to CDS, in order to be able to interpret and explain textual findings from the data, the analyst has to get to know the most relevant social context of these data. Therefore, this second chapter of Part II provides a general overview of the social practice dimension of discourse for this study. The focus lies on the corporation as an entity in society (section II.2.1) and on the corporate practice of Corporate Social Responsibility (section II.2.2).

Regarding the corporation, it is explained what a corporation is and how it became to have the status it has today in society. As far as CSR is concerned, first of all, the definition and contents of this corporate practice are provided (section II.2.2.1); secondly, the various meanings of the notion of responsibility are described, and it is determined what the *R* in CSR actually stands for (section II.2.2.2); last but not least, corporate reasons for CSR and criticism of the practice are outlined (section II.2.2.3 and 2.2.4). The chapter then concludes with some summary points.

2.1 The corporation

In the same vein as the political science scholar Ciepley (2013), the critical documentary filmmakers Achbar, Abbott, and Bakan (2006a) point out that the corporation is the **dominant economic institution** of today. The largest corporations are even bigger than some national governments: they move more money, employ more people, and have more influence. Breeze (2013: 6) cites that of the 100 largest economic entities in the world today, 49 are countries and 51 are corporations. The power of large corporations is reflected in the process of globalisation. Corporations have taken on unprecedented importance in the whole world – a phenomenon which, as some think, is getting out of control. Owing to the role corporations take on in current societies, the present study focuses on corporate communication in an attempt to understand better how corporations build up their influence through language use as social practice.

2.1.1 What is a corporation?

A corporation is a business organisation in the form of an **association of individuals**, authorised by law to act as a **legal person**. This association has a continuous existence independent of the existences of its members, and powers, duties, and liabilities distinct from those of its members. Basically, a corporation is a group of people working together to serve a variety of objectives; the principal one is earning large, growing, sustained, legal returns for the people who own the business (Achbar et al., 2006a: 4).

The impact of corporations as powerful agents on society is enormous due to their reach to the people who work for them, the people who invest in them, and the local communities in which they operate (Urban & Koh, 2013); moreover, the consumers of corporate products and services, and, more generally, any person exposed to corporate action can be considered (s.s. II.2.1.5). The picture of an indigenous person standing in an almost unreachable part of the world with a Coca Cola bottle in their hand illustrates the power and influence corporations have. Urban and Koh (2013) describe corporations as a distinctive kind of social groups and not as mere 'nexus of contracts', which firms are actually supposed to be. The authors found through ethnographic research that corporations are like societies "with their own internal myths, rituals, beliefs, norms, and practices" yet with the systematically pursued main goal of making financial profit (ibid., 142).

Nowadays the premodifiers 'transnational' or 'multinational' can often be found associated with the term corporation. Texts from official institutions such as the OECD Guidelines²² or the ILO Tripartite Declaration²³ do not specifically and clearly define what a multinational enterprise (MNE) or a transnational corporation (TNC) are. Clapham (2006: 199), examining human rights obligations of non-state actors, observes that the "term 'transnational corporation' emphasizes the fact that there is usually a single legal corporation operating in more than one

²²The Organisation for Economic Co-operation and Development. The Guidelines are available at www.oecd.org/corporate/mne/oecdguidelinesformultinationalenterprises.htm (accessed on 29/05/2015).

²³ International Labour Organization. The Tripartite Declaration is available at www.ilo.org/empent/Publications/WCMS_094386/lang--en/index.htm (accessed on 29/05/2015).

country, with a headquarters and a legal status incorporated in the national law of the home state”.

MNEs or TNCs operate globally: apart from bringing goods to any part of the world, they globally distribute operations, including mobility of capital and the internationalisation of production, which gives companies the freedom to locate their businesses where it is most profitable to do so²⁴. Some corporations, thus, contribute to globalisation, to the exhaustion of natural resources, to the increasing breach between the ‘North’ and the ‘South’, inter alia; they influence local governments and are involved in politics and law making processes. Nevertheless, or specifically therefore, corporations are still around and, seemingly, more powerful than ever. So, how did corporations actually have gotten to the position they occupy nowadays?

2.1.2 Background

Ciepley (2013) points out that the history of corporations actually started with sovereign institutions, specifically the state, authorizing inferior institutions, the corporations, to do and get things done in the sense of delegated government. In order to do so, corporations were granted money, powers, and privileges superior to those of a natural person. Corporations, thus, were chartered state-like institutions: associations of people chartered by a state to perform some particular function such as building a bridge or the railway. Many European nations also chartered corporations to lead colonial ventures (see, for instance, the British East India Company, est. 1600). Every action was fixed in the charter and the people did not own anything; moreover, the shareholders were liable.

The Civil War and the Industrial Revolution in the US brought about enormous growth in corporations, which were considered in both law and culture a subordinate entity up to then. But with corporate lawyers being thirsty for more

²⁴ See, for instance, the Green party accusing Inditex to sidestep millions in taxes: www.bloomberg.com/news/articles/2016-12-08/zara-under-fire-as-greens-warn-eu-tax-dodging-still-in-vogue (accessed on 06/01/2017).

power for the corporation to operate and the passing of the 14th Amendment²⁵, corporations appropriated the rights proclaimed for persons to themselves. In short, the corporation is a member of society. However, it is not a citizen as any other, it rather is a person designed by law, a person with no moral conscience (Achbar et al., 2006a), limited liability, and a strict bottom line. Furthermore, corporations often seem to be concerned only for the short-term profit of their stockholders and less for the externalities²⁶ their actions produce.

In brief, the *modern* corporation has grown out of the industrial age in whose dawn the urge for higher productivity started. Then, with the privatisation of the business corporation in the US, the corporation turned from being a creature of government to being a pure creature of the market that is exempted from duties to the public and rendered eligible for constitutional rights (Ciepley, 2013). The ascent of corporations was and is possible in the setting of modern capitalism which, for instance, allows for numerous legal protections of the corporation. The ‘Western’ corporation has mostly operated on an impersonal, individualistic, empiricist, and rational basis (Breeze, 2013); nevertheless, changes in social expectations of the responsibilities of corporations have caused companies to realise that it is not all about making profit²⁷.

2.1.3 Status, current issues, rights, and responsibilities

The legal status of the entity ‘corporation’ is somehow blurry: it “is not a natural person, and not a traditional social body or institution, but something entirely new” (Breeze, 2013: 7). Ciepley (2013) argues that corporations are legal personalities situated beyond the public and the private as they are, first and foremost, governing entities to which business rights and capabilities were added.

²⁵ The Fourteenth Amendment addresses many aspects of citizenship and the rights of citizens. Passed (1868) at the end of the Civil war, it was, inter alia, thought to give equal rights to black people; it states, for instance, that “nor shall any state deprive any person of life, liberty, or property, without due process of law” (see, e.g., www.loc.gov/rr/program/bib/ourdocs/14thamendment.html).

²⁶ “An externality is the effect of a transaction between two individuals on a third party who has not consented to, or played any role in, the carrying out of that transaction” (Achbar et al., 2006a: 7).

²⁷ For a further historical treatment and the upcoming of corporations see, e.g., Achbar, Abbott, and Bakan (2003), Bakan (2004), Breeze (2013), or Ciepley (2013).

Therefore, Ciepley calls corporations ‘governmental colonisers’ of the private market.

The corporation as a legal person has its own **rights**: it can own, buy, and sell property; it can make contracts, employ, and fire; it can sue and be sued as a unitary entity; it has the right to establish and enforce rules within its jurisdiction beyond those of the laws of the country... In sum, it can conduct its business activities in an independent way and use its governing authority and property for the pursuit of private profit (Breeze, 2013; Ciepley, 2013).²⁸

In fact, the rights of the corporate entity are manifold, whereas their **responsibilities** are less clear. For instance, the literature discusses whether corporations have **human rights obligations**, and to which extend (see, e.g., Bishop, 2012; Clapham, 2006; Doorley & Garcia, 2011). Texts such as the ones mentioned above, published by the OECD or ILO are non-legally binding, which is already apparent by their naming as ‘guidelines’ or ‘declarations’. Basically, they present recommendations (see also section II.2.2.1 on CSR frameworks below). As Clapham (2006) points out, in the globalised economy the large corporation has limited accountability in law for human rights abuses, and procedures are missing for legally enforcing any sort of finding against a TNC. One problem, for instance, is the absence of an international jurisdiction (ibid.). Another is that initiatives at the UN Sub-Commission and Commission on Human Rights have developed *norms* for the fulfilment of human rights by corporations, such as the UN Guiding Principles on Business and Human Rights (United Nations, 2011); however, these norms mainly prescribe to respect and ensure respect of human rights (ibid.) – they are **not legally binding** laws²⁹.

Governments are understood to be responsible for ensuring that corporations respect the law; that is, it is the state that has to take measures to implement the various international treaties. The problem arises when the state does not have the

²⁸ Nevertheless, Clapham (2006: 81) remarks that the “corporate body has some but not all of the rights of individuals”; for instance, they have the right for a fair trial, protection of its correspondence, property rights, political speech rights, etc. but the right to education is not granted. For a more extensive list of corporate rights see Clapham (2006) or Ciepley (2013).

²⁹ Clapham (2006) observes that legally binding obligations would only be created if these norms were incorporated in the contracts with business partners; thus, the obligations would be enforced under national contract law. Moreover, Bishop (2012: 142) affirms, “corporate human rights obligations are limited by limits on the rights corporations would need to have in order to fulfil the obligation”.

power or any interest in doing so. For instance, by establishing *special economic zones* (SEZ) —in forms such as *free trade zones*, *export processing zones*, *free economic zones*, *free ports*, or *urban enterprise zones*— the state facilitates economic activity by reducing legal obligations (see also, I. M. Young, 2006)³⁰. Furthermore, large corporations are often influential on politics nowadays: corporate leaders are present at many occasions where high level political decisions have to be taken, such as the elaboration of treaties (Achbar, Abbott, & Bakan, 2003).

In sum, corporations have no obligation to promote a society in which human rights are fulfilled (Bishop, 2012), and many governments seem to have little interests to hold corporations liable (Clapham, 2006). Yet, if the corporation pretends to be a corporate citizen, they should have moral responsibilities such as human rights obligations. However, it is questionable whether or not corporations are moral agents (ibid.). As the next section shows, some scholars argue that corporations are, but others have disputed it. At present, large corporations are increasingly involved in Corporate Social Responsibility (s.s. II.2.2.), which shows, at least, their awareness of their responsibilities beyond legal and economic ones.

2.1.4 Agency: the corporation as a social and moral agent

The former section has treated the corporation as an entity with rights and obligations in society. But can the corporation be perceived as a social and moral agent? Scholars use the term agency to refer to the human **capacity to act** – it is believed that agency is the key to social reproduction and social transformation (Ahearn, 2001: 7). First of all, this work when referring to agency in connection to a person means a competent adult human (or entity) in the sense of not insane, infant, etc., with a free will and responsiveness to moral demands. In more general terms, an **agent** is understood as an entity that is (cap)able to (intentionally) act

³⁰ Young (2006: 113) clarifies that “[t]he export processing zones many governments have established [...] are consequences of a history of structural adjustment programs that many indebted governments have been pressured to implement by international financial institutions”.

and react, consciously understanding the consequences³¹ of their actions, and being in control of their actions.

This might be said of the corporation when perceived as a **collective agent**³². As Schwenkenbecher (2013) observes, it is a challenging and not straightforward issue to perceive and treat collectives as moral agents, first of all, because a collective lacks the psychological capacity of an individual agent and, moreover, because membership alters over time (Williams, 2012). However, many authors accept and perceive organisations —such as NGOs, political institutions, or corporations— as agents and, also, as moral agents with moral duties (see, e.g., Schwenkenbecher, 2013). They are understood as **structured collectives** with a formal decision-making structure and a set of rules for action-taking, which does not mean that every single member of the group approves all the time the decisions taken³³ (Schwenkenbecher, 2013, and in there cited; see also, Risser, n.d.).

The discussion about collective and individual agency is extensive (see, e.g., French, 2005; Risser, n.d.; Schwenkenbecher, 2013; Searle, 1990; Williams, 2012; Williams, n.d.), and the scope of this study does not allow for joining the debate. It assumes that the corporation is a *legal person* presenting *collective agency*, and it considers the corporate entity as a **moral agent**³⁴. In favour of this stands, first,

³¹ Concerning the issue of consequences in understanding agency, Ricoeur (2000) calls attention to the dilemma when thinking of possible consequences, especially when considering secondary-effects of actions. On the one hand, one cannot deny possible secondary-effects of actions that lie beyond initial intentions; on the other hand, one cannot become petrified about acting taking into consideration every possible effect of action, even those contrary to the original intention: “human action is possible only on the condition of a concrete arbitration between the short-term vision of a responsibility limited to the foreseeable and controllable effects of an action and the long-term vision of an unlimited responsibility” (ibid., 33).

³² Van de Poel (2015b), as also other authors do, distinguishes three types of collectives: (i) *organised groups* with a collective aim and decision procedures, such as states, companies, or universities; (ii) *joint action* with a collective aim such as playing a game or robbing a bank; (iii) *occasional collection of individuals* such as the witnesses and, so, possible helpers in a car accident.

³³ Individuals in organisations often lack the control or power to affect decisions or make rational choices; they rather follow behavioural scripts —viz., *Standard Operating Procedures*— and cognitive frameworks implemented by the entity they work for (Gailey & Lee, 2005, and in there cited).

³⁴ For a detailed discussion of this view, see Risser (n.d.).

that by law the corporation is already understood as a legal person³⁵; governments grant corporations their 'personhood' (Ciepley, 2013). Secondly, corporations are collective agents in the form of an organised group with collective aims and authoritative decision procedures; the corporations' intentions and action outcome cannot be explained in terms of the activities of each individual member of the corporation (May, as cited in Risser, n.d.; see also, Searle, 1990). Finally, as far as moral agency is concerned, Williams (n.d.) discusses in detail different approaches to moral agency in relation to Kantian (i.e., reason) and Humean (i.e., emotions) philosophy. He summarises factors to consider for moral agency as follows:

general responsiveness to others (for instance, via moral reasoning or feelings such as sympathy); a sense of responsibility for our actions (for instance, so that we may offer reasons for our actions or feel emotions of shame or guilt); and tendencies to regard others as responsible (for instance, to respect persons as the authors of their deeds and to feel resentful or grateful to them)

Certainly, examples can be shown for corporations being responsive to others, showing responsibility for their actions, and regarding others as responsible; even though, it might be doubted if corporate motivations for doing so are indeed moral or rather orientated on business success.

Risser (n.d.) lists the following three criteria an organisation has to satisfy in order to be a morally responsible agent:

- (1) They must be intentional agents able to act.
- (2) They must be able to conform to rules and appreciate the effects of their actions on other individuals and groups, and
- (3) They must be capable of responding to moral censure with corrective measures.

Applying this three characteristics to the corporations of interest in this study readily provides evidence for each point. For instance, regarding (1) the intentional action of buying property, such as a storage building is an example; (2),

³⁵ Clapham (2006) argues that corporations acquire rights and obligations through capacity for action rather than through *subjectivity* (in the sense of 'being a subject'). He points out that, until recently, corporations were not considered as subjects to international law; however, TNCs are more and more seen as having sufficient international legal personality to bear obligations and exercise rights (ibid.). He says that "[b]y definition, a corporation has legal personality under the national law of the state of its incorporation or establishment", and that it has to be admitted that this legal person also enjoys and is held accountable to international law (ibid., 79). In the US, the theory of corporate moral agency is associated with a number of constitutional rights, such as the 14th Amendment in 1886 and, more recently, aspects of the 1st Amendment being extended to corporations.

corporations supposedly obey the law and are in dialogue with other social actors, such as NGOs or universities to develop, for instance, less harmful production processes; and, finally, (3), some corporations, for instance, signed an agreement after the Bangladesh factory collapse in 2011.

Indeed, the corporation as an entity might lack a concrete ‘soul’ to be blamed and a single constant ‘body’ to be punished³⁶; yet, it has the capacity to act, to (dis)regard social and legal norms, to do good or bad, to influence others in their decision making...; in sum, a corporation has **intentionality**³⁷ (see also, French, 2005; Williams, n.d.). Inter alia, Williams (n.d.) and French (2005) argue that collective bodies can function as agents and that collective bodies can be held responsible. French (2005: 576-7) defends for the corporation that

(1) corporations [...] can exhibit intentionality that is not reducible to the intentions of the individual members of the organizations, (2) organizational intentions can be rational, and (3) organizations can alter their intentions and patterns of behaviour for any number of reasons.

The author, furthermore, believes that corporations are reasons-responsive entities in their actions and reactions, which qualifies them even more as members of society. This is reflected in the term *corporate citizen*, which conceptualises a company as a member of society having rights, duties and responsibilities as other members do (McIntosh, 2007) (see also, II.2.2.1). Not surprisingly, **Corporate Citizenship** is a much debated and criticised concept (see, e.g., Ihlen, Bartlett, & May, 2011a).

Apart from being dubious about whether corporate intentions might be morally driven, certainly, problems arise when wanting to attribute responsibility to the corporate agent. The Problem of Many Hands (PMH) (van de Poel, Royakkers, & Zwart, 2015) occurs if a collective agent such as the corporation is morally responsible for a certain state of affairs (SoA, henceforth), while none of the individuals making up the collective is morally responsible for it. This is especially

³⁶ See the title of the article *No soul to damn, no body to kick* (Coffee, 1981) quoting Edward First Baron Thurlow (1731-1806) who is supposed to have said “Corporations have neither bodies to be punished, nor souls to be condemned; they therefore do as they like”.

³⁷ Interestingly, van de Poel (2015b) prefers to speak of *collective aims* rather than *collective intentions* in order to avoid the suggestion that collectives have a mind.

of importance for backward-looking responsibility, for instance, when it is asked who is to blame.

Certainly, the debate on whether to perceive corporations as collective/social/moral/responsible agents could be taken further; however, the argument can be condensed through observing how corporations describe themselves. Utterances such as (4), (5), (6), or (7) —taken from CSR reports under closer analysis in this study— should clearly show that corporations consider themselves as moral agents in society with values, responsibilities, social relations, and cognitive processes.

(4) Transparency is the value by which Inditex's relationship with all its interest groups is governed: employees, customers, suppliers, shareholders and the company. (IND_2007)

(5) It is important that we have good relations with the world around us and take responsibility for how people and the environment are affected by our activities. (HAM_2002)

(6) We regularly reflect on how we can adapt our audit tools. (ADI_2011)

(7) We believe that our position as the creative leader in Sportlifestyle gives us the opportunity – and responsibility – to contribute to a better world for generations to come. (PUM_2008)

After having outlined in this section that corporations are understood for the purpose of the present study as social moral agents who (i) engage in relational behaviour, with for instance shareholders, (ii) build and project a corporate self, (iii) shape and are shaped by society, etc., the following section examines with which other social agents³⁸ the corporation engages.

2.1.5 Shareholders vs. stakeholders

Corporations form part of society; they are even perceived as corporate citizens. They are intentional agents able to act and they have relations with other social agents. Often two groups are distinguished when referring to social actors the corporation should take care of: shareholders and stakeholders.

³⁸ Throughout this work the terms *agent* and *actor* refer to a sociological concept; that means, 'actor' is not used in its lexico-grammatical sense as defined in Systemic Functional Grammar as a semantic concept without explicitly highlighting such kind of use. For an outline of the meaning differences between *agent* and *actor* see, for instance, a summary of Archer's (2000) perception at <http://markcarrigan.net/2013/08/15/human-beings-social-agents-and-social-actors/> (accessed on 01/06/2014)

A **shareholder** is also called stockowner or stockholder; that is, an **investor** of a company: a person or institution who owns stocks (Lydenberg, 2007). These owners of a company's stock were, formerly, rather remote and passive; nevertheless, now they became more involved in expressing opinions and holding companies accountable (Smith, 2007). Ciepley (2013) argues that shareholders, as often taken for granted, are not the owners of the company due to the fact that corporate profits go to the corporation where, then, management decides how much to run to dividends.

Stakeholders, the more recent concept, are those **who impact on and are impacted by** an organisation's decisions and actions; this means, they have a stake in decision-making processes (Cohen, 2007). Stakeholders, at the very least, are employees, customers, suppliers, media, NGOs, and the communities and markets in which corporations operate. Obviously, the scope of 'stakeholder' is much broader than that of 'shareholder'. Stakeholders might be divided into those who are foundational to the corporation's activities (e.g. customers, suppliers, financiers, employees, and communities), and those secondary groups that can affect the company's objectives (e.g., the government, the media, and interest groups) (Freeman & Parmar, 2007; cf., Raupp, 2011). For Breeze (2013: 15) stakeholders fall into four categories:

[[1]] customers, who buy from the company; [[2]] persons and entities linked to the company through some legal or normative relationship, such as shareholders or regulatory agencies; [[3]] people or entities who habitually work in or with the company, such as employees, unions or suppliers; and [[4]] the wider public, such as special interest groups, the media or the community.

Corporations itself organise and define their stakeholders. Figure 4 illustrates this for Adidas (ADI_2002: 22).

FIGURE 4: Defining and organising stakeholders by Adidas



Obviously, different stakeholder groups³⁹ with specific interests do not necessarily agree with each other in their opinions and, therefore, need special attention from the corporation. The urgency or importance of different stakeholder claims seems to be determined by the two criteria: stakeholders' legitimacy and stakeholders' power (see, e.g., Kim, Kim, & Tam, 2015)⁴⁰. Indeed, the engagement of a corporation with its different stakeholder groups impacts on corporate success and failure. A transparent engagement —for instance in the form of being responsive to concerns— is necessary to engender trust and build relationships, which, in turn, strengthen accountability and performance (Cohen, 2007).

In sum, from the beginning of the existence of the corporation as an entity, it was responsible to its shareholders – in other words, the investors, the owners of stock. In addition, the stakeholder approach has gained in importance for companies over the last decades, particularly in regard to Corporate Social Responsibility: “Corporate stakeholder responsibility is a way to combine the good intentions of the [...] CSR movement with the actual way managers make decisions“ (Freeman & Parmar, 2007: 435)⁴¹. By taking into account a wide range of stakeholders, corporations take on a rather societal approach focusing on the organisations' responsibilities to society as a whole (Kim et al., 2015). Since stakeholders are taken into account, companies are no longer to be assessed by purely financial performance but by their overall contributions towards society, which broadens the legitimisation basis of businesses (Raupp, 2011).

2.2. Corporate Social Responsibility

Traditionally corporations were understood as economic entities in the pursuit of profit; and they were accountable only to their shareholders. This is reflected in economic theory and Friedman's already famous utterance regarding CSR: “The

³⁹ See Raupp (2011) for an account of different categorisations of stakeholder groups.

⁴⁰ See also Mendelow's power-interest matrix for the evaluation of different stakeholder groups: Low power, low interest → Minimal effort / Low power, high interest → Keep informed / High power, low interest → Keep satisfied / High power, high interest → Key players.

⁴¹ Freeman, the 'father' of stakeholder theory, actually perceives stakeholder thinking and CSR as one and the same thing, which would make a separate CSR approach superfluous wherefore he proposes the term *corporate stakeholder responsibility* (Raupp, 2011).

Social Responsibility of Business is to Increase Its Profits”⁴². However, a shift has taken place in corporate thinking towards a ‘new’ **practice** of organisations, inter alia, called Corporate Social Responsibility. CSR, nowadays, forms an integral part of corporations and social life (Ihlen, Bartlett, & May, 2011a). This recasts traditional thinking and suggests that organisations are expected to demonstrate a level of accountability towards the whole of society if they want to keep their licence to operate, which is now based less on profit or dividends, but more on institutional legitimacy granted by each of the stakeholders with whom organisations interact (Cornelissen, 2011). CSR is not mandatory by law, but it somehow is by reputation management owing to its increasing importance for TNCs (see also, Pang, Mak, & Mui-Hean Lee, 2011). Correspondingly, the communication of CSR is essential for building and maintaining a positive image of the corporation.

2.2.1 What is CSR?

This section examines what CSR is and discusses different definitions of the concept and terminology used for it. For this study, Corporate Social Responsibility (CSR) is defined as ***the voluntary commitment by a company to act in an ethical and responsible manner in the social and environmental dimensions, beyond legislative and economic demands***, and is viewed as an integral part of its overall management strategy. Indeed, the debate around how to name and define CSR is extensive and its meaning and implications are not clearly defined (see, e.g., Kim et al., 2015; Pollach, 2015). Drebes (2016: 107) affirms, “[a]fter such a long period of discussion, there are still too many different definitions of CSR and none of them provides a comprehensive framework or adequate model for a systematic analysis of CSR”.

To begin with, it has to be pointed out that many terms exist which conceptualise the same or something similar to CSR. Concepts used interchangeably with or similarly to CSR include *business ethics, corporate accountability, corporate citizenship, corporate philanthropy, corporate responsibility, corporate social performance, corporate sustainability, philanthropy, stakeholder management, sustainability, and triple bottom line* (see, e.g., Bartlett &

⁴² The New York Times Magazin, September 13, 1970

Devin, 2011; Doorley & Garcia, 2011; L'Etang, Lugo-Ocando, & Azreen Ahmad, 2011; Windsor, 2013), which makes the signifier of the signified to an object of research itself⁴³. This study —being aware of that others might favour a different terminology— confines itself to the use of the term 'CSR' since it functions as an umbrella term.

What do the parts of the trigram CSR actually stand for? 'Corporate' links the concept to businesses such as companies of different size⁴⁴ and groups of companies; 'social' indicates that CSR refers to the role a corporation takes in society; 'responsibility' suggests a framework of obligations and duties. CSR can be understood as an umbrella term, overlapping with some and synonymous to other conceptions of business–society relations (Castelló & Lozano, 2011). It can range from philanthropic projects to “engaging in political dialog to define and redefine the standards of legitimate business behavior” (ibid., 12). At the minimum, CSR implies that businesses have responsibilities beyond profit seeking (Ihlen et al., 2011c). CSR has become a fundamental way to redefine the role of business in society. Nowadays, companies earn their 'license to operate' from stakeholders and civil society in total; therefore, they must act in accordance with accepted social norms for their own long-term sustainability (Ihlen et al., 2011c).

DEFINITIONS OF CSR

Perhaps one of the most used and cited definitions of CSR comes from Carroll (1979; 2007; 2016): CSR “encompasses the economic, legal, ethical, and discretionary or philanthropic expectations that society has of organisations at a given point in time” (ibid., 2007: 123). This definition refers to four different but

⁴³ For instance, a terminological uncertainty exists which can be illustrated by the example of Corporate Citizenship (CC). The term *citizenship*, applied to corporations, signifies the influence of social values in corporate decision-making (Leitch & Motion, 2011). Depending on the authors, (i) Corporate Citizenship (CC) is sometimes used interchangeably with CSR; (ii) Waddock and Googins (2011) see CC as a far broader concept than CSR is; and (iii) e.g., Raith (2004), who also looks at the terms Corporate Citizenship (CC) and Corporate Governance (CG), comes to the conclusion that these are narrower concepts of CSR. It should be noted that authors such as Leitch and Motion (2011), who prefer not to view the corporation as a moral agent (s.s. II.2.1.4), often reject the notion of CC, which implies seeing the corporation as a citizen, that is, a living being.

⁴⁴ Although, CSR can be found mostly in large corporations; or, at least, large corporations make their CSR efforts most visible through communicating them.

interrelated categories of expectations, which Carroll illustrates in form of a pyramid.

FIGURE 5: The Pyramid of Corporate Social Responsibility by Carroll

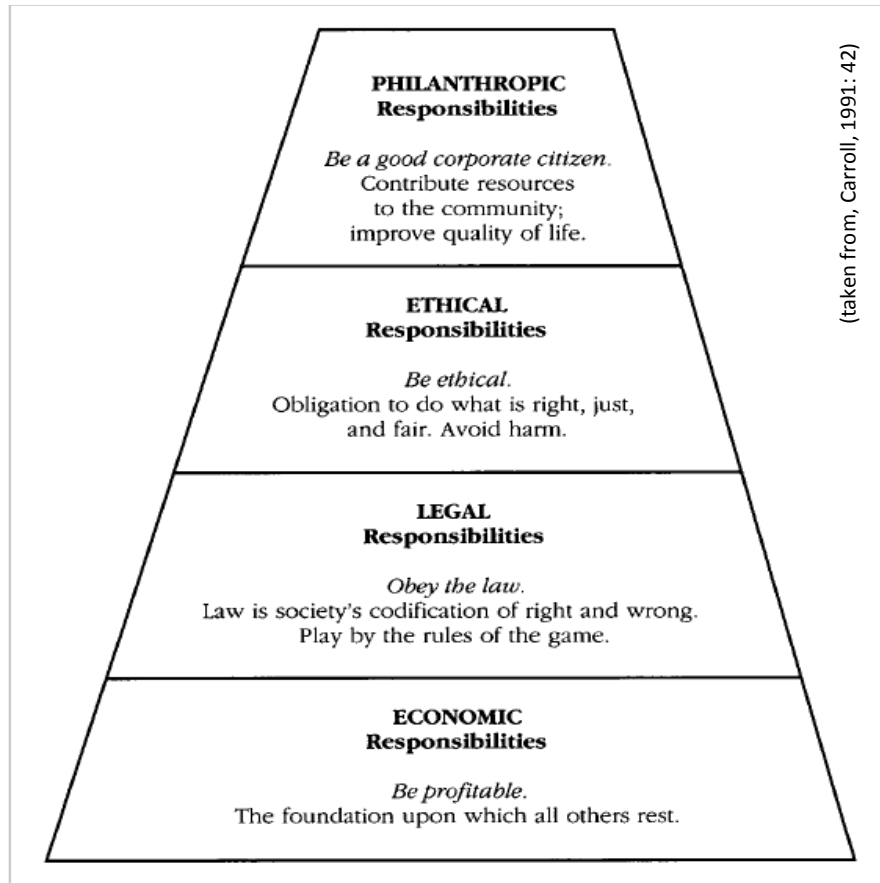


Figure 5 (Carroll, 1991: 42) shows at the bottom of the pyramid the more traditional categories of economic and legal expectations and places the socially concerns of ethical and philanthropic expectations at the top. The difference between philanthropic and ethical responsibilities is that philanthropic responsibility is not expected in an ethical or moral sense; it is located at the most voluntary and discretionary dimension of corporate responsibility (Bashar, 2013; Carroll, 1991).

Carroll's pyramid combines most concerns society might have regarding organisations⁴⁵; however, the environmental aspect seems to be missing (see also, e.g., Bentele & Nothhaft, 2011), at least in an explicit manner. Carroll names the

⁴⁵ At least the American society. Carroll (2016) notes that the pyramid was done with an American-type capitalistic society in mind.

environment as stakeholder the corporation has ethical responsibilities to. Furthermore, it might be asked if economic and legal responsibilities actually form part of modern CSR conceptions. To *be profitable* has been a concern of the corporation, at least, since it took on its rather private —or, following Ciepley (2013), *corporate*— form. Moreover, to *obey the law* is basic and fundamental to the existence of the organisation and, indeed, something the corporation had done long before the phenomenon of CSR appeared. In the same vein, Bondi (2016: 59) observes,

[t]he economic and legal components correspond to the fundamental responsibility to make a profit and to obey the laws, whereas the ethical and discretionary components involve the responsibility to respect the rights of others, and to support the broader community.

Therefore, the definition of CSR for this work —as the voluntary commitment by a company to act *in an ethical and responsible manner in the social and environmental dimensions, beyond legislative and economic demands*— is centred more in the upper part of Carroll's pyramid of Figure 5. This is not meant to imply that economic and legal responsibilities do not form part of the responsibilities corporations have to society, obviously they do; just more attention is paid to the **voluntary** actions of the corporation, whereas legal and economic concerns are **compulsory** in the sense of that they form the basis for survival of the corporation.

Other authors⁴⁶ take a similar focus in their conceptualisations of CSR; for instance, McWilliams and Siegel (2001: 117) define CSR as "actions that appear to further some social good, beyond the interests of the firm and that which is required by law"; Doorley and Garcia (2011) distinguish governmental responsibilities —that would be, economic and legal ones— from corporate responsibility; Carroll (2016) himself reviewed his pyramid recently and emphasised that

the economic responsibility is "required" of business by society; the legal responsibility also is "required" of business by society; the ethical responsibility is "expected" of

⁴⁶ Apart from observing research literature, it can also directly be observed how corporations define CSR for themselves. For instance, H&M writes in their report for 2002, "H&M has chosen to define CSR as 'a concept whereby companies integrate social and environmental concern in their business operations and in their interaction with their stakeholders on a voluntary basis in order to meet or exceed the ethical, legal, commercial and public expectations that society has of business'".

business by society; and the philanthropic responsibility is “expected/desired” of business by society.

Many definitions, more or less coinciding, of CSR exist; yet, since CSR is an umbrella term and naturally evolves with changing values, it might be seen as inherently subjective, dynamic, and contextual, having at its core the social imperative (Murphy & Schlegelmilch, 2013). Dahlsrud (2008) analyses 37 definitions of CSR and comes to the conclusion that existing definitions are to a large degree congruent. CSR for the purpose of the present study, then, is viewed as focusing on the **social and environmental dimensions**, rather than on legislative and economic demands, which are understood as corresponding to the fundamental responsibility to make a profit and to obey the law. By strictly complying with legal and economic responsibilities the company is providing what is required of it, which on a scale from -1 to +1 would be at the zero point. Everything beyond this compliance —that is, ≥ 0 — is CSR; whereas everything ≤ 0 does not denote necessarily non-compliance with legal and economic responsibilities but rather Corporate Social Irresponsibility (CSI)⁴⁷ (Herzig & Moon, 2013; Murphy & Schlegelmilch, 2013; Windsor, 2013). The next section provides more information on the background and upcoming of CSR.

THE EMERGENCE OF CSR

When did CSR come into life? There seems to be no agreement on the answer: press coverage suggests that modern CSR started in the 1990s with the Nike scandal concerning child labour in outsourced production sites⁴⁸ (Roseberry, 2007); some authors understand CSR as a phenomenon that can be traced back to the 1940s and 1950s (Waller & Conaway, 2011); and again others believe that corporate philanthropy existed since corporations do (Rajak, 2011). L'Etang, Lugo-Ocando, and Ahmad (2011) even connect the emergence of CSR to wartimes in the

⁴⁷ Windsor (2013: 1940) defines CSI as “reduction in social welfare for gain in shareholder wealth”, which refers to as illegitimate regarded actions such as environmental pollution, deception, fraud, or monopolisation. Therefore, CSI is not the lack of CSR, but rather taking opposite actions to the ones considered in CSR.

⁴⁸ In June 1996, *Life* magazine published pictures of a child in Pakistan assembling Nike football balls which was a critical event in reshaping Nike’s view of its responsibility for the supply chain.

sense of CSR being a practice of corporations analogous to military strategies of psychological operations in order to respond to politically sensitive issues.

This study views the emergence of modern CSR as a consequence of the end of the cold war, which brought with it an expansion of the market, privatisation, globalisation, outsourcing, etc. (see also, Holmer Nadesan, 2011; Wehmeier & Schultz, 2011) which, in turn, lead to corporations being accused by NGOs and activists of such things as human rights abuses⁴⁹, stunted social development, and environmental degradation (Bendell, 2005). Hence, corporations appropriated this criticism and turned it into a moral programme organised and sponsored by the corporation, viz., CSR. Holmer Nadesan (2011) points out that voluntary CSR protocols and campaigns did proliferate over the last twenty years. This study assumes that the CSR ideology —now instantiated as a discourse of unity and partnership (Rajak, 2011)— is a reaction to **counter-movements** of corporate power abuse. CSR is barely some kind of altruistic philanthropy but rather a part of the strategic management of a firm (L'Etang et al., 2011; Solbjørg Skulstad, 2008).

Once corporations had started their CSR programmes and showed social concerns, this seems to have influenced purchase and consumption behaviours of stakeholder groups which, in turn, motivates companies to continue and elaborate their CSR further (see, e.g., L'Etang et al., 2011; Waller & Conaway, 2011). From a rather macro social perspective then CSR can be regarded as a multilevel interplay of different actors in society (Wehmeier & Schultz, 2011), for instance of NGOs, corporations, inter governmental organisations, governments, consumers, workers, etc. Hence, pressure from stakeholder groups influenced organisational approaches to CSR (Spence, 2007), and their implementation influences reactions from stakeholders in a dialectical manner.

⁴⁹ Supply chain practices came dramatically to public attention in the 1990s when major companies' suppliers' misdeeds were publicised and created reputational nightmares for the transnational companies who seemingly were not aware of what was going on within their own supply chains (Waddock & Googins, 2011).

Recently, it can be observed how CSR takes a **political turn** (see, e.g., Lock, Seele, & Heath, 2016; Scherer et al., 2016): Political Corporate Social Responsibility (PSCR)⁵⁰ is, on the one hand,

interpreted as a corporate attempt to close governance gaps on the local, regional and global level. On the other, the political turn is associated with the changing role of state agencies and the redistribution of governance tasks between private and public actors (Bell and Hindmoor, 2009; Levi-Faur, 2005). (Scherer et al., 2016: 273)

This implies that corporations officially take on tasks that formerly were the sole responsibilities of states, which is also reflected in developments regarding corporate obligations and human rights. For instance, the UN Guiding Principles on Business and Human Rights, endorsed in 2011, present a global standard for preventing and addressing the risk of adverse impacts on human rights linked to business activity. The Guiding Principles reflect a shift in the (power) relations between the state, business, and society by decentring the state and challenging the functions of the corporation: corporations have a responsibility to respect human rights that is independent of the state's obligations to protect them (McPhail & Carol, 2016).

Indeed, before corporations influenced politics through lobbying but now they turn into political actors themselves by shaping (global) regulations, due to a lack of such or unwilling governmental authorities (Scherer et al., 2016). Corporations take part in local health and education systems by providing, for instance, vaccinations, information on HIV, or ensuring that children go to school instead of working in a factory. For instance, Inditex (s.s. III.1.1.2 for a presentation of the company) participates in a programme in Cambodia that has the objectives of

improving the basic health through training, prevention of and attention to common illnesses and improving the living conditions of the communities, by means of training

⁵⁰ Scherer et al. (2016: 276) suggest the following definition for PSCR: "PCSR entails those responsible business activities that turn corporations into political actors, by engaging in public deliberations, collective decisions, and the provision of public goods or the restriction of public bads in cases where public authorities are unable or unwilling to fulfil this role. This includes, but is not limited to, corporate contributions to different areas of governance, such as public health, education, public infrastructure, the enforcement of social and environmental standards along supply chains or the fight against global warming, corruption, discrimination or inequality. These corporate engagements are responsible because they are directed to the effective resolution of public issues in a legitimate manner, often with the (explicit) aim of contributing to society or enhancing social welfare, and are thus not limited to economic motivations".

in human rights, civil governability, identification of needs, agriculture and small credits, mainly. (IND_2007)

Normally, areas such as Education, Health, or Agriculture are understood as responsibilities of the state. Scherer et al. (2016) argue that the political nature of CSR, apart from being a consequence of globalisation, relates to gaps in local or regional governance.

Nowadays, then, CSR is common practice, at least in large or visible corporations, and the curriculum of business schools and the preparation of future business leaders reflect the growing priority on CSR (Waller & Conaway, 2011). Nevertheless, it is still **not legally formalised** what CSR actually contains or implies. CSR is a voluntary practice of organisations that can find guidance in different standards, norms, and recommendations presented in the next section.

CSR FRAMEWORKS

How do corporations actually know what to do when practicing CSR? As, inter alia Heath and Palenchar (2011) point out, no absolute standards of CSR exists, which is why CSR contents are rather defined —that is, socially constructed— over and over again by and for multiple stakeholders. One symptom of this are the diverse definitions of what CSR is. Efforts to institutionalise CSR norms exist, for instance by the United Nations (UN), the Organization for Economic Cooperation and Development (OECD), or the International Labour Organization (ILO); however, attempts remained largely symbolic as binding international laws also found their opponents in corporations and developed countries' governments (Lim & Tsutsui, 2012).

Due to the lack of binding laws in the realm of CSR, **standard-setting initiatives** have proliferated over the last decades and become an industry of their own (Pollach, 2015). More and more institutions issue CSR frameworks corporations can adhere to and, thus, claim credibility and legitimacy. To list just a few frameworks: the ILO Tripartite Declaration and the OECD Guidelines for Multinational Enterprises; labels such as 'Fairtrade', and certifications such as SA 8000; ISO standards such as ISO 26000 or ISO 14000. Moreover, a company might

resort to audits by the Fair Labour Association (FLA)⁵¹ or the Ethical Trading Initiative (ETI), or ascribe itself to following the Ten Principles of the UN Global Compact, and declare their respect of the Universal Declaration on Human Rights; or, they might want to follow the Global Reporting Initiative (GRI) and report accordingly, not to speak of industry specific codes.

This incomplete picture of frameworks shows already that the sheer volume of them is confusing, moreover, many standards overlap (Pollach, 2015). It has to be kept in mind that many of these guidelines are thought through and produced by think tanks of corporations, governments, NGOs, trade unions, etc.; whereby the ‘South’ is barely included in the decision processes of the ‘North’ and, hence, can only endorse them (Bendell, 2005).

In fact, due to the diverse legal and moral norms in different countries companies operate in, TNCs should be in need of an established framework to adhere to (Pollach, 2015). Right now, the institutionalisation of practices takes place rather by corporations mimicking each other (*ibid.*) than by sound rules. This practice is open to the criticism of being a self-serving tactic designed to avoid stricter legal regulations (Doorley & Garcia, 2011). Due to the rather **self-regulatory measures** corporations have taken on, some stakeholder groups doubt about the honesty of their intentions and suspect that corporations make use of CSR programmes to legitimise their business and cover up possible irresponsibilities. Another issue is the lack of quantifiable indicators in order to evaluate and compare corporations (section II.2.2.4 expands on criticism of CSR).

In sum, there seems to be a need for standardised and universal CSR contents, indicators, and reporting (see, e.g., Doorley & Garcia, 2011; Pollach, 2015) instead of symbolic tools that do not require any concrete action (Lim & Tsutsui, 2012); obviously, this standard has to be flexible as far as industry and company size is concerned. Only through rigorous monitoring or strict enforcement would it be possible to know which actions really lie behind corporate words, which may be rather embellishing.

In order to know what to do when practicing CSR, corporations have available a bunch of orienting frameworks and guidelines to inform themselves about what is

⁵¹ The Fair Labour Association was established in 1998 following Nike’s sweatshop scandal in 1996.

expected of them; in addition, corporations seem to perform materiality analyses⁵² to determine the content of their reporting. The next section focuses on contents and indicators of CSR observing what are the areas and topics recommended for and mainly treated in CSR.

CONTENTS AND INDICATORS OF CSR

As was shown, no sole definition of CSR exists, and diverse frameworks point to possible contents of CSR. It was suggested that CSR and what it implies has to be socially constructed over and over again in an ever-changing stakeholder context. However, corporations are given some orientations of what should matter to their stakeholders and, thus, to themselves. A very broad approach to which corporations can subscribe is presented by the UN Global Compact⁵³. More specific instructions are provided by the **Global Reporting Initiative (GRI)**⁵⁴. Apart from examining other academic work, these both widely used and referred to frameworks (see, e.g., Roca & Searcy, 2012) are mostly the basis for this section which describes specific topics or indicators expected for and found in CSR programmes, viz., the issues corporations are supposed to take responsibility for.

First of all, the “UN Global Compact is a strategic policy initiative for businesses that are committed to aligning their operations and strategies with ten universally accepted principles”⁵⁵. The UN Global Compact provides The Ten Principles in the areas of human rights, labour, the environment, and anti-corruption derived from other treaties and declarations, such as the Universal Declaration of Human Rights. The Ten Principles read as follows⁵⁶:

⁵² Materiality is the principle of defining the social and environmental topics that matter most to business and stakeholders. For example, Inditex states, “Inditex maintains a continuous dialogue with its stakeholders in order to identify the issues that most interest or concern them. It is constantly making analyses to determine the issues and indicators it should report on...” (IND_2011).

⁵³ www.unglobalcompact.org (accessed on 11/06/2015)

⁵⁴ www.globalreporting.org (accessed on 11/06/2015)

⁵⁵ Taken from www.unglobalcompact.org/AboutTheGC/index.html (accessed on 12/06/2015)

⁵⁶ Taken from www.unglobalcompact.org/AboutTheGC/TheTenPrinciples/index.html (accessed on 12/06/2015)

- Human Rights
 - Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and
 - Principle 2: make sure that they are not complicit in human rights abuses.
- Labour
 - Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
 - Principle 4: the elimination of all forms of forced and compulsory labour;
 - Principle 5: the effective abolition of child labour; and
 - Principle 6: the elimination of discrimination in respect of employment and occupation.
- Environment
 - Principle 7: Businesses should support a precautionary approach to environmental challenges;
 - Principle 8: undertake initiatives to promote greater environmental responsibility; and
 - Principle 9: encourage the development and diffusion of environmentally friendly technologies.
- Anti-Corruption
 - Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

The prevailing issues in The Ten Principles are then: human rights, freedom of association/right to collective bargaining, forced labour, child labour, discrimination, the environment, and corruption. The ascription to the Ten Principles is voluntary and might be understood as an approach to gaining consensus about the role of businesses in society (Windsor, 2013).

Secondly, the GRI guidelines (current version: G4) provide performance indicators for the **economic, social, and environmental dimensions** (Triple Bottom Line reporting). GRI has become the hub for voluntary non-financial reporting (Roca & Searcy, 2012; Sillanpää, 2007a). Its design is based on a multi-stakeholder approach. The core guidelines are supported by numerous sector supplements and country-specific annexes. The reporting guidelines are widely used—and, therefore, also considered in this work—and receive praise and critique at the same time. For instance, on the one hand, Moneva, Archel, and

Correa (2006) criticise that some organisations label themselves as GRI reporters but do not behave in a responsible way, thus, using GRI as a tool for legitimising management decisions; and that GRI does not require a long-term integrated business view of sustainability. On the other hand, Lim and Tsutsui (2012) praise the participation in GRI as ‘substantive’ instead of ‘ceremonial’ commitment.

Surprising with the GRI guidelines is that companies can choose at which level of comprehensiveness they wish to report (Waddock & Googins, 2011), which does not help to overcome transparency issues. There is no requirement for independent verification of the report, and selective reporting on the performance indicators is possible (Roca & Searcy, 2012). However, the structure of the guidelines reflects what is currently the most widely accepted approach to defining sustainability and, therefore, serves here for the overview of CSR topics or indicators.

The GRI in its G4 reporting version (2013) presents general and specific indicators for standard disclosure. The general indicators refer to (i) strategy and analysis, (ii) organizational profile, (iii) identified material aspects and boundaries, (iv) stakeholder engagement, (v) report profile, (vi) governance, and (vii) ethics and integrity. The specific indicators—which list more concretely CSR topics of interest for the present work—refer to (i) disclosure on management approach, (ii) economic⁵⁷, (iii) environmental, and (iv) social topics. A more detailed overview of the specific indicators is provided in Figure 6 taken directly from the GRI implementation manual (G4) (from Global Reporting Initiative (GRI), 2013: 62).

⁵⁷ The term ‘economic’ is often used interchangeably with ‘financial’ (Moneva, Archel, & Correa, 2006).

FIGURE 6: Overview of specific GRI indicators

TABLE 1: CATEGORIES AND ASPECTS IN THE GUIDELINES				
Category	Economic		Environmental	
Aspects ^{VIII}	<ul style="list-style-type: none"> Economic Performance Market Presence Indirect Economic Impacts Procurement Practices 		<ul style="list-style-type: none"> Materials Energy Water Biodiversity Emissions Effluents and Waste Products and Services Compliance Transport Overall Supplier Environmental Assessment Environmental Grievance Mechanisms 	
Category	Social			
Sub-Categories	Labor Practices and Decent Work	Human Rights	Society	Product Responsibility
Aspects ^{VIII}	<ul style="list-style-type: none"> Employment Labor/Management Relations Occupational Health and Safety Training and Education Diversity and Equal Opportunity Equal Remuneration for Women and Men Supplier Assessment for Labor Practices Labor Practices Grievance Mechanisms 	<ul style="list-style-type: none"> Investment Non-discrimination Freedom of Association and Collective Bargaining Child Labor Forced or Compulsory Labor Security Practices Indigenous Rights Assessment Supplier Human Rights Assessment Human Rights Grievance Mechanisms 	<ul style="list-style-type: none"> Local Communities Anti-corruption Public Policy Anti-competitive Behavior Compliance Supplier Assessment for Impacts on Society Grievance Mechanisms for Impacts on Society 	<ul style="list-style-type: none"> Customer Health and Safety Product and Service Labeling Marketing Communications Customer Privacy Compliance

(from GRI, 2013: 62)

VIII The word **topic** is used in the Guidelines to refer to any possible sustainability subject. The word **Aspect** is used in the Guidelines to refer to the list of subjects covered by the Guidelines.

As can be seen in Figure 6, the social topic is further detailed into sub-categories and then into aspects. Broadly, it can be summarised that GRI indicators pay attention to economic, environmental, and social issues, the latter being specified by labour practices and decent work, human rights, society, and product responsibility.

Thirdly, in order to discover which topics or issues are of importance in CSR, this study has turned to other academic work in addition to the UN Global Compact and GRI. For example, Chen and Bouvain (2009) compare Corporate Responsibility reporting in the USA, UK, Australia and Germany and they identified six themes that commonly recurred in CSR reports: workers, customers, suppliers, community, environment, and society. Roca and Searcy (2012) analyse indicators disclosed in 94 Canadian corporate sustainability reports from different industry

sectors, and the indicators suggested by the Global Reporting Initiative. They identify 15 key themes, namely, community, emissions, employees, energy, financial, health and safety, management, operations, purchasing, research and development, reclamation, satisfaction, service, waste, and water. Öberseder, Schlegelmilch and Murphy (2013) observe CSR practices and consumer perception in European MNCs and found that the CSR domains of most interest are customers, employees, shareholders, suppliers, environment, society, local community and NGOs, whereby government, competitors, and the media showed a low relative importance to consumers and corporations alike.

In a nutshell, the issues treated in The Ten Principles of the UN Global Compact, in the GRI guidelines, and topics found by other studies of CSR contents can be roughly summarised to be referring, first of all, to the dimension of **human rights**, to fair **labour practices** and decent **work conditions** for own employees and workers in the supply chains, to the **community** and **society** at large, and to the **environmental** dimension. Furthermore, the economic topic is included in the specific indicators of the GRI guidelines and found by researchers on CSR. The UN Global Compact, rather than referring to economic issues, lists anti-corruption advices. Obviously, other issues a specific corporation emphasises in its reports might be found, or that a corporation does not make reference to a topic mentioned in this section. At the end it is the corporation who decides based on its materiality assessment what to report on and what not.

After having examined in the last sections what the phenomenon of CSR is, how to define it, its upcoming, frameworks, and into which areas CSR actions expand, the next section specifically focuses on the notion of responsibility. This is important in as far as that the term 'responsibility' has many uses. It might be asked, then, what the 'R' in CSR. Actually stands for.

2.2.2 What is responsibility?

People and organisations can be praised as responsible or criticised as irresponsible (e.g., Murphy & Schlegelmilch, 2013; Windsor, 2013). But what is responsibility? How can it be defined? What does responsibility stand for in CSR? How is responsibility attributed to the various social actors involved in economic processes and in production and commerce? And how is responsibility expressed

in language, particularly in formal written discourse? Pellé and Reber (2015: 108) studying responsible research and innovation, and CSR, point out, “the very definition of ‘responsibility’ (of who, to whom, where, when, in what way) has never been considered systematically”. Critical-normative CSR scholars “argue that the main focus of the CSR debate should lie on the discussion of the content and substance of the term ‘responsibility’, where it begins and ends and who is responsible for whom” (Drebes, 2016: 109).

This study is, on the one hand, interested in a deeper understanding of the notion of responsibility and in the various uses this term shows; on the other hand, it focuses on how responsibility is expressed in discourse. First of all, it is tried to define what responsibility is; it is then proceeded to a deeper examination of the concept. Ricoeur (2000) argues that the term has a firm sense on the juridical plane yet lacks a strong establishment in the philosophical tradition; the latter, as will be clear from the following paragraphs, being the (moral) sense this study is mostly concerned with. As Williams (2012: 821) and many others point out, “[r]esponsibility’ and ‘responsible’ are words with many uses”⁵⁸.

In light of existing controversies, this study attempts to organise the diverse possible interpretations of the term ‘responsibility’ since it is a fundamental notion for the present work and for the development of its methodology (s.s III.2). In order to do so, Sousa’s (2009: 174) helpful story of a ship captain is resorted to and adapted to a corporate context for illustrating the diverse uses of responsibility. The adapted version is reproduced in the following paragraph, and the different understandings Sousa ascribes or directly relates to each use of the term responsibility are included in brackets.

Smith is the CEO of a corporation—he is the one **responsible** [‘being in command of’] for the corporation. As CEO, Smith has many **responsibilities** [‘obligation’/‘ought to’]. In general terms, he is **responsible** [‘conscientiousness’] for the prosperity of the corporation and its employees. During the last months, Smith was very **irresponsible**—his lack of **responsibility** was manifest by the fact that many times when he came into the headquarters he was completely drunk. A heavy stock market

⁵⁸ For instance, Malle, Guglielmo, and Monroe (2014: 158) in their psychological study on blame develop a theory of blame in which they omit the concept of responsibility altogether because, as they say, “it is a hopelessly equivocal concept [... which] collapses distinct phenomena under a single label and is often confounded with other phenomena”. Zimmerman (2013) states that he in his philosophical essay on duty and obligation uses the terms ‘responsibility’, ‘obligation’ and ‘duty’ as synonymous (see also, Schwenkenbecher, 2013).

crash came, which other CEO's, but not Smith, foresaw. There was a huge loss in stock value, the corporation had to file for insolvency, many employees lost their jobs. Being the CEO, Smith was held **responsible** ['accountability'] for what happened to the company and its employees. Legal proceedings were brought against Smith. His lawyer argued first that Smith was insane, but it was attested that he was, and still is, a **responsible** person ['being in a state of normal adult psychological capacity'] —he was and still is **responsible** for his actions. Then, his lawyer argued that the exceptional stock market crash was **responsible** ['cause'] for what happened. Finally, he argued that the stock market crash was a hacker act, despite the fact that no hacker organisation had claimed **responsibility** ['intentional cause'] for what happened. The stakeholder opinion is that Smith **has responsibility** ['blame'] for what happened to the corporation and its employees. In the end, Smith was found **responsible** ['liability'] for what happened.

As can be seen, 'responsibility' is a "notion with different shades of meaning" (van de Poel & Royakkers, 2015: 5; see also, Sousa, 2009). With this short story eight different possible uses of the term 'responsibility' can be illustrated and explained as follows below. Recently, van de Poel, Royakkers and Zwart (2015), while specifically discussing moral corporate responsibilities, have elaborated a taxonomy of responsibility meanings which is included in parentheses after each point of Sousa's model:

- (i) 'being in command of', which relates to a functional role of an agent (*responsibility-as-authority*);
- (ii) 'obligation'/'ought to', which is also related to functional roles in a system, in this case, emphasising the obligations a given role entails in the system (*responsibility-as-obligation; responsibility-as-task*);
- (iii) 'conscientiousness'; which refers to an agent who possess the general quality of *taking one's obligations seriously* and endeavours to fulfil them (*responsibility-as-virtue*);
- (iv) 'accountability', which refers to a second-order obligation by which an agent must give an account of her actions and omissions to a legitimate authority (*responsibility-as-accountability*);
- (v) 'being in a state of normal adult psychological capacity', which describes an agent's ability to understand his or her obligations, to make rational decisions according to them, and to follow her decisions (*responsibility-as-capacity*);

(vi) '(intentional) cause', which might have a human or non-human origin (*responsibility-as-cause*);

(vii) 'blame', which means *to be at fault* and is a negative appraisal of an agent for some wrongdoing (*responsibility-as-blameworthiness*);

(viii) 'liability', the sense of responsibility which is fundamental to the legal system (*responsibility-as-liability*).

Some enhancements and categorisations from other authors can be added to Sousa's description of the different uses of 'responsibility', which helps to organise the diverse meanings for the purpose of the present study.

First of all, the meanings of responsibility can be arranged in the senses of **prospective** and **retrospective** responsibility (see, e.g., Williams, 2012; Zimmerman, 2013). Williams (2012: 821) defines prospective responsibility as a "duty or matter that one is expected to attend to" referring to more or less general or specific issues. In contrast, retrospective responsibilities are responsibilities that arise when prospective responsibilities were not fulfilled (*ibid.*) (*blameworthiness*) or in the form of praise (*praiseworthiness*) (Zimmerman, 2013). In short, be as it may, prospective responsibility is forward-looking—it is meant to guide the agent's conduct— whereas retrospective responsibility is backward-looking and involves a moral or legal judgement of the agent responsible.⁵⁹

Another perspective to treating the notion of responsibility involves the differentiation between its **legal** and **moral** dimensions. Legal responsibility requires the existence of a legally binding normative framework, whereas moral responsibility refers to the obligations an agent has in society; i.e., "responsibility that is grounded in moral considerations, rather than legal or organisational considerations and rules" (van de Poel, 2015a: 12). From a juridical viewpoint, judgement would be done by a person put into office as a judge (retrospective responsibility in the civil or criminal sense); however, laws and other forms of

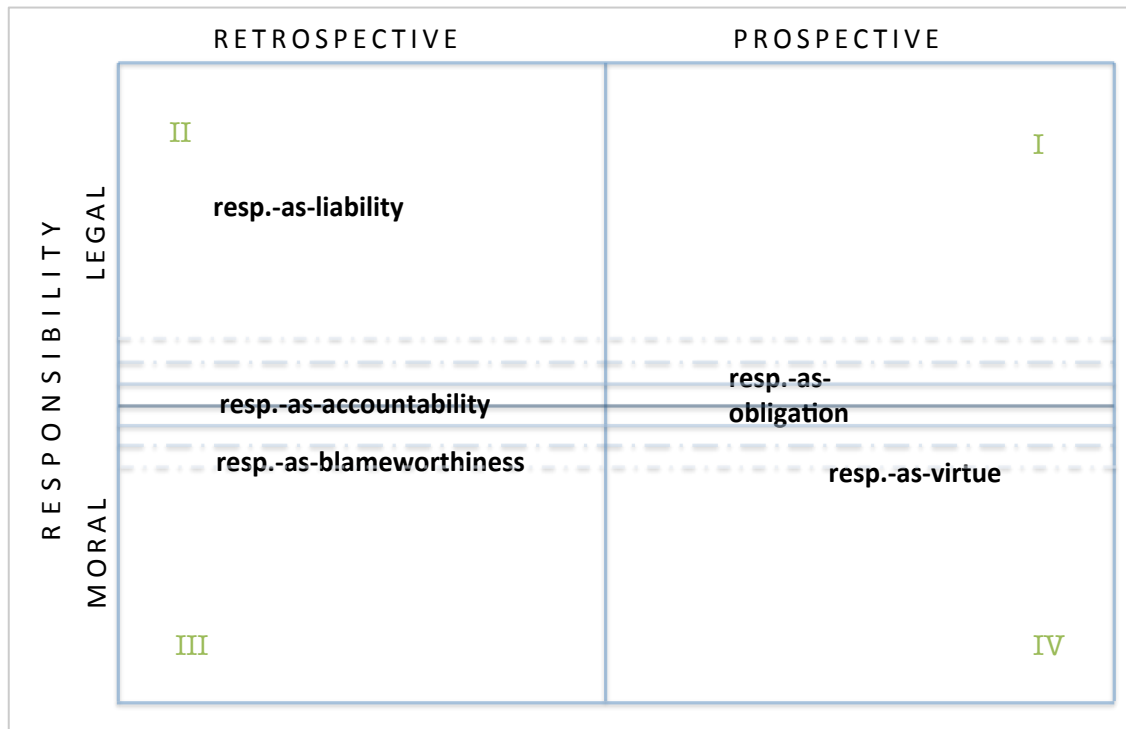
⁵⁹Pellé and Reber (2015: 108), for instance, "distinguish between negative and positive understandings of responsibility, i.e. between a passive approach to responsibility, focusing on damage and sanctions, and an active understanding that seeks to prevent harm and identify more positive outcomes". For further discussion see, e.g., French (2005), Williams (n.d.), or Zimmerman (2013). In general, it seems that considerable more work is done on retrospective than on prospective responsibility, and that the concept of responsibility in its retrospective sense is clearer than in its prospective one (Ricoeur, 2000).

prescriptions and regulations also direct an agent's prospective responsibilities. Moral responsibility, on the other hand, rather depends on the coercion and evaluation by society in its prospective and retrospective senses. Consequently, such a moral scrutiny is attached to culture. Something that appears blameworthy in one society might be praiseworthy in another (see also, Risser, n.d.). Nevertheless, legal and moral responsibility often overlap and are not really to be kept totally separate, as Williams argues (n.d.). Obviously, a given action forbidden by law —think of rape, murder, or theft— similarly, can be based on a moral reasoning: being wrong.

In addition to these distinctions, van de Poel (2015a) presents a **descriptive** versus **normative** meaning in his taxonomy of responsibility. The former encompasses something that is indeed the case (responsibility-as-cause, -as-task, -as-authority, -as-capacity), while the latter implies a normative evaluation (responsibility-as-virtue, -as -obligation, -as -accountability, -as -blameworthiness, -as -liability). The five meanings of normative responsibility are further divided into a retrospective sense (*accountability*, *blameworthiness*, and *liability*) and a prospective one (*obligation* and *virtue*). However, I do not entirely agree with van de Poel's treatment of responsibility-as-liability, as I understand the "obligation to remedy a situation or to compensate for it" (van de Poel, 2015a: 14) in the same vein as Sousa (see above), that is, as something fundamental to the legal system. Furthermore, responsibility-as-accountability could be located on the juridical plane. Nevertheless, as was pointed out, legal and moral responsibility often overlap to such an extent that keeping them separate is not operational for analysis.

As a summary of the previous discussion, the following Figure 7 is an attempt to visualise the understanding of the various *normative* uses of the notion responsibility and its categorisations into 'prospective' vs. 'retrospective' as well as 'legal' vs. 'moral' for the purpose of the present study.

FIGURE 7: The responsibility paradigm



The visual organisation of different spaces of the responsibility paradigm in a two axes plane is fundamental, as will be shown later, for the conceptualisation of CSR for the purpose of the present work. The horizontally running x -axis represents the difference between forward-looking and backward-looking responsibility – viz., prospective and retrospective. The vertically running y -axis represents the continuum between legal and moral responsibility which, as was pointed out, are often overlapping in the sense that a legally wrongful action is also morally wrong, and the other way around; therefore the y -axis is presented as an area/continuum rather than a dividing line. The diverse conceptualisations of ‘responsibility’ are arranged inside the resulting four quadrants (I, II, III, IV)⁶⁰.

First of all, prospective responsibility is observed further – viz., quadrants I and IV in Figure 7. In quadrant I (representing legal prospective responsibility) and quadrant IV (representing moral prospective responsibility) **responsibility-as-obligation** is positioned. Responsibility-as-obligation implies that a social actor

⁶⁰ The coordinates of each meaning of responsibility in the plane are roughly approximate, not fixed and probably an idealisation of its core meaning. The numbering of quadrants corresponds to the manner in which a plane is habitually divided and, therefore, no attempt of ordering or showing a hierarchy is made.

ought to see to it that a SoA occurs, by themselves or under their supervision (van de Poel, 2015a). The aim of attributing this kind of responsibility is efficacy (ibid.). For instance, the corporation has the obligation (legal) to file a financial report; it is their duty⁶¹. A corporation also has the obligation (moral) to respect human rights, yet this obligation is based on, for instance, Guiding Principles by the UN and not on laws (McPhail & Carol, 2016), which implies that the corporation cannot be held responsible for disregarding human rights in the absence of pertinent legislation.

Furthermore, responsibility-as-virtue is placed on the prospective and moral side of the responsibility paradigm. **Responsibility-as-virtue** implies that a social actor “voluntarily assumes various responsibilities-as-obligation in the light of plurality of normative demands and does so with judgement” (van de Poel, 2015a: 30). The aim of attributing this kind of responsibility is ‘due care to others’ (ibid.). For instance, obtaining cotton from sustainable sources might be interpreted as a virtue of a garment corporation⁶².

Now, when holding somebody responsible, the realm of retrospective responsibility represented by quadrants II and III in Figure 7 are observed. There responsibility-as-liability is placed in the legal responsibility quadrant, responsibility-as-blameworthiness in the moral quadrant⁶³, and responsibility-as-accountability in both. **Responsibility-as-liability** implies that a social actor should remedy or compensate for a SoA brought about by this social actor or under their supervision. The aim of attributing this kind of responsibility is remediation, justice to victims (van de Poel, 2015a) and the perpetuation of the

⁶¹ Various authors discuss the diverse nuances between the concepts ‘duty’ and ‘responsibility’ (see, e.g., van de Poel, 2015b; Young, 2004). Young (ibid.) summarises that a duty is more rule and process-oriented whereas a responsibility is rather outcome-oriented with less importance on how this outcome was accomplished. Zimmerman (2013: 1483) defines duty in its everyday-discourse use as “those obligations that one has in virtue of holding some official position”; furthermore, he describes the term ‘responsibility’ in relation to ‘duty’ as a prospective sense of responsibility mainly referring to official issues an agent has to see to in the future. This mainly coincides with the definition of *role responsibility* in The Cambridge Dictionary of Philosophy (Audi, 1999).

⁶² Or, obviously, as a management strategy to enhance reputation and to serve customer expectations.

⁶³ Blame —that is, *to be at fault*— can be seen as a negative appraisal of an agent for some wrongdoing in a legal and moral sense.

legal and social order. For instance, if a corporation illegally dumps waste into a river, it should be held responsible for it in a courtroom and duly convicted.

Responsibility-as-blameworthiness implies that “it is appropriate to adopt a blaming reactive attitude toward [a social actor] in respect of [a SoA]” (van de Poel, 2015a: 21). The aim of attributing this kind of responsibility is retribution (*ibid.*); so, the waste-dumping corporation will be blamed for the contamination of the river, which may entail image damage. Liability, in contrast to blame, necessarily involves a punishment component, which is not intrinsic to blame (e.g., Sousa, 2009).

Responsibility-as-accountability implies that a social actor “should account for (the occurrence of) [a SoA], in particular for [the social actor’s] role in doing, or bringing about [the SoA], or for [their] role in failing to prevent [the SoA] from happening” (van de Poel, 2015a: 24). The aim of attributing this kind of responsibility is to maintain the moral community (*ibid.*). Corporate annual reports are a good example: the corporation explains their actions and decision taking.

Certainly, the five normative meanings presented in Figure 7 are subject to **responsibility-as-capacity**: the characteristic of an agent to be in a state of normal adult psychological capacity, which describes an agent’s ability to intellectually and emotionally understand their obligations, to make rational decisions according to them, and to follow their decisions⁶⁴. Sousa (2009) argues that a lack of capacity responsibility makes an agent ‘nonresponsible’, a lack of conscientiousness/virtue responsibility makes one ‘irresponsible’. After having defined the corporation already for the purpose of the present study as a social agent (s.s. II.2.1.4), it is further supposed that the corporation as a moral agent has the capacity to act responsibly; the question is rather if it also has the virtue to do so.

After this general presentation of the various senses of the signifier responsibility, in addition to the presentation of CSR above, the cornerstones

⁶⁴ This cannot be expected of a child, a drunk, or an insane person —or of a person under coercion— and is the prerequisite in order to hold somebody responsible and, also, in order to expect responsible behaviour of an agent.

should be established for considering the notion of responsibility in the trigram of Corporate Social Responsibility.

THE NOTION OF RESPONSIBILITY IN CSR

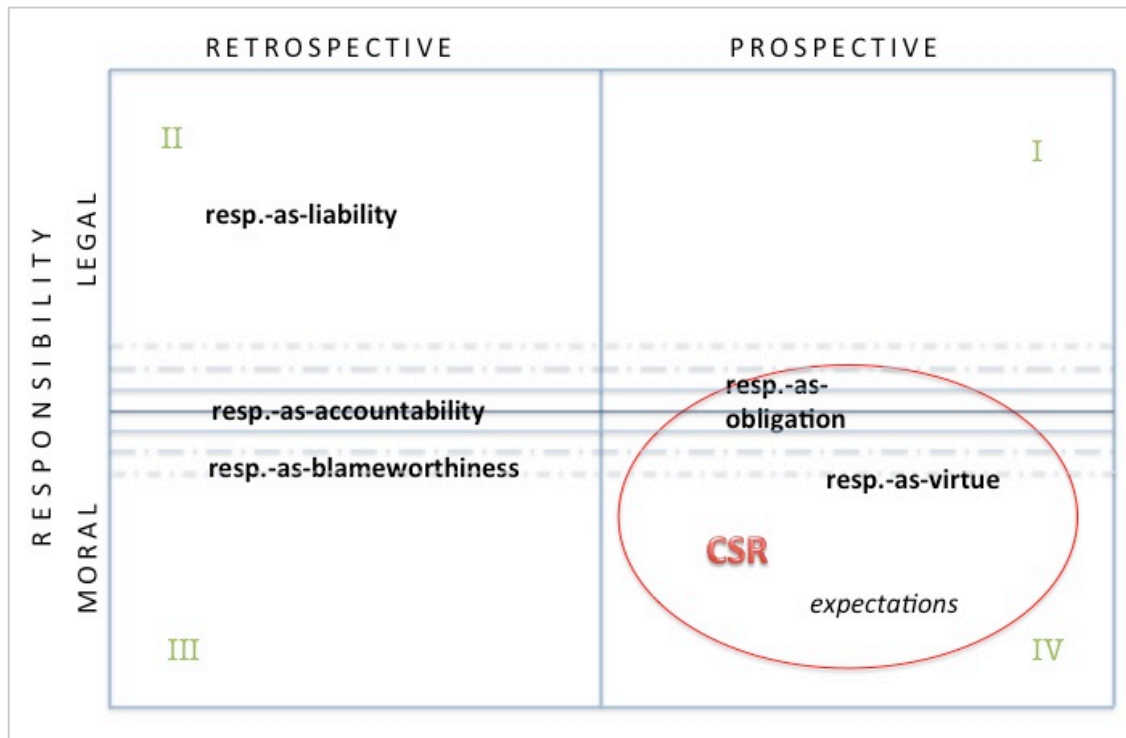
As was shown, the term 'responsibility' has many meanings extending not only into legal and moral domains but also into past, present, and future purviews. What does all this mean, then, in terms of the 'responsibility' part of the trigram Corporate Social Responsibility? The question in this section is then *for which of the discussed uses of responsibility does the R in CSR stand for*. In order to answer, this section returns to and further observes some definitions of CSR.

In section II.2.2.1 above, Carroll's definition of CSR, which is often referred to, was presented and is repeated here: CSR "encompasses the economic, legal, ethical, and discretionary or philanthropic *expectations* that *society* has of organisations at a given point in time" (2007: 123, emphases added). Interesting in Carroll's definition is the use of the term *expectations* which describes a rather forward-looking or prospective SoA: the corporation is expected to act in a certain way. Williams (2012) also relates the concept of expectation to prospective responsibility. Moreover, Carroll describes the expectations of *society*, which implies coercion through social pressure; i.e., it could be categorised under moral responsibility. In brief, interpreting Carroll's definition of CSR leads to classifying the meaning of the R in CSR as prospective moral responsibility.

Turning now to the definition of CSR for the present study, Corporate Social Responsibility is defined as *the voluntary commitment by a company to act in an ethical and responsible manner in the social and environmental dimensions, beyond legislative and economic demands*. In this definition *voluntary, ethical, and beyond legislative demands* point to moral responsibility; and *to act* arranges CSR into prospective responsibility.

Returning to the overview of the paradigm of responsibility presented in Figure 7 above, Figure 8 below incorporates the scope of responsibility in CSR located and placed in its corresponding quadrants:

FIGURE 8: Placing of CSR in the responsibility paradigm



The oval in Figure 8 represents the realm of CSR as understood for the purpose of the present work. In addition, the element of *expectations* was introduced⁶⁵. As becomes clear from Figure 8, the domain of CSR mainly corresponds to quadrant IV as CSR is *voluntary* (i.e., not mandated by law) and refers to what is *ethically expected* (i.e., moral and prospective) from the corporation.

What else points to placing CSR mainly in quadrant IV? Quadrant I (legal, prospective) is organised by the law system, which proscribes what is allowed and what is not in a certain society. So, for instance, if the law permits a company to release a certain concentration of chemicals into a river, it is the legal obligation of the corporation to not exceed this amount (legal, prospective). If the corporation would exceed the amount, it can be held responsible before the law; it is liable (quadrant II, legal, retrospective). Now, let's imagine there are no legally prescribed concentrations of chemicals which can be released into a river in a certain country, and the corporation dumps liberally, which leads to dying fish and, consequently,

⁶⁵ Observing various definitions of CSR, for instance the ones compiled by Dahlsrud (2006) or from the corporations under study in the present work, reveals that the term *expectation* appears repeatedly; furthermore, such is also the case for *voluntary*, *ethical*, or *contribute* and *contribution*.

to starving people; then the corporation might 'only' be blamed and maybe held accountable for their actions (quadrant III, moral, retrospective). Finally, if the corporation would voluntarily release chemicals far below the legally permitted concentrations and invest in a filter system (moral, prospective), this would be CSR.

Having outlined the reasons for placing 'responsibility' of CSR into the prospective and rather moral, or ethical, part of the paradigm of the notion of responsibility, the two meanings responsibility-as-obligation and responsibility-as-virtue are briefly observed in relation to CSR. The former implies that the corporation "should exercise its (self-)supervisory duties to see to it that" a certain SoA occurs, while the latter implies that the corporation "voluntarily assumes various responsibilities-as-obligation in the light of plurality of normative demands, and does so with judgement" (van de Poel, 2015a: 42). The difference seems to lie in whether a coercive source obliges the corporation, such as social pressure, or the corporation already anticipates what might be demanded. This study assumes that CSR is both: responding to social demands and anticipating them. For instance, when it was revealed that children in Pakistan stitched footballs for Nike, the consumers of these balls were shocked and the corporation had to *respond* to social demands (responsibility-as-obligation); yet, when Inditex donates a seemingly enormous amount of money to help the victims of a natural catastrophe, they basically *anticipate* the demand that the limitless rich should help where other institutions reach their limits (responsibility-as-virtue).

Van de Poel (2015a: 18) points out that social agents can take responsibility for some SoA even if they are not expected to do so – i.e., they could not be held responsible for this SoA. This would correspond to the latter example: certainly, Inditex cannot be held responsible for not helping victims of natural disasters. It should have become clear then why Nike started a campaign against child labour – they had to respond to social demands. Yet, one might want to ask why Inditex donates money to matters which are basically none of their concern.

In this section it was argued, then, that the R in CSR refers to prospective and moral senses of the responsibility paradigm. The question to answer in the next section is why corporations go beyond the traditional business case of making profit and engage in issues concerning the environment, labour practices, and

society. As was shown, pressure from NGOs, the press, or other stakeholders seems to be a driving force for CSR; however, the possible reasons for and effects of CSR can be further specified.

2.2.3 Corporate motivations for CSR and possible effects of it

The reasons for why companies subscribe to and practice CSR are manifold and theoretically discussed by many authors (see, e.g., Breeze, 2013; Herzig & Moon, 2013; Holder-Webb, Cohen, Nath, & Wood, 2009; Pollach, 2015). Many critics ask whether corporate subscription to CSR is because corporations really want to be responsible in an ultimate way (virtue?), or because they want to be identified and seen to be responsible (see, e.g., Achbar, Abbott, & Bakan, 2006b). The most common answer found is that, anyhow, it is better that corporations, at least, pretend to be interested and aware instead of turning their backs to crucial environmental and social issues they impact on. In other words, it is still better to subscribe to CSR owing to external pressure—rather than to an own internal moral dilemma— than doing nothing.

Spence (2007: 869) in interviews with representatives of 25 large commercial organisations in the UK actually found—what Friedman would definitely underline—that

[a]ll socio-environmental concerns had to be harnessed to a business case in some fashion to the extent that it seemed as though the starting point for CSR is not any notion of social responsibility as such, but that anything that organisations do in the CSR field must bolster their own interests in some way.

Indeed, the **business motive** for CSR can be found in such areas as reputation management, issue management, risk management, or impression or image management; moreover, CSR functions as a tool for enhanced transparency, trust building⁶⁶, and legitimation. The following sections provide overviews of these motivations.

⁶⁶ Lim and Tsutsui (2012) found that short-term economic relations give rise to CSR adoption as a strategy for signalling good business practices whereas long-term economic relations do not exert pressure to adopt CSR.

REPUTATION MANAGEMENT

Doorley and Garcia (2011) affirm that the reserves of corporate reputational capital are depleted. In reputation management, CSR is seen as a critical component and instrument to enhance and protect corporate reputation among different stakeholder groups (see, e.g., Eisenegger & Schranz, 2011; Ihlen et al., 2011c; Pollach, 2015; Waddock & Googins, 2011). Indeed, the media is constantly reporting on corporate performance, and positive and, above all (Eisenegger & Schranz, 2011), negative impacts of corporate activities (Cornelissen, 2011). Therefore, adopting not only a mere business discourse but also a caring and sharing one (Itänen, 2011) helps to shape the desired image of the corporation in society. Many authors assume that the growing importance of corporate reputation is a central reason why companies are increasingly addressing the topic of CSR (see, e.g., Eisenegger & Schranz, 2011).

It has been shown that reputation has an indirect relationship to company performance (see, e.g., Waddock & Googins, 2011), which is a further reason to foster corporate reputation in terms of authenticity, trust building, transparency, and accountability. CSR activities and reporting on them is one way of doing so beyond financial issues; apparently, in particular companies with poor reputation bet on CSR (Eisenegger & Schranz, 2011). Reputation can be built and maintained through good numbers and, in addition, through meeting stakeholder expectations beyond profit-making (see, e.g., Bartlett & Devin, 2011; Pollach, 2015).

LEGITIMATION

As Pollach (2015) suggests, legitimacy and reputation are conceptually overlapping and intertwined concepts due to the fact that firms need some level of legitimacy in order to obtain a strong reputation. Legitimacy is one of the reasons for CSR mentioned by the majority of authors. By practicing CSR, a corporation can generate the perception that its actions are desirable and appropriate within socially constructed systems of norms, values, beliefs, and definitions (see, e.g., Iivonen & Moisander, 2014). In other words, CSR activities might ensure the business its license to operate. It can further do so by associating itself to other organisations or institutions that are highly legitimate (Pollach, 2015) (*social capital*).

IMPRESSION MANAGEMENT

In general terms, corporations want to do positive face-work (Goffman, 1982 [1967]) in the sense of impression management. A positive corporate identity and corporate image will lead eventually to higher profits through customer loyalty and market share. Pollach (2015) showed with her study that CSR directors also see an opportunity in CSR to differentiate their companies from others, to gain public recognition, and become more visible on the market.

ISSUE MANAGEMENT

Especially, if a company has engaged in unethical behaviour, CSR initiatives often form part of the issue management in the sense of attempting to overcome the negative impact and to shape public perception accordingly (Waddock & Googins, 2011).

RISK MANAGEMENT

Another reason for CSR is risk management and risk communication. Doing business also generates risks which the different parties involved have to be able to recognise, take, and handle. CSR might reduce risks, for instance, through the implementation of stricter working standards, and it might reduce the potentially negative effects of risks through their communication and, therefore, enable awareness and dialogue (see, e.g., Palenchar, Hocke, & Heath, 2011).

TRANSPARENCY

Stakeholders also demand transparency from business in the sense of availability of information. It seems that informational asymmetries contribute to fraud, corruption, and the abuse of power (Holmer Nadesan, 2011), all issues which, once discovered, may damage reasonably the reputation of a company. It seems that the biggest transparency issue currently lies in overseas operations, more concretely, in the supply chains (ibid.). Even if the corporation sets clear standards for suppliers, enforcing and monitoring its compliance is often described as difficult and out of reach of the corporations; however, more customers now care and want to know about the conditions of production of the goods they are going to purchase. Bashar (2013: 12) found, "there is a positive linear relationship between

ethical, legal, economic and philanthropic activities and consumers' buying behaviour”.

TRUST

What corporations need is trust in the company. However, trust in corporations seems to be in decline (Ihlen, 2011). CSR can help to produce a more humane and authentic image of the corporation and, therefore, present it as trustworthy. Bentele and Nothhaft (2011) point out that trust is a communicative mechanism, and that trust comes into play when actors act dependent on others. Obviously, when one buys a product which is said to have been produced without the use of child labour—which provides the reason for buying this and not another item—one trusts the company behind the product that their statement is true. A consumer grants trust because a positive outcome which is significant for the children, the corporation, and the consumer is expected. If no discrepancy follows, such as a news report on child labour implying this precise company, trust can enhance and the odds that the consumer buys from the same brand again are high. Bentele and Nothhaft (*ibid.*) referring to Giddens, furthermore, point out that trust is a central mechanism of modern society, and that trust replaces certainty; the question of truth is driven back by the question of social acceptability⁶⁷.

OTHERS

Certainly, further motivations for corporations to practice CSR can be named. For instance, to attract, motivate, and retain **talent**; to improve operational and cost-**efficiency**; to develop new business opportunities, and to create a more secure and prosperous operating environment (Doorley & Garcia, 2011). Inter alia, Pollach (2015), Holder-Webb et al. (2009), and Himmelstein (1997) also point to the **isomorphism** between corporations: the reason for doing CSR might just be that the competence does it. Interestingly, another reason attributed to the practice of CSR is to be one step ahead of governmental interference, to **anticipate**, in order to avoid any kind of legislative restrictions or reprimands (Bashar, 2013; Holder-Webb et al., 2009; Holmer Nadesan, 2011). Furthermore, since CSR is value

⁶⁷ This would imply that in modern societies it is more important that a shirt has a fair trade label than that it was really produced under fair conditions.

attributing, generally in an appraisive sense (Castelló & Lozano, 2011), it might shed a positive light onto the corporation and, indeed, function as a source of **competitive advantage** (May, 2011; Sillanpää, 2007a).

Some of the corporate **benefits** of CSR could then be listed in the form of dedicated employees and loyal customers, reduced operating costs, satisfied stakeholders and shareholders, increased profits, improved brand name, differentiated products, and the corporation being competitive and innovative (Metaxas & Tsavdaridou, 2011)⁶⁸. Some authors perceive CSR, therefore, as a *win-win* situation for society and business (see, e.g., Rajak, 2011; Sillanpää, 2007b): it is in the self-interest of the corporation for the reasons just mentioned, and it is in the interest of society that corporations address social and environmental issues.

Obviously, the diverse possible motivations for a corporation to practice CSR overlap and are, in practice, difficult to keep apart and observe separately. Whatever they are for each corporation, it might be argued that the important thing is that business somehow attempts to avoid or rectify the harmful effects of its activities, and as long as this is done the moving causes might be perceived as secondary. In other words, even for looking good you will have to do at least some good, and the looking good will determine you to do some good in the future (see also, Grant & Nyberg, 2011).

For the purpose of the present study, as stated in the definition of CSR, CSR is understood as forming part of the **strategic management**⁶⁹ of a corporation (see also, Pollach, Johansen, Nielsen, & Thomsen, 2012). It can be viewed as the strategic response to the corporate environment in the sense of a negotiation between the corporation and its stakeholders that, eventually, might underpin practices that become embedded as norms (Bartlett & Devin, 2011).

In sum, CSR can be perceived as (i) a strategic variant of marketing aiming to promote a company's image and reputation (direct effect), as well as the sales of its

⁶⁸ Windsor (2013) contrasts the advantages and disadvantages of enhanced CSR on the short and long run: on the short run, investing in CSR will lead to loss in shareholder wealth but to gain in social and stakeholder welfare; on the longer run, CSR investment leads to gaining in shareholder wealth and in reputation.

⁶⁹ This study supposes that *strategic management* comprises the diverse possible corporate motivations described above.

products (indirect effect) (Eisenegger & Schranz, 2011), or as (ii) the real desire of the corporation as a social actor to do some good and attenuate its impacts on society and the environment, or (iii) as something between both extremes. Depending on which attitude one takes on, criticism of CSR is more or less prevailing. For example, L'Etang, Lugo-Ocando, and Ahmad (2011) interpret CSR straightforwardly as being fundamentally a political exercise of power linked to propaganda. The next section outlines more criticism.

2.2.4 Critical views on CSR

Diverse critical stands to CSR can be found. Some are obvious from the explanations of the previous section: corporations are accused to use CSR as a strategic management tool to build up a positive image, enhance their reputation, gain trust and loyal customers, and obtain the legitimation to exist in society⁷⁰. Often CSR is dismissed by sceptic consumers as mere symbolic exercise or corporate 'greenwashing' (see, e.g., Pollach, 2015).

It seems that especially the **voluntary** character of CSR yields criticism. For example, in the previous section, it was mentioned already that a reason for doing CSR might actually be to be one step ahead of governmental interference, in order to avoid any kind of legislative restrictions or reprimands. Due to the voluntary and not normative character of CSR, it is often pondered on whether CSR is actually being used by corporations to **avoid binding obligations** (see, e.g., Lim & Tsutsui, 2012; Roseberry, 2007). The focus on corporations as moral entities and corporate citizens diverts public attention from the task of establishing laws and rules that govern and regulate (see, e.g., May, 2011).⁷¹

⁷⁰ Waddock and Googins (2011) present different stages of maturity of CSR activity. Following this approach, a company might use CSR in the first stage as mere window dressing or, in the last and seventh stage, really take on a reconfiguration of its value chain. From this follows that critique on CSR could also refer to, and take into account, the developmental process a corporation is in, that is, to the stage of maturity. Also Öberseder et al. (2013) describe different stages of CSR development.

⁷¹ In the documentary movie *The Corporation* (Achbar et al., 2003) a shareholder activist argues that it should not be of importance what the Chairman of General Motors decides to be an appropriate level of emissions of cars —even though the Chairman may have a lot of scientists and be a good person, s/he was not elected by general society, thus, s/he should not have the power to speak and take decisions on issues affecting whole society— these decisions must be made by governments and not by corporations.

Criticism also refers to **CSR frameworks** as the adherence to them is voluntary and the accuracy of reporting is not verified (Holmer Nadesan, 2011). For instance, the UN Global Compact is accused of serving more effectively as a public relations tool than it serves to monitor and enforce CSR and transparency (ibid.). The point is that no global regulatory body exists to enforce labour rights or environmental standards, not to speak of monitoring them and verifying compliance. Therefore, corporations can do and say what they want as long as they have themselves covered. This, obviously, is a transparency issue.

The **transparency problem** was already mentioned. The question many CSR observers have is if words correspond to actions (see, e.g., Bartlett & Devin, 2011). The CSR communications of many TNCs in form of reports, leaflets, or press releases read wonderfully. Nevertheless, some investigations by NGOs or the press show that words seem not to correspond to actions⁷². The results of such investigations might be disputed by TNCs and argued against; however, in the moment in which a factory collapses little seems left for dispute.

Another problem discussed in the realm of CSR is that corporations and even entities such as the Fair Labour Association (FLA) or Ethical Trading Initiative (ETI) identify the responsibility of poor working conditions as something **suppliers overseas** have to deal with (Bendell, 2005). By implementing Codes of Conduct⁷³—which are celebrated under CSR—for their suppliers, the corporation

⁷² See, for instance, a reportage on H&M by the German public TV station ZDF accessible under www.zdf.de/ZDFmediathek/beitrag/video/2270532/Die-billige-Masche-von-HundM?setTime=161.615 - [/beitrag/video/2270532/Die-billige-Masche-von-HundM](http://beitrag/video/2270532/Die-billige-Masche-von-HundM), or the video from Dandy Diary shooting at a factory in India that produces for H&M (an article is accessible at www.journelles.de/interview-mit-jakob-von-dandy-diary-zu-dem-brisanten-fair-trade-fashion-video, however, the video was deleted the day after it was released) (both accessed on 07/11/2014).

Or see the press coverage on Inditex's labour practices in Brazil at, for instance, www.nuevatribuna.es/articulo/america-latina/brasil-amenaza-sancionar-zara-75-millones-euros-utilizar-mano-obra-esclava/20150513184608115934.html or http://cincodias.com/cincodias/2011/12/28/economia/1325188549_850215.html (accessed on 16/06/2015).

Or read about working conditions at Adidas supply businesses in Germany at www.zeit.de/2015/21/adidas-arbeitsbedingungen (accessed on 27/05/2015).

This list of reportage on malpractice could be continued for many TNCs. The above examples are just supposed to give a small insight and idea of that words do not necessarily correspond to actions.

⁷³ Codes of Conduct present a set of rules outlining the norms and proper practices the corporation expects their suppliers and business partners to follow.

itself seems to be off the hook. Issues such as child labour or discrimination would have to be dealt with in the factories and not in the corporation's headquarters. Thus, the corporation can continue to expect the unexpected from their suppliers, which, in turn, have to deal with the accusations.

Others say that CSR is just a **long-term profit maximisation** because corporations would only take on profitable issues, such as one-term donations, for example, to victims of natural catastrophes, which will, at least, result in positive media coverage and good publicity. It is argued that if CSR implies earning money, it is actually not CSR (see, e.g., Ihlen et al., 2011c). Indeed, one part of many CSR programmes are donations and this kind of action taking shows a more profound issue: Rajak (2011) points to the logic of the gift which works through CSR – asymmetrical relations of dependency are reasserted rather than autonomies liberated.

Another problem seems to lie in **measuring CSR** in order to compare intra- and inter-company results. Bartlett and Devin (2011) point out that metrics and ratings are not consistent in regard to what they measure; furthermore, the introduction of new measurement systems —for instance, in the form of new guidelines and frameworks— dilutes and distorts former ones. Another fact is that measurements are often based on self-reported indicators —as are the GRI guidelines— and, therefore, are not externally verified. Finally, it is also asked if it makes epistemological sense to follow a quantitative logic in the area of CSR.

Some authors also focus on the S in CSR and question the **notion 'social'** since it is unclear what it refers to. What it does, at any rate, is to put the corporation back in touch with the wider context —beyond the market— it is operating in (see also, Rajak, 2011). One problem with the 'social' in CSR is that, as Leitch and Motion (2011) point out, there are at least as many 'socials' as there are nations since 'social' relates to the life, welfare, and relations of human beings in a community. Especially with TNCs operating worldwide it becomes difficult then to know what the 'social' stands for, that is, to which society it refers. This fact also makes the definition of CSR and selection of contents difficult since each 'social' shows different special needs. What seems praiseworthy to a person from one society might appear disastrous to a member of another society (see, e.g., Khan, Munir, & Willmott, 2007). TNCs obviously have local and global influence and impacts; thus,

one might want to argue that Corporate Local and Global Responsibility would be more adequate as denotation of the practice (Leitch & Motion, 2011).

Another solution by some academics and CSR practitioners is to drop the ‘S’ from CSR; though, this bears the dangers to suggest that corporate social obligations are optional, and it ignores the presupposition that business is a social institution receiving their charters from states or governments (Murphy & Schlegelmilch, 2013). Another suggestion is made by Kim et al. (2015) who propose that the range of CSR should be narrowed down from society and stakeholder levels to the public (CPR) since even if a corporation actively cares about many social issues, it will still appear irresponsible in others.

Further critical points made on CSR can be listed. For example that CSR is one way of **focusing attention** on a specific topic in order to leave others in the shadows. For more reasons for criticising the practice of CSR see, for instance, Ihlen, Bartlett and May’s (2011c) introduction to and the whole volume of *The Handbook of Communication and Corporate Social Responsibility* (Ihlen et al., 2011b). The following summary points round up the present chapter on the corporation and CSR.

2.3. Summary points

In section II.1.3.3 above the different dimensions of discourse were outlined, viz., the text dimension, the discourse practise dimension, and the social practice dimension. The present chapter, II.2, was supposed to provide insights into the social practice dimension for this study by introducing the corporation as an entity in society and the practice of Corporate Social Responsibility. The summary points for the corporation and CSR are:

▪ Corporation

- ◇ a corporation is a business organisation in the form of an association of individuals, authorised by law to act as a legal person
- ◇ the systematically pursued main goal of a corporation is the one of making financial profit
- ◇ the corporation is the dominant economic institution of today
- ◇ multinational or transnational corporations operate globally

- ◇ the rights of the corporate entity are manifold, whereas their responsibilities are less clear
- ◇ for this study, it is assumed that the corporation is a *legal person* presenting *collective agency*, and it is considered as a *moral agent*
- Corporate Social Responsibility
 - ◇ CSR is a corporate practice
 - ◇ for this study, CSR is defined as the voluntary commitment by a company to act in an ethical and responsible manner in the social and environmental dimensions, beyond legislative and economic demands, and is viewed as an integral part of corporation's overall management strategy
 - ◇ it is not legally formalised what CSR actually contains or implies
 - ◇ corporations find guidance for CSR in standards, norms, and recommendations, e.g., the Global Reporting Initiative (GRI); in addition, corporations perform materiality analyses to inform the content of their reporting
 - ◇ CSR evolves with changing values; it might be seen as inherently subjective, dynamic, and contextual
 - ◇ CSR contents can be summarised to be referring to the dimension of human rights, fair labour practices and decent work conditions for own employees and workers in the supply chain, the community and society at large, and the environmental dimension (also the economic/financial topic is found)
 - ◇ the *R* in CSR refers to the prospective and moral senses of the paradigm responsibility (opposed to retrospective and/or legal senses)
 - ◇ the business motive for CSR can be found in reputation management, issue management, risk management, or impression management; moreover, CSR functions as a tool for enhanced transparency, trust building, and legitimation
 - ◇ recently, it can be observed how CSR takes a political turn, implying that corporations officially take on tasks that formerly were the sole responsibilities of states
 - ◇ diverse critical stands to CSR can be found

The next chapter is dedicated to corporate communication; it focuses on how corporate CSR discourse is produced and established.

II.3 The discourse practice dimension for the study

This third chapter of Part II provides an overview of the discourse practice dimension for the study. The former chapter has observed the broader social practice dimension, whereas now corporate communication and, specifically, the communication of CSR are observed. Part of a critical discourse analysis is the study of text production, distribution, reception and interpretation. Basically, the question(s) this chapter attempts to answer is *Who communicates with whom and how, under what circumstances and for what purpose?* Therefore, insights into corporate communication in general are presented (II.3.1) and, then, these are used to continue with explanations of CSR communication (II.3.2).

In order to be able to gain a wider understanding of corporate communication, and specifically communicating CSR, this study approaches the issue through diverse academic literature addressed to various readerships and with different communicative purposes. With, for instance, Cornelissen (2011), Doorley and Garcia (2011), and van Riel and Fombrun (2007) (corporate communicators and educators) specifically readings for business communication practitioners were accessed in order to comprehend how corporate text producers are formed and instructed and how text production assumingly takes place in the corporation. For instance, Cornelissen (2011) defines the readership for his book *Corporate Communication: A Guide to Theory and Practice* as ‘students of business and management courses, managers, analysts, senior executives, and academics’; i.e. it is primarily written for people who are, or will be, inside the corporate world. By contrast, for example, Breeze (2013), Merkl-Davies and Koller (2012), or Lischinsky (2011a) (discourse scholars) also focus on business discourse and provide comprehensive descriptions, yet rather from a critical and explanatory position.

In order to diversify the approach further and gain more insight into discourse production, I took the opportunity to interview two communication practitioners from companies from the marketing and communication sector that help corporations write their CSR reports. Moreover, a questionnaire regarding CSR

discourse production was sent to each corporation under study⁷⁴. The insights from the two interviews and the responses to the questionnaire are included mainly in this chapter.

3.1 Corporate communication

Communication is of tremendous importance for the management of organisations (Ihlen et al., 2011a). Especially in the modern context in which corporations act, corporate communication has to bring all the company's different communicative activities together, thus, projecting an only, uniform image of what the corporation is and stands for (see, e.g., Breeze 2013). Communication is a critical part of establishing and maintaining reputation which, in turn, is the basis for the sustainability and success of a company due to the fact that the company's license to operate is granted by its stakeholders (see, e.g., Capriotti, 2011; Cornelissen, 2011; van Riel & Fombrun, 2007).

3.1.1 What is corporate communication and corporate discourse?

Van Riel and Fombrun (2007) state that corporate communication encompasses three types: marketing communication, management communication, and organisational communication⁷⁵. This study concentrates mainly on organisational communication, which encompasses public affairs, investor relations, environmental communication, etc. In fact, the corporate communication system includes several channels and modes such as PR, marketing, investor relations, communication with employees, and also institutional communications (ibid.). Since, at least the beginning of the century, CSR communication can be added which, as outlined below, might be organised separately or form part of, for instance, PR.

Corporations as actors in society then cultivate textually mediated relational actions by producing and distributing texts that are interpreted by different

⁷⁴ See III.1.2.2 for an explanation of the content and the data collection process of the interviews and the questionnaire.

⁷⁵ Management communication is one that takes place between the management and internal or external text receivers of the organisation; marketing communication refers to communication that supports sales; and organisational communication encompasses public affairs, investor relations, environmental communication, etc. (van Riel and Fombrun, 2007).

groups of stakeholders (Koller, 2009). These texts being material manifestations of discourse produced by the corporation with the purpose of communicating include a wide range of types of written documents, as well as forms of talk such as interviews, verbal reports, speeches, or informal communication (Grant & Nyberg, 2011). Corporate texts appear in genres such as mission statements, press releases, advertisements, annual reports, CSR reports, internal memos, Codes of Conduct, etc. (see, e.g., Breeze, 2013; Waller & Conaway, 2011) which, in turn, can be categorised as internally or externally oriented (ibid.).

The product of corporate communication is corporate discourse. Breeze (2013: 19) takes “corporate discourse to include the set of messages that a corporation chooses to send to the world at large, and to its target markets or existing customers”; moreover, she also includes messages that are intended for internal consumption only. The point is that corporate discourse “as comprising a set of interrelated texts that, along with the structures and practices related to text production, dissemination and consumption, brings an object or idea into being” (Grant & Nyberg, 2011: 536, and in there cited; see also, Hardy, 2004). Corporations are, inter alia, discursively constructed, they ‘emerge’ in communication – i.e., corporate communication and discourse also constitute the phenomenon called ‘corporation’ (Thøger Christensen & Cheney, 2011).

In brief, corporate communication manages internally and externally social interaction of the corporation with its various stakeholders through messages. The purpose of corporate communication is often defined in the realm of reputation management. The manifold corporate communications in form of reports, press releases, advertisement, etc. shape the corporate discourse of a specific company due to the thoroughly planned and determined contents of corporate messages based on the corporate vision. For instance, if a company pretends to be caring, this value would be integrated into the diverse corporate communications in order to create a discourse that evokes such a caring image of the corporation. The next section explores this further through observing *how* and *by whom* texts are produced in the corporation.

3.1.2 Who does it for whom, and how is it done?

Cornelissen (2011) describes the general process of planning corporate communication programmes and campaigns in the following seven steps: (i) orientating on the corporate vision and reputation, a strategic intent is elaborated and (ii) communicative objectives defined; then, (iii) the target audience has to be identified and prioritised; based on the former steps, (iv) themed messages have to be identified and (v) message styles developed in order to, finally, (vi) develop a media strategy and (vii) prepare the budget. The **communicative strategy** evolves from the general direction a company wants to take in the specific environment it is acting in; that means, in a circular manner, the corporate strategy gets translated into the communication strategy which, in turn, informs the corporate strategy, and so on (ibid.). This link between corporate strategy and communication strategy reveals how corporate discourse is shaped by corporate values and motivations.

Now, the question is *how* the production of communications is organised inside the corporation. This, obviously, depends on each company. Pollach et al. (2012) observe that, principally,

there are three ways in which a company can choose to organise its communication activities on a centralisation-decentralisation continuum: the various activities can be merged into one or two central departments; they can stand alone as separate departments; or they can be subordinated to other functions.

The authors, through surveying corporations, found that, certainly, corporate communication is fundamental for companies and that all their survey participants had some kind of **communication department**, which mainly reports directly to the CEO. Moreover, van Riel and Fombrun (2007) observe that companies have created specialised departments responsible for the communication with its key stakeholders: for instance, *Internal Communications* would address employees, *Marketing Communications* mainly customers, *Investor Relations* investors and analysts, *Government Relations* or *Public Affairs* take care of the communication with regulators, legislators and such, and *Public Relations* would interact with NGOs, activist groups, and other concerned stakeholders.

The list of possible departments responsible for communicating reveals also the supposed text receiver of corporate communication, the *for whom* it is done. In the

literature the addressees are broadly defined as the corporation's stakeholders, mainly employees, customers, investors, government, and the public (s.s. II.2.1.5). For instance, the annual report is specifically directed at shareholders and accomplishes the legal requirement to inform about the corporation's financial performance; nevertheless, practitioners will keep in mind as well that the annual report is also an excellent opportunity to communicate to a wider audience and in a wider, more promotional, sense (Breeze, 2013).

After having seen that the production of corporate communication might be more or less centralised in one or various departments, the question remains *who* the text producer is. Mautner (2008) points out that in corporate communications literature the question of who produces texts is often backgrounded through linguistic techniques such as nominalisation, passivisation, or collective agents; however, that in practice, the corporation has **communication professionals** who are more or less affiliated to specific functional divisions. Outsourcing to consultancies and agencies is common as well (*ibid.*), which is also the case for some corporations under study in this work.

Cornelissen (2011) distinguishes two kinds of communication practitioners in the corporate setting: the *technician* and the *manager*. The communication technician would be responsible for writing, editing, and handling the technical aspects of corporate communications (which might be outsourced); by contrast, the communication manager would decide on the content of corporate communication, that is, the long-term strategy behind it, the planning and monitoring of communicational effects. These two different roles can be ascribed to what Goffman (1981) terms the *animator/author* and the *principal*⁷⁶ (see also, Hill & Irvine, 1993a; Koller, 2012; Lischinsky, 2011a; Renkema, 2001).

⁷⁶ Goffman (1981) argues that as natural as the notion 'speaker', or 'writer', might seem, the role of the text producer is more complex and might actually be, at least, threefold. He discusses participation frames. For him the 'speaker' can be seen as (i) 'animator' – party who physically transmits the utterance and, thus, needs not be responsible for its wording or intent; (ii) 'author' – composes the wording of the utterance and, thus, needs not be responsible for its content; and (iii) 'principal' – legally committed entity and thus responsible for the SoA attested to by the content of the utterance. In other words, the *animator* is the functional node in a communication system; the *author* is "someone who has selected the sentiments that are being expressed and the words in which they are encoded", and the *principal* (in the legalistic sense) is "someone whose position is established by the words that are spoken, someone whose beliefs have been told, someone who is committed to what the words say", a "person active in some particular social identity or role" (*ibid.*, 144-5). Obviously, these three different roles might be united in one person, yet they do not necessarily have to.

Applying this to the supposed production process of some piece of corporate communication, for instance, a CSR report, (i) the *animator* could be the consultancy who works on the design and layout, (ii) the *author*, a specific department in the corporation, such as the PR or CSR department, and (iii) the *principal* would have to be then the corporation in its role as a corporate agent. It is important to observe that these roles, again, are ascribed to subjects who speak from and in a socially constituted position, which is defined in a speech situation by the intersection of many different forces (Pratt, 1986); this is why the physical *author(s)* of a CSR report unlikely speak for themselves or ‘from the heart’.

In sum, apparently, the production of corporate texts, and, hence, corporate discourse is a collective enterprise which implies that texts mostly have no single, identifiable producer (Breeze, 2013). For the purpose of the present study the notion of *principal* is meant when reference is made to the ‘text producer’, since the corporation —as a social agent— is the responsible (collective) agent for the SoA attested to by the content of an utterance. In other words, the responsibility for a promise made in a CSR report lies with the corporation but not with the *animator* nor *author* of the text. In the same vein Cooren (2004: 379) observes that “the sign at the building entrance [of, e.g., corporate headquarters] acts *on behalf* of or *in the name* of the organization, and not necessarily on behalf of the person who produced it”.

3.1.3 The purpose of corporate communications

As abovementioned, corporate communication, in shape of a specific department or as a conceptualisation, is responsible for creating a **unified corporate image**. Cornelissen (2011) emphasises that, nowadays, the main task of corporate communication is to establish favourable corporate images⁷⁷ and reputations with all possible stakeholder groups, since stakeholders will act in a favourable way for the success of the corporation. This corporate image has to be created, established, and nurtured by communication professionals because stakeholder trust is unsteady and can be negatively influenced by, for instance, only one media message that unfolds discrepancies (see also, Bentele & Nothhaft, 2011).

⁷⁷ The author defines ‘corporate image’ as a set of associations in the sense of the net result of the interaction of a subject's beliefs, ideas, feelings, and impressions about a corporation.

Indeed, corporate communication operating through different genres is largely concerned with the **promotion** of the corporate entity and with the establishment of its **credibility** (Breeze 2013). Corporate communication is meant to project a specific set of values (ibid.), which makes corporate discourse ideologically loaded. Moreover, many aspects seem to be taken for granted in corporate discourse, apparently, with little need to justify the whys and wherefores of claims made (ibid.), which might result for the attentive text receiver in a rather biased impression making.

Actually, **reputation** management and corporate communication are often pronounced in the same instance⁷⁸. Doorley and Garcia (2011) define *reputation* as the sum of *performance plus behaviour plus communication*. Interestingly, one of the ten precepts of reputation management proposed by the authors is "Do not lie" (2011: 24) whereby they point to the "slippery slope" and "significant converse consequences" lying might have. Indeed, Doorley and Garcia devote a whole chapter to ethics and communication in which they affirm that corporate communicators care for ethical practices⁷⁹; however, the 'outside world' rather seems to be sceptical about corporate ethical motives. For instance, Hardy (2004: 415) examines organisational discourse and points out that "all assertions of knowledge and claims to represent 'reality' should be regarded with suspicion", especially, since discourse has to be understood as the main vehicle for constructing organisational reality.

Apart from a general suspicion of the credibility of corporate communications, corporate communication practitioners, furthermore, have to work with discourses produced by other agents on the same issue, which in many cases might be counterproductive to corporate interests. For instance, when a NGO refers unfavourably to a corporation and their safety standards in relation to a factory fire. Ihlen (2005) argues that PR has increasingly been linked to relationship management in the function of **establishing and maintaining mutually**

⁷⁸ For instance, the subtitle of Doorley and Garcia's (2011) book Reputation Management is *The Key to Successful Public Relations and Corporate Communication*.

⁷⁹ Practitioners might want to join, for instance, the International Association of Business Communicators www.iabc.com (accessed on 27/04/2015) and subscribe to their Code of Ethics. See also, among others, the International Public Relations Association www.ipra.org (accessed on 27/04/2015)

beneficial relationships which the author calls the *social capital* of the organisation in the bourdieuan sense (see also, Cook, 2008, on the power of PR).

In sum, a consistent corporate message is required to build and shape public perception of the company; discourse is what builds this particular representation of reality (Breeze, 2013). The purpose of corporate communication is then to establish a discourse which presents the business to its stakeholders in a way which will make them continue to grant the **license to operate** – that is, to work for the company, to invest in it, to buy its products, etc. Indeed, CSR communication might be understood as a particular arrangement of corporate communication. As suggested above, it seems that corporations have included environmental and social involvement into their agendas and communications due to external pressures and, so, as an exercise of legitimation. The next section focuses specifically on the communication of CSR.

3.2. CSR communication

Above, in sections II.2.2.1 and II.2.2.3, respectively, it was already outlined what CSR is and corporate reasons for taking on the practice of CSR. Moreover, the importance of communication in the corporate setting in order to legitimise the corporation and build their image and reputation was presented in the former sections. As Pollach et al. (2012) observe, CSR issues have grown in importance within corporate communication and communication is considered equally important for CSR. As one of the interviewed CSR communication practitioners pointed out, “before companies had a CR section in their annual report but they realised that the annual report is not sufficient to satisfy stakeholder demands”; in other words, companies realised that they should disclose more non-financial material issues to reach wider stakeholder groups.

From a communication and media studies perspective, Bentele and Nothhaft (2011: 209) argue, “CSR is always simultaneously about corporations acting as socially responsible as well as the perception of corporate responsibility by society”. This implies that communicating CSR actions is fundamental in order to make ethical corporate behaviour visible to stakeholders; moreover, obviously, communicating CSR with a specific framing can shape stakeholder perception of the corporation in the interest of the very same. In fact, doing CSR is one thing,

being able to communicate it is a central element of every successful corporate responsibility programme; hence, the importance of effective CSR communication.

The following sections concentrate, then, on the **discourse practice dimension** of CSR communication⁸⁰, viz., discourse production, distribution, reception and interpretation. Concretely, this study focuses on the text production of CSR reports. It seems that to find concrete academic work on text production of CSR reports is difficult⁸¹. Obviously, books on corporate communication (see, e.g., Breeze, 2013; Cornelissen, 2011; Doorley & Garcia, 2011) deal with the topic but rather in a general sense. I intend with this work to provide some more concrete information on the production of corporate CSR information, which is consider relevant in the sense Fairclough (1989: 50) describes: “producers exercise power over consumers in that they have sole producing rights and can therefore determine what is included and excluded, how events are represented, and [...] even the subject positions of their audiences”. Indeed, understanding better the circumstances of production, distribution, reception and interpretation of this specific kind of corporate communication establishes a basis for the latter interpretation and explanation of findings from the linguistic analysis of CSR reports. As abovementioned, apart from a literature review, the insights gained from questionnaires to corporations and interviews with CSR communication practitioners help establish the discourse practice dimension for the present work.

3.2.1 Production

In order to understand the content of CSR, section II.2.2.1 has already observed different frameworks for CSR and the specific themes or topics expected for the

⁸⁰ The analysis part of this study focuses mainly on CSR communication by the corporation. Obviously, CSR information is also produced by other social agents such as activist groups, governments, academics, NGOs, or the press, each of them taking on standpoints that are more or less similar to the corporate point of view. For instance, Eisenegger and Schranz (2011) point out that the media likes to concentrate on scandals of Corporate Social Irresponsibility (CSI). Academics might be critical or subscribing. NGOs can provide new approaches to CSR or just criticise corporate practices, etc.

⁸¹ For instance, outlining their research method of CEO letters, Castelló and Lozano (2011: 15) state that “[w]e approach the interpretation of the CEO statements in two ways: first, by understanding the process of writing such statements and their importance for the firms, and, second, by analyzing a sample of 93 reports”; however, unfortunately they do not explicitly take up the process of writing in the remaining article. Archel et al. (2011) conducted interviews with organisations to explore the meanings attributed to CSR, but neither investigated directly the process of text production, viz., the steps and actors implied.

practice of CSR. After having pointed out what CSR should include, this section focuses on the production of CSR communications, specifically, CSR reports. This implies asking *how CSR reports are produced in a corporation; by whom; through which stages, drafts and editorial process the CSR report passes*, etc. Important to keep in mind is that CSR and its reporting is not normative and that no statutory guidelines exist to execute such reporting in a timely and comparable manner, which provides corporations with leeway in the content and format of their reports (Crawford & Clark Williams, 2011).

In general terms, CSR or sustainability reporting can be defined as **disclosures** by companies of any aspect related to their impact on society or the natural environment (De Villiers & Alexander, 2014). Doorley and Garcia (2011) observe that communicating CSR employs traditional corporate communication tactics as well as more recent CSR tools such as codes of ethics, codes of conduct, working with certification initiatives such as the GRI, or specific training programmes. Communicating CSR information takes place in different forms in which the **medium** and **genre** vary. For instance, corporations produce specific *reports*, issue *press releases*, inform on their *website*, establish *codes of ethics* and *codes of conduct*, etc. This study is specifically interested in *CSR reports* regarded as a genre per se, in the sense of being a socially recognised class of communicative events with a common set of communicative purposes; furthermore, the present work also considers *annual reports* that include CSR information, or the more recent *integrated reports*⁸².

The **CSR report**, then, is one genre among others to convey CSR information. The production of the information in a report has taken place as a goal oriented process that unfolds in terms of stages or phases resulting in a written document (see also, Solbjørg Skulstad, 2008, on genre), which is multisemiotic in the sense of

⁸² Integrated reporting provides a holistic approach to reporting for companies. It supposes, first of all, integrating commercial and sustainability strategies in the business, which implies that, secondly, communicating economic results and CSR actions in separate reports would not only be obsolete but also difficult (for more information on integrated reporting refer to <http://integratedreporting.org>, accessed on 29/06/2015). Nevertheless, one CSR communication practitioner, interviewed in June, 2014, pointed out that integrated reporting is still far away since few companies are really integrating their commercial strategies into their sustainability strategies, and some companies just insert their CSR report into the annual report.

I shall generally refer to 'CSR reports' when referring to the data for the present study, even though some CSR data are extracted from annual or combined reports (s.s. III.1.3.1).

combining words, pictures, charts, colours, font size, etc. Problematic seems that there is no universally accepted definition of what a CSR report is or what it has to include; nevertheless, a CSR report should contain quantitative and qualitative information on, at least, the social and environmental actions a company has taken (Roca & Searcy, 2012). As was shown, global CSR reporting templates and frameworks exist, such as the GRI, but such are voluntary guidelines. So, what are the motivations then for publishing a CSR report?

MOTIVATIONS AND GOALS – WHY TO TALK ABOUT IT?

The reasons for communicating CSR can first of all be located around the reasons for doing CSR (s.s. II.2.2.3). For instance, Spence (2007) observes social and environmental reporting and hegemonic discourse by analysing interviews with representatives of 25 large capitalist enterprises in the UK. He found that the underlying motivations for CSR reporting have mainly strategic considerations, that reporting CSR is comprehended as part of the responsible behaviour, and that CSR and reporting it is what business does now for different reasons such as risk and reputation management, stakeholder management, peer pressure, etc.

As an interviewed CSR communication practitioner described, the motivations for communicating CSR actions are various. In some cases, they can be reduced to that “some companies produce reports because they don’t have one up to the middle of the year and people are asking about it”. Basically, the interviewee stated that CSR reports are for that stakeholder groups have a **document to refer to** since “if you have angry shareholders it is easier to produce one document that covers all than to have meetings and calls every day”. Another motivation for writing CSR reports might be found in **peer pressure** – if a company sees that their competitors publish a CSR report, it would follow. The interviewee concludes, “before [companies] would produce a report because they would just need one and now they do it because they are more progressive; sustainability is more and more embedded in our society and in the business strategy”. Actually, the trend goes away already from publishing separate CSR reports to integrated reporting (see footnote 83 above).

In general terms, the goal of the corporate practice to produce CSR reports can be viewed as discursively **aligning** business **interests** with extra-business

interests, thus, reducing “antagonism toward business from various social segments, obtaining consent for its actions and thereby (re)producing its ideological hegemony” (Spence, 2007: 856). Reporting signals compliance with shared norms and expectations and helps the corporation to appear legitimate (see, e.g., Bartlett & Devin, 2011) and ‘brand’ the company as responsible (Brønn, 2011).

What supposedly occurs with the production of CSR information is that, in the sense-giving process, corporations create their own CSR stories in order to construct their identity (Wehmeier & Schultz, 2011). It can be understood as a strategic manipulation of external perceptions of the corporation (Bartlett, 2011), projecting that the future of society and the environment is safe in corporate hands (Spence, 2007); the motivation for CSR, and reporting it, is ultimately a **pro-active business motivation** (ibid.).

CONTENT – WHAT TO TALK ABOUT?

How do companies actually decide what to include in their CSR communications? Section II.2.2.1 above presents the content and indicators of CSR. Companies do **materiality analysis** and find orientation in **reporting guidelines**. Also an interviewee affirmed that companies report based on the structure of their stakeholder or material issues. Obviously, each corporation has different issues to manage and different priorities for its diverse stakeholders, which makes it reasonable to assume that, in the absence of mandatory reporting requirements, CSR reports disclose different indicators (Roca & Searcy, 2012). From this follows that the contents of CSR reports depend on various factors such as who is the supposed readership of the report; to which industry the corporation belongs to, and what are specific issues of such; or, in which phase of its CSR planning the corporation finds itself.

What to talk about depends on who you want to talk to

The interviewee pointed out that her agency always recommends clients to think about to whom they want to talk to before setting out to do a CSR report since CSR reports form part of the recognition of certain stakeholder groups. Some companies aim at specific stakeholder groups; for instance, customer focused companies would prepare consumer friendly reports. The interviewee

recommends companies preparing a CSR report to ponder on *what do we want certain people to think*, for instance, the investment community.

What to talk about depends on who you are and which issues you have

It seems that the contents to choose to be included in a CSR report depend on the **industry** with its specific issues and on concrete problems a corporation might have. For instance, if the business harms the environment, such as a mining company, it would report more on such issues; or, if the business has problems with the investment community, the report might be written in a way that shows that the company takes its non-financial risks seriously. As the interviewee pointed out, companies have realised that it is not about just talking about the environment, the community, employees, or customers but that stakeholders want to read what is most important; so, why should a financial company write on their environmental impact? The interviewee believes that reporting has changed in the sense that companies in their communication efforts focus now more on where they really have an **impact**, and that companies are more aware of where to emphasise. For instance, for a construction company Health & Safety is a main issue and instead of writing about it in the Employees section they might want to pull that out and see it separately.

What to talk about depends on where you are in your CSR plan

Corporations, including the ones under study, often seem to establish a CSR plan over various years focusing on more or less industry specific issues. The contents of a CSR report would, thus, depend on where a company is in their **sustainability plan**; for instance, if a 5-year plan comes to an end, the content of reporting could be expected to change once the new planning is established. Moreover, some companies seem to decide what to write about based on the content from previous years. As an interviewee observed, depending on why a company writes a report and who they are, the actual report is sometimes largely based on “what did we say last year and what do we need to update? What is still valid? Can we have some new case studies?” A further approach would be to observe what **peers** do. In sum, corporations seem to carefully choose the contents of their reporting depending on, inter alia, the stakeholder groups the report is aimed at, industry specific issues

and concrete problems of the corporation, and the CSR strategy and planning over years.

STYLE – HOW TO TALK ABOUT IT?

Once it is decided through a materiality analysis and maybe with the help of the GRI or other guidelines what to talk about, the corporation has to determine how to talk about it. Doorley and Garcia (2011: 343) point out how important it is to choose adequate and comprehensible **language** in order to communicate CSR: "Choosing language carefully is particularly important". The authors refer to, for example, the need to explain abstract or complex concepts, such as human rights, in a more concrete manner through, for instance, referring to adequate working conditions. Actually, often some kind of illustrative case studies or presentations—opposed to big material issues— can be found in CSR reports as examples of corporate work with, or investment in, particular issues. Figure 9 shows an example (IND_2005: 30).

FIGURE 9: A case presentation from the Inditex report for FY 2005


Project I.
Educational proposal for the social insertion in the settlement of Nova Esperança (Vitoria).

The district of Nova Esperança is one of the poorest in the peripheral area of the city of Vitoria, in the state of Espírito Santo. Fe y Alegria has been working in this area since 2001. This educational project will give the opportunity to receive a basic education to 120 boys and girls under six years old with families with scarce resources. It will also carry out training, sports and cultural activities for over 160 adolescents.

For this purpose, a number of facilities will be constructed:

- A children's education centre, which will receive boys and girls of between four and six years of age.
- A sports court, two rooms for cultural activities and a library.
- A professional training and income generating centre.

Children at a rural school of the Eñepa and Hoti Communities in San José de Cañamá, (Venezuela) State of Bolivar



Indeed, such selective exemplification could be accused of being a discursive strategy of generalisation, and, as Ihlen (2011: 159) observes, “[c]ritics of CSR typically exploit the prime weakness of this type of inductive argument, namely, that examples cannot function logically as generalizations”.

As one of the interviewees pointed out, “some reports have everything from big material issues to little case studies; yet, for example in community issues you want to hear that they are doing so but you don’t want to hear about every single donation”. In other words, being too **specific** might be as unfortunate as being too **broad**. While Figure 9 presents a quite specific case, utterance (8) might be a good example for a rather broad formulation.

(8) The partnership with UNICEF also means that H&M is engaged in local projects in a number of markets, some of which are aimed at raising money for a variety of purposes. H&M’s stores and sales staff play an important role in these projects. (HAM_2007)

(8) raises questions such as *what is this variety of purposes? In which markets?...*

Another communication strategy would be to present CSR communications more or less **balanced** or **biased**. A balanced communication strategy would report and discuss both favourable and unfavourable outcomes, whereas a biased one would only include favourable outcomes, hence omitting the unfavourable part (see also, Bartlett & Devin, 2011). Aras and Crowther (2011) point to that CSR information production should not be limited to a representation of good practices but rather present a full and frank disclosure of bad practice and the steps taken to remedy it. Yet, as reporting and advertisement start to merge, the report is not seen anymore as a mere mechanism of communication (*ibid.*). Ihlen et al. (2011c) observe that corporations should be careful when portraying their actions in moral terms since corporate claims of ‘goodness’ are problematic if self-interest plays a part in the motivation of the action.

Indeed, a rather **promotional style** can be found in CSR reports. Slightly contradictory to the genre, CSR reports do not only *report* but also present **forward-looking** information. Reports, as the genre denotes, inform about retrospective responsibilities, for instance, on actions taken to address certain issues in the form of giving an account; furthermore, CSR reports outline general

and more specific prospective views on CSR. A backward-looking, hence, reporting example is (9):

(9) In 2010, we took many steps to responsibly manage our supply chain growth and strengthen our commitment to ethical sourcing. (PVH_2010)

A general view is illustrated in example utterance (10):

(10) We conduct our business in an ethical, responsible manner, emphasizing human rights and fair labor conditions. (PVH_2010)

The following example (11), which first presents a backward-looking part followed by a forward-looking one, states a more specific plan in comparison to (10).

(11) We continued to work with the International Labor Organization's Better Work (Better Factories) initiatives in Cambodia and Vietnam and plan to increase our participation in 2011 in other countries. (PVH_2010)

As these examples show, CSR reports, apart from reporting on the past, also take a more promotional style making statements about the present and future. In the same vein, Bondi (2016) studying markers of futurity in relation to image-building in CSR reports observes that the content of CSR reports is not mostly factual or narrative —as might be expected from the genre— but also argumentative or directive.

The content of CSR reports might be presented, then, as more or less specific, biased or balanced, rational or emotional, and the function —reflected in the style— is not only the one of reporting but can also be the one of promoting the corporation. Most importantly, as both CSR communication practitioner interviewees observed, each word, picture, table, graph, font type and size, etc. is calculated – nothing is left to chance. That means, everything in a CSR report is **meticulously planned and thought through**. For instance, pictures are preselected, and the interviewee's company would analyse different ones in order to decide which one transmits best what the client wants to say. Normally, the person supervising the production of a CSR report —in-house or outsourced— is a specialist in communication.

PRODUCTION PROCESS – HOW TO GET IT DONE?

So, who else is involved in the production of a CSR report? Which steps are taken? How long does it take?... An interviewee describes the steps of the production of a CSR report: “normally there is a meeting setting it all up, information is gathered,

auditors contacted, design takes place, approval process...". The interviewee observes, often, if it is the first time a corporation engages in publishing a CSR report, they would have a newly appointed manager for this who tries to get information from other managers on their subjects; then, she would try to figure out what is most important, what must go in, convince the company to also put things they might not like or not be used to make public (*transparency*). Therefore, the first year can be difficult, but in the next years people in the company normally get used to it, and the production of a CSR report becomes more formalised.

Pollach et al. (2012) discuss that managing a company's role in society is becoming a formal part of corporate structure and management; they cite studies that point towards an increase in the formalisation of CSR and centralisation of CSR activities in specialised **departments**. Öberseder et al. (2013) found that the organisational embeddedness of CSR in the firms they interviewed presents itself in form of a concrete CSR department, as part of corporate communication, or is cross-sectional. Pollach et al. (2012) report that only half of the corporations in their study have CSR departments, whereas in the rest of the companies CSR is taken care of by the communication department or split between different departments. The authors, moreover, describe a high degree of collaboration between corporate communication departments and CSR ones (in the case of companies where both kinds exists); however, CSR managers seem to report to communication directors, and not vice versa. Bartlett (2011) suggests that it is often PR officers who are responsible for the CSR reports in corporations, while others notice a new breed of environmental managers⁸³ (see, e.g., Grant & Nyberg, 2011). L'Etang et al. (2011) criticise the involvement of Public Relations in CSR programmes since reputational purposes negate much of the moral value of the programme. Anyhow, Aras and Crowther (2011) affirm that marketing has completely overtaken reporting.

Obviously, it depends on each corporation to determine who are the *animator* and *author* (Goffman, 1981) of CSR reports in the corporation. An interviewee

⁸³ See, e.g., the Sustainability Management School (<http://sumas.ch/>); the Master of Studies in Sustainability Leadership by the University of Cambridge (www.cisl.cam.ac.uk/graduate-study/master-of-studies-in-sustainability-leadership); or the M.S. in Sustainability Management by the Columbia University (<http://sps.columbia.edu/sustainability-management>) (all accessed on 15/09/2016).

states that who the text producers are depends on how sustainability is set up within the organisation; the writing and who does it depends on the level of resources and time the corporation has. She reminds that producing a report implies costs. The interviewee adds that nowadays CSR often sits along site investor relations, PR, corporate communications, internal communications, or media relations; they sit in the same sort of area. Sometimes the report is written by a subjects matter expert – that is, the environmental section would be written by the environmental manager, and finally one person writes it all up, or they hand it over to an **agency** who puts it all together since some companies might not have the time or skills to write it as one solid document

In fact, corporations frequently seem to **outsource** the production of their CSR reports. As the interviewee observed, some companies hire her agency for doing the whole report, “the thinking, writing, and the design”, while others have an own in-house writing department and know well what it is they want to write just needing a design agent to do the layout:

some have done reports during years and know what they do; some may need some strategic advice on developing the report, or moving it forward; and some write their own because a) it needs to sit in with their kind of legal and audit requirement and b) they are much more comfortable with this kind of writing.

Furthermore, the agency may help to come up with a whole new sustainability strategy, or redefine the present one.

Actually, the other interviewed communication practitioner describes that often his corporate clients have an internal department for CSR that would provide the information to the agency which is then responsible to present this information in an adequate language in relation to the rest of corporate communications. The agency would do the design and would put the information from different corporate sources together to make writings from different authors sound similar and smooth. Therefore, the interviewee’s work is the one of condensing information and not of initiating anything, they do not take decisions on the content, they just compile and present the information provided (layout and design) being all the time in close contact with the CSR department of the client. In order to do so, the client and agency meet 20 to 30 times over the three months the production of the CSR report takes place. The final version of the document is then

approved by the general director of communications of the client, who also supervises the whole process and coordinates the report. In other companies it seems to be the CEO who makes the final review.

Both companies who answered the questionnaire stated that the whole process of producing the CSR report, typically, would take around four months. Their production seems to take place around the end of the fiscal year (FY) of a company; at least in the data under study for the present work, reports were published a few months after the FY ended. The main steps of a CSR report production —as described by one of the corporations answering the questionnaire— would be to (i) make a materiality analysis, often according to some reporting guidelines; (ii) goals and performance are tracked; (iii) narrative content is further detailed in collaboration with respective experts across the organisation and internal communication experts; (iv) the process is handled internally with help from design/layout agencies and final language editing from native speaker copywriters; (v) auditors review the report and provide assurance on selected key elements.

As abovementioned, companies orientate, on the one hand, on frameworks, standards, guidelines, etc. yet also the previous year's report seems to be an important starting point to ensure continuity over time but, of course, updated content is necessary as the sustainability agenda continues to evolve, as a questionnaire respondent observes. On the other hand, he stated that peer analysis is part of the scope of their materiality analysis. Also both interviewees mentioned that a benchmarking exercise, done by the agency or the corporation, is habitual.

Regarding **frameworks and guidelines**, Moneva et al. (2006) observe that more and more companies adopt the Global Reporting Initiative (GRI) methodology to prepare their sustainability reports; however, they criticise that it is not enough to provide a corporate social reporting model and trust that companies will by themselves adopt a responsible attitude. Indeed, many corporations worldwide follow the GRI guidelines presented already in section II.2.2.1. From the nine corporations considered for the present study, seven adhere to —or at least adhered to at some point of the period under study — the GRI guidelines.

De Villiers and Alexander (2014) suggest that companies may choose GRI and specific indicators out of 'mimetic' or 'coercive isomorphism' due to the fact that isomorphism by **template** is not unexpected⁸⁴. The same authors criticise that adopting a template, such as the GRI guidelines, to legitimise the business in society can be understood as a less costly and less relevant process that increases symbolic performance, in contrast to systematically engaging with stakeholders and responding to their concerns, viz., substantive performance.

Apart from achieving legitimisation through following a template, companies also bet on **external auditing** in order to approve their reporting and, thus, enhance stakeholder trust. As an interviewee points out,

especially if a company has reputation or any other issues they might want to spend money to get an auditor to seal their report; and if they do not have any reputation issues but still want to have their reporting proved, they might not want to go with an expensive, well established, prestigious auditor but with something like Corporate Citizenship^[85] who checks what they are saying and provides them with a statement saying, 'yes, we have looked into it and it looks fine'.

Such a statement would provide reputation but is not so rigorous like an auditor such as PricewaterhouseCoopers⁸⁶, for instance. Other corporations do not have their reports audited at all or only have a specific part audited. As the interviewee observes, "all comes down to preferences, trust and resources" (i.e., the money to pay for auditing). Some more progressive companies invite a thought leader or kind of critical consultancy; in other words, they ask somebody who has got a good reputation in the industry to comment on what they say or do (this would imply having an external viewpoint but not an assurance statement).

IN BRIEF...

Up to this point it was shown how the production of CSR reports supposedly takes place based on a literature review and the information obtained from the two interviews with CSR communication practitioners and the questionnaires answered by two corporations under study for the present work. One of the genres

⁸⁴ This would aid the institutionalisation of CSR and reporting without questioning.

⁸⁵ Corporate Citizenship is a global management consultancy specialising in sustainability and corporate responsibility (corporate-citizenship.com).

⁸⁶ PwC focuses on audit and assurance, tax and consulting services (www.pwc.com).

to disclose CSR information is the CSR report, which is of most interest for this study.

The underlying motivations for CSR reporting have mainly strategic considerations such as risk and reputation management, stakeholder management, peer pressure, etc. The content of CSR reports is often informed by materiality analyses; their outcome would be different for each corporation depending on various factors such as who is the supposed readership of the report, or what are specific issues of the corporation. Moreover, corporations would orientate on what peers do and what reporting guidelines recommend (e.g., GRI).

How the CSR report is elaborated and put together also depends on each corporation. It seems that various departments intervene and that the help of an external communication agency is not uncommon. Fundamental to keep in mind from the previous sections on the production of CSR reports is that every single word, picture, graph, layout, etc. is not trusted to chance but entirely calculated by communication specialists, which is why the genre of CSR reports can be comprehended as an instrument and outcome of organisational power (Hardy & Phillips, 2004).

After having gained a deeper insight into the production of CSR reports, the next section briefly concentrates on another factor in the discourse practice dimension, namely, the distribution of texts. For the purpose of the present study, the attention lies on the Internet as the medium for distributing CSR reports since, nowadays, it seems to be the most used one.

3.2.2 Distribution

The question in this section is how communications of CSR, specifically CSR reports, are distributed after they have been produced. In fact, CSR information might be communicated through a spoken or written **channel**, and the **media** range from leaflets to movies. As the general tendency goes, nowadays also corporations mainly use their corporate website to disseminate information of all kinds and present themselves to external stakeholders. An interviewee observes, in earlier years annual and/or CSR reports were rather distributed at shareholder meetings or sent directly via the postal service to the homes of shareholders. This has changed fundamentally since the success of the **Internet** and, obviously, since

Internet is commonly available to most stakeholders. Nowadays reports and any other corporate communication are available on the corporate website. Morsing and Schultz (2006) found that stakeholders consider annual reports and web sites as the preferred means of CSR communication, rather than advertising or media releases.

As illustrated for instance in Figure 10⁸⁷, **corporate websites** often have specific pages dedicated to corporate CSR programmes where also the CSR reports can be found⁸⁸.

FIGURE 10: CSR webpage of PVH

PVH Calvin Klein TOMMY HILFINGER HERITAGE BRANDS

We are guided by the principle that success in business is dependent on putting human issues first.

Corporate Social Responsibility

At PVH, Corporate Social Responsibility (CSR) is about collaborating with associates and external partners to deliver positive impacts from source to store – empowering people, preserving the environment and supporting communities.

CSR is a fundamental tenet to our business and a key consideration in making decisions. We have been promoting human rights and worker health and safety for over 20 years, and we continue to seek industry change through various CSR

Online CSR Reports

- 2012 CSR Report [↗](#)
- 2011 CSR Report [↗](#)
- 2010 CSR Report [↗](#)
- 2009 CSR Report [↗](#)

Guidelines & Policies

A Shared Commitment (PDF)
Statement of Corporate Responsibility (PDF)

2013 PVH CSR REPORT

POSITIVE IMPACTS FOR PEOPLE, THE ENVIRONMENT AND GOOD SITES ALL THE WAY FROM SOURCE

Home
Our Company
Our Brands
Investors
Careers
CSR
Media

Nowadays, CSR reports of many corporations are available on the Internet as (animated) online reports and/or for download as a *pdf* document; furthermore and in addition, some corporations still distribute printed formats to shareholders.

⁸⁷ Retrieved from www.pvh.com/corporate_responsibility.aspx on 01/07/2015.

⁸⁸ Interestingly, Pollach (2011) after her study of the readership of corporate websites suggests to place CSR content—which has no clearly identifiable target audience (see also next section), yet supports image and reputation building—on the front page of corporate websites and to integrate it into other content.

However, other corporations do not make CSR information available on the Internet, or at all (see footnote 161).

On the one hand, the Internet enables the corporation to communicate and engage with stakeholders permanently worldwide; on the other hand, it seems to be a tool often underused and maybe even underestimated by corporations. For instance, Capriotti (2011) —analysing how the Internet influences corporate communication, specifically CSR disclosure— states that web technology has not significantly changed the way that CSR is presented. The strategic benefit of the Internet for CSR communication is that it allows an on-going and interactive communication process rather than a static information disclosure, which would enhance the ideas of transparency and dialogue; yet, corporations frequently use this ‘new’ medium to present ‘old’ forms of communication: the report or press release is just available online now (Capriotti, 2011). Actually, some corporations present their CSR reports already in a more or less interactive HTML format while others just offer a printable document format of the report. Capriotti concludes that the Internet is mainly used to ‘disseminate’ CSR information but not to ‘engage’ in dialogue with stakeholders, which might imply a loss of information control. Indeed, a lack of dialogue has also been experienced when trying to contact the corporations under study (s.s. III.1.2.2).

Pollach (2011) observes that the premier advantage of web-mediated communication for corporations is that the content they publish over the web is not filtered before it reaches its addressees. Seeing that, companies also have to be aware of that information, nowadays, travels within seconds. Therefore, they should constantly be prepared to react to criticism⁸⁹ and they are well-advised to organise their model of ‘corporation – stakeholder communication’ as a two-way symmetrical model in the sense of a **dialogue** strategy. Cornelissen (2011) distinguishes between (i) the one-way symmetrical informational strategy, (ii) the two-way asymmetrical persuasive strategy, and (iii) the two-way symmetrical

⁸⁹ The Internet with its communication possibilities, which prevent the normalising surveillance mechanisms of society, can be considered to be a revolutionary redistribution of power, thus, providing a space for resistance as much as a psychotic space in which all wishes can be fulfilled (Aras & Crowther, 2011). As much as corporations use the Internet to communicate their general and CSR contents, also activist groups or the press use it as a way to highlight corporate CSR transgressions, which might lead to a reactive web-based communication around CSR (Bartlett, 2011).

dialogue strategy. That is, (i) refers to the corporation simply informing stakeholders; in (ii) the corporation, through campaigns, meetings, and discussions with stakeholders, tries to favourably change and tune the knowledge, attitude, and behaviour of stakeholders; and in (iii) both parties mutually engage in an exchange of ideas and opinions.

That means distribution of information should not solely take place by flinging it but rather by also providing a backchannel for stakeholder input and engagement (see, e.g., Capriotti, 2011; Raith, 2004), since the Internet also enables the publication and spread of other discourses on CSR and the corporation in general. The identity of a company, finally, is made up of all informational inputs, both commercial and social, by diverse actors (Pomering, 2011). This interconnectivity provided through the Internet has to be taken seriously if the corporation does not want to risk reputation loss.

In sum, the Internet, nowadays, is the main tool for corporations, and obviously any other social actor, to construct meaning. Many corporations make their CSR reports available on their website in *pdf* format for download. This implies that the Internet has opened up a complete new dimension of information spreading. Today even a sweatshop worker can read what the corporation her workshop works for has to say about her working conditions. Various authors recommend corporations to establish a dialogue strategy with their stakeholders in order to not only distribute communications but also engage. Nevertheless, the same authors further observe that this is seldomly the case, an impression also gained from the elaboration of this work.

3.2.3 Reception and interpretation

Regarding the discourse practice dimension, up to this point it was outlined, how CSR reports supposedly are produced in the corporation and how they are distributed to their potential readership. It was mentioned that the corporation, already in the production process, should have in mind whom they mainly address with their CSR communications. Nevertheless, nowadays, CSR reports can be read by anybody with access to the Internet. From this follows that the text receiver of CSR reports might be a specific audience envisaged by the corporation, such as

customers or employees; nevertheless, due to current distribution practices, theoretically everybody presents a possible text receiver.

CSR reports are often **addressed to** an intended audience that can be marked, *inter alia*, by the CEO letter⁹⁰ at the beginning of reports, which are often directed at somebody, or by a comment on the supposed audience inside the report. This naming of the readership can be more or less specific. For instance, from the corporations considered for this study, The Jones Group directed their last five reports under study “To Our Shareholders”⁹¹, the PVH Corp. says “Dear Stakeholder”, Inditex “Dear friends”, and H&M “Dear Reader”. In some reports no evidence for the intended readership can be found, while others include a specific statement, such as Inditex’s 2002 report: “THE MANAGEMENT OF INDITEX TRUSTS that the information included in the Sustainability Report 2002 has been useful for any of the stakeholders to whom it is addressed”; or, for instance, Nike’s 2006 report:

Our intended audiences for this report include members of the socially responsible investment (SRI) community, employees, academics, students, suppliers, contract factory partners, customers, consumers, non-governmental organization and advocacy organization leaders, and individuals with an in-depth knowledge of corporate responsibility.

In, for example, the Nike 2011 report this has changed to:

Our primary audiences for this report are those who seek a deep understanding of both the issues Nike faces and our strategic response to those issues as we strive for long-term sustainable growth. Historically, these audiences have included leaders of nongovernment and advocacy organizations, media, other businesses, academics, and analysts and investors representing the socially responsible investment community. Other important stakeholders who access and read our reporting include employees, students, suppliers, contract manufacturers, customers, consumers and individuals with an in-depth knowledge of corporate responsibility.

Due to the fact that CSR reports are widely available on the Internet and, thus, accessible for theoretically everybody, the readership of such reports could be considered a mass audience. Fairclough (1989: 49) points out for media discourse

⁹⁰ Castelló and Lozano (2011) point out that CEO statements—which are also required by the GRI guidelines—define the companies’ strategic lines and, therefore, can be considered one of the most representative parts of the reports. They usually contain a full description of the company performance highlights and the main strategic lines of the company for the future.

⁹¹ Which might be genre conditioned since they are 10-K reports (US format of annual reports, see also footnote 173).

that "discourse producers must produce with *some* interpreters in mind" and, therefore, address some kind of "*ideal subject*". The same could be assumed for text producers in the field of CSR, although their audience might be delimited through stakeholder theory. Ihlen (2011) actually defines the audience of TNCs as the entity that can confer legitimacy on the corporation (*stakeholders*).

Indeed, the Internet through its global reach provides a huge size of a possible audience —the scope (van Dijk, 1998)— and the larger the scope of a discourse, the greater its ideological effects (*ibid.*). Even though CSR reports might be addressed to shareholders, stakeholders, or a more specific audience, the potential audience of a website includes a virtually infinite number of Internet surfers who simply come across the document by chance and can become potential readers, users, interlocutors, followers, adepts, customers, investors, etc. (Garzone, 2007)⁹². This, certainly, should be taken into account for text production too.

However corporations imagine and address the text receiver of their CSR communications, different studies found that CSR information is not received as might be desired. Eisenegger and Schranz (2011) found poor visibility of CSR activities: it seems that especially consumers know little of the CSR programmes of companies. For instance, Pollach (2011) has studied the readership of corporate websites through European and Asian survey participants. She found, in relation to CSR disclosure, that visitors of corporate websites rather infrequently look at CSR messages and, when they do so, it is out of work-/study-related interest⁹³. Pollach (*ibid.*) reasons that CSR information rather falls into corporate "autocommunication" since recipients of it hardly could be found among external stakeholders who would read CSR communications out of pleasure.

In a similar vein, Pollach (2015) identified, through interviews with CSR directors, a lack of interest in CSR reports among external stakeholders. First of all, directors found the 'undefined target group', *stakeholders*, problematic due to the fact that stakeholders have a diverse range of interests and information needs (see also, Öberseder et al., 2013). In fact, some directors of Pollach's (2015) study

⁹² Verschueren (1999) calls the totality of persons who are in a position that would enable them to become engaged in a speech event 'presences' and the presences who become engaged 'interpreters'.

⁹³ People who look at corporate websites might do so out of private or work-/study-related interest (hedonic vs. utilitarian web use; see, e.g., Pollach, 2011).

thought that nobody reads CSR reports, some acknowledged investor's interest in a summary format, and others pointed to NGOs reading CSR reports carefully. It seems that reports rather have an internal value in the sense of track-keeping and employee information (Pollach, 2015). One interviewee also pointed out that he perceives reports rather as a reference work one would consult on specific issues but not necessarily read from the beginning to the end.

The question then might be if CSR reports are effective? Brønn (2011), citing a study which found that a firm's CSR record has no influence on consumers' perceptions of the firm as socially responsible, indicates that firms are either not successful in their CSR communication or consumers are just not paying attention to CSR messages. However, other studies found a positive relation between CSR communication and corporate reputation. The reception and interpretation of CSR communications, could be perceived as effective and successful from the corporate point of view if the text receiver's ideas, beliefs, and opinions are aligned with the text producer's ideas, beliefs, and opinions, viz., corporate interests; this might be measured by trust and reputation enhancement.

Finally, a subsequent point to keep in mind when discussing CSR communication reception and interpretation, beyond who reads the reports, is the role one holds when reading the report. 'Participation frameworks' (Goffman, 1981) might be quite diverse: somebody could read a CSR report in the role of an environmentally concerned shareholder, another person in their role as an economist who is looking out for profitable companies to invest into; likewise, a reader might be the employee of a competing company who has the mission to spot strengths and weaknesses in the counterparty's reporting strategy, or s/he could be an academic trying to find out about language use in CSR reports, etc. In addition, different roles can concur in one person: the text receiver might be an academic interested in language use, a Greenpeace activist, and a consumer looking for fair trade products; obviously, the understanding of a CSR report and the practice of reading would change depending on in which role the text receiver finds herself.

For the purpose of the present study only restricted field work in form of a survey (s.s. III.2.2.6) has been accomplished to learn more about the reception and interpretation of CSR reports. Therefore, only myself in the different roles of an

academic, a customer, or a critic presents the main text receiver and interpreter of the data under analysis⁹⁴. Anyhow, as Hardy and Phillips (2004) state, text reception is unpredictable since information might be interpreted in diverse ways—clearly depending on the context and on the *habitus* of the text receiver—some of which may be quite different from the intentions of the text producer. Finally, it is the text receiver who engages in the process of meaning making (see also, Boulat, 2015; Morency et al., 2008).

3.3 Summary points

After having observed in the last sections the discourse practice dimension for this study, viz., corporate communication in general terms and, more concretely, the production, distribution, and reception and interpretation of CSR reports, the present section serves as a summary of this third chapter of Part II.

▪ Corporate communication

- ◇ corporate communication goes in accordance with the corporate strategy, and vice versa
- ◇ corporate communications have to project an only, uniform image of what the corporation is and stands for since presenting corporate communicative activities in a coherent and integrated manner can improve reputation, trust, and earn the corporation the licence to operate
- ◇ corporate communication is meant to project a specific set of values, which makes corporate discourse ideologically loaded
- ◇ the production of corporate texts, and, hence, corporate discourse is a collective enterprise which implies that texts mostly have no single, identifiable producer which, in turn, complicates the attribution of responsibility for the state of affairs attested to by the content of utterances

▪ CSR communication

- ◇ CSR disclosure comprehends the social and environmental aspect of corporate communication
- ◇ CSR information, depending on the company, is produced internally by a specific CSR department, a communication department, PR, or in a more cross-departmental manner; also an external communication agency can be involved

⁹⁴ See also note on researcher bias on page xv and section IV.1.2.

- ◇ **the CSR report is one genre among others to convey CSR information**
- ◇ **corporations do and report on CSR for various reasons such as risk and reputation management, stakeholder management, peer pressure, etc.**
- ◇ **communicating CSR aids to construct the corporate identity, to signal compliance, and appear legitimate**
- ◇ **in the absence of mandatory reporting requirements, CSR reports disclose different contents depending on each corporation and on factors such as the stakeholder groups the report is aimed at, industry specific issues and concrete problems of the corporation, and the CSR strategy and planning over years**
- ◇ **often CSR practitioners make use of templates, such as the ones provided by the Global Reporting Initiative (GRI)**
- ◇ **contradictory to the genre, CSR reports do not only report but also present forward-looking information resulting in a promotional style**
- ◇ **the content and style of a CSR report is meticulously planned and thought through**
- ◇ **nowadays CSR reports, and many other corporate communications, are available on the corporate website, i.e., they are distributed via Internet**
- ◇ **CSR reports are mainly addressed to people affected by corporate activities, that is, the corporation's diverse stakeholder groups – however, the actual readership of CSR reports seems to be rather sparse**

This third chapter of Part II provided an overview of the discourse practice dimension for this study. Taking into account the roles of, and relationships between, members of a discourse community is fundamental for the interpretation and explanation of findings from the text analysis. It was shown (i) who composes corporate texts on CSR, (ii) who actually receives and interprets them, and, (iii), under what conditions production, distribution, and reception and interpretation take place. As Koller (2012) points out, the text's linguistic features are also influenced by the text producer's model of the ideal text receiver as well as the assumed conditions of reception. Such linguistic features and devices are described in the following fourth chapter of Part II.

II.4 The text dimension of discourse for the study

In the last two chapters the social practice dimension and discourse practice dimension for the purpose of the present study were introduced. This fourth chapter of Part II concentrates on the text dimension of discourse now; that is, discourse features (e.g., deontic modality) and concrete linguistic devices (e.g., the modal auxiliary *must*) are observed which can be found in text and which are relevant for this study. The aim is to introduce features and devices that are crucial for the development and application of the methodology used to analyse the CSR reports, which form the data for this work. The chapter is organised as follows: in 4.1 van Leeuwen's (1996; 2008) Social Actor Theory is presented; in 4.2 Modality (see, e.g., Halliday & Matthiessen, 2004) and Speech Act Theory (Searle, 1979) are discussed; and, 4.3 presents the summary points for the text dimension.

Social Actor Theory can be observed in **Systemic Functional Linguistics (SFL)** (see, e.g., Eggins, 2004; Halliday & Matthiessen, 2004; G. Thompson, 2004) under ideational meaning, more concrete, in transitivity studies⁹⁵; while modality is studied in making interpersonal meaning. SFL distinguishes three kinds of meaning or specific metafunctions of language: ideational, interpersonal, and textual. Making **ideational** meaning refers to using language to convey human experience; making **interpersonal** meaning refers to using language to enact social relationships, concerning the role relations of power and solidarity; and making **textual** meaning refers to using language by building up cohesive sequences in discourse⁹⁶. In brief, SFL relates the variables of the context of situation —viz., field, tenor, mode— to specific metafunctions of language —viz., ideational, interpersonal, textual— and corresponding systems of options in the lexicon —viz., transitivity, mood, theme/rheme— respectively (Meurer, 2004).

⁹⁵ In formal grammar transitivity refers to the number of objects that a verb takes in a clause (intransitive, transitive, ditransitive), whereas in functional grammar transitivity describes the construction of one particular domain of experience, divided into processes, the participants involved in it, and its circumstances.

⁹⁶ Making textual meaning, moreover, refers to the channel and medium, which were already presented for the present study by observing the distribution of CSR reports in section II.3.2.2 above.

Among others, Young and Harrison (2004: 3) assert that SFL is a functionally based linguistic theory favourable to the critical study of language in use: “all researchers in CDA acknowledge that SFL is centrally important to the critical study of situated language events”. For instance, Fairclough’s (1989) analytical framework for CDS is based on SFL theory. Moreover, van Leeuwen (2008) relies on SFL theory. Lassen (2004) observes that SFL provides resources for talking about language in a way that relates grammatical functions to social activity. CDS and SFL emphasise the cultural and historical aspects of meaning and perceive language as a social construct, where discursive events influence the context and context influences discursive events (see, e.g., Meurer, 2004). Therefore, SFL provides *one* linguistic theory to approach social dimensions when doing CDS (Young & Harrison, 2004).

Fairclough (1989) describes different approaches to language study —such as Sociolinguistics, Pragmatics, Cognitive Psychology, or Conversation Analysis— and summarises that for him the critical analysis of discourse samples makes use of many different approaches and attempts to reach a synergy of concepts and frameworks (see also, section II.1.2). The same view is held for the present study: for the development of the methodology it is considered necessary to rely on different approaches and reach a synergy of them in order to combine rather semantic approaches, such as Modality, with more context based ones, such as Speech Act Theory. In II.4.2 and III.2 it is shown how existing proposals from, for instance, Systemic Functional Linguistics and Pragmatics can be contrasted and integrated in order to, then, construct a method for doing a critical discourse study.

4.1. The linguistic representation of social actors

The present section is concerned with how social actors can be represented in texts through specific lexical or grammatical features such as the use of a proper name or a pronoun, or a grammatical construction concealing the social actor, etc. Utterances (12), (13), and (14) present concrete devices:

(12) ...we can guarantee that our customers will not be harmed. (PUM_2002)

(13) ...PUMA can guarantee that our customers will not be harmed.

(14) ...it can be guaranteed that our customers will not be harmed.

In (12) the social actor guaranteeing something, in this case the corporation Puma, is represented by the personal pronoun *we*, while in (13) the proper name of the company is used, and in (14) the social actor responsible for guaranteeing is deleted. Certainly, the focus on Puma as the responsible social actor changes depending on how Puma is linguistically represented in an utterance. Maybe, through (12) the reader feels more attached since the use of a first person personal pronoun may convey an emotional effectiveness; or, (13) might seem more objective to the reader since the responsible social actor is called by their name, even though it is a case of collective agency; finally, (14) might make the reader doubt who is actually guaranteeing, if the context does not provide more information.

These considerations are crucial for the purpose of the present study since one of the interests lies in analysing how specific social actors are represented in CSR reports; in other words, it is intended to discover if, for instance, a certain corporation mostly presents itself through pronoun use or by using its proper name. One or the other would have different implications, leading to one or another possible interpretation and explanation of the text and the discourse produced by that corporation. The manner in which social actors are represented is meaningful since **the assignment of responsibility stands in relation to a more or less explicit naming of agency** (Hoon, 2004).

For this study, van Leeuwen (1996; 2008) provides the theoretical framework for the analysis of the representations of social actors in texts. The following section presents his approach since parts of the method are based on it. Social Actor Theory can be seen as a further development of one aspect of transitivity in SFL, the *who*.

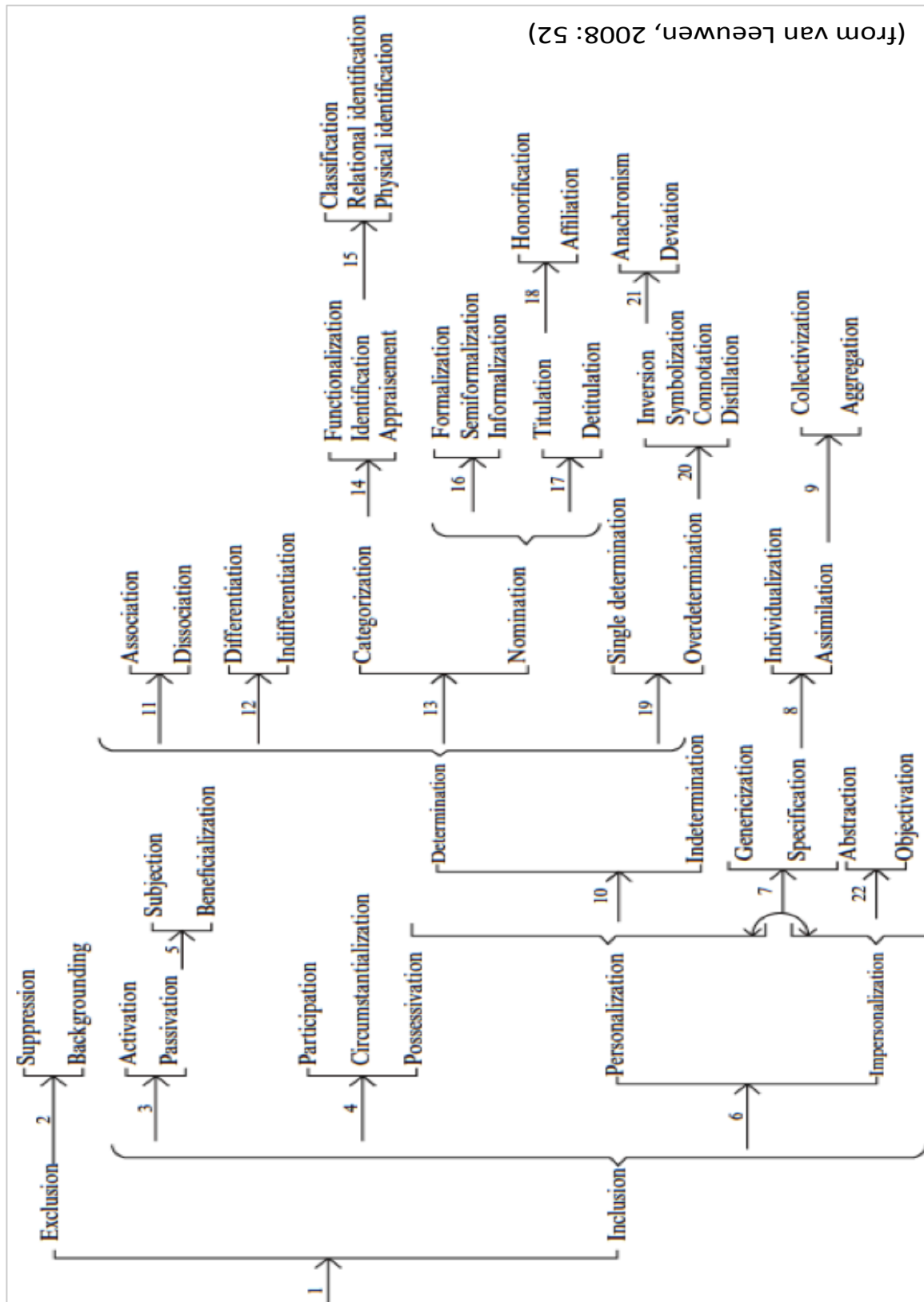
4.1.1 Van Leeuwen's Social Actor Theory

Examining aspects of language use, such as voice or pronouns, can help to understand how language can be employed strategically (Fairclough, 2003; Merkl-Davies & Koller, 2012). Van Leeuwen (1996; 2008)⁹⁷ offers a framework consisting of an arranged set of abstract categories, which are in part social and in part discursive. His systematisation of social actor representations presents, and relates

⁹⁷ In 2008 the author presents an updated version of the 1996 essay.

to each other, **sociological** and **linguistic categories**; however, there is no one-to-one relation between them (see also, Wagner & Wodak, 2006). Figure 11 provides an overview of van Leeuwen's categories as presented by the author. As can be seen, van Leeuwen's framework is rather complex in the sense that it shows either-or choices but also many simultaneous ones; van Leeuwen (2008: 51) points out, "square brackets in the diagram stand for either or choices (e.g., social actors must be either 'activated' or 'passivated'), the curly brackets stand for simultaneous choices (e.g., social actors can be both 'activated' and 'personalized,' and so on)".

FIGURE 11: Van Leeuwen’s systematisation of social actor representations



Due to the complexity and difficulty to operationalise van Leeuwen's social actor representation approach, this study has also turned to other authors to observe how they have developed or applied social actor representation analysis in their work.

For example, Mulderrig (2003), though not drawing specifically on social actor analysis, also looks at social actor representation in terms of how government, teachers and pupils are represented in policy texts; Machin and Mayr (2013) study crime reports and participants representation on TV; Marín Arrese (2002a) with her research colleagues observe the variety of linguistic means which allow for different degrees of mystification of the role of agency; or, Lamb (2013) elaborates her method to analyse the representation of social actors in discourses about immigration control in the UK based on, inter alia, van Leeuwen's social actor analysis.

Albeit various studies of social actor representation refer to and draw on van Leeuwen's system of social actor representation, barely any can be found that suggested a simplified version of van Leeuwen's systematisation (Figure 11). For instance, Merkl-Davies and Koller (2012) in their critical analysis of a chairman's statement provide a helpful systematisation of mechanisms to obfuscate social agency, however, they mainly look at impersonalisation, such as Marín Arrese and her colleagues (2002a) do. From the reviewed literature only Fairclough (2003: 145-6) presents a concise overview of van Leeuwen's work: he distinguishes between (i) *inclusion* and *exclusion*, (ii) the realisation of the social actor as a *pronoun* or *noun*, (iii) the *grammatical role* of the social actor, (iv) if the social actor is *activated* or *passivated*, i.e., which position in a process the social actor takes, (v) *personal* or *impersonal*, (vi) representation by *name* or *classification* which, in turn, can be individually or as a group, and (vii) if the social actor representation is *generic* or *specific*.

Since approaches other authors have presented for social actor representation (or their partial or simplified presentation of van Leeuwen's work) did not seem applicable as a whole to the needs of the present work, van Leeuwen's Social Actor Theory as presented in Figure 11 is revised further in order to, later, adapt it (s.s. III.2.2.4). Van Leeuwen (2008: 53) points out that his network (Figure 11) brings together "a number of distinct lexicogrammatical and discourse-level linguistic

systems, transitivity, reference, the nominal group, rhetorical figures, and so on”, all mechanisms that are involved in social actor representation. He states that category boundaries can be often blurred and more than one representational choice might apply. Then, the author (*ibid.*) clarifies Figure 11 from above by organising it as follows:

Nevertheless, there is some linguistic consistency in the network. Initially, it involves three of the major types of transformation: deletion (systems 1 and 2), rearrangement (systems 3–5), and substitution (systems 6–22). Each type of transformation involves distinct linguistic systems: deletion involves voice, and also nominalization and adjectivalization; rearrangement principally involves transitivity; while substitution is initially realized by aspects of the structure of the nominal group—the deictic and the postdeictic, that is, the system of reference (systems 7, 8, 10, and 12) and the numerative (system 9; cf. Halliday, 1985, ch. 6; Matthiessen, 1992, ch. 3.2)—and then by lexis, different classes of noun, including aspects of morphological structure (systems 13–18). Systems 19–22, finally, involve various forms of metaphor and metonym. More globally, the three sections 7–12, 13–18, and 19–22 involve, respectively, reference, lexis (the field of nouns referring to human beings), and metaphor.

The following Figure 12 attempts to visualise these explanations.

FIGURE 12: Visual presentation of van Leeuwens' remarks to his systematisation of social actor representation

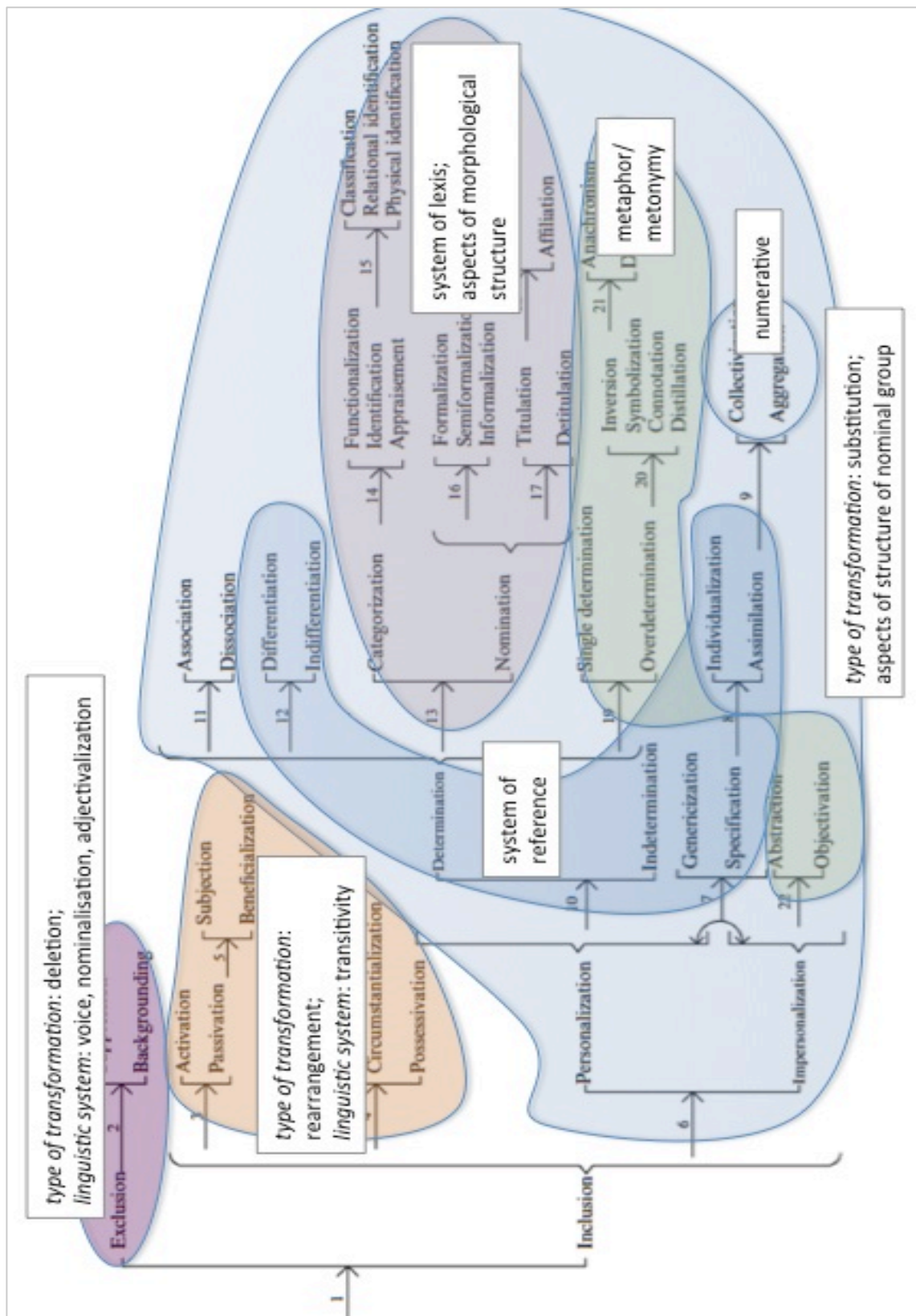


Figure 12 marks the different systems of transformation and linguistic systems in van Leeuwen's social actor representation. Important is to differentiate between sociological and linguistic categories. The author is rather interested in the former than in the later ones; that means, if, for instance, a social actor is stated by their name, van Leeuwen pays attention to the sociological category, or representational choice, *nomination* instead of the linguistic category, or realisation, *proper noun*.

From Figure 12, first of all, the differentiation between **included** and **excluded** can be deduced. The representational choice of *exclusion* can be realised by various linguistic categories, for instance, by the passive voice or by a nominalisation. This type of transformation, where a social actor might not be linguistically represented at all, is called *deletion*. Example utterance (15) illustrates such a case in which the social actor who has to pay the wages is excluded through the use of a passive voice.

(15) Wages must be paid directly to the employee in cash or check or the equivalent.
(ADI_2002)

The linguistic systems involved in social actor deletion described by van Leeuwen are those of *voice*, *nominalisation*, and *adjectivalisation*. Moreover, for example Merkl-Davies and Koller (2012) describe further linguistic mechanisms such as the use of ergative or intransitive verbs to exclude a social actor. In contrast, van Leeuwen presents the system of transitivity in the part where the social actor is rather included than excluded (see Figure 12).

When the linguistic system of *transitivity* is concerned, van Leeuwen calls the type of transformation *rearrangement*. Here the analyst would pay close attention to *where* in the clause (grammatical relation, semantic role, and functional structure⁹⁸) and *how* a social actor is represented, for instance, by a possessive pronoun or rather as a Patient than an Actor. Example (16) illustrates a case where

⁹⁸ Verschueren (2012: 147) explains in a footnote that "[t]he term 'grammatical relations' refers to subject, direct object, indirect object, etc.; [...] 'semantic roles' are agent, patient, experiencer, etc.". Halliday and Matthiessen (2004) describe the problematic use of the notion 'subject' which might refer to a psychological, grammatical, or logical subject. The authors relabel these three uses more specifically related to the function concerned: psychological subject – theme; grammatical subject – subject; logical subject – actor. In SFL, rather functional labels are used: Actor and Goal/Patient for material processes, Senser and Phenomenon for mental processes, and Carrier and Attribute for relational processes.

the social actor conducting audits appears in a prepositional phrase, still in the functional role of the Actor but not in the grammatical relation of the subject.

(16) Our first factory compliance audits were held the following year and were conducted by our quality control auditors. (VFC_2011)

As far as the rest of representational choices in van Leeuwen's systematisation are concerned, they all refer to the system of transformation of *substitution*. The *aspects of the structure of the nominal group* can be further described by belonging to (i) the *system of reference*, (ii) the *system of lexis*, or to (iii) *metaphors* and the semantic relation of *metonymy*. For instance, when, (i), the system of reference is concerned, the social actor might be represented by a personal pronoun as in example (17).

(17) We are seeking to build the leading global team in the industry. (ADI_2004)

When, (ii) the system of *lexis* is concerned aspects of the morphological structure of the nominal group representing the social actor would be observed. As in example (18), specifically in the word *suppliers*, the social actor might be categorised through the use of a common noun —mainly formed through the use of suffixes— describing the identity or function of the social actor.

(18) The Global Compliance Principles set forth the basic requirements that suppliers must meet in order to produce VF apparel and footwear. (VFC_2011)

Finally, substitution can take place through the use of, (iii) metaphors and the semantic relation of metonymy. This is the case in example (19):

(19) The social impacts resulting from H&M's investment will improve the lives and futures of the children and the communities in which they live. (HAM_2011, citation of UNICEF)

In (19) agency is obfuscated; it is *social impacts*, a grammatical actor, 'who' will improve things. So, whom to blame if the prediction does not work out? H&M by uttering (19) does commit to *p*, yet does not commit themselves to bringing about these positive outcomes. After having broken down, outlined, and exemplified further van Leeuwen's Social Actor Theory, the next section turns to the possible implications a specific choice of social actor representation might have.

4.1.2 Implications of social actor representations

A certain choice of how to represent a social actor has its implications since choices of representing actors discursively through specific linguistic mechanisms and structures shape the perception of this discourse and point to the **ideological background** of it. For instance, the title of a piece of news in a Spanish newspaper reads “Herida grave una joven de Santiago a la que su novio agredió con unas tijeras”⁹⁹, and a member of EDiSo¹⁰⁰ asks on Facebook if it should not rather read “Un hombre hiere gravemente a su novia con unas tijeras”. In both versions both social actors are represented, but the role of Actor and Patient are rearranged syntactically. Thereby, in the original headline attention is shifted onto the Patient in a rather sensational manner through emphasising that the girl is badly hurt: the result of the action is foregrounded. In the proposed reformulation, with the “neutral” arrangement of Actor, process, Patient, the boyfriend who hurts the girl is not backgrounded as the performer of the event. Indeed, specific **syntactical arrangements** can strategically foreground or background social actors.

In the same vein **voice** can be observed. It is said that the **active** voice presents the ‘unmarked’ choice in contrast to the **passive** use (see, e.g. Verschueren, 2012). Motivations for choosing the passive and thus omitting the social actor might be to obfuscate agency, and with it responsibility, or to shift the Goal or Patient into the initial ‘theme’ position (ibid.). For example, Merkl-Davies and Koller (2012: 185) suggest from the findings of their critical analysis of a chairman’s statement of a UK defence firm

that active and passive voice is used strategically by management not only to claim responsibility for positive strategic actions and achievements (active voice) or dissociate themselves from negative organisational outcomes (passive voice), but also to foreground (active voice) or background (passive voice) information that management considers (un)important.

The following utterance (20) from the data for this study presents a passive form that leaves unclear who is responsible for the monitoring of wage changes:

⁹⁹ News article published on the 23/06/2015 by *La Voz de Galicia*, available at www.lavozdegalicia.es/noticia/santiago/boqueixon/2015/06/23/herida-grave-joven-santiago-novio-agredio-tijeras/0003_201506S23C5991.htm (accessed on 06/07/2015).

¹⁰⁰ EDiSo stands in Spanish for ‘Estudios sobre Discurso y Sociedad’ and is an association of researchers interested in studies on discourse and society. It can be found at www.edisportal.org or on Facebook under www.facebook.com/groups/edisodiscurso (accessed on 06/07/2015).

(20) Advances of, and deductions from, wages must be carefully monitored and comply with law. (ADI_2002)

Example (20) is taken from a list of general principles Adidas expects their business partners/suppliers to follow and comply with, which might make the text receiver assume that it is the supplier who has to monitor advances and deductions of wages; yet, the supplier is the very agent advancing and deducting wages, thus, it might be questioned if they can be the agent monitoring this actions too. In this case the use of the passive voice seems to obfuscate agency. Anyhow, other reasons for the 'marked' choice can be that the social actor is just self-evident, unknown, irrelevant, or already repeated many times (see, e.g., Biber, Johansson, Leech, Conrad, & Finegan, 1999), which makes the inclusion of the social actor redundant¹⁰¹ (Quirk, Greenbaum, Leech, & Svartvik, 1985). In other words, not every time the analyst encounters a passive voice they should expect ideological reasons – it might be just a choice of **style**. In fact, this observation makes a mere quantitative examination of passivisation in a text questionable.

Something similar can be suggested for actor deletion through the linguistic device of **nominalisation**, which replaces verb processes with a noun construction and takes the backgrounding of a social actor a step further than passivisation does (van Leeuwen, 2008). Indeed, nominalisation is also a device to obscure agency by presenting processes in a more abstract form, such as in the following example (21).

(21) While VF recognizes and respects cultural differences, employment — including hiring, remuneration, benefits, advancement, termination and retirement — should be based on ability and not on belief or any other personal characteristics. (VFC_2011)

Utterance (21) leaves unclear *who* employs, hires, remunerates, or terminates contracts. From the co-text it becomes clear that (21) forms part of VFC's Global Compliance Principles and presents recommendations for suppliers. As for passivisation, the reasons for social actor representation as nominalisation —that is, omitting the social actor— might be grounded in ideological thinking or take place due to mere stylistic. Again a qualitative analysis and interpretation of the co-text and context are necessary. Fairclough (2003: 149), analysing a text which describes people getting fired, concludes on the practice of social actor exclusion

¹⁰¹ This can be related, as Blanco Gómez (2002) does, to the Gricean Maxim of Relevance.

that the motivation for it might be politically or socially significant or just be for reasons of redundancy; moreover,

[t]here is room for argument, but one question which at least merits discussion is whether these ways of excluding the agents or agencies who actually fired the men are symptomatic of a view of redundancy as something which happens to people rather than something which is done to people.

For the interpretation of a social actor representation that omits the social actor, the **recoverability** of the social actor from the co-text could be taken into account as a hint for the underlying motivation of such exclusion. It could be argued that if the social actor can be deduced from the co-text the probability that social actor exclusion takes place for stylistic reasons is higher than if the social actor cannot be identified through the co-text. Pérez de Ayala Becerril (2002: 63ff) analysing nominalisations comes to the conclusion that agent mystification can take different degrees:

- a.- Total absence of agency and low recoverability [...]
- b.- The agent is absent but recoverable from shared knowledge [...]
- c. - The agent is present in the near context, and is therefore recoverable [...]
- d.- The agency is totally recoverable, often from the same sentence

Obviously, case *a* achieves another pragmatic effect than case *d*. With case *a* an ideological reasoning is supposable while case *d* points to mere style reasons.

Turning now to social actor representation where the social actor is included, following van Leeuwen's systematisation in Figure 11 and 12 above, different degrees of social actor identification can still be distinguished. Van Leeuwen (2008) states that nameless agents —for instance, through **categorisation**— fulfil rather functional roles, whereas **nominated** agents become 'points of identification'. An example can be found in such cases where the head of a company is referred to as 'CEO' or by their proper name – the use of a proper name being more personal in contrast to the categorisation/functionalization as more official.

Another possibility of social actor representation is the use of **personal pronouns**. Especially in corporate language the **corporate 'we'** is quite common. Merkl-Davies and Koller (2012: 183) interpret pronoun use as *referential vagueness* because often it is actually not clear who the *we* stands for, hence, actions might be "assigned to an incomplete defined collective social actor". In fact,

the use of pronouns might exclude the text producer and text receiver from the action “exonerating them from responsibility and implication” —as in the case of *someone* or *they*— or include the text producer “creating an expectation of implication and responsibility in the action” (Marín Arrese, 2002b: 6-7). For instance, to distinguish an ‘exclusive’ from an ‘inclusive’ *we* (see, e.g., Fairclough, 2003) might be problematic and, due to the lack of any hints provided by the text producer, solely based on the text receiver’s interpretation of a text. Section III.2.2.4 discusses in more detail the potentially ambivalent uses of personal pronouns.

A further type of substituting the social actor responsible for an action is through **metonymy** or applying a **metaphor**. In example utterance (22) the ‘community relations strategy’ is premodified by a genitive construction with a brand name, which makes the human social actor behind the ‘strategy’ slightly more visible; nevertheless, a brand name and not a physical or legal person to whom the ‘strategy’ belongs is employed.

(22) TaylorMade-adidas Golf’s (TMaG) community relations strategy aims to promote brand awareness through partnerships with non-profit organisations, while improving the quality of life for the people and the programmes these agencies represent.

In (22) a ‘strategy’ is the social actor that does something. The social actor behind this strategy is “represented by means of reference to a place or thing closely associated either with their person or with the action in which they are represented as being engaged” (van Leeuwen, 2008: 46). Agency is backgrounded in (22) through applying a metaphor: a grammatical actor *aims* to do something. If this aim is finally not achieved, it seems to be the *strategy’s* fault, which deflects the responsibility of the agents behind this strategy.

To sum up on social actor representation, it was said that the textual analysis of, on the one hand, *which social actors are present or missing* in a text and, on the other hand, *how these social actors are represented* can provide insights into a possible ideological perspective taken by the text producer (KhosraviNik (2010) speaks of *perspectivisation*). For instance, if a certain social actor is referred to by their name it is quite clear who is responsible for the process described by the verb phrase; in contrast, if a social actor is repeatedly omitted or agency obfuscated, it is difficult then to ascribe responsibility for the actions described in such clauses. If

the agent of a process is missing, things become to appear natural and inevitable, which makes it hard to question them. The nominalisation *globalisation* is such a case – few really question who are the social actors responsible for this process.

Although up to this point only single instances or cases of possible social actor representations were described, this should have demonstrated that the interpretation and explanation of social actors and their representation has to take into account which social actors are repeatedly represented in a certain way throughout a text, or even throughout corporate discourse. For instance Machin and Mayr (2012: 81) find it “useful to ask which kinds of participants are individualised and which are collectivised in texts, as we reveal which group is humanised”.

Different representations of social actors then point to different **degrees of identification** (Wagner & Wodak, 2006). However, it is repeated that a certain choice of social actor representation can have various reasons: for instance in the case of *deletion*, social actors might be assumed to be known to the audience, for stylistic reasons, to deflect responsibility, to lend credibility, etc.; therefore, only repeated patterns should be meaningful in the interpretation and explanation process of the analysis. It can be assumed that the repeated use of different social actor representation strategies contributes to shape the *habitus* (Bourdieu) and construct certain mental models in text receivers (van Dijk) (see also, Marín Arrese, 2002b).

Observing representation strategies for specific social actors results useful in order to approach at least one of the research questions of the present work, *how are responsible social actors linguistically represented*. Since Social Actor Theory bridges content and linguistic analysis at the text level, it can be asked and discovered what and how groups and individuals are referred to. This, in turn, aids the interpretation and explanation of text producers communicating particular beliefs and/or knowledge about, and attitudes towards and expectations of, themselves and others, and the emotions that accrue to them (Koller, 2012).

By presenting a concise approach to social actor representation for the purpose of the present work, section III.2.2.4 gets back to social actor representation and to how it is considered for the methodology for this study.

4.2 Modality and Speech Act Theory

The previous section II.4.1 has observed one extension of transitivity in functional grammar: the representation of participants involved in a process¹⁰², which in SFL belongs to making ideational meaning. Turning now to the interpersonal metafunction of language, as was stated in the introduction to this chapter, in SFL making **interpersonal** meaning refers to using language to enact social relationships. Interpersonal meaning concerns the role relations of power and solidarity and is expressed in the grammar system by mood¹⁰³ and modality. In the following sections issues of the interpersonal meaning are treated, concretely Modality. Furthermore, Speech Act Theory from Pragmatics is considered here since both, modalised utterances and specific speech acts, can be analysed for the speaker commitment expressed in the utterance.

Other authors have already referred to Speech Act Theory and Modality studies as two sides of the same coin and treated the rather pragmatic and semantic approaches together without mayor difficulties. The point is, semantics confines itself to the analysis of the content of an utterance whereas pragmatics expands the analysis to the function of the utterance. Obviously, for a critical discourse analysis the content of an utterance is of interest but the function, or force in speech act terms, is pivotal in order to understand how the meaning of the utterance might be interpreted by the text receiver, in other words, which effect the utterance might produce.

¹⁰² Regarding processes, three main and three additional process types are defined in SFL. The three main ones are (i) **material** processes, referring to acting upon something/someone else, that is, doing, (ii) **mental** processes, referring to cognitive processing, affective, perceptive, that is, sensing, (iii) **relational** processes, referring to states of being, that is, being and having. The three additional process types are (i) *behavioural*, that is, acting with no impact on someone/something else, for example, watching or dreaming, (ii) *verbal*, that is, communicating, and (iii) *existential*, which refers to existing or happening.

¹⁰³ The distinction between mood and modality can be understood as similar to that of tense and time, or aspect and aspectuality. However, Hoye (2005a) and Huddleston and Pullum (2002) observe that expressions of modal contrast by mood are not significant in English —besides the residual subjunctive use— due to the evolution of English from a mainly inflectional to a more analytical language; i.e., meaning is rather expressed by lexical items than grammatical relations. Palmer (2001) even argues that mood and modality present two mutually exclusive types of modality: some languages, such as Romanian, opt for the grammaticalised expression of modality (i.e., mood), while others, such as English, opt for lexicalised expressions presented in the form of modal auxiliaries, main verbs, etc.

This study is interested in how responsibility can be expressed in language – more concretely, the present study attempts to develop a tool for the quantitative and qualitative analysis of expressions of responsibility assumption in texts. In the former sections of II.4.1, it was shown that the identity of a social actor can be discursively more or less obfuscated which would imply that it would result more or less difficult to ascribe responsibility to a social actor. The following sections are interested in how processes —e.g., in the form of action taking or thinking— can be boosted or attenuated in texts which, in turn, would ascribe more or less responsibility to a social actor. Examples (23) and (24) illustrate this.

(23) We pay every employee more than the local minimum wages... (PUM_2002)

(24) We want to pay every employee more than the local minimum wages...

Indeed, the interpretation of utterance (23) would be that Puma does pay more – this specific SoA exists. Now, the interpretation of (24), a variation of (23) for the purpose of comparison, is that the corporation is not saying that they pay more, only that they desire to do so, which implies that they would not take on any responsibility for doing so – thus, they cannot be hold accountable if they would not.

In order to gain a better understanding of how responsibility can be expressed in language, the following section II.4.2.1 introduces Speech Act Theory (Searle, 1969). After this, section II.4.2.2 provides a general overview of the understanding of Modality in traditional terms as a semantic category, and focuses specifically on deontic modality and discusses it. The modal system comprises linguistic devices to indicate the text producer's personal opinion of or commitment to what they say by applying, for example, hedging or modal verbs. Section II.4.2.3, finally, reviews Speech Act Theory and Modality and observes them from a more integrated point of view.

The reason for turning to considerations from Modality studies and to the pragmatic approach of Speech Act Theory is to reach a more holistic understanding of language in use for the methodology of this study. The final aim is to understand and describe how responsibility assumption and ascription, and different degrees of commitment, can be expressed in language and to apply the gained insight to the construction of a tool to quantitatively and qualitatively

analyse responsibility assumption and ascription in language use – the Scale of Pragmatic Force of Corporate Responsibility (s.s. III.2.2.6).

4.2.1 Speech Act Theory

The study of speech acts takes a rather **pragmatic** approach. J. L. Austin can be called the father of the theory of speech acts. One of his best-known works *How to do things with words* (Austin, 1962) describes just what the title states. Indeed, speech acts can be understood as real actions in which utterances are intended to serve a certain purpose: to inform, to promise, to threaten, to declare, to warn, etc. (van Dijk, 1980). J. R. Searle took Austin's work further and contributed to the development of a theory of speech acts. He established the five different kinds of speech acts depending on their illocutionary point: **assertives**, **directives**, **commissives**, **expressives**, and **declaratives**. Each of the point has a specific purpose which Searle (1979: viii) formulates in the following way:

We tell people how things are (Assertives), we try to get them to do things (Directives), we commit ourselves to doing things (Commissives), we express our feelings and attitudes (Expressives), and we bring about changes in the world through our utterances (Declarations).

This shows that speech acts have content and function: the content of an illocutionary act is the proposition (*p*) and the function is the illocutionary force (*F*) with which the content is presented (Searle, 1969). The function or illocutionary force of an utterance mainly depends on the expectations created by the conversational context (Valdés Villanueva, 1989); i.e., the interpretation is pragmatically informed. For example in utterance (25)

(25) We commit to reduce the environmental impacts of the raw materials we use.
(HAM_2009)

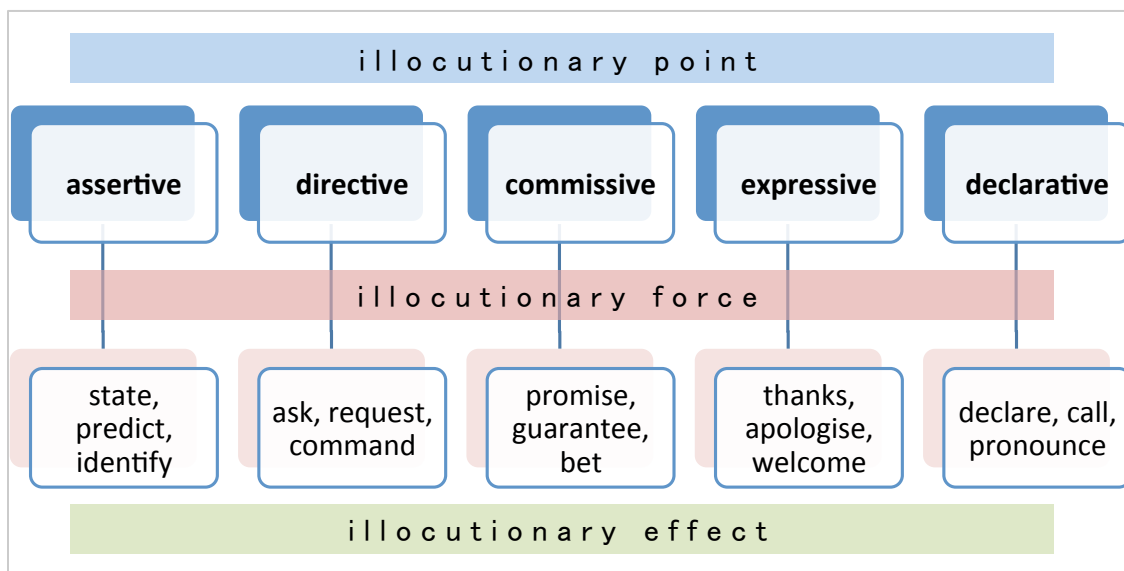
the proposition *p*, or content, of the illocutionary act is *reduce the environmental impacts of the raw materials H&M uses*; whereas this content is presented with the illocutionary force, or function, of an commitment (commissive speech act): H&M *commits* themselves to doing something and does not *plan* or *assert* it.

An illocutionary act is successful if the text receiver recognises what the text producer tries to do with it – i.e., the text receiver's understanding of the text producer's utterance (Searle, 1969). Searle (ibid.) calls it the **illocutionary effect**, which is based on the text receiver recognising the text producer's intention. This

implies, example utterance (25) from above is a commitment if the text receiver of H&M’s words interprets them as H&M committing to reduce environmental impacts, which underlines the importance of the text receiver’s meaning making in order to know about the text producer’s intention (see also, Morency et al., 2008). In other words, to say that a text producer meant something by uttering (25) is to say that the text producer intended the utterance of (25) to produce some effect in the text receiver by means of the recognition of this intention.

Figure 13 presents an overview of Speech Act Theory:

FIGURE 13: Overview of Speech Act Theory



This study concentrates on assertive, directive, and commissive speech acts, which are the ones mostly appearing in the data. Indeed speech acts very often do not present themselves as neat and direct as in Figure 13. Frequently, indirect speech acts (see below) occur that have two illocutionary forces and, therefore, may complicate meaning interpretation. In order to be able to describe different kinds of speech acts in detail, the next section briefly outlines some basic notions and concepts in Speech Act Theory, as described by Searle (1969; 1979).

DIMENSIONS AND CONDITIONS OF SPEECH ACTS

Searle’s taxonomy of speech acts is based on twelve dimensions to distinguish illocutionary acts among each other (1979: 2-8; see also, 1969: 70). The most important ones for this study are outlined in the following.

Figure 13 above illustrates that an illocutionary act can have one or another **illocutionary point**, which refers to the point or purpose of a speech act; i.e., what is meant to be done by words. Such as in (26), certain SoAs might be described as they are (assertive illocutionary point)

(26) Corporate social responsibility (CSR) has high priority within H&M. (HAM_2002)
or, language might be used to commit oneself to bring about a potential SoA (commissive illocutionary point), such as in (25) from above.

Actually, in assertive speech words are fitted to the world – one describes with words how the world is; whereas in commissive and directive speech acts it is tried to make the world as described in words – that is, to fit the world to words. Searle calls this dimension **direction of fit**, which describes the relation between words and the world as a consequence of the illocutionary point.

Now, which illocutionary point the text producer chooses to present a proposition depends on the **psychological state**; i.e., the expression of the text producer's attitude to the propositional content. Searle describes the dimension of 'psychological state' also in form of differences in the sincerity condition. The **sincerity conditions** refer to the psychological state of the text producer in terms of the text producer sincerely meaning what they utter. So, H&M should only utter (26) from above if they really believe in it. If this were not the case, the illocutionary act would not necessarily be nullified, nevertheless, the text producer would be guilty of an abuse (in Austin's terms (1962)). Nuyts, Byloo, and Diepeveen (2010) refer to the sincerity conditions as the 'driving force': the text producer states something if they believe in it, promise something if their intention is to do it, or command something if the text producer wants that the text receiver does something.

Obviously, a text producer might only do so taking into account the **status or position of text producer and text receiver**. Depending on the power a person holds, they might perform a speech act with a certain illocutionary force, or not. For instance, in (27)

(27) INDITEX guarantees that its employees perform their work in safe and healthy workplaces. (IND_2002)

Inditex guarantees that adequate workspaces are in place, because they supposedly provide such —Inditex has the insight, or enough knowledge, to be

able to give this guarantee— and they are aware that it probably is in the interest of the broader stakeholder groups (text receiver of CSR reports) to have assurance of such working conditions. It could be questioned if Inditex would use the same formulation as in (27) when an unexpected independent workplace inspection would ring Inditex’s doors, which would imply that the status or position of the text producer and text receiver would have changed in comparison to the context in which (27) was originally uttered¹⁰⁴. These differences in the status or position of the text producer and text receiver is one dimension described in the **preparatory conditions** which refer to the text producer having the right or authority to perform a certain speech act. Searle (1969: 65) explains the preparatory condition in the following way:

To put it generally, in the performance of any illocutionary act, the speaker implies that the preparatory conditions of the act are satisfied. Thus, for example, when I make a statement I imply that I can back it up, when I make a promise, I imply that the thing promised is in the hearer's interest. When I thank someone, I imply that the thing I am thanking him for has benefited me (or was at least intended to benefit me), etc.

Thus, the preparatory conditions tell what the text producer implies, whereas the sincerity conditions tell what the text producer expresses in the performance of an act (Searle, 1969).

The **essential conditions**, in turn, describe the text producer, by uttering certain illocutionary acts, being committed to beliefs or intentions which accompany such an illocutionary force; i.e., the text producer should conduct themselves consistent to their beliefs as expressed in preceding utterances if the text producer does not want to “be judged guilty of breach of commitment” (Lyons, 1977: 743). The violation of any of these conditions makes the utterance infelicitous in some way. So, if Puma utters (28),

(28) We are also working with and training them [factory management] in adjusting imbalances of estimated order volumes and production capacities. (PUM_2008)

¹⁰⁴ Many scenarios might be constructed, and by assuming that a workplace inspection team, for instance sent by the government, is in the described situation a more powerful agent in relation to the corporation I might be mistaken, especially, if the political influence many corporations have achieved is taken into account... In turn, some stakeholder group, such as the employees themselves, reading (27) in the CSR report might have reasons, or proof, to doubt (27) and through joining a union they elevate their status in relation to the text producer in order to take action...

Puma should conduct themselves accordingly and be doing what they assert in (28).¹⁰⁵

As was shown for the preparatory conditions, the position of a text producer is also connected to the illocutionary force of an utterance: somebody who lacks the means to provide a safe and healthy workplace should not *guarantee* to do so but can *agree* to have this responsibility (both present commissive speech acts of a different illocutionary force). The **illocutionary force** then refers to the force or strength or (type of) commitment with which the illocutionary point is presented, as is illustrated also above in Figure 13. Indeed, illocutionary force and illocutionary point are not the same: illocutionary point is a broader concept which includes more specific illocutionary forces; for instance, questions and commands (illocutionary force) are both attempts of the text producer to get the text receiver to do something (illocutionary point: directives); however, the force of a question is different to the force of a command. Searle (1979: 3) emphasises that

we must not suppose, what the metaphor of "force" suggests, that the different illocutionary verbs mark off points on a single continuum. Rather, there are several different continua of 'illocutionary force', and the fact that the illocutionary verbs of English stop at certain points on these various continua and not at others is, in a sense, accidental.

The most obvious mechanisms to indicate illocutionary force are **illocutionary verbs**. Yet, explicit performative verbs might, or not, appear in an utterance. Interpreting Searle (1979: 9) verbs might be

- (i) *performative illocutionary verbs*: state, promise, order, conclude...
- (ii) *illocutionary verbs*: boast, threaten...
- (iii) *non-illocutionary verbs*: sympathise, regard as, mean to, intend, shall...

In other words, not all illocutionary verbs are performative verbs¹⁰⁶. Searle (ibid.) explains that, for instance, the verb 'intend' is not performative at all, and that it is

¹⁰⁵ In fact, these speaker-based felicity conditions do not hold for all kinds of speech acts. For example, the sincerity conditions apply only to acts that count as the expression of psychological states, that means, where insincerity is possible. In consequence, a greeting or a declaration of war cannot be meant insincerely (Searle, 1969). Moreover, apart from the sincerity, preparatory, and essential conditions, Searle (1979) lists the propositional content conditions – the propositional content of an utterance can be determined by an illocutionary force indicating device; e.g., a prediction is about the future while a report is about the present or past. In addition, more addressee-based conditions would be that the text producer, in the case of a directive, believes that the text receiver is able to comply with what is asked of them.

not a speech act. Rather, the illocutionary act is that of ‘expressing an intention’ with the illocutionary verb phrase “express an intention”, but not “intend”. Therefore, ‘expressing an intention’ is, usually, a speech act —explicit performative, or not— but ‘intending’ is not.

Furthermore, as Hare (1970: 8) shows with the example of ‘to promise’, an explicit performative verb is not performative in all of its occurrences¹⁰⁷; i.e., the speech act of promising does not take place every time the verb ‘promise’ is uttered. This underlines again how important an analysis and interpretation in co- and context is, in contrast to mere quantitative approaches. The following four examples include the word ‘promise’ but they do actually not have the illocutionary force of a promise. Such cases can be found in predictions (29), reports (30), hypothetical statements (31), or questions (32).

(29) Soon he will promise to marry him.

(30) He promised to marry him.

(31) He promises to marry him if he gives up smoking.

(32) Do you promise to marry him soon?

In the case of (32), an affirmative answer would present a speech act of promising which might include the explicit performative verb ‘promise’, as in (33), or not, as in (34).

(33) Yes, I promise.

(34) Yes, I do.

Also Lyons (1977: 738) demonstrates how the, usually, performative verb ‘promise’ can have a parenthetical use such as in (35):

(35) I’ll be there at two o’clock, I promise you.

where the first clause performs the illocutionary act of promising while the second clause makes explicit the nature of the text producer’s speech act by confirming, rather than establishing, the text producer’s commitment. In brief, explicit performative verbs are not performative in all occurrences; this depends on the grammatical mood, the context, and the dimensions and conditions of speech acts.

¹⁰⁶ A helpful test to see if a verb is an explicit performative verb is to insert ‘hereby’ before the verb (Austin, 1962).

¹⁰⁷ Searle describes this dimension as the differences between those acts where the corresponding illocutionary verb has a performative use and those where it does not.

Interestingly to observe is also that no verb can be clearly categorised to one, and only one, illocutionary point (kind of speech act) (Searle, 1979; Vanderveken, 1990). Searle (1979) provides the examples of 'insist' and 'suggest' which can present the illocutionary points of an assertive or directive. For 'suggest' utterances are provided from the data for the present work: in example (36) for the illocutionary point of a directive and in (37) for the illocutionary point of an assertive.

(36) We suggest that Nike continue to improve disclosure regarding the results of its compliance and monitoring programs. (NIK_2006, citation from Letter from the Report Review Committee)

vs.

(37) Some suggest that workers are compelled to seek longer hours because their regular wages don't meet their basic needs. (NIK_2004)

Thus, 'suggest' is an illocutionary verb but it is not a marker of illocutionary point; what it does is "to mark the degree of intensity with which the illocutionary point is presented" (ibid., 28); the same holds for, for instance, 'warn' and 'advise' which also take either the directive or assertive syntax. Searle (ibid.) calls out for a careful distinction of "a taxonomy of illocutionary acts from one of illocutionary verbs". In the same vein, Vanderveken (1990) affirms that there is no one-to-one correspondence between illocutionary forces and speech act verbs.

In fact, even without the presence of an explicit illocutionary force indicator, often it can be pragmatically derived what the illocutionary force of an utterance is by observing the context of the utterance; besides, following the principle of expressibility, even if the illocutionary force of an utterance is not explicit, it can be made explicit (ibid., 30, 68). Searle (1969) defines **illocutionary force indicators** (henceforth, IFID) as mechanisms that show how the proposition has to be understood; i.e., what illocutionary act the text producer is performing with the utterance. He points out that, in English, IFIDs "include at least: word order, stress, intonation contour, punctuation, the mood of the verb, and the so-called performative verbs" (Searle, 1969: 30; see also Lyons 1977).

DIFFERENT KINDS OF SPEECH ACTS

Above, in Figure 13, the main kinds of speech acts —assertives, directives, commissives, expressives, declaratives— were illustrated, as defined by Searle (1969; 1979). In order to differentiate the five kinds, the *illocutionary point* is pivotal. After having revised fundamental notions of Speech Act Theory in the former section, the following sections describe the kinds of speech acts — commissive, directive, and assertive— which are most relevant for this study and provide typical characteristics and example verbs to show how illocutionary force is lexicalised in the English vocabulary.

Assertives

For assertives the illocutionary point, or the purpose of the utterance, is to “commit the speaker (in varying degrees) to something’s [sic] being the case, to the truth of the expressed proposition” (Searle 1979: 12). In general, utterances that form part of the assertive genus are assessable in terms of ‘true’ or ‘false’, which serves as a test in order to know if an utterance is of the assertive kind or not. Lyons (1977: 743) states that “to speak truly is to utter a proposition which happens to correspond to some state-of-affairs”.

The direction of fit in assertives is words-to-world. Furthermore, the psychological state of the text producer expressed in assertives is that of *Belief* that p ¹⁰⁸. Regarding the psychological state, Searle (1979: 12) emphasises that “words such as ‘belief’ and ‘commitment’ are here intended to mark dimensions, they are so to speak determinables rather than determinates”. Speech acts of the assertive illocutionary point can be of diverse illocutionary forces, for instance, the text producer might just make a statement about the world with no opinion attached to it, she might make a claim about the world in form of a statement including an opinion, or the text producer might even try to change the beliefs of the text receiver (see also, Weisser, 2014). Vanderveken’s (1990: 169) list of illocutionary verbs with an assertive force contains verbs such as

assert, reassert, negate, deny, correct, claim, affirm, state, disclaim, declare, tell, suggest, guess, hypothesize, conjecture, postulate, predict, forecast, foretell, prophesy,

¹⁰⁸ For a critical discussion of the sincerity condition and other approaches to assertions see Pruss (2012).

vaticinate, report, retrodict, warn, forewarn, advise, alert, alarm, remind, describe, inform, reveal, [...]

Assertive speech acts are found mainly in present and past tense. The underlying syntactic structure of the assertive paradigm is

I verb (that) + S¹⁰⁹

such as in (38), but also in (39):

(38) We believe that further action to develop wage ladders in sourcing countries must be done at the industry level and cannot be done by PUMA alone. (PUM_2008)

(39) Further action to develop wage ladders in sourcing countries must be done at the industry level and cannot be done by PUMA alone.

Example (38) is of an explicit performative type, whereas standard indicative forms, which lack an explicit performative illocutionary verb, as in (39), are more characteristic of the assertive class.

Directives

For directive speech acts the illocutionary point can be described as the attempt by the text producer to get the text receiver to do something. Searle (1979: 13) points out that these attempts can be “of varying degrees, and hence, more precisely, they are determinates of the determinable which includes attempting”. In directives the text producer tries to make the world fit their words (direction of fit). The psychological state —or sincerity condition— is the want, or wish, or desire, of the text producer of a certain SoA. The propositional content is that the text receiver does some future action¹¹⁰. One of the preparatory conditions of directives is that the text producer has the authority to oblige the text receiver to do something; furthermore, the text producer should believe that the text receiver is able to do what is asked of them.

¹⁰⁹ Nevertheless, Searle (1979: 21) points out that assertive verbs such as ‘describe’, ‘call’, or ‘classify’ take a syntactical structure similar to the one of declarations: I verb NP1 + NP1 be pred. An example, taken from Searle, can be found in “I call him a liar” (ibid., 24). Searle (ibid., 25) concludes that “there are typically two syntactical forms for assertive illocutionary verbs; one of which focusses [*sic*] on propositional content, the other on the object(s) referred to in the propositional content, but both of which are semantically assertives”.

¹¹⁰ Directives refer to future acts the text producer expects from the text receiver, which does not necessarily mean that the directive speech act is in future tense but rather refers to future time.

The felicity conditions can be observed at the following example utterance (40) from a CSR report.

(40) Please send your questions or comments regarding this Conscious Actions Sustainability Report 2011 to Hendrik Alpen at: *hendrik.alpen (at) hm.com* (HAM_2011)

First of all, the text producer and text receiver of (40) are in some kind of relationship which allows the text producer to make this request of the text receiver. Actually, as was observed above, for CSR reports it cannot exactly be identified who the text producer and text receiver are; however, it might be assumed that the text receiver by reading H&M's report has some kind of interest in the company, and H&M as the text producer seeks through the report to establish a relation with its stakeholders. The IFID in (40) is actually the imperative mood. Moreover, this directive speech act is attenuated through 'please' and can be interpreted as an invitation for communication from the side of the text producer rather than a direct command.

Secondly, the text receiver should be in a position where they are capable of sending their questions or comments. By providing an email address in utterance (40) the text producer actually assumes that the text receiver is able to send emails. Thirdly, the by the text producer mentioned report exists and the text producer assumes that the text receiver can identify the report, which seems obvious for this particular case as utterance (40) forms part of the text. Fourthly, it is actually possible to use this channel of information transfer and the text receiver has not done so yet. And, finally, the text producer wants to receive questions and comments. Actually, Fillmore (1971) observes that these conditions are to be understood as preconditions of the speech act rather than as information about what the actual illocutionary force of the utterance is.

As Searle and Vanderveken (Searle & Vanderveken, 1985; Vanderveken, 1990) observe, the simplest, or *primitive*, illocutionary force of a directive speech act is represented by the verb 'to direct' and all other directive forces are more *complex* and can be derived from the primitive one; for instance, 'to request' has the directive force with a restricted mode of achievement of the illocutionary point in the sense that the text receiver has the possibility of refusing to carry out the future course of action represented by the propositional content (see also, Thaler, 2012). Typical explicit performative verbs of directive speech acts are 'ask', 'order',

'request', etc. (see, Vanderveken (1990: 189) for a more extensive list). Also questions are directive speech acts, since an interrogative can be understood as the text producer's attempt to get the text receiver to answer.

The deep syntactic structure underlying directives (Searle, 1979: 22) is

I verb you + you Fut Vol Verb (NP) (Adv)¹¹¹

as can be found in (41)

(41) We invite you to let us know how we're doing by sending us an email at Social_Responsibility@gap.com. (GAP_2008)

As can be also seen in (41), performative verbs of the directive kind often take *to* complements (see also, Sadock, 2008 [2006] and in there cited).

Commissives

The illocutionary point of any commissive speech act is to commit the text producer to some future course of action. As in assertives and directives, this might take place in varying degrees, or, with different forces. Commissive and directive speech acts share the same direction of fit: both are world-to-word. In commissives the propositional content is that the text producer does some future action in the psychological state of 'intention' (sincerity condition). It is typical for commissive speech acts to be in future tense¹¹²; hence, for example, a promise can only refer to the future – that is to say, to a SoA that is not established or actualised, where the outcome of the intention expressed is unknown (see also Hickey, 1986). Another conditioning factor for commissives is that the text producer must be in the position to put into practice what she commits to.

Searle (1979) describes the deep structure of commissives as

I verb (you) + I Fut Vol Verb (NP) (Adv)

These deep structure can be found underlying the non-finite VP in utterances such as (42).

(42) We pledge to maintain our strong commitment to community service despite the current difficult economy... (PVH_2008)

¹¹¹ As with assertives, this is to be understood as the deep structure of directives which is even latent in *Go!*

¹¹² But not prototypical: "I promise TO DO X".

Performative verbs of the commissive kind often take *to* complements as in (42) (see also, Sadock, 2008 [2006] and in there cited). Explicit performative verbs of commissive speech acts are ‘promise’¹¹³, ‘vow’, ‘pledge’, etc. Example (43) shows a commissive utterance without a performative verb but in future tense.

(43) ...we will work to ensure that our monetary contributions reflect economic realities and our fiscal responsibilities. (PVH_2008)

Hickey (1986: 74) interprets sentences such as (43) or (44)

(44) We will continue to do monitoring... (NIK_2004)

as utterance with the illocutionary force of a promise expressing “the intention of the speaker to behave in a certain way”, even though no commissive verb is used.

Venderveken (1990: 182) in his semantic analysis of English speech act verbs lists the following verbs as commissive ones:

commit, pledge, undertake, engage, promise, hypothecate, guarantee, threaten, vow, avow, swear, assure, certify, accept, agree, consent, acquiesce, abide, reject, refuse, renounce, offer, counter-offer, bid, rebid, tender, dedicate, bet, wager, contract, covenant, subscribe

About the verb ‘accept’, and also ‘assume’, Hickey (1986: 72) observes that it only expresses commitment when used with an appropriate noun such as ‘responsibility’ is in (45) below¹¹⁴. Therefore, and in these cases, it is the noun as the direct object of the verb that determines the nature of the speech act (*ibid.*).

(45) In particular, we accept responsibility for the way our products are manufactured by our suppliers. (ADI_2007)

Actually, the identification of speech acts with the commissive illocutionary point raises questions around the boundaries of this categorisation. For instance,

¹¹³ Searle (1969) postulates rules or conditions for the illocutionary act of promising. Following this rules, a corporation’s promise would mean that (i) the utterance predicates some future action of the company (propositional content condition), (ii) the corporation believes the text receiver prefers the corporation doing the action than not doing it (preparatory condition), (iii) it is not obvious that the corporation would do the action anyhow in the course of normal events (preparatory condition), (iv) the corporation really intends doing the action (sincerity condition), and (v) uttering the promise counts as the undertaking of an obligation to do the action (essential condition) (see also, Sadock, 2008 [2006]). If one or more of these rules are violated in the sense that, for instance, the corporation does not intend doing the action promised, the speech act would be infelicitous.

¹¹⁴ The semantic difference between ‘accept responsibility’ and ‘assume responsibility’ would be that in the former the text producer does not want the responsibility but all the same resigns to it, whereas in the latter the text producer would take on the responsibility voluntarily (Hickey, 1986).

Qadir and Riloff (2011: 750) in their study of speech acts in message board posts found many utterances “where the main purpose was to confirm to the readers that the writer would perform some action in the future”; they give as examples the structures ‘1st p. *plan* to do something’ and ‘1st p. *will* do something’, and they view such utterances as “implicit commitments to the readers about intended actions” (ibid.). In order to classify commissives, Qadir and Riloff (2011: 752), furthermore, recognise **plan expressions** as “*I am going to*”, “*I am planning to*”, “*I plan to*”, and “*My plan is to*”. Moreover, they point out that, besides ‘I will’, ‘I shall’ was hypothesised to be a clue for commissives. As is discussed below in section III.2.2.6, this study categorises such plan expressions rather as assertive speech acts since *planning* does not seem to commit the text producer to some future course of action. For instance, utterance (46):

(46) We plan to ship products by ocean freight. (ADI_2009)

If Adidas finally does not ship products by ocean freight, they could say *Yes, we’d planned to do so but in the end we didn’t*; the text producer would not be guilty of an abuse as they did not commit to ship the products by ocean freight. The difference lies in that “[i]n asserting my future intentions, I express my mind; in a promise, I commit my mind” (Watson, 2004: 63).

Moreover, Watson (2004) working on asserting and promising, observes that such examples as (47)

(47) We will expand this successful programme to India in 2011. (HAM_2010)

can be understood as assertive or commissive speech acts – in the first case indicating plans and committing to the truth of *p* and in the second case as commitment to do so. In other words, (47) —or also (44) from above— as an assertive speech act means that the text producer commits themselves to the truth of *p* and as a commissive speech act that the text producer commits to make it true that *p*. Watson (2004: 62) points out that “assertions that express one’s intentions are epistemically special” and that

assertion expresses the existence of a reason for believing that *p*, but the reason is typically independent of the assertion. Even where the assertion is that I will do *a*, my reason for believing that I will is my forming the intention, not my assertion. In contrast [...], promising gives rise to the reason for doing what is promised.

In other words, if somebody promises some future course of action the person is committed to it not necessarily because she is personally interested in bringing about this SoA but already because she has promised and can be taken up on that by the text receiver.

Hickey (1986: 73-4), furthermore, points out distinguished semantic features of English verbs of commitment and the lexicalised forms of that features; for example, (i) verbs such as ‘offer’ and ‘volunteer’ rather mention the possibility of commitment, and the commitment only comes into effect if the text receiver accepts the offer; (ii) such verbs as ‘dedicate’ or ‘undertake’ —reflexive in nature— express the independent decision of the text producer to commit him/herself; (iii) verbs as ‘swear’ and ‘vow’ rather refer to institutionalised behaviour where the commitment is specified by an external agent and often connected with a non-linguistic ritual; (iv) ‘guarantee’ and ‘pledge’ are of this kind of commissive verbs where the text producer suggests a retribution if she should default in her undertaking – together with ‘pawn’, these verbs offer security that the commitment will be met.

As can be seen commissive speech acts are fundamental for developing a method in order to analyse the expressions of responsibility assumption in CSR reports. Hickey (1986: 70) summarises and emphasises that commissive speech acts “rely first and foremost on verbal assurance”, and that they need a text receiver who understands and accepts the commitment made by the text producer in order to make it a valid speech act. Actually, the description of speech acts up to this point referred to direct speech acts, viz., to speech acts that present one illocutionary force. Yet, very common are indirect speech acts, which present two illocutionary forces.

INDIRECT SPEECH ACTS

Indirect speech acts are typical for the data of the present study. In indirect speech acts

the speaker communicates to the hearer more than he actually says by way of relying on their mutually shared background information, both linguistic and nonlinguistic, together with the general powers of rationality and inference on the part of the hearer.

(Searle, 1991 [1975]: 266)

In an indirect speech act, actually, two speech acts are performed: a **primary** speech act and a **secondary** one. Lets consider example (48) from the data:

(48) ...the industry must move towards sustainable compliance, where suppliers take ownership of human rights and fair labor practices within their organizations with the goal of identifying, correcting and preventing violations. (PVH_2008)

In (48) the text producer is performing two speech acts: the secondary speech act is an assertion – the mood is indicative, the deep semantic structure is that of *I verb (that) + S*, it is the *belief* of PVH, and it can be accessed in terms of *true* or *false*. Indeed, the secondary illocutionary act of an indirect speech act is literal whereas the primary act is not literal (Searle, 1991 [1975]: 267). The primary illocutionary act in (48) is that of a directive: the text producer wants a certain SoA, to make the world fit to their words and get *the industry* to do something. Nevertheless, PVH Corp. does not command *the industry* directly by using a directive speech act. Reasons for indirectness generally can be found, inter alia, in politeness, face-work, and distancing oneself from the uttered. In the case of (48) the kind of text in which it appears, a CSR report, and the supposed text receivers, probably, are the reasons for not uttering a direct directive.

Searle (ibid., 268) observes that indirect directives have politeness as their chief motivation. However, traditional studies of speech acts rather have a speaker and hearer in mind —a conversation— and not so much other forms of communication. As was shown, the ‘speaker’ and especially ‘hearer’ of CSR reports are difficult to pin down and cannot be defined as such. Regarding the data of the present study, the specific genre of CSR reports could be understood as indicative for the use of indirect speech acts: CSR reports are concerned with reporting and asserting how things are. Due to the uncertain readership, a direct directive would be out of place and other corporate communications such as the Code of Conduct can be found which cover the function of telling a specific group of stakeholders what to do. However, the corporation pretends to transmit to a wider readership in CSR reports that they have everything under control, which includes narrating how they do so.

Searle (1991 [1975]) presents groups of utterances that are conventionally used in the performance of indirect directives, such as utterances concerning the text producer’s wish or want. An example of this kind is (49).

(49) We would also like to encourage manufacturers to invest in new and better technologies that will improve factory productivity without straining worker capacity. (GAP_2004)

(49) is of the assertive illocutionary point but also presents a directive because Gap wants the manufacturers to perform an action. Asserting a speaker-based sincerity condition seems to be a common strategy for indirectly achieving an illocutionary effect (Gordon & Lakoff, 1971, as cited in Sadock, 2008 [2006]). Obviously, it would seem out of place to find (49), for instance, as an imperative directing manufacturers in a CSR report. By presenting *p* in form of an assertion the text producer informs about their wants or desires, which fits more appropriately the extensively defined readership of CSR reports.

Indirect directives can also concern the text receiver's desire or willingness to do an action as in (50).

(50) You can tell us whatever you like but you may like to consider the following in your feedback:... (ADI_2004)

These examples should show, on the one hand, the absence of illocutionary force indicating devices in indirect speech acts and, on the other hand, the idiomatic character of indirect speech acts (in these cases of the ones that have directives as their non-literal illocutionary act) (Searle, 1991 [1975]).

Searle even suggests that there seems to be an additional maxim of conversation —besides the ones proposed by Grice— which he formulates as: “*Speak idiomatically unless there is some special reason not to*” (ibid., 274). This maxim about the idiomatic use of language underlines the importance and frequency of indirect speech acts in everyday language use. Regarding the data for this study, CSR reports seem to have to carefully approach their readership, taking into account the diverse motivations of their readers for reading, the criticism of CSR or/and the corporation in general terms, and, more specifically, the uncertainty what to talk about and how to do it best. Therefore, implying¹¹⁵ a demand or commitment in an assertion could be understood as a precaution the text receiver takes to avoid claims resulting from what was said in a CSR report.

¹¹⁵ In fact, indirect speech acts can be explained within the framework of conversational implicature. Green (2014) observes that Searle's account of indirect speech acts is couched in terms of conversational implicature, although he does not use this phrase. Looking again over the example utterances in this section, it can be seen then how, for instance, (49) *implies*¹¹⁵ that Gap wants manufacturers to do as said.

ROUND UP SPEECH ACTS

This section briefly summarises Speech Act Theory. The preceding sections have outlined the nature of speech acts, mostly as defined by Searle. Various dimensions and conditions of speech acts were revised. A point to keep in mind for the purpose of the present study is that often examples and descriptions of speech acts in the literature refer to one-to-one interactions between *the* speaker and *the* hearer, or *the* reader and *the* text (as substitute for the author) in literature studies; however, this rather private interaction can be transferred to mass and multiple participant speech situations (Pratt, 1986) which is also attempted with the present work. Chapter II.3 has shown how corporate communication —and, specifically, CSR reports— is a public speech act which is institutionalised and not only has no personalised text receiver but also no distinct text producer. Text receiver and text producer are rather identified as collectivised entities such as stakeholders (for text receiver) and the corporation (for text producer).

For the purpose of the present study especially assertive, commissive, and directive speech acts in their direct or indirect uttering are of interest. The following Table 1 was composed mainly from Searle (1969; 1979; 1980 [1975]; 1991 [1975]), Vanderveken (1990), Lyons (1977), and Hickey (1986) to provide a summary of the dimensions and conditions of these three.

TABLE 1: Summary of assertive, directive, and commissive speech acts

	assertives	directives	commissives
example	<i>I think the house is too big for us</i>	<i>I urge you to arrive on time</i>	<i>I promise to have the work done by tomorrow</i>
description	utterances that can be verified as true or false	utterances that call upon the text receiver to do something	utterances that commit the text producer to a course of action
illocutionary point	representation (true or false, accurate or inaccurate) of how something is; to commit the text producer (in varying degrees) to something being the case, to the truth of the expressed proposition	attempts (of varying degrees) by the text producer to get the text receiver to do something	undertaking of an obligation by the text producer to do something; to commit the text producer (in varying degrees) to some future course of action
illocutionary force	named by the performative verb 'assert'; realised syntactically in the <i>declarative sentential type</i>	named by the performative verb 'direct'; realised syntactically in the <i>imperative sentential type</i>	named by the performative verb 'commit'; not realised syntactically in a sentential type
illocutionary verbs	<i>state, predict, describe, call, classify, identify...</i>	<i>ask, order, command, request, direct, urge, demand, forbid...</i>	<i>promise, pledge, vow, swear, guarantee, assure, bet...</i>
propositional content condition	any proposition <i>p</i>	text receiver does some future action <i>a</i>	text producer does some future action <i>a</i>
preparatory condition	text producer has reasons or evidence for the truth of the propositional content	text receiver is capable of carrying out <i>a</i>	text producer is capable of carrying out <i>a</i>
psychological state/sincerity condition	text producer believes the propositional content	text producer's desire, want, wish of that text receiver does <i>a</i>	text producer's intention to do <i>a</i>
direction of fit	word-to-world; make words fit the world	world-to-word; make the world fit words	world-to-word; make the world fit words
deep structure	I verb (that) + S I verb NP1 + NP1 be pred.	I verb you + you Fut Vol Verb (NP) (Adv)	I verb (you) + I Fut Vol Verb (NP) (Adv)
grammatical structure/mood	declarative/indicative	interrogative, imperative	declarative/indicative

Speech Act Theory considers that text producers should only say what they mean, and conduct themselves consistent to their beliefs as expressed in preceding utterances, taking into account, for instance for a promise, that the text producer must be in the position to put into practice what they commit to. After having outlined Modality in the next sections, section II.4.2.3 gets back to speech acts and discusses them further in order to reach a synergy between Speech Act Theory and Modality studies. This is necessary for the construction of a tool to analyse expressions of responsibility assumption, as can be found in commissive speech acts, and responsibility ascription, reflected in directive speech acts.

4.2.2 Modality

Modality can be understood in terms of the relationship between text producer and representations; it is the text producer's attitude to, *inter alia*, the truth, factuality, likelihood, or desirability of a certain SoA (see, e.g., Lyons, 1977; Palmer, 2001). Modality refers to how likely, or frequently, information is to be true, and to how confident the text producer can appear to a successful exchange of information or goods-and-services (in the sense of Halliday) (G. Thompson, 2004). Hoyer (2005a) explains the role of modality in natural language through the use of an analogy: In photography filters are used to create special effects that distance the picture more or less from the original, from the true image; language presents types of modal expressions which can be understood as '**meaning filters**' which contribute to perceiving and conceptualising the world in a specific manner, and enables to represent it in various facets.

The modal system comprises linguistic devices to indicate the text producer's personal opinion of or commitment to what they say by applying, for example, hedging or modal verbs (Machin & Mayr, 2012). For instance, the parenthetical verb 'believe' in (51) acts as such a meaning filter and defines how the content of the following that-clause is to be understood – Inditex *believes* that training is an ideal instrument, they do not *know* that, or *suppose* it.

(51) At Inditex, we believe that training is an ideal instrument for the conduct of mature industrial relations in factories. (IND_2007)

In (52) the use of the modal auxiliary verb 'should' —indicating how things are supposed to be— is exemplified; yet, there seems to be no requirement (modal *must* or *have to*) to inform factory workers about their rights.

(52) The factory workers should be informed about labour laws and human rights according to national and international legislation. (HAM_2002)

These two examples have provided a first impression of what is observed in Modality studies. Actually, the treatment of modality and its kinds, such as the attempt of defining the concepts, are varied (Nuyts et al., 2010)¹¹⁶. Different

¹¹⁶ A comprehensive overview and discussion of diverse modality studies can be found, for instance, in the doctoral theses of Gabrielatos (2010) and Van Iinden (2009), or in Hoyer (2005a, 2005b).

authors present alternative organisations of the modal domain, including or excluding diverse concepts, and applying different terminology.

OVERVIEW OF THE UNDERSTANDING OF MODALITY

Undoubtedly, diverse approaches to and typologies of modality can be found in linguistics (see, e.g., Gabrielatos, 2010; Halliday & Matthiessen, 2004; Nuyts, 2008; Nuyts et al., 2010; Palmer, 2001; van linden, 2009; van linden & Verstraete, 2011). Van linden (2009: 20) offers "[a]n overview of the modal domain and its conceptual categories as presented in the literature", which is reproduced in Figure 14 here for reasons of its comprehensiveness and coverage of diverse authors.

Figure 14: Overview of the modal domain by van linden

Palmer 2001	event modality				propositional modality					
	dynamic			?	deontic	epistemic			evidential	
	volitive	abilitive			permissive; obligative; commissive	speculative; assumptive	deduc- tive		reported; sensory	
Coates 1983	root				epistemic					
	volition	ability	necessity; root possibility	?	obligation; permission	non- inferential			inferen- tial	
Bybee et al. 1994	agent-oriented				ag/sp-or	epistemic		(from Van linden, 2009: 20)		
	volition	ability	necessity; root possibility	?	obligation; permission					
Van der Auwera & Plungian 1998		part- internal	participant-external			epistemic				
			part- imposed		?				deontic	
Nuyts 2005, 2006	volition	dynamic			deontic	directive	epistemic	evidential		boulomaic
		part- inherent	part- imposed	situa- tional				inferential; reasoned	hearsay; exper- iential	

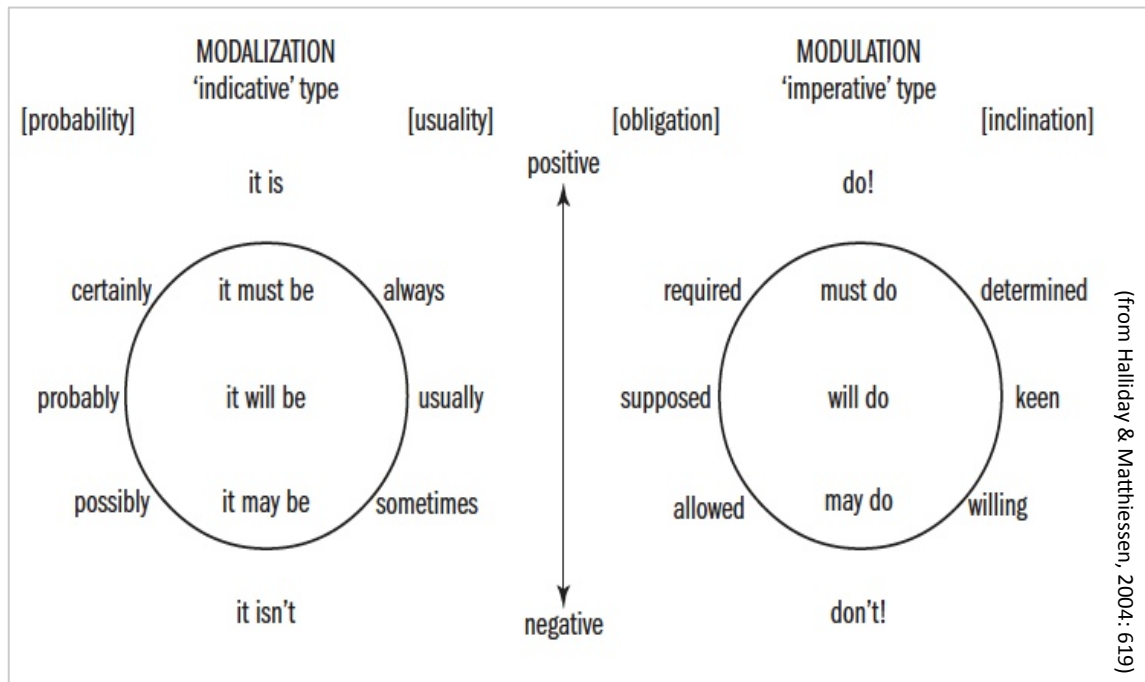
As can be seen in Figure 14, the perception and classification of modality by different authors is rather manifold¹¹⁷. Nevertheless, a widely shared kind of modality is the epistemic one. Nuyts (2008: 187), referring to the traditional view of modality, names and describes three kinds of modality: **dynamic**, **deontic**, and **epistemic**. In a similar vein, Huddelston and Pullum (2002: 178) list the same three kinds and give the following differentiation of epistemic and deontic modality: "Prototypically, epistemic modality concerns the speaker's attitude to the factuality of past or present time situations while deontic modality concerns the speaker's attitude to the actualisation of future situations".

Halliday and Matthiessen (2004), from a Functional Grammar point of view, define two clause types depending on the commodity being exchanged — *information* or *goods-and-services*— where in the first type information is exchanged and in the second clause type an action. The authors term information exchange as *modalisation* and goods-and-services exchange as *modulation*. Since modalisation refers to 'probability' and 'usuality' (ibid.), its realm can be related to what others describe as epistemic modality; something similar holds for modulation which describes 'obligation' and 'inclination' and, therefore, mainly coincides with what others call deontic modality.

For the purpose of the present study, the summary of modality by Halliday and Matthiessen (2004: 619), here reproduced in Figure 15, is a good basis to provide an overview of what is going to be examined throughout the next pages, since the figure includes (i) two main kinds of modality, (ii) factual vs. modalised representations, (iii) the modal space with different strengths, and (iv) prototypical lexical expressions. Since their scheme connects considerations of modality with mood and polarity, Halliday and Matthiessen (ibid.) actually name the figure "Diagram showing relation of modality to polarity and mood".

¹¹⁷ It is not the aim of the present study to try to reduce this diversity to common denominators. As abovementioned, for this work, observing modality rather serves as a background study for the development of the methodology.

FIGURE 15: Summary of modality by Halliday and Matthiessen



The left side of Figure 15 —which Halliday and Matthiessen call *modalisation*— basically represents the kind of epistemic modality. The epistemic modal space is shown between the anchor points of ‘it is’ and ‘it isn’t’, where everything that lies between embraces the (un)certainty of the text producer. Hence, epistemic modality is an attitudinal category with an attitudinal source: mainly the text producer. The text producer indicates their **attitude to a certain SoA**. In turn, the right side of Figure 15 —which Halliday and Matthiessen call *modulation*— represents the kind of deontic modality. Here the modal space lies between ‘do it’ and ‘don’t do it’. With different modal strengths, the text producer might then

express their **attitude to the effectuation of a certain SoA**. The deontic source¹¹⁸ or cause can be internal or external to the text producer.

Actually, the kind of ‘dynamic’ modality is not represented in Figure 15. Dynamic modality differentiates itself from epistemic and deontic modality by not being an attitudinal category; i.e., it does not involve attitudinal judgements but rather describes ability and potentiality, for example, the ability of an agent to complete an action, or the likelihood of an event to take place (Machin & Mayr, 2012). This kind of modality is not subjective, in the manner epistemic or deontic modality are; it is not attitudinal; and it is not scalar but a binary category. For the purpose of the present study epistemic modality, or modalisation, and deontic modality, or modulation, are of most interest, which is why the next sections observe these two kinds of modality further.

Epistemic modality

From the Greek meaning for ‘knowledge’, epistemic modality relates to **knowledge** and to the degree of its validation. Epistemic modality comprises the text producer’s judgement of the truth of any proposition (Machin & Mayr, 2012), it shows how certain the text producer is. The unmarked case is total commitment of the text producer to the **truth** of the proposition (Capone, 2001; Gabrielatos, 2010; Halliday & Matthiessen, 2004). To demonstrate this, compare utterance (53) and (54).

(53) It sells approximately half a million euros a year and the project is economically viable with no need for extraordinary contributions. (IND_2005)

(54) It sells exactly half a million euros a year and the project is economically viable with no need for extraordinary contributions.

¹¹⁸ ‘Modal source’ refers to the source of modality, which may be internal or external. Considering, for instance, an obligation, it can be observed that the deontic source —i.e., the entity that wants the SoA described in the proposition to be effected— might stem from an external authority (external to text producer) or from some ‘inner compulsion’ (internal to text producer) (Lyons, 1977; Palmer, 2001). For example, when Inditex instructs their suppliers that minors under the age of 16 are not supposed to work (see, e.g., IND_2002) the deontic source setting this age is the corporation. The ILO, for example, “sets the general minimum age for admission to employment or work at 15 years...” (www.ilo.org/global/standards/subjects-covered-by-international-labour-standards/child-labour/lang--en/index.htm, accessed on 19/08/2015). The deontic source does not have to be necessarily human. The obligation under which the text receiver finds themselves might stem from some kind of deontic *cause*. In *Jen, you have to leave now, it is nearly night* the reasons for why Jen is obliged to leave can be found in the incipient darkness, rather than in the speakers wish to see Jen leaving.

Utterance (54) expresses much more certainty than utterance (53). Nevertheless, utterances (53) and (54) are modalised and, therefore, express a degree of **uncertainty**, which, apparently, the unqualified proposition as the unmarked case would not do.

The examples above also show that epistemic modality is a **scalar** phenomenon. The following Figure 16 (adapted from Halliday & Matthiessen, 2004: 619) shows an illustration of the realm of epistemic modality with prototypical lexical examples indicating the different degrees of (un)certainty.

Figure 16: The realm of epistemic modality

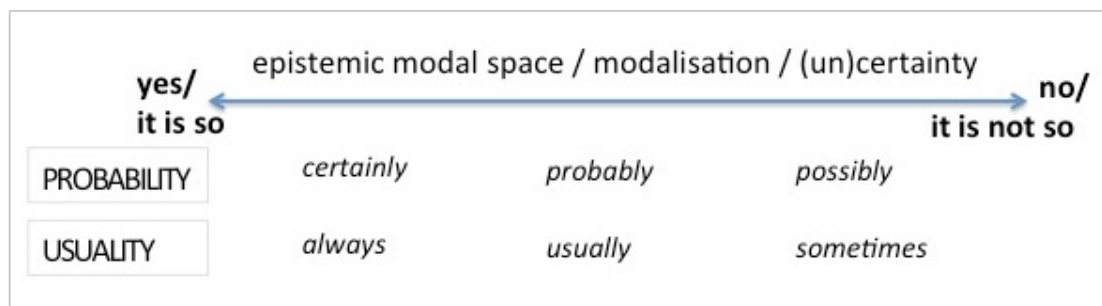


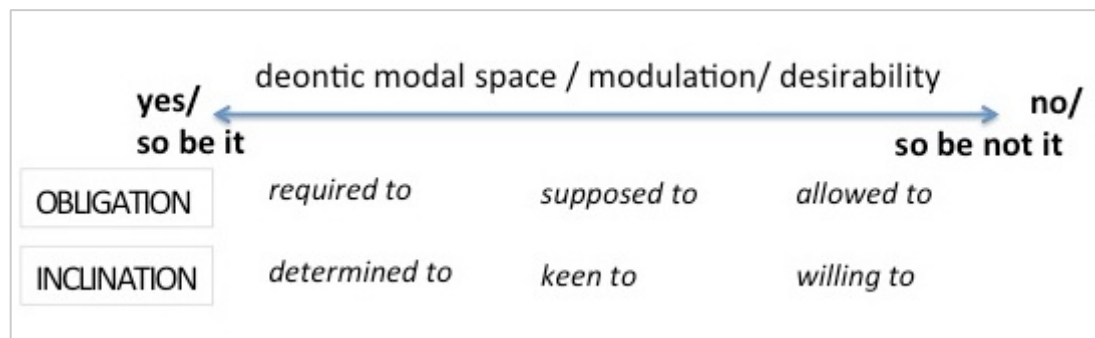
Figure 16 reflects *probability* and *usuality* such as the summary of modality from Halliday and Matthiessen (2004) in Figure 15 does; however, also concepts as *possibility* or *inferred certainty* could be included (Gabrielatos, 2010; Nuyts, 2008). Nuyts (2008: 187) describes epistemic modality as “[a]n estimation of the degree of likelihood that the state of affairs applies or will apply in reality or not”.

Deontic modality

The term ‘deontic’ is derived from Greek ‘binding’ and this kind of modality, traditionally, relates to the expression of **obligations** and **permissions** (Huddleston & Pullum, 2002). Hence, deontic modality has to do with influencing people and events – with compelling and instructing others (Machin & Mayr, 2012). Halliday and Matthiessen (2004) also include **inclination**, together with obligation, into what they term modulation, thus, indicating that modulation does not only refer to instructing others but also to oneself. The following Figure 17

(adapted from Halliday & Matthiessen, 2004: 619) shows an illustration of the realm of deontic modality¹¹⁹.

FIGURE 17: The realm of deontic modality



Lyons (1977: 826), furthermore, treats *volition* under deontic modality, which stands for ‘wants and desires’ and is used “to get things done by imposing one’s will on other agents”. As Gabrielatos (2010: 106) points out, Lyons makes the conceptual connection between volition and obligation/permission by stressing that a desiderative utterance (“I want the book”) is a small step away from an instrumental one (“Give me the book”); i.e., desiring something is the prior step to instructing somebody to fulfil that desire. Therefore, Gabrielatos (2010) views obligation/permission and volition as two sides of the same coin.

This view is supported by Nuyts (2008: 187) who detects ‘problems’ with the traditional definition of deontic modality and proposes, “this category should rather be characterized as involving a specification of the degree of moral acceptability, desirability or necessity of a state of affairs”. Nuyts (2008) and Nuyts et al. (2010) suggest leaving the concepts of obligation and permission out of modality analyses, as they convey a ‘directive’ meaning (see, Speech Act Theory in section II.4.2.1 above). This is discussed further below.

For the present study, deontic modality is the most prominent, although epistemic modality plays a role too. One reason for this is the meaning potential of

¹¹⁹ The labels ‘so be it’ and ‘so be not it’ from Lyons (1977) in Figure 17 correspond to what Hare (1970) terms the *tropic* (s.s. III.4.2.3 below), as were also the labels ‘it is so’ and ‘it is not so’ in Figure 16 above. Modality is actually ascribed to what Hare defines as *neustic* – the ‘I say so’ (Lyons, 1977) component of an utterance; however, I believe that these paraphrases of the tropic can be also used to describe the modal space between categorical ‘yes’ and ‘no’, which can also be confirmed through the labels similar to ‘it is so’ and ‘it is not so’ used by Halliday and Matthiessen for modalisation (see Figure 15 above).

lexical expressions of modality (see also, Elvira, 2004) and, hence, the fact that utterances might be given an epistemic or deontic interpretation. Another reason is that utterances might include different kinds of modality. To illustrate that, consider the following sentence (55).

(55) These were all issues that we felt should be covered in more depth. (ADI_2003)

(55) presents the necessity to *cover issues more* (deontic modality); however, *we felt* emphasises the degree of likelihood that the state of affairs applies or will apply in reality or not, which is regarded epistemic modality. Compare, for instance, (55) to (56).

(56) These were all issues that we knew must be covered in more depth.

According to Nuyts (2008: 189), "certain qualificational dimensions can have others in their semantic scope, but not vice versa".

Nuyts (2008: 188) describes the debate over these and other kinds, categories, or types of modality as "endless" and proposes to use labels such as 'attitude' instead (see also, Nuyts et al., 2010). This view is supported by Gabrielatos (2010) who comes to a similar conclusion. Section 'New views on/organisations of modality' below discusses this further, but before some basic notions in Modality studies such as modal space and modal strength are examined in the next section.

MODALISED UTTERANCES: THE MODAL SPACE BETWEEN "FACTS"

As was shown in Figures 16 and 17 in the introductions of epistemic and deontic modality above, modality comprises the space between 'yes' and 'no'. **Attitude** is to be found in this **modal space**; i.e., in the "intermediate degrees, between the positive and negative poles" (Halliday & Matthiessen, 2004: 147). Text producers have the option to explicit mark their utterance with linguistic mechanisms expressing a degree of (un)certainly—that is to say, to modalise the utterance, which also makes them subjective (Gabrielatos, 2010)— or to leave the utterance unmodalised—to not add a qualifier of the proposition. Palmer (2001: 1) highlights that "[m]odality is concerned with the status of the proposition that describes the event [, it] does not refer directly to any characteristic of the event". In brief, a proposition can be uttered in a modalised way (qualified, or non-factual) or not (unqualified, or factual).

Halliday actually argues that “you can only say that you’re certain when you are not” (as cited in Gabrielatos, 2010: 76). This implies that modalised utterances are non-factual. A modalised utterance then qualifies the truth of the proposition; i.e., a modalised proposition is something that is inferred, while a non-modalised proposition is something that is directly known (Huddleston & Pullum, 2002). As far as propositions are concerned, Lyons (1977: 809) observes, “there is no epistemically stronger statement than a categorical assertion”, which means, the assertion of the form p is unqualified – it has no explicit qualifier “escorting this propositional variable and indicating the degree of the speaker’s commitment” (Capone, 2001: 25).

Actually, I want to question this distinction in Modality studies between **factual** and **non-factual** utterances. Let me repeat that a factual utterance would be unqualified, in other words, not modalised, whereas a non-factual utterance would be modalised. This differentiation might be useful from the point of view of Modality studies because no explicit modal marker can be found in factual utterances; however, the use of any word seems qualifying to me since everything which is uttered is somehow subjective, qualified, and context dependent¹²⁰.

I believe that in a more holistic understanding of modality and speech acts, or text interpretation in general terms, the category ‘factual’ seems inappropriate because even an unmodalised utterance can have a specific illocutionary force¹²¹. Not modalised, then, does not mean that no force of speaker commitment is expressed, that the utterance is a fact. It is just that the force of commitment to p might be stronger in a non-modalised than modalised assertion. But, not even this might be the case; depending on the illocutionary verb the commitment of the text producer varies even in non-modalised utterances. The point is, probably, that it cannot be said categorically that non-modalised statements present stronger speaker commitment than modalised ones because this would ignore the

¹²⁰ Also Hare’s (1970) *neustic*, connected to modality (s.s. II.4.2.3 below), is paraphrased as the ‘I say so’ component and not as ‘it is a fact’.

¹²¹ Vanderveken (1990: 150), discussing the illocutionary force of speech acts, presents the example *Alas, he was killed*. The author observes that the force of *Alas, he was killed* is stronger than that of *He was killed*, because a text producer who laments that p is committed to the assertion that p (see also, Faller, 2012). If the same utterances is analysed from the point of view of modality, *He was killed* would be the unmodalised utterance and, therefore, the stronger statement since the text producer does not show any attitude.

illocutionary force of the utterance. Any speech act has a specific force showing the text producer's attitude to p even if the utterance is not modalised in any other sense. Therefore, it seems to me that a combined theory of modality and speech acts seems more adequate at the moment of analysing and interpreting discourse.

Indeed, this line of thought would imply that the modal space would not be delimited by factual 'yes' and 'no', with different modal strengths found between these two polar points, but rather that there are no final points, no factual objective expressions since any illocutionary act presents the propositional content p somehow subjectively. By putting p into words and uttering it, taking into account the specific context, I believe, the uttered cannot be considered as completely objective, or factual. Nevertheless, I agree that if an utterance is observed exclusively from the point of view of Modality studies, focusing on modal markers and not taking into account the context, one might describe the modal space as finite.

In Modality studies this modal space is described as presenting different degrees of modal strength. In fact, when a proposition is qualified it can be so more or less strongly, i.e., with different **modal strength**¹²². Epistemic and deontic modality are understood as **scalar** concepts that occupy the modal space between the two anchor points of 'yes' and 'no'. Scalar illustrations of epistemic and deontic modality were already presented above in Figures 16 and 17, respectively. Epistemic modality then describes the space between 'it is so' and 'it is not so', whereas deontic modality refers to the space between 'so be it' and 'so be it not'. The traditional view to modal strength is to describe its scalarity with three values—e.g., *high, median, low* (Halliday & Matthiessen, 2004) or *strong, medium, weak* (Hoye, 2005b), depending on the authors—and to organise lexical modal expressions into these three categories (see also Figures 16 and 17 from above).

¹²² Modal strength received other names and was looked at from different perspectives too. Hoye (2005b), for instance, calls it *intensity*. Huddleston and Pullum (2002) draw on another perspective: they term what elsewhere is called 'degree' as 'strength of commitment' (strong, medium, low), which interact with the three kinds of modality. Huddleston and Pullum's (2002: 179) use of 'degree' (high, low) refers to "the extent to which there is a clearly identifiable and separate element of modal meaning". Gabrielatos (2010: 95) observes, "the dimension of *strength* measures the commitment to the content of the message, whereas the dimension of *degree* measures the extent of the modalisation. In effect, the two dimensions are two sides of the same coin, as they are inverse notions. When applied to epistemic modality, *strength* measures the speaker's certainty, whereas *degree* measures the speaker's uncertainty".

This means that the text producer can estimate their commitment to a greater or lesser degree between the absolute points of the scale. However, although the scale is presented as tripartite, in practice it is a **continuous scale** (Hoye, 2005a).

Apart from modal adjectives and adverbs, as in Figures 16 and 17 above, also modal auxiliaries are traditionally categorised by their strength of expression: low – *can, may, could, might, (dare)*; median – *will, would, should, is/was to*; high – *must, ought to, need, has/had to* (Halliday and Matthiessen, 2004). *Must*, for instance, semantically representing high modal strength, can express epistemic necessity or deontic obligation, whereas ‘possibility’ and ‘permission’ are relevant to the semantic analysis of *may* (Lyons, 1977). Biber et al. (1999: 485) state, "each modal can have two different types of meaning, which can be labelled intrinsic and extrinsic (also referred to as ‘deontic’ and ‘epistemic’ meanings)".

What is important to note is that the categorisation of lexical items in Figures 16 and 17 above and in the former paragraph represents the *semantic* strength of each modal; however, its *pragmatic* strength might be quite different. Indeed, text interpretation is interested in the pragmatic strength of a lexical item —or of the utterance— and less in the semantic strength. Therefore, modal expressions should be analysed in their co- and context since, modal expressions can be applied with different meaning potentials. In fact, the kind and strength of a modal is not fixed —as prototypical categorisations pretend to show— but rather depends on its pragmatic interpretation in co-text and context. To illustrate that, the following examples (57) and (58) are presented.

(57) The models depicted in our advertising must be healthy and wholesome... (HAM_2008)

(58) Prints on tops and other goods may not be offensive, racist, sexist, political or religious. (HAM_2008)

Following the explanation on modal strength and the prototypical examples of modal auxiliaries above, (57) should (and does semantically) present strong obligation and (58) weak obligation; nevertheless —taking into account the co- and context— (58) from H&M’s product policy can be understood, and meant, as strong as a semantic ‘must’. Huddelston and Pullum (2002) term this **pragmatic strengthening**, while the use of *must* in a sentence such as (59)

(59) Until proven otherwise, we have confidence in our suppliers and their subcontractors. However, we must not be naive. (HAM_2003)

is to be understood as an advise or invitation rather than an obligation or requirement; this phenomena is termed **pragmatic weakening** (ibid.), and underlines the diverse meaning potential of modal auxiliaries, and their possible application in different kinds of modality.

What follows from this different meaning potential of central modals is that their interpretation —such as the interpretation of any other modal or non-modal expression— depends on the co- and context¹²³. Likewise, Hoyer (2005a) suggests that semantic ambiguity of modal expressions disappears if the utterance is situated in its context; even though, sometimes disambiguation is impossible (see also, Nuyts et al., 2010).

The following section presents more linguistic expressions of modality. Again, the description of such from a rather semantic point of view should not divert from the stance taken in this study: modality and the strength of modal expressions in an utterance should be understood as the overall pragmatic meaning of the modalised proposition; or, to put it in Palmer's words "modality ... does not relate semantically to the verb alone or primarily, but to the whole sentence" (as cited in Gabrielatos, 2010: 119) (see also, Hoyer, 2005b).

THE LINGUISTIC EXPRESSION OF MODALITY

The most studied mechanism of linguistic expressions of modality are probably **modal auxiliaries**, such as the nine central modals *will, would, can, could, may, should, must, might, and shall*¹²⁴ or semi-auxiliaries like *be able to, be going to, be*

¹²³ In the same vein, *speaker meaning* (implicit) might be distinguished from *expression meaning* (literal) where the former refers not so much to what is said but to how what is said is meant; force, then, is a component of speaker meaning (Green, 2014) such as implicatures are (Faller, 2012). Horn (2004) observes that implicature is the 'what is meant' component of speaker meaning opposed to the 'what is said' part of the utterance. This does not mean that force is consequently something hidden: a text producer can more or less manifest their intention. It was shown that the illocutionary force of a certain speech act can be understood as the communicative intention of the text producer, and that this force might be more or less overt, for instance, in a direct speech act with or without an explicit performative verb, or in an indirect speech act.

¹²⁴ The order of them corresponds to their frequency of use, as found in corpus studies by Biber et al. (1999).

*obliged to, had better, have got to, have to*¹²⁵, *need to*, or *want to*. However, there is a growing recognition of other carriers of modal meaning (Hoye, 2005a) since modal auxiliaries are by far not the only means to express modality; other lexical and morphosyntactic markers exist, such as **lexical verbs, adverbs, protasis**¹²⁶, etc. (Gabrielatos, 2010; Halliday & Matthiessen, 2004; Hoye, 2005a; Hoye, 2005b; Huddleston & Pullum, 2002). Lyons (1977) even includes prosodic and paralinguistic features.

Formal realisations of modality in English might be distinguished into lexical and grammatical mechanisms. **Lexical modals** are “items expressing the same kind of meaning as the modal auxiliaries, but which do not belong to the syntactic class of auxiliary verbs” (Huddleston & Pullum, 2002: 173). Some examples are:

adjectives¹²⁷ – essential, appropriate, necessary, supposed to, meant to...

adverbs – certainly, maybe, hardly, never, seldom...

verbs – seem to, aim to, think, hope, suppose, insist, allow...

nouns – ability, inference, obligation¹²⁸, possibility, duty, necessity, permission...

Apart from lexical mechanisms, grammatical mechanisms, such as **syntactic constructions** like (finite or non-finite) clauses or subordination (Huddleston & Pullum, 2002; Lyons, 1977; Nuyts, 2001), present another realisation of modality in English. For example, in utterance (60)

(60) PUMA believes compensation should be aligned with performance. (PUM_2011)

the commitment to *p* is made explicit by a parenthetical verb. Huddleston and Pullum (2002: 174) point out that subordination not necessarily involves modalisation, “[n]evertheless, there is a significant association between subordination and markers of modality”.

¹²⁵ Referring to the explanations on modal source in footnote 118, the use of *have to* rather supposes an authority external to the text producer whereas *must* finds its deontic source in the text producer (internal) (Huddleston & Pullum, 2002).

¹²⁶ Gabrielatos (2010) examines “English if-conditionals through the lens of modality” and recognises that the phenomenon of protasis —the clause expressing the condition in a conditional sentence— can be understood as introducing a possible or hypothetical world, or that it marks its linguistic content as unassertable.

¹²⁷ For an in-depth discussion of modal adjectives see Van Linden (2009) who divides them further into *strong* and *weak* adjectives.

¹²⁸ Huddleston and Pullum (2002: 207) point out that “[d]eontic necessity is commonly glossed as ‘obligation’, but the noun obligation covers the range of *should* as well as *must*”.

Gabrielatos (2010) states that modality can also be arranged according to the degree of grammaticalisation (e.g., imperative and subjunctive, past, perfect¹²⁹) — that is to say, the **morphology of the main verb** — since “mood is the grammaticalization of modality within the verbal system” (Huddleston & Pullum, 2002: 172). For instance, deontic modality is grammatically expressed in the mood system as imperatives. Furthermore, the traditional perception of deontic modality outlines a demonstrative characteristic of it: the intrinsic connection between deontic modality and futurity¹³⁰ (Huddleston & Pullum, 2002; Lyons, 1977); obligation and permission giving is possible for future situations but combines with present or past situations only with, for instance, general requirements, conditions, or options.

Last but not least, a grammatical characteristic of deontic and epistemic expressions found in the kind of clauses following modal adjectives is observed. Nuyts (2001) and Hoyer (2005a) consider that adjectives with an epistemic interpretation take complement that-clauses such as in (61)

(61) However, we do feel that we have a close and constructive dialogue with many stakeholder groups through various meetings. (HAM_2003)

whereas adjectives with a deontic expression are followed by a complement containing an infinitival verb:

(62) These principles are reflected in LOCOG’s Sustainable Sourcing Code and all commercial partners are contractually bound to abide by its policies and requirements. (ADI_2009)

In fact, up to this point the ‘traditional’ view of modality has been presented; however, as was suggested already, new insights have been brought forward — especially on deontic modality— which are presented in the next section.

¹²⁹ See Huddleston and Pullum (2002) for further discussion of tense and modality. In spite of Huddleston and Pullum’s explanations, the general perception found in the literature seems to be that tense and modality cannot go together: Palmer remarks that “[i]t is logically impossible, performatively, to make a judgement, to give permission, to lay an obligation, in the past” (as cited in Hoyer, 2005b: 1484-5); and Biber et al. (1999: 483) state that “English verb phrases can be marked for either tense or modality, but not both”.

¹³⁰ Lyons (1977: 824) points out that “[t]he truth-value of a deontically modalized proposition is determined relative to some state of the world (w_j) later than the world-state (w_i) in which the obligation holds; and the world-state in which the obligation holds cannot precede, though it may be simultaneous with, the world-state (w_o) in which the obligation is imposed”. Van Linden (2009: 39-40) confirms that in deontic directive utterances “the modal position operates over virtual or potential SoAs, which are tenseless”.

NEW VIEWS ON/ORGANISATIONS OF MODALITY

As abovementioned, Nuyts (2008: 188) describes the debate over modality as “endless” and proposes to use labels such as ‘**attitude**’ instead (see also, Nuyts et al., 2010). Especially the kind of deontic modality is questioned by scholars who research what should be ascribed to deontic modality and what not. Interestingly, Gabrielatos (2010: 136) defines the unifying concept of all modality types as “uncertainty – expressed as distance from knowledge, actuality or actualisation”. He, furthermore, identifies two ‘umbrella’ categories for modality: “attitude to truth/factuality/likelihood” and “attitude to desirability” (ibid., 126). This relates to views from other authors who refer to attitudes towards *desirability* (Lyons, 1977), or *actualisation* (Huddleston & Pullum, 2002), and *factuality* (Huddleston & Pullum, 2002; Lyons, 1977).

Gabrielatos (2010) defines his own types of modality and proposes a model that distinguishes between likelihood, propensity, and desirability. Of most interest for the purpose of the present study are the types **attitude to likelihood** and **attitude to desirability**. The former assesses “actuality, factuality, truth, knowledge, belief, possibility, likelihood or probability” (ibid., 139) while the later refers to the text producer wanting to implement their desire by manipulating the actions of others, or even their own (ibid.). Attitude to desirability can be further divided into **directed desirability** for “obligation, promise, advice, suggestion, invitation and permission” and **non-directed desirability** for “such notions as volition, intention, willingness, wish, hope, desire or need” (ibid., 141).

Apart from Gabrielatos (2010), inter alia, Nuyts (2008), Nuyts et al. (2010), Lyons (1977), van Iinden (2009), or van Iinden and Verstraete (2011) have contributed new proposals and classifications of modality, specifically of deontic modality. However, there seems to be no unity in the different approaches. The point to discuss is that many accounts of deontic modality unite attitudinal meaning with directive meaning (see, directive speech acts above) in the same category. Therefore, scholars as Nuyts or van Iinden propose a separation of meanings that are conceptual or illocutionary in nature, respectively.

As was shown, deontic modality is concerned with the actualisation of a future situation, for instance, when the speaker as the deontic source imposes on another agent the obligation to bring something about (Huddleston & Pullum, 2002) – that

is to say, to accomplish a certain SoA. Hence, deontic modality, on the one hand, has to do with influencing people and events, thus, with compelling and instructing others (Machin & Mayr, 2012); on the other hand, deontic modality may also describe obligations the speaker imposes on themselves. In both cases, this ‘binding’ can be conditioned by factors that are external to the relevant individual, such as social rules, or internal to the individual, such as moral principles (see, explanations on *modal source* in footnote 118 above).

In particular, Nuyts (2008) and Nuyts et al. (2010) question the validity of the traditional definition of deontic modality in terms of permission and obligation¹³¹. Their critique and observations are to a large extent confirmed by Gabrielatos (2010) and van Linden (2009). In fact, already Lyons (1977: 824) suggested that

Logical and epistemic necessity [...] have to do with the truth of propositions; deontic modality is concerned with the necessity or possibility of acts performed by morally responsible agents. When we impose upon someone the obligation to perform or to refrain from performing a particular act, we are clearly not describing either his present or future performance of that act. There is a sense in which the sentence we utter can be said to express a proposition; but it is not a proposition which describes the act itself. What it describes is the state-of-affairs that will obtain if the act in question is performed; and we have already seen that directives can be analysed, along these lines, as utterances which impose upon someone the obligation to make a proposition true...

The same author observes that the origin of deontic modality can be found in the desiderative and instrumental function of language; the former refers to the expression or indication of wants and beliefs, whereas the latter refers to imposing one’s will onto other agents to get things done (ibid., 826).

Nuyts (2008) and van Linden (2009) advise to keep the attitudinal assessment apart from acts of obligation and permission; hence, to think of deontic modality as a qualificational category covering attitudinal assessment, while obligation and permission are illocutionary notions including directive speech acts. Moreover, scalarity for ‘obligation’ and ‘permission’ only holds if they are perceived as a conceptual category of deontic modality (i.e., non-directive) (van Linden, 2009). Also the desiderative part of deontic modality describes different degrees of willingness, desire, need, hope, or wish.

¹³¹ The concept of ‘permission’ can be equated with deontic possibility and the one of ‘obligation’ with deontic necessity (Van Linden, 2009).

Lyons (1977) places **volition** within deontic modality which is understandable in the sense of that if the text producer wants or wishes for a certain SoA, they might come about to verbally influence others in order to achieve this SoA. To illustrate that, the same example from before is used: from wanting the book it is a small step to saying, 'Give me the book'. Also Fairclough (2003) describes volition as deontic modality. In contrast, Gabrielatos (2010) recommends not conflating the notions of obligation/permission and volition in the same modal category due to the instrumental character of the former and the desiderative one of the latter. Xu (2015) proposes **volitional** modality, which is close to Gabrielatos' Non-directed Desirability and seems related to 'inclination' in Halliday and Matthiessen's conceptualisation of modulation.

In sum, already Lyons (1977) observes that it is rather the definition of directives that fits the description of obligation, and Nuyts (2008) and van Linden (2009) recommend to keep the attitudinal assessment (modality) apart from acts of obligation and permission (speech acts). Nuyts et al. (2010) suggest to replace the traditional definition of deontic modality by one in terms of the notions of (degrees of) moral acceptability or necessity, and, again, to analyse permission and obligation in speech act terms.

From this follows that example (63) presenting the modal auxiliary *must* could be interpreted in speech act terms as a directive speech act¹³². Already Palmer (2001) affirms the performative nature of the deontic modals.

(63) Material suppliers must prove that their materials comply with our standards by submitting test reports issued by external testing institutes. (ADI_2002)

Example (64), taken from Nuyts (2008: 193), could be analysed in terms of deontic modality by its moral acceptability or necessity.

(64) We'd *better* be grateful to him for what he has done for the company.

Nuyts (ibid.), furthermore, observes that the traditional definition of deontic modality is inspired by a specific use of the modal auxiliaries 'may' and 'must'; however, many non-auxiliary expressions of the kind in (64) exist, which are not covered by the traditional definition of deontic modality in the sense of permission

¹³² Certainly, (63) can be interpreted as directive speech act only if it is addressed to such suppliers. As was shown, CSR reports are mostly written taking different stakeholder groups into account, and it is possible that a supplier reads a CSR report. However, in practice, (63) might be interpreted as an assertion of an obligation, i.e., an indirect speech act.

and obligation such as (63), but they are whatsoever understood as deontic. Therefore, Nuyts' new definition of deontic modality in terms of 'an indication of the degree of moral¹³³ acceptability or necessity of a SoA' rather concerns non-grammatical(ised) expression forms, whereas the directivity of utterance (63) could be expressed in a grammaticalised form (i.e., in the imperative mood) or by lexical expressions, such as modal auxiliaries. Nuyts (2008) even describes the modals and the imperative mood —both markers of the illocutionary category— as 'competitors'.

Van Iinden's doctoral thesis (2009) on adjectives supports the need to distinguish conceptual deontic meaning from illocutionary directive meaning as proposed by Nuyts¹³⁴, since she found that these two types of meaning correlate with different sets of adjectives. However, she also suggests that deontic and directive meaning are not unrelated for two reasons: the text receiver may pragmatically infer a directive meaning from a deontic expression as a preferred interpretation (cancellable implicature); and because, a text producer may intend to perform a directive speech act, but s/he chooses to utter a deontic expression for politeness reasons.

To sum up this section it can be said that former accounts of deontic modality in terms of obligation and permission are now challenged by a new proposal, the distinction between (i) illocutionary directive meaning and (ii) conceptual deontic meaning:

- (i) directive meaning: is illocutionary in nature; involves an action plan; can be inspired or informed by a deontic or dynamic judgement in its sincerity condition (Nuyts et al., 2010, see also, van Iinden, 2009); is not scalar; relates to the first argument participant in the sense that it is (usually) this participant who is addressed by the directive; does not have as its 'subject matter' the issue of the text producer's commitment to the SoA (Nuyts, 2008)

¹³³ Nuyts et al. (2010) state that they use the term 'moral' in the sense of social principles or concerning personal norms of the assessor.

¹³⁴ Furthermore, Van Iinden (2009: 154) criticises Nuyts' work for, actually, defining deontic modality too broadly and —arguing that only potential SoAs can be regarded as morally desirable as these SoAs have not yet been actualized— she defines deontic modality as "the assessment of the degree of desirability of a virtual SoA, whose realization is by default in the future, by some attitudinal source".

- (ii) deontic expressions indicating (a degree of) moral acceptability or necessity are: conceptual in nature; an attitudinal category; scalar; typically, but not necessarily, on behalf of the text producer, i.e., it 'addresses' (a type of) the text producer's commitment to the SoA (Nuyts, 2008); not related to the first argument participant in the SoA but concerns the SoA as a whole.

ROUND UP MODALITY

Modality refers then to how likely, or frequently, information is to be true, and to how confident the text producer can appear to a successful exchange of information (*modalisation*) or goods-and-services (*modulation*) (G. Thompson, 2004). Modal expressions in the form of auxiliaries, adjectives, lexical verbs, etc. can be interpreted as meaning filters presenting a specific attitude of the text producer. As was shown, to categorise different kinds of modality into 'epistemic', 'deontic', and 'dynamic' is only one way of understanding modality. Figure 14 above has presented diverse perceptions of modality by different authors. Nuyts (2008: 187) considers that "the traditional category of modality is probably not a coherent one"; Halliday and Matthiessen (2004), for instance, prefer the notions of modulation and modalisation (see Figure 15 above). In sum, it is no homogenous defined area of studies which is reflected in different authors presenting different approaches. For instance, the concept of deontic modality, which is central to the present work, is not clearly delimited: a repeated claim was made that parts of what is traditionally defined as deontic modality—that is to say, obligation and permission—should be rather ascribed to directive speech acts.

Even though the concept of modality continues to be under development and it is not always clear how to categorise or describe a specific phenomenon, the insights modality studies have unfolded up to now are pivotal for understanding how responsibility ascription and assumption in different degrees (*modal strength*) can be expressed linguistically. However, since modality studies take a semantic approach to meaning making, yet language use as a social practice needs to be observed in its co- and context, a more pragmatic approach is necessary. Therefore, for the purpose of the present study, Speech Act Theory and Modality studies are considered. The next section examines modality and speech acts

further in order to understand better similarities and differences of the two approaches, for the development of an essential part of the methodology for this study (s.s. III.2.2.6).

4.2.3 Speech acts and Modality revised

Certainly, diverse approaches, in general and the ones reviewed up to this point, have their rather weak points and are not free of criticism. For instance, Fairclough (1989) finds that speech acts have been studied in private interactions and still could be more frequently transferred to mass and multiple participant speech situations, as is pretended for this study. In addition, also transitivity studies in SFL (e.g., modality) have their limits: (i) the categorisation is often fuzzy, as was and will be shown further, for instance, for the representation of social actors but also for deontic modality; and (ii) transitivity cannot account for non-literal meaning. Yet, the differentiation between function, or force, and content of an utterance is essential. Semantics (e.g., modality) rather studies the contents of communicative acts, while pragmatics (e.g., speech acts) rather studies their force. This differentiation between content and force is described by Searle as *p* and *F* and would correspond to what Hare (1970) has called *phrastic* and *tropic* plus *neustic*, respectively, as is shown below.¹³⁵

Table 2 summarises and compares the kinds of modality and speech acts which are of most interest for this study:

¹³⁵ The so-called “ing/ed ambiguity” for verbs such as ‘assert’ points to the two components of a speech act: it can be distinguished between an *asserting* and what is *asserted*, a *promising* from what is *promised*, or a state or act of *intending* and what is *intended* (Green, 2014).

TABLE 2: Summary and comparison of modality and speech acts

	MODALITY		SPEECH ACTS		
	deontic modality (modulation)	epistemic modality (modalisation)	directive speech acts	commissive speech acts	assertive speech acts
SFL metafunction	interpersonal concerns the text producer's attitude to the effectuation of a certain SoA; degree of moral acceptability, desirability or necessity of a SoA --> attitude to effectuation of action	interpersonal concerns the (un)certainty of the text producer; degree of likelihood of SoA; shows commitment of the text producer to the truth of the proposition	interpersonal? attempt by the text producer in varying degrees to get the text receiver to do something; --> attempt of effectuation of action	interpersonal? commit the text producer in varying degrees to some future course of action --> attempt of effectuation of action	interpersonal? commit the text producer in certain degrees to the truth of the expressed proposition
words and world	utter how world should be/ 'I say so'	statement about the world/ 'I say so'	make world like words/ 'I say so be it'	make world like words/ 'I say so be it'	statement about the world/ 'I say it is so'
syntax	expressions with an infinitival verb have a deontic interpretation	expressions followed by a complement that -clause take an epistemic interpretation	underlying syntactic structure: I verb you + you Fut Vol Verb (NP) (Adv) often take to complements	underlying syntactic structure: I verb (you) + I Fut Vol Verb (NP) (Adv) often take to complements	underlying syntactic structure: I verb (that) + S
tense/time	concerns the text producer's attitude to the actualisation of future situations	concerns the TP's attitude to the factuality of past or present time situation	refers to future time	refers to future time	found mainly in present and past tense
scalarity	so be it - so not be it	it is so - it isn't so	degrees of strength (illocutionary forces) you do it! - you don't do it!	degrees of strength (illocutionary forces) I do it - I don't do it	degrees of strength (illocutionary forces) true - false
meaning	conceptual: attitudinal	conceptual: attitudinal	illocutionary: directive	illocutionary: commissive	illocutionary: assertive
mood	(imperative)/indicative	indicative	imperative/(indicative)	indicative	indicative

Table 2 contrasts deontic and epistemic modality with directive, commissive, and assertive speech acts (similarities are highlighted in bold font type): (i) it is argued below that speech acts, such as modality, can be ascribed to the interpersonal metafunction of language; (ii) factuality is ascribed to epistemic modality on the one hand, and to assertive speech acts on the other; (iii) desirability can be found in the definitions for deontic modality and for directive and commissive speech acts; (iv) the underlying syntactic structure is similar for assertive speech acts and epistemic modality, on the one hand, and for deontic modality and directive and commissive speech acts, on the other hand; (v) epistemic modality and assertive speech acts have in common that utterances of these kinds are prototypically in the present or past tense, while deontic modality and directive and commissive speech acts refer mostly to future time; (vi) as is proposed below, scalarity, common for modality, might be applied in a rather more-dimensional conceptualisation to the different degrees of strength in speech acts too.

Part of the methodology for the present study is developed on the insights gained from the review of, first of all, Speech Act Theory and Modality studies and, furthermore, different other approaches which mainly call by another name (e.g., attenuating and boosting), refer to more specific phenomena (e.g., parenthetical verbs), or organise in another way (e.g., phrastic, tropic, neustic) what was examined so far. These further approaches are reviewed in the following sections in order to, finally, be able to reach a synergy of what was seen, and to determine how responsibility in form of assumption and ascription is realised in texts.

THE PHRASTIC, THE TROPIC, AND THE NEUSTIC

Already Hare (1970), taking a pragmatic approach, by describing what he calls the *phrastic*, *tropic*, and *neustic* shows that modality forms part of illocutionary force. First of all, Hare (1970) defines the **neustic** as the sign of subscription, or commitment, to a speech act. The presence of a neustic shows that somebody is subscribing to the speech act being performed. Secondly, the **tropic** is the sign of mood, which Hare (1970) describes as a narrower notion than is 'sentence form'. Finally, the term **phrastic** is used for the propositional content of an utterance; Hare (1970: 20-21) denominates as phrastic "the part of sentences which is

governed by the tropic and is common to sentences with different tropics"; i.e., the phrastic is the same for a sentence in the imperative, interrogative, or indicative mood.

Lyons (1977: 749-50) elaborates further on these three concepts and adds, "the tropic is that part of the sentence which correlates with the kind of speech-act that the sentence is characteristically used to perform"; the tropic can be said to have the meaning '**it is so**'. The neustic "is that part of the sentence which expresses the speaker's commitment to the factuality, desirability, etc., of the propositional content conveyed by the phrastic" (ibid.); it has an '**I say so**' meaning. Both of the meanings —'it is so' and 'I say so'— are included in '**it is the case that**' which presents the pre-phrase of categorical assertions (ibid.). In other words, the tropic plus the neustic determine the illocutionary force of an utterance.

The tropic 'it is so'-meaning holds for assertions but differs for commissive and directive speech acts where the tropic is 'so be it' (Lyons, 1977). This corresponds to Searle's direction of fit. Consequently, the tropic can refer to the factuality ('it is so') or to the desirability ('so be it') of what is described by the phrastic. Factuality is ascribed to epistemic modality on the one hand, and to assertive speech acts on the other hand; such can desirability be found in the definitions for deontic modality and for directive and commissive speech acts.

The neustic for commissives, directives, and assertions is the same: it "contain[s] the same unqualified I-say-so component, indicating that the speaker commits himself fully to the factuality (it-is-so) or desirability (so-be-it) of what is described by the phrastic" (Lyons, 1977: 751). The neustic, actually, is present or understood in any speech act "unless something special is done to indicate that they are not being subscribed to" (Hare 1970: 22). However, 'I say so' only holds for unqualified —that is to say, non-modalised— utterances in which the text producer commits herself fully to the factuality or desirability expressed in the phrastic. If the utterance is qualified —that is to say, modalised— the meaning of the neustic is rather 'I do not say so' or 'I think so', indicating that the speaker is not (fully) committed (Deschamps, 2008; Lyons, 1977).¹³⁶

¹³⁶ See section II.4.2.2 above for a discussion on qualified vs. unqualified utterances.

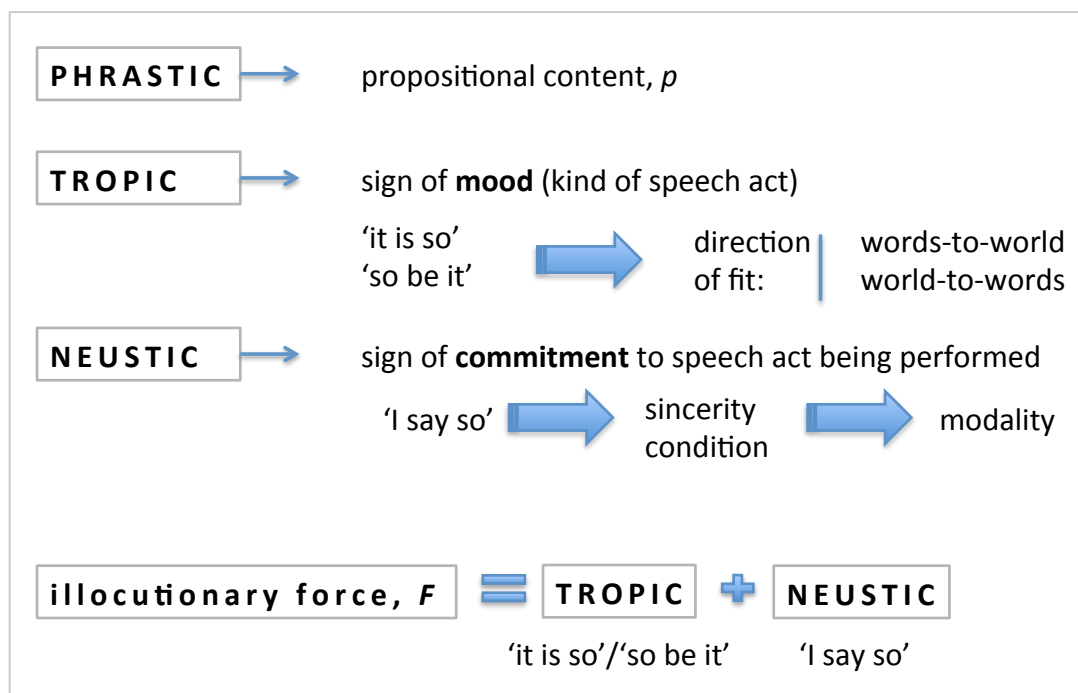
From the former explanations it can be deduced that the **neustic** expresses **modality** issues – that is to say, the commitment of the text producer to the factuality, desirability, etc. of the propositional content conveyed by the phrastic. The unqualified, or non-modalised, neustic is ‘I say so’, whereas the qualified, or modalised, neustic seems to represent the scalarity of modality. Moreover, the neustic corresponds to Searle’s sincerity condition, which relates modality to the sincerity condition in Speech Act Theory.

The **tropic**, then, is the sign of **mood**, or mood indicator. Mood is one form of grammaticalisation, or grammaticalised expression, of interpersonal meaning in modality—a category of semantic meaning—and in speech acts—a category of pragmatic meaning. Modal meaning, besides being lexically presented by adjectives, main verbs, or modal auxiliaries, can be encoded within the verbal system by mood (Huddleston & Pullum, 2002). Furthermore, sentence types—that is to say, mood—are used in the illocutionary domain, in the sense of a pragmatic function (Hoye, 2005b), to present different illocutionary points, such as the imperative mood for directives¹³⁷. However, in the English language, meaning is rather expressed by lexical items than grammatical relations. Indeed, speech acts are not easily classifiable by grammatical cues since the same mood accounts for different speech acts.

In speech acts, then, the product of the tropic and the neustic defines the illocutionary force of an utterance (Lyons, 1977) —Searle calls this the function of the illocutionary act (s.s. II.4.2.1)— whereby “[t]he difference of illocutionary force between categorical assertions and commands is, therefore, a function of the difference between ‘it is so’ and ‘so be it’” (Lyons, 1977: 751); i.e, the tropic. Figure 18 presents an overview of the said so far.

¹³⁷ With directive speech acts the imperative mood—as grammaticalised expression of directivity—is always performative in speech act terms, whereas the modals—as lexicalised expressions of directivity— can be used performatively or descriptively. This shows a division of labour between mood and lexicalised expressions of directivity: the former is always performative, whereas the latter can also cover the descriptive functions.

FIGURE 18: Hare's phrastic, tropic, and neustic in relation to Modality and Speech Act Theory



As Figure 18 shows, considering Hare's distinction of and Lyon's further elaboration on the phrastic, the tropic, and the neustic of an utterance seems to be helpful for an understanding and synergy of modality (semantic), mood (syntactic), and speech act theory (pragmatic).

THE INTERPERSONAL METAFUNCTION AND SPEECH ACTS

Modality is described in the interpersonal metafunction of language in Systemic Functional Linguistics. Since this study argues that the modality and speech act approaches have actually a great deal in common —modality studies basically complementing speech act analysis— and seem to be rather different approaches to meaning making from diverse schools, I suggest that speech acts can be observed under the interpersonal metafunction of language too. As was pointed out already, modality studies access language from a rather semantic point of view whereas Speech Act Theory takes a pragmatic one. Frankly speaking, a purely semantic approach to the study of discourse is not useful since the interpretation and explanation of texts needs to take into account the co- and context – i.e., to take a pragmatic approach to language in use.

Above it was defined that making interpersonal meaning refers to using language to enact social relationships; that the clause is understood as an exchange; that interpersonal meaning concerns the role relations of power and solidarity, and that it is expressed in the grammar system by mood and modality. Based on the presentation of Speech Act Theory, I believe that it is possible to see how speech acts also convey interpersonal meaning, as defined in SFL, or, in other words, how they serve the interpersonal metafunction: in the light of the text receiver's importance in the effectuation of speech acts the clause certainly can be understood as an exchange; social relationships are enacted as, for instance, the position of the text producer and text receiver matter; the relations of power and solidarity between text producer and text receiver are pivotal in Speech Act Theory, and specific speech acts take on certain moods in the grammar system¹³⁸. It was shown, for instance, how the preparatory conditions include the status of the text producer and text receiver —thus, depending on the power a person holds, they might perform a speech act with a certain illocutionary force, or not— which describes relations of power and solidarity in Speech Act Theory such as the interpersonal metafunction in SFL does.

In a similar vein, Sbisà (2001) studying mitigation and reinforcement in speech acts presents a revised conception of speech acts as bringing about a change in the 'interpersonal relationship'¹³⁹ between the interlocutors. The author sees mitigation and reinforcement —in other words, modality— as an adjustment and tuning of the illocutionary effect itself. For instance, a modal operator, thus, qualifies the truth value of an assertion (see also, Mcdowell, 1991), which would correspond to the sincerity condition in Speech Act Theory. The next section looks further into mitigation and reinforcement, or attenuating and boosting¹⁴⁰.

¹³⁸ For instance, the illocutionary point of directives can be grammatically expressed through the imperative mood. Or the interrogative mood is also ascribed to directive meaning.

¹³⁹ The author makes no explicit reference to SFL when using this expression.

¹⁴⁰ Thaler (2012) points out that terms used by different authors for the same or a similar concept are *attenuation*, *mitigation*, *downgrading*, or *hedging*. Boosting is also termed *reinforcement*.

ATTENUATING AND BOOSTING

Above, regarding Speech Act Theory, it was already shown that the force of a certain speech act can hardly be reduced to an illocutionary verb alone; the utterance as a whole has to be taken into account. Moreover regarding Modality studies, it is known that “modal expressions regularly combine and interact dynamically, there often being more than one bearer of modal tidings in any given utterance” (Hoye, 2005b: 1496). Also G. Thompson (2004: 66) points out that “interpersonal meanings are not inherently tied to specific constituents but spread over the whole clause”. Indeed, for instance, the force of an illocutionary verb might be modified through attenuation or boosting devices as utterance (65) shows.

(65) If found to be correct, H&M would immediately request the violating company to take action, otherwise we would terminate our business. (HAM_2009)

Although the illocutionary verb ‘request’ is present in (65), this utterance is attenuated and does not present a directive speech act¹⁴¹. As can be seen, the act of requesting is conditioned by the *if*-clause and modal *would* and, thus, hypotheticalised. This example confirms what others, and I, have postulated repeatedly: texts cannot be analysed through counting the occurrences of certain lexical items but have to be interpreted as a whole taking into account the co-text.

The force of a speech act, then, can be modified by attenuation and boosting (Holmes, 1984). Example (66) presents a case where the strength of the assertive illocutionary point is increased by explicit reference to the sincerity condition.

(66) However, we truly believe that our ambition to strive for a value chain approach that is fully aligned with the adidas Group business strategy will drive stronger results in the long term. (ADI_2010)

Example (67), in contrast, presents the attenuation of a commissive speech act¹⁴².

(67) In 2006 an initiative to implement an employee suggestion system began, and will most probably be implemented in 2007. (PUM_2006)

As can be seen, modifying the illocutionary force of speech acts involves the text producer expressing degrees of belief, desire, strength of feelings, and

¹⁴¹ So, ‘request’ is not a performative illocutionary verb here.

¹⁴² As was discussed (II.4.2.1), the utterance might be interpreted as of the assertive or commissive illocutionary point. For the purpose of the present work it would be interpreted as a commissive (s.s. III.2.2.6).

commitment or seriousness of intention in order to disclose the text producer's attitude to the content of *p* or to reveal the text producer's attitude to the text receiver in the context of utterance (Holmes, 1984) (*interpersonal, facework*).

Table 3 (compiled from Holmes, 1984) provides an overview of some linguistic devices for boosting and attenuating illocutionary force. In fact, observing these devices, many can be found which were already mentioned in relation to speech acts, such as illocutionary verbs, and in relation to modality, such as modal auxiliaries or adjectives.

TABLE 3: Boosting and attenuating devices by Holmes

	lexical devices			textual devices	
	syntactic devices	speaker oriented	hearer oriented		content (or other-) oriented
attenuation or weakening	<p>tag questions</p> <p>double negative</p> <p>passive construction</p> <p>agent deletion</p> <p>impersonal pronouns: <i>it, one</i></p> <p>nominalisation</p> <p>morphologically signalled negative form</p> <p><i>un-</i> preceded by <i>not</i>: <i>not unlikely, not unhappy, not unreasonable</i></p>	<p>personalised forms to express epistemic modality: <i>it seems to me, in my opinion</i></p> <p>parenthetical forms: <i>I gather, I guess, I suppose, I reckon</i></p> <p>disclaimers: <i>if I'm not mistaken, unless I misunderstood you, unless I heard it incorrectly</i></p>	<p>disclaimers: <i>if you wouldn't mind, if it's not too much trouble, if you are sure that it's OK, if you like, perhaps you could</i></p>	<p>epistemic modals: <i>could, may, might</i></p> <p>adverbials: <i>possibly, probably, likely, supposedly, fairly, pretty, quite, rather, somewhat</i></p> <p>hedges: <i>on the face of it, ostensibly, outwardly, nominally, strictly speaking, superficially, theoretically, technically, just, a bit</i></p>	<p>topic changers or relevance hedges: <i>by the way, incidentally, while I think of it, remember, that reminds me</i></p>
boosting or emphasising	<p>interrogative structures</p> <p>exclamations</p> <p>tag statements</p>	<p>style disjuncts: <i>candidly, frankly, honestly, truly, truthfully</i></p> <p>phrases: <i>in all honesty, in my opinion</i></p> <p>personalised forms with "propositional-attitude verbs" (Leech 1980: 36): <i>I believe, believe me, I assure you, I'm certain</i></p> <p>adjectives: <i>sure, certain</i></p>	<p>lexical items appealing to the hearer's experience: <i>you know, you see, as you know, you know what I mean</i></p> <p>factive adverbs: <i>naturally, of course</i></p> <p>construction <i>it goes without saying</i></p>	<p>impersonalised epistemically modal forms: <i>certainly, it is certain (that), indubitably, without doubt</i></p> <p>intensifying adverbs: <i>absolutely, completely, just, quite, totally, very</i></p>	<p>explicit illocutionary force-indicating devices: <i>I ask you, I tell you, I warn you, I beg you</i></p> <p>rhetorical devices: <i>and I repeat, let me stress, I would emphasize</i></p> <p>metatextual devices: <i>as you say, as X just said</i></p> <p>repetition</p> <p>linking signals: <i>besides, furthermore, (and) what is more</i></p>

The content of Table 3 can be related to the neustic discussed above – that is, the ‘I say so’ component of an utterance which was related to the sincerity condition and modality. And, again, the correct interpretation of a boosting or attenuating device depends on its co- and context. For example, the parenthetical verbs *think* and *believe*¹⁴³ or the items *just* and *quite* may boost or attenuate the force of the utterances they modify depending on their co-text (Holmes, 1984). Compare, for instance, *quite* in (68) and (69):

(68) One of the reasons for this is that quite often our suppliers are not able to obtain proper information from their suppliers of chemicals. (HAM_2005)

(69) The collaboration is quite important in two areas: ... (IND_2005)

In (68) *quite* is attenuating the meaning of the following adjective whereas in (69) it is boosting it.

Also Sbisà (2001) and Thaler (2012) see mitigation and reinforcement as a form of modification of illocutionary force and relate it to the concept of *face*. Aune Levine, Park, Asada, and Banas (2005) in their article on Communicative Responsibility Theory show the interconnectiveness of Politeness Theory, face, the Cooperative Principle, implicature, and Speech Act Theory. Indeed, as in example (70) repeated from above, mitigation —or attenuation— in a directive speech act allows for the possibility of refusal and thus meets, to some extent, the text receiver’s desire for freedom of action and freedom from constraints imposed by others (negative face) (Thaler, 2012; see also, Holmes, 1984).

(70) Please send your questions or comments regarding this Conscious Actions Sustainability Report 2011 to... (HAM_2011)

¹⁴³ A specific weakening and emphasising devices are parenthetical verbs. Therefore, they present another example of how modality and speech acts are connected. Basically parenthetical verbs present a subsection of boosting and attenuating devices and they are illocutionary verbs. They are also called ‘modal lexical verbs’, ‘reduced parenthetical clauses’, ‘modal epistemic verbs’, ‘evidential verbs’, or ‘verbs of propositional attitude’. Urmson (1952: 482) presents a “random and incomplete” list of parenthetical verbs: “[k]now, believe, deduce, rejoice, regret, conclude, suppose, guess, expect, admit, predict” adding that “[s]ome of these verbs, like *conclude*, are always parenthetical, though of course not always used purely parenthetically. Others, like *rejoice*, may be non-parenthetical and have a present continuous tense”. A parenthetical verb, then, is a verb which, in the first person present, can be used followed by ‘that’ and an indicative clause, or else can be inserted at the middle or end of the indicative sentence (Urmson, 1952). Parenthetical verbs modify the force of an utterance as markers of (epistemic) modality. They can strengthen or soften the force of an utterance: compare, for instance, *I know* vs. *I believe*. The former triggers the presupposition of the truth of the proposition expressed in the complement clause, while the latter does not; moreover, the degree of confidence/(un)certainly is different (Matsumoto, 1995).

In (71) the text producer mitigates their assertion by using the expression *We think* which implies a weakening of the text producer's commitment to the truth of *p*.

(71) We think this approach is innovative. (ADI_2005)

Here, mitigation joins the text receiver's negative face want by reducing their responsibility and providing them a greater freedom of action (ibid.). Or, it can also be reasoned that attenuation in the case of (71) concerns the text producer's positive face want in the sense that she does not want to say something wrong because she wants to be appreciated by others (ibid.).

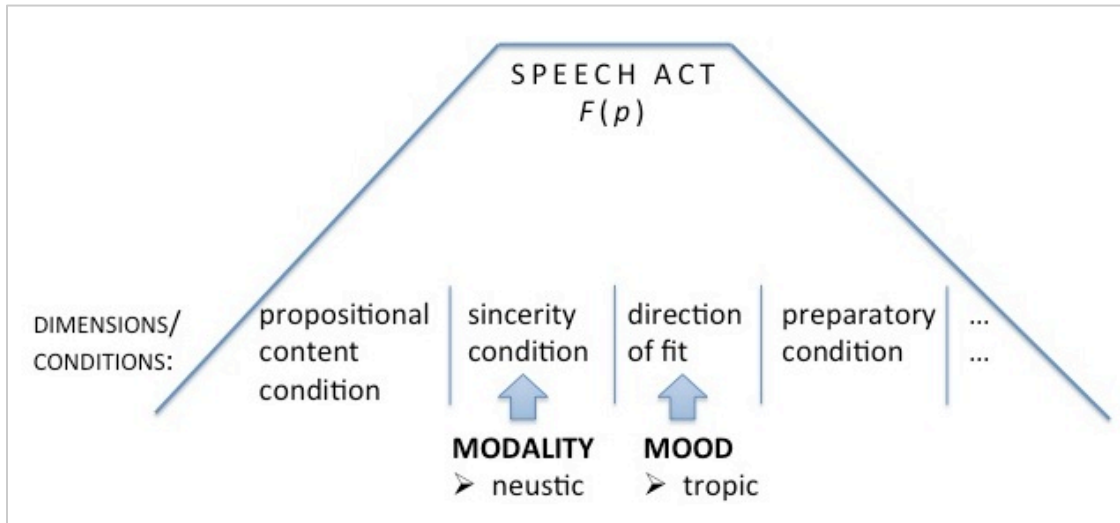
In brief, attenuation and boosting devices modify the neustic of an utterance, the 'I say so' component (modality), and, therefore, the illocutionary force or function of a speech act.

ROUND UP – SPEECH ACTS AND MODALITY REVISED

This study is not the first one to consider Modality studies and Speech Act Theory together. For instance, Sbisà (2001: 1794) also finds a unified account of attenuation and boosting (modality, semantics) and illocutionary force (speech acts, pragmatics) desirable and suggest that, thus, a “pragmatically oriented discourse analysis [could be] more economical and perhaps more illuminating”. Moreover, Holmes (1984) and Mcdowell (1991) treat speech act theory and modality without difficulty together. This study argues then that, from a SFL perspective, modality and speech acts have as a common denominator that they both realise the interpersonal metafunction, and from the perspective of Pragmatics, modal operators boost or attenuate the illocutionary force of a speech act.

That speech acts, at least in part, also realise the interpersonal metafunction, as defined in SFL, makes sense taking into account that one specific feature of illocutionary force —the sincerity condition— can be described in terms of modality (neustic). Moreover, the grammatical category of mood, included in the interpersonal metafunction, is common to modality and speech act studies (tropic). Figure 19 visually summarise the discussed so far.

FIGURE 19: Situating mood and modality in a speech act



As can be argued from Figure 19, the interpersonal metafunction conveyed in SFL through mood and modality can be ascribed to speech acts too due to the fact that mood and modality contribute to the components of a speech act.

It can be concluded then that the ‘fine-tuning’ of the illocutionary point is the illocutionary force which, in turn, can be modified and adjusted by boosting and attenuating devices, i.e, modality. In order to do a critical discourse analysis of CSR reports, then, the illocutionary effect of an utterance will be taken into account paying attention to content and force. The examination of Modality and Speech Act Theory serves to prepare for Step 5 of the coding system developed for the data analysis (s.s. III.2.2.6).

4.3 Summary points

This fourth chapter of Part II has reviewed different phenomena, models, or approaches to text analysis in order to draw up the theoretical background for the development of the methodology for this work in the next Part III. Section II.4.1 concentrated specifically on Social Actor Theory (ideational metafunction), and section II.4.2 presented and discussed Modality and Speech Act Theory (interpersonal metafunction). It is argued that a combined approach concerning Modality studies and Speech Act Theory would offer a more holistic access to discourse analysis. It was shown that keeping the analysis of modality markers and speech acts apart from each other would deny the inclusive relation they present.

Moreover, a mere analysis of modality devices would contradict an integrated approach to the analysis of language in use. Probably, modality and speech acts are not so much 'two sides of the same coin' but the former rather constitutes parts of the latter since illocutionary force relies on various felicity conditions, and modality corresponds to the semantic expression of one of them, viz., the sincerity condition.

Further summary points for II.4.1 and II.4.2 are:

- **social actors can be represented as foregrounded, backgrounded, suppressed, excluded, activated, passivated, etc.; that means, social actors have more or less salience in texts**
- **speech acts can be understood as real actions in which utterances are intended to serve a certain purpose such as to inform, to promise, to request, to assert, to warn, etc.**
- **modality can be understood in terms of the text producer's attitude to the truth, factuality, likelihood, or desirability of a certain state of affairs**
- **the traditional definition of deontic modality in terms of obligation is questioned and may be better described as the text producer's commitment to the desirability of a certain state of affair (conceptual meaning) while obligation is more correctly defined as illocutionary notion (illocutionary meaning) which implies that directive modals and the imperative mood, then, rather belong to illocutionary devices**
- **the illocutionary force of a speech act is constituted by the *tropic* plus the *neustic* — paraphrased as 'it is so/so be it' plus 'I say so' — which in Speech Act Theory corresponds to the direction of fit and sincerity condition, respectively**
- **modality (see also, *attenuating* and *boosting*) is treated in the *neustic* which is the 'I say so' component of an utterance; therefore, modality — a semantic approach — is part of the mechanisms ascribed to the materialisation or occurrence of illocutionary force — a pragmatic approach**
- **illocutionary force can be indicated by various devices, rather than solely by an illocutionary verb**
- **certain choices of representing actors and actions through specific linguistic mechanisms and structures contribute to shaping the perception of such discourse and points to the ideological background of it**

Even though in Modality studies it is said that modalised utterances show less commitment of the text producer to *p* than non-modalised utterances, I have

argued against the differentiation between factual and non-factual utterances (modal space) and in favour of a more holistic approach to analyse and interpret texts. Taking into account Speech Act Theory, the factual, or unmodalised, category in Modality studies seems kind of misconceived to me in the sense that every utterance is qualified when examined in its co- and context, and probably even so from a mere semantic point of view, I would argue. This would also imply that the endpoints of a modal scale cannot really be defined as an unqualified ‘yes’ and ‘no’ but rather present an infinite approximation to these poles which never can be reached due to personal perceptions and the inherent subjectivity of language. As much as one would like to present a fact¹⁴⁴, the words one chooses, the moment, the co- and context, the volume of voice, the font, etc. somehow qualify this ‘fact’.

The purpose of this presentation was to prepare for the methodology developed for this study, concretely, for Step 3 and Step 5 of the coding system presented in III.2.2. The present work is interested, on the one hand, in *who* the social actor responsible for specific actions ascribed to CSR domains is (Step 4), and *how* this social actor is textually represented (Step 3)(s.s. III.2.2.5 and III.2.2.4, respectively); on the other hand, the expressions of responsibility assumption and ascription, with different degrees of commitment by the text producer (Step 5) are analysed (s.s. III.2.2.6). Before entering into Part III, the following final fifth chapter discusses and contextualise the so far seen in Part II.

¹⁴⁴ ...if something like ‘a fact’ even exists. Refer also to the discussion of knowledge and beliefs in section II.1.2.1.

II.5 Discussion and round up of Part II

Part II of this work is concerned with providing the theoretical background for the present study in order to establish the context and build a tool for analysing CSR discourse, interpreting and explaining it. First of all, it was outlined what discourse is and how it can be viewed and studied from a critical point of view (chapter II.1). Secondly, in order to define better what the social context is for this study, an overview of the corporation and the practice of CSR were presented (chapter II.2). Thirdly, to comprehend the discourse practice dimension, it was shown in chapter II.3 what corporate communication is and how corporations communicate CSR information. Fourthly, the previous chapter (II.4) has described and discussed different approaches to textual analysis. Finally, the present chapter II.5 is thought of as a critical round up of the previous four chapters. This concentrating on theoretical questions provides, on the one hand, the foundation for the method of analysis (Part III); on the other hand, Part II is also pivotal for the explanation and discussion of findings from the analysis (Part V).

The present recapitulatory chapter of Part II attempts to associate the notions, concepts, and phenomena presented for each dimension of discourse in order to 'see the bigger picture'. Section II.5.1 presents and discusses the circle of corporate power in relation to discursive practices. Section II.5.2 locates and describes CSR in terms of corporate power. The final section II.5.3 observes what the present study does in terms of the circle of corporate power.

5.1 The circle of corporate power and discursive practices

In II.2.1, the corporation was described as the dominant economic institution of today, which is powerful and far-reaching influential. If power is relational and there is a continued struggle among social actors for more capacity to act, the question is how corporations maintain their position. This study argues that corporate power can be explained, among other practices, based on the discursive practice. Figure 20 tries to visualise this.

FIGURE 20: The circle of corporate power

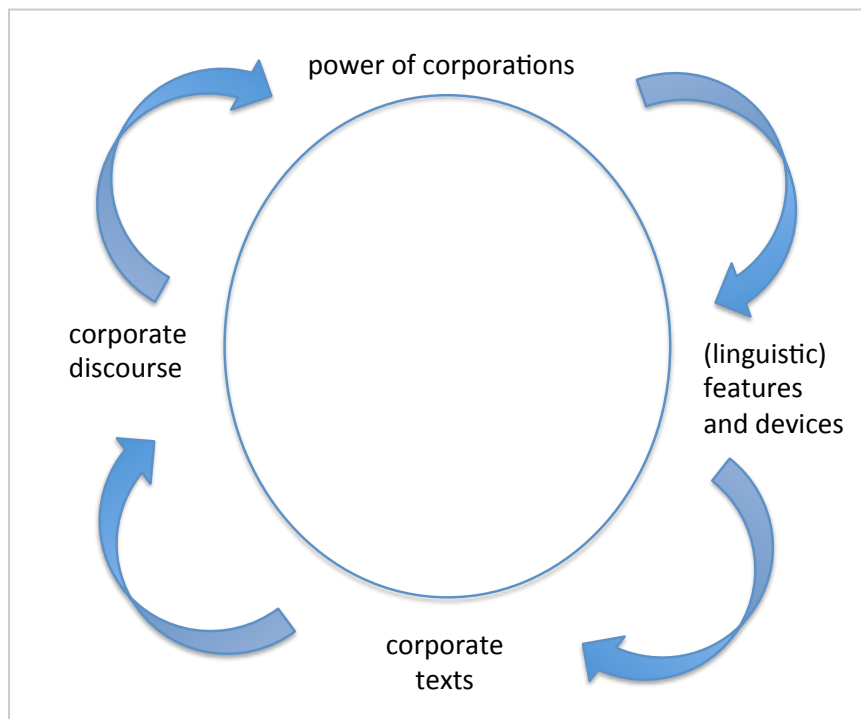


Figure 20 can be read as follows: In society, the corporation seems to have material and intellectual means (Bourdieu's *capitals*) to intentionally make use of specific linguistic (and non-linguistic) features and devices in texts created by the corporation; thus, the corporation by creating numerous texts could shape a discourse in favour of their image to gain reputation and manage risks, issues, etc.; such a discourse which might put the corporation in the light they pretend would provide more means for the corporation in form of sales, talent retention, reputation, etc.; the corporation seems to have the means to intentionally make use of specific linguistic (and non-linguistic) features and devices in texts created by the corporation...

The loop in Figure 20 represents the textual dimension (\approx lower right corner) (II.4), the discourse practice dimension (\approx lower left corner) (II.3), and the social practice dimension (\approx upper part) (II.2); furthermore, it also visualises the interconnection and tie among the dimensions¹⁴⁵. The next sections focus in more detail on the components of the circle.

¹⁴⁵ As was stated above, discourse can hardly be divided into micro-, meso-, and macro-levels but should rather be understood as 'all is one'. However, for practical reasons, it sometimes results easier to find, divide, and observe parts of the whole.

5.1.1 The power of corporations in society

Risser (n.d.) argues that the power of corporations is so huge that they can “influence the lives of tremendous numbers of people in profound and far-reaching ways” (see also, e.g., French, 2005; Sillanpää, 2007a). And such seems to be the case: customers buy corporate products, often more than they need, and aware of the production process; NGOs collaborate with corporations, even if they actually work against corporate practices; public institutions such as universities welcome corporate money and ambition, even though the independence of such a ‘public’ university might be at stake; politicians seem to listen more to corporate lobbyists than to their voters, maybe due to the advantages they might have from such; etc. It seems that the social system with its institutions, and based on a complex set of interests, allows the corporation to be the dominant economic institution of today.

Having such capacity to act can be explained through the *capitals* (Bourdieu) a corporation has accumulated. For example, the huge amount of Inditex’s economic capital is unquestionable: its main owner is one of the richest persons in the world, sales in 2015 reached 20,900 millions of euros resulting in a net income of 2,882 millions¹⁴⁶. This money provides the possibility to hire skilled and qualified employees and also provide them with further education to foster their talent (i.e., enlarge *cultural capital*). Furthermore, the social networks Inditex has: for instance, managers also sit in the boards of other private and public organisations, such as banks and universities; in addition, Inditex makes themselves seemingly ‘needed’ in society due to their collaboration with NGOs and public institutions (i.e., *social capital*). Inditex, such as other corporations in general and under study in this work, is so involved in society, apart from their principal business, that they seem to make themselves indispensable.

Indeed, many corporations have entered partnerships with the public and private sectors. Corporations are more often delivering—for example, under the umbrella of their CSR programmes— what has traditionally been seen as the role of the public sector (Sillanpää, 2007b): corporations promote HIV/AIDS education, are involved in international development activities, and donate money for victims of

¹⁴⁶ static.inditex.com/annual_report_2015/en (accessed on 16/09/2016)

natural catastrophes, for instance¹⁴⁷. Certainly, working with so many different institutions and social agents, these social relationships create credibility —for instance, if a university or NGO collaborates with a corporation— which leads to acceptability and the reproduction of corporate sets of beliefs (*ideology*).

However, disapproval of corporate doings exists, too. Many people have a hard time believing that corporations may pursue anything else than profit. Recent press articles show that labour abuses take place in Indian sweatshops as much as in German warehouses¹⁴⁸. Statements such as by the Nestle CEO Peter Brabeck, saying that access to water is no human right and that water should be privatised¹⁴⁹, are more than shocking for many. Similarly shattering is the information about Monsanto¹⁵⁰ attempting to control nature and make profit out of it. Some opinions and actions taken by corporations may remind of dystopias such as Orwell or Huxley's. Yet, to say that some corporations are out of control and getting too powerful is also to say that they have permission to do so. Customers keep buying, politicians take presents, employees work, transnational regulations are missing...

It seems that especially the practice of outsourcing corporate supply chains has contributed to value maximisation for the corporation (*economic capital*). Corporations usually take their production to countries with low tax, low wage bases, with low or no levels of unionisation, and maximum labour force 'flexibility' (in the sense of the corporation's freedom to hire and fire or to change working hours). Corporate products are now sold and produced around the world, wherever the possibility of profit making is highest. Corporations appear to be the

¹⁴⁷ See, e.g., "Inditex dona 1,2 millones para ayuda humanitaria en Nepal" available at www.laopinioncoruna.es/sociedad/2015/04/27/inditex-dona-1-millones-programas/950775.html (accessed on 02/06/2015).

¹⁴⁸ For information on how Adidas treats workers in Germany, see www.zeit.de/2015/21/adidas-arbeitsbedingungen?wt_zmc=sm.ext.zonaudev.mail.ref.zeitde.dskshare.link.x&utm_medium=sm&utm_source=mail.zonaudev_ext&utm_campaign=mail_referrer&utm_content=zeitde_dskshare_link_x (accessed on 02/06/2015).

¹⁴⁹ His opinion can be found at www.youtube.com/watch?v=SEFL8EIXHaU (accessed on 02/06/2015).

¹⁵⁰ See, e.g., modernfarmer.com/2014/03/monsantos-good-bad-pr-problem or www.march-against-monsanto.com (accessed on 02/06/2015).

driving force of modern **globalisation**¹⁵¹, apart from world economic organisations such as the World Trade Organisation and World Bank. All this is possible due to enhanced transportation and communication technologies, since boundaries of national societies are more permeable and blurred and the barriers to trade and investment are lowered which, furthermore, undermines the autonomy and distinctiveness of national societies.

A director of the Center for Business and Government at Harvard describes CEOs in the context of capitalism and globalisation as the new high priests (Achbar et al., 2006b). Fairclough (2004) refers to globalisation as the 'new capitalism'. In fact, the on-going globalisation process creates a context of transition from national economies to global ones where legal or moral broadly accepted normative standards are limited, and this is an issue. In the supranational circles in which corporations operate, rights and duties are barely uniformly defined due to the diverse national laws, more or less willing and able governments, and the sometimes apparently lack of authority in supra-governmental institutions. And this is where corporations become powerful because of anticipating what seemingly needs to be done to make this globally connected world work; for instance, by advocating their own rules.

Now corporations can move around the globe, seeking out what from their point of view are the best conditions for their operations; further, if conditions change for the worse in some countries then the company can move on, in this way, avoiding stricter legal frameworks, taxation, etc. This possible practice provides a tremendous power to corporations and, at the same time, exercises a considerable 'international' influence on national economies and policies, mainly by constraining governments and producing uncertainty.

Concerns have been raised by many about the economic, social, environmental, and political implications of this globalisation process; for instance, due to the fact that globalisation is not taking place evenly and that the development is resulting in marked inequalities between the 'developed' and 'developing' countries. Indeed, globalisation has been associated with increased trade and wealth; however, wealth and income are distributed in ways favouring some groups (e.g., the

¹⁵¹ This argument might provide a new view onto the meaning of 'social' in CSR discussed in section II.2.2.4.

corporation) over others, thus, also contributing to poverty and inequality. Another critique, specifically interesting for the textile industry, is that the production by sweatshop labour in poor countries under inhumane conditions also undermines the position of labour in advanced industrial countries. Scholte (2007) argues that one of the main drivers behind the recent rise of CSR have been concerns to develop socially and environmentally sustainable forms of globalisation. Nevertheless, since CSR is not normative, such regulatory vacuum expands the corporate sphere of influence (Drebes, 2016).

Against all odds, in light of this complex situation, it can be said that corporations have achieved general support for their particular vision or project and, therefore, that a form of **hegemony** is established (see also, Montessori, 2014): corporations are accepted and granted legitimacy in society and, a consensus about the social order is constructed. This form of general socio-cultural predominance and naturalisation of particular representations relies on discourse. Discourse as a tool to accomplish power through consent and not through coercion can demonstrate and establish a specific agent or group in the position of leadership (Spence, 2007).

5.1.2 Discourse constitutes power

Discourse then is one way to obtain consent and accomplish power (*hegemony*). Mautner (2008) recognises that increased competition through deregulation, privatisation, and globalisation makes corporations rely increasingly on communication to differentiate themselves. Therein lies the importance of discourse in constructing, reproducing and reinventing the corporate world (Breeze, 2013). The results of effective corporate communication can be described in terms of highly professional communication practitioners yielding capital for the corporation. Breeze (2013: 22) summarises that

the discourses of the corporation are discourses of the powerful, which are directed at creating and controlling the internal and external perceptions of the company and what it does. The massive growth in corporation communications activity over the last 30 years has been fuelled by the recognition of the importance of discourse in the current economic and political scenario - not just to persuade customers to buy, or inform investors in the hope that they will invest, but to legitimate the company in the eyes of the public, and to build a positive image that will help to secure popular and political acceptance.

The corporation as such powerful social agent, then, uses language with the goal to evoke a certain set of beliefs in other social actors – which, in turn, might reinforce the social position of the corporation.

Since discourse is structured and structuring at the same time, it has the faculty of generating reality¹⁵². Certainly, the reality-creating power of language—in the sense of denotation, and in more general aspects such as holding in place meanings associated with concepts, objects, and subject positions—is only effective if recognised. This does not imply a conscious process by receiving and interpreting social agents, but rather just the acceptance—not rejection, which would also be more conscious—of discourse. Recognition and, thus, submission leads to authorisation. Bourdieu (1991: 116) summarises that

[t]he symbolic efficacy of words is exercised only in so far as the person subjected to it recognizes the person who exercises it as authorized to do so, or, what amounts to the same thing, only in so far as he fails to realize that, in submitting to it, he himself has contributed, through his recognition, to its establishment.

Therefore, the fact of uttering something, which has potential to be recognised, will contribute to the generation of its own credibility. Here discourse produces beliefs and knowledge, while beliefs and knowledge produce the social world and, in turn, the social world produces discourse.

Apart from the interlocking relation of discourse, beliefs and knowledge, and the social world, discourse has a pre-eminent role because it is through discourse that the other two are established and controlled; for instance, knowledge - the *embodied* state of cultural capital - is only profitable on the market if the social agent knows how to sell it, how to express it linguistically: only public expression can lead to collective recognition. Also the social world - or better, the social order - is established through discourse, especially through the submission to this order engendered through recognised discourse, through discourse of categorisation and common sense.

¹⁵² Bourdieu (1991) exemplifies this in the *act of naming*, that is, when recognised and thus authorised, a form of structuring the perception of the world of social agents. By giving a name to something, by calling it in a specific manner, a connotation is attributed which will finally enter the *habitus* of social agents, that is to say, shape a disposition. This example shows how "the reality-creating role of language is theoretically conceptualized as serving the production of relatively abstract relations of domination and subordination" (Philips, 2001: 191). For instance, the categorisation of our current world into 'first-world' and 'third-world' implies a connotation of superiority to the former and inferiority to the latter just by the act of naming.

Indeed, the agents able to produce authorised discourse in a certain field are, preferentially, agents with a certain amount of capital; social agents thus enabled to generate linguistic expressions that are capable of impacting on the market, of being recognised. Having this (*symbolic*) power, these agents are the ones who reconstruct beliefs and knowledge, and the social order following their specific interests. Power produces knowledge in a specific field and, reciprocally, knowledge produces power (Ariño Villarroya, 1997). This implies that social agents with an accumulation of any type of capital (see also, *convertibility*) are the ones who have the most influence and faculty to impact on the interlocking relation of discourse, beliefs and knowledge, and the social world; “discourse shapes relations of power while relations of power shape who influences discourse over time and in what way” (Hardy & Phillips, 2004: 299).

In a nutshell, Critical Discourse Studies assume that power relations are also discursive; that is, discourse producers do ideological work by drawing on linguistic resources to encode systems of beliefs in order to maintain their interests, which, in turn, provides power and influence (see, e.g., Koller, 2012; Machin & Mayr, 2012). Discourse then —as the mechanism of meaning making— shapes power relations that characterise any field at a particular moment in time, thus, influencing what can be said and who can say it; moreover, discourse as an ideological practice not only constitutes the significations of the social world but also naturalises, sustains and changes them based on diverse positions in power relations in this social world (see also, Hardy & Phillips, 2004). With Breeze’s (2013: 178) words: “Discourse is one of the corporation’s most powerful tools in the current configuration of society”. A fundamental component of corporate discourse are by the corporation produced texts.

5.1.3 Texts constitute discourse

Corporate activity is made meaningful through explanation, justification, and description; that is, material devices and resources acquire meaning through discursive activity (Lischinsky, 2011a). In this case, corporate communication in general terms can be understood as an instrument of/for symbolic power by the corporation. Aras and Crowther (2011) consider corporate reporting —one genre of corporate communication— as a myth creation mechanism which has become

more of a symbolic representation of the corporation to signal the importance of the organisation and of its existence (see also, Breeze, 2013).

For instance, the observation that corporate reporting has a promotional tone might sound banal (Breeze, 2013); however, it seems compelling to examine how the corporate text producer methodologically and epistemologically tries to plant corporate values in their readership. Even though the present study does not analyse the effect corporate discourse has on its text receivers, it can be taken for granted that advertisements, press releases, annual reports, etc. —that is, corporate texts— do their intended job on a big part of society because the corporation's existence is, at least, tolerated, or even demanded by it. According to the literature, corporate communication, in order to be effective, should repeatedly expose text receivers, through texts of any genre used in the corporate environment, to representations in the interest of the corporation; this helps to align the text receiver's representations with those of the text producer, in this case, the corporation (see also, Koller, 2012).

The corporation produces a huge amount of texts for internal and external distribution, and these texts in form of structured collections can be considered as constituents of discourse (s.s. II.1.1). As was shown for CSR reports, the content and style of such texts are meticulously planned and thought through, which aids to establish a congruent corporate image. Merkl-Davies and Koller (2012) observe that language use is never 'innocent' since corporate texts are used to achieve a variety of economic, social and political goals. Moreover, texts can be understood as relatively permanently inscribed symbolic formulations, which is a vital precondition for the development and continuing existence of the corporation (McPhee, 2004).

Nevertheless, as much as text production depends on the factors *habitus*, intention, and context/market, also text reception and interpretation materialised in the text receiver does so. Text interpretation, therefore, might be quite different to the goals or interests the text producer intended; hence, "the meaning of a text is not pre-given, regardless of how powerful the producer of the text may seem and no matter how wide its reach is or how well established it is" (Hardy, 2011: 194-5). Indeed, the same text can have different functions and interpretations if agents, or the market, or the situation and moment in time changes, since social relations and

the value of different types of capital implied would change too. Even though linguistic production anticipates the market in order to be effective and profitable—that is, in its function to propagate the system of beliefs of the producer—the production of a text apart from its reception, as Fairclough (1989: 80) observes, also has an interpretive character:

The producer of the text constructs the text as an interpretation of the world, or of the facets of the world which are then in focus; formal features of the text are *traces* of that interpretation. The traces constitute *cues* for the text interpreter, who draws upon her assumptions and expectations (incorporated in frames) to construct her interpretation of the text. Thus text interpretation is *the interpretation of an interpretation*.

In sum, collections of corporate texts ‘create’ corporate discourse which contributes to the establishment of specific beliefs and, thus, the social order in a wider sense. Certainly, text interpretation can deviate from the intentions and goals of text production; however, since the corporation is tolerated as a legitimate member of society¹⁵³, corporate texts seem to be effective. This effectiveness might be due to the careful selection of (linguistic) features and devices in corporate texts which establish their own ‘common sense’, ‘imaginaries of social life’, and ‘text-intrinsic logic’ (Montessori, 2014).

5.1.4 Linguistic features and devices constitute texts

Certain linguistic features and devices, especially if employed repeatedly, shape meaning making and thus might contribute to a desired interpretation of a text. Indeed, diction, style, and presentation of a text has to be adapted if the text as part of a specific discourse is desired to be effective. It is the social actor controlling contents and functions of a text, and thus discourse, who has the power to disseminate their system of beliefs, or ideologies, and thus to achieve consent.

For instance Breeze (2013) found that non-technical sections of annual reports use vocabulary with positive connotations, thus generating a positive image for the company. For the case of nominalisations, Halliday and Matthiessen (2004) observe that they can increase the prestige and power of a text since the reader has to make a bigger effort in order to process the information. Syntactic variations, such as the choice of a passive or active voice, (de)emphasise agency

¹⁵³ Obviously not by all members of society.

and responsibility (see, e.g., van Dijk, 1998). How a social actor is represented in a text might obscure their identity (van Leeuwen, 2008). Indeed, the (repetitive) use of one or another linguistic mechanism may signal implications, or encode presuppositions chosen by the text producer in order to conceal or expose information.

Language is used to comment on, or assert, interpretations of the world, or to affect some change in it. Since social actors act in society and interact with it, in general, social actors want to be accepted, to be understood, their opinions to be recognised, apologies accepted and their assertions to be supported (Hoye 2005b). In order to relate with others, own mind-sets are constantly modified and it is tried to modify the ones of others. To avoid conflict, propositions are adjusted to an extent which does not make them harmful for the text producer or their interlocutors. For instance a specific illocutionary force in form of a modalised expressions can tell something about the text producer's identity, about "how much power they have over others and over knowledge" (Machin & Mayr, 2012: 190-1).

Corporations possessing capital(s) have the means to intentionally select specific linguistic devices and features for the diverse texts they produce, for example, through working with communication specialists. In the management world the widespread belief is that the future of any company depends on how this company is viewed by its key stakeholders (Cornelissen, 2011). Corporations have the capitals to transmit the information they want in a form they want. This is where the circle of corporate power from Figure 20 above closes and starts over again with the power of corporations in society. The next section discusses how CSR, which can be understood as the current approach corporations take in order to face critical voices, fits into the circle presented above.

5.2 The circle of corporate power and CSR

In section II.2.2.1 above CSR was defined, and it was shown how this corporate practice emerged. Even though its traces go much further back in time, the appearance of 'modern' CSR, recorded in CSR reports and comprehended as part of the strategic management of a firm seem to have started in the late nineties of the last century. The end of the cold war brought with it an expansion of the market,

privatisation, outsourcing, globalisation, etc., (see also, Holmer Nadesan, 2011; Wehmeier & Schultz, 2011). Corporations were accused by NGOs and activists of such things as human rights abuses, stunted social development, and environmental degradation. This critique actually questioned the position of the corporation as a legitimate actor in society.

Figure 21 places these accusations in the circle of corporate power, thus, illustrating that the power of corporations in society *was*, and still *is*, under attack.

FIGURE 21: The practice of CSR and the circle of corporate power

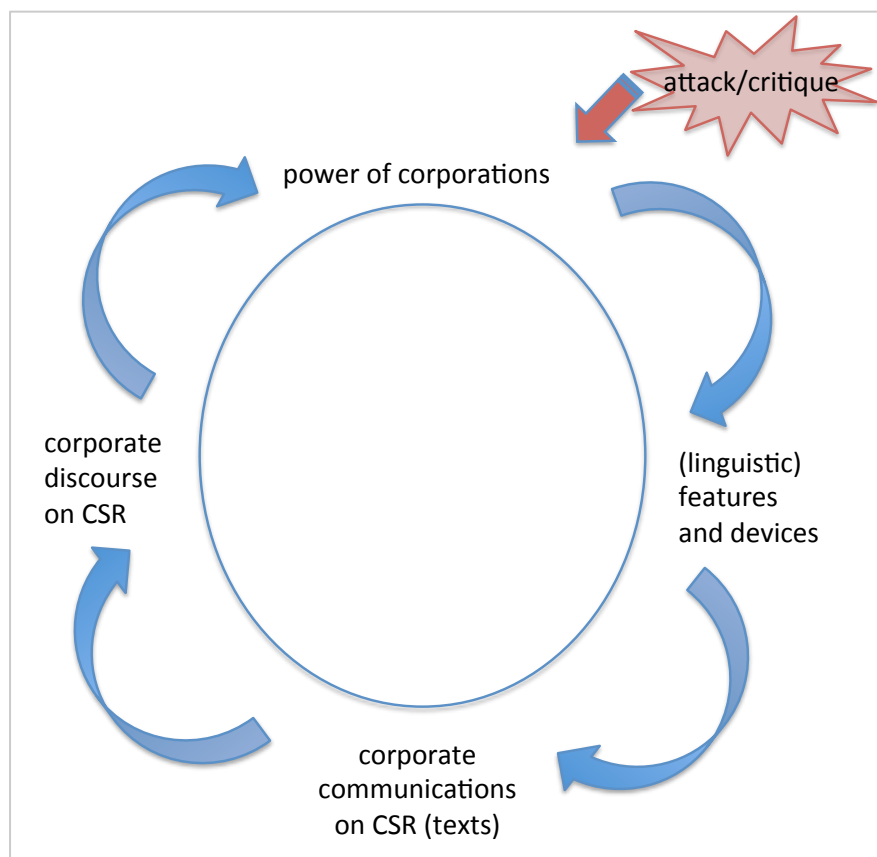


Figure 21 can be explained by getting back to the example of Nike. The corporation, specifically certain corporate actions, was highly criticised in the 1990s through the scandal concerning child labour in outsourced production sites. Nike's reaction to this critique was, on the one hand, to change the working conditions of the football stitchers (Khan et al., 2007) and, on the other hand, to start publishing CSR information and to even disclose a list of their suppliers. In other words, they produced corporate texts with specific linguistic features and devices to remedy the reputational loss, thus, creating a corporate discourse on

social and environmental issues that is supposed to build up a positive image of the corporation again, leading to the reestablishment of power relations in society with the corporation as the dominant player.

Certainly, the critique of Nike and many other corporations regarding non-ethical behaviour continues. Nowadays, not only corporate actions are under attack but also the discursive practice of CSR, for instance, in the form of accusing corporations of mere greenwashing or to 'not walk the talk'. However, corporations continue to use their means to create corporate texts, for instance in form of CSR reports, and shape their discourse on CSR to keep legitimating the corporation in society. Basically, corporate CSR discourse also serves to pre-empt critique from other social players and, thus, exercises considerable hegemony over the articulation of the relationship between business, society, and the environment (see also, Prasad & Elmes, 2005).

The corporate CSR ideology can be understood, then, as a reaction to counter-movements of corporate power abuse. Wehmeier and Schultz (2011: 476) point out, "CSR stories are [...] related to future worlds that meet idealistic expectations (more efficient, more moral) and present visions that contain moral alternatives to the social reality". The non-normative character of CSR frameworks and the promotional character of CSR talk might, thus, contribute to using CSR to redefine social expectations instead of responding to them. This study pretends to reveal discursive mechanisms and content of CSR reports that probably aid to reinforce, disseminate, and implement corporate beliefs and, thus, influence the social order (*symbolic capital, hegemony*).

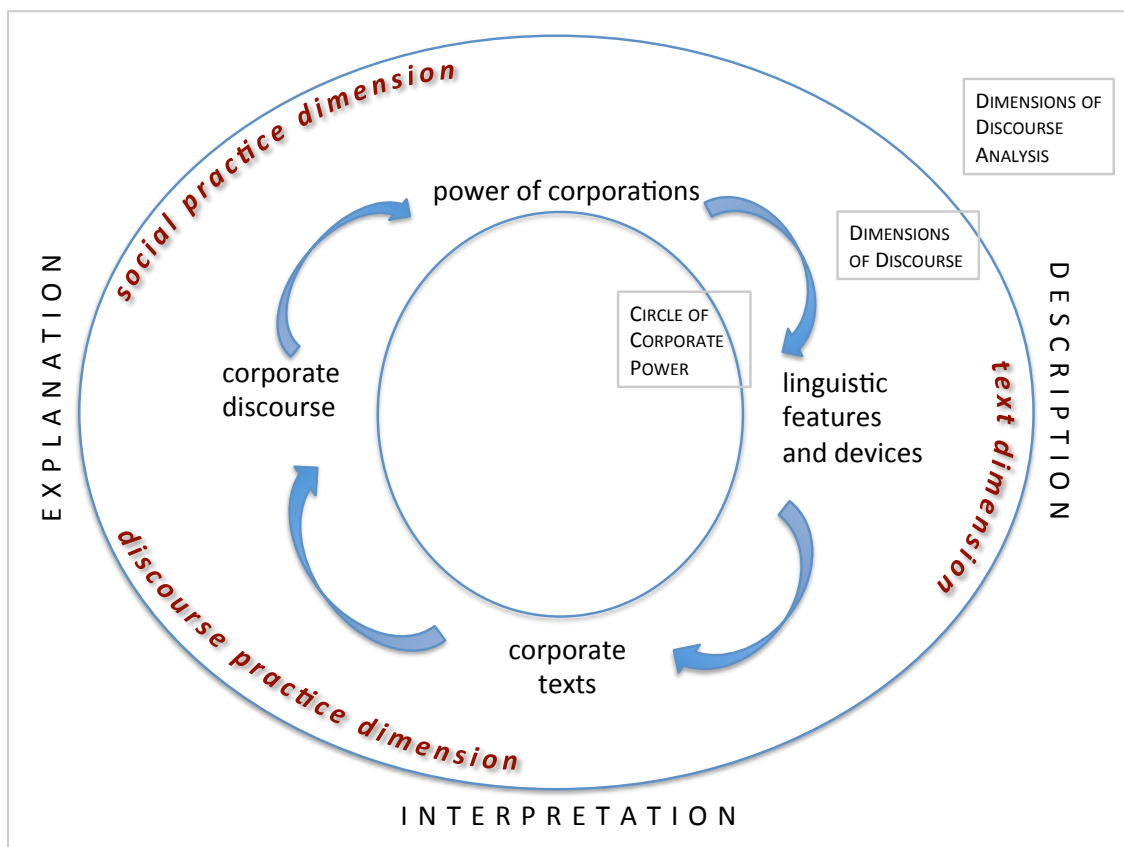
5.3 What does this study do concerning the circle of corporate power?

One of the purposes of the present work is to critically study corporate discourse through exploring further how the practice of CSR is discursively constructed in society and which implications this has, for instance, in the sense of power relations. It is supposed that the discursive practice of CSR has a profound capacity to establish and transform social relations according to a particular set of corporate values and interests (Rajak, 2011). If a company is able to discursively construct a, for instance, 'caring' or 'sharing' image of itself (Itänen, 2011) —which is not immediately deconstructed by other discourses, such as the press or

NGOs’— the company might gain substantial advantages on the market. It is then that these advantages would be achieved, inter alia, through the targeted use of language.

Analysing language use in CSR reports (textual dimension) aids reveal linguistic patterns that can be interpreted and explained in the context in which these texts are produced, distributed, received and interpreted (discourse practice and social practice dimensions). Figure 22 brings together the circle of corporate power and the different dimensions of discourse and its analysis as described by Fairclough (s.s. II.1.3.3).

FIGURE 22: The circle of corporate power and the dimensions of discourse



For the present study a corpus of 60 CSR reports (corporate texts) is established from which twelve texts undergo a closer analysis (s.s. III.1). On the text dimension specific linguistic content and mechanisms in these CSR reports are annotated. For the purpose of this study, such content and mechanisms are analysed in

expressions of prospective responsibility¹⁵⁴; concretely, the CSR topic of concern, the agent understood as responsible for the topic, their representation, and the force of responsibility assumption by the corporation for bringing about that certain SoA described in an utterance. In order to so annotate utterances in CSR texts, a methodology is developed (s.s. III.2). This kind of text analysis yields findings which are described (right side of Figure 22) (see, Part IV) and then interpreted and explained in relation to corporate discourse and the power of corporations in society (left side of Figure 22) (see, Part V).

CSR reports are of specific interest since they last, endure, and remain in form of a text (see, Cooren, 2004, on *textual agency*), thus, preserving what was done (reported) and what will be done (intention expressions and commitments) by the corporation. Although a CSR report is no legally binding document, it can be consulted and used to question the corporation regarding the realisation of plans or promises. This means that a promise given in a CSR report, such as in (72) from the data for this study, is more binding than the expression of an intention as in (73).

(72) We pledge to maintain our strong commitment to community service despite the current difficult economy... (PVH_2008)

(73) We plan to maintain our strong commitment to community service despite the current difficult economy...

That a promise presents a stronger commitment than the expression of an intention is highlighted here because it also implies that a corporation can be held accountable for not keeping a promise but not so much for not taking an intention further.

Since CSR reports are analysed, not keeping a promise would not have any legal consequences, yet damage of the corporate image or reputation might take place. This would imply that forward-looking statements in CSR reports commit the corporation, at least through social coercion, in different degrees or with different forces to comply with what they have said. Importantly, since corporations claim transparency, this study assumes that they communicate cooperatively (Grice, 1975) and that they are committed to what they say (conditions of speech acts, s.s.

¹⁵⁴ That is, for the R in CSR as defined in section II.2.2.2. Moreover, this study focuses on prospective responsibility since it seems to be less studied in comparison to retrospective responsibility.

II.4.2.1). A CSR report then, apart from reporting what was done, establishes what is intended, planned, promised or determined for the future of the corporation, and society at large, in the social and environmental dimensions. Thus, CSR reports are texts that “participate in the channeling of behaviors, constitute and stabilize organizational pathways, and broadcast information/orders” (Cooren, 2004: 388).

In brief, the present study pretends to show how some corporations from the garment industry in their CSR reports use words, and grammatical structures, because “[t]he way that organisations define and use words reflects their implicit intentions and consequent actions” (Castelló & Lozano, 2011: 14). Demonstrating patterns of language use in CSR texts can shed light onto corporate discourse on CSR and, thus, contribute to explaining the ideological shaping of ‘reality’ by corporate actors and the constant legitimation of the corporation in society. The next part of this study, Part III, presents the established methodology. Applying this method to CSR reports yields findings from the analysis that reveal discursive content and mechanisms which aid each corporation under closer study to construct their certain version of CSR.

PART III – METHODOLOGY

Overview

Part III explains, on the one hand, how the textual data under analysis in this study were selected, collected, and prepared (chapter III.1); on the other hand, it expounds how these data are analysed (chapter III.2). For this work a corpus of 60 CSR reports (s.s. 1.4) from nine transnational corporations from the clothing industry is established. The texts cover a period of ten years (2002-2011). All reports under analysis were downloaded from the corresponding websites of the corporations. They were then further prepared (s.s. 1.3.1) for constituting a homogenous corpus of CSR reports and for their treatment with Corpus Linguistics tools (s.s. 1.3.2). The Corpus Linguistics tools approach did not result as adequate for the proposed methodology as expected and, therefore, its scope of application had to be reduced (s.s. 2.1.2). It was decided to select twelve reports from the corpus for a close reading and textual analysis supported by a Computer Assisted Qualitative Data Analysis tool (s.s. 2.1.3).

The reports under closer analysis are annotated with the 5-step coding system (s.s. 2.2) specifically developed for the present study. The coding system consists of (i) a first step which selects all utterances expressing prospective moral responsibility (s.s. 2.2.2); (ii) a second step in which is annotated to which CSR topic the utterance under analysis refers (s.s. 2.2.3); (iii) a third step in which it is observed and coded how the social actor presented as responsible for bringing about the SoA described in the utterance is linguistically represented (s.s. 2.2.4); (iv) a fourth step where it is identified who that social actor is (s.s. 2.2.5) and, finally, (iv) in the fifth step the analyst annotates with which force the corporation as the text producer of CSR reports assumes their responsibility (s.s. 2.2.6). At the end of Part III the application of the 5-step coding system is illustrated (s.s. 2.3), and it is outlined how findings from the textual analysis are assessed (s.s. 2.4).

III.1 Data selection, collection, and preparation

The initial idea for the present study was to analyse corporate discourse in the form of **CSR reports** by diverse multinational corporations from the clothing industry and, by comparison, discourses referring to corporate responsibility produced by the **press** and the **Clean Clothes Campaign**¹⁵⁵. For this reason three corpora were established and prepared for analysis:

- (i) **CSR reporting from nine MNCs** from the apparel industry over ten years (2002-2011) consisting of 60 documents (three companies from three sectors: from the sports sector, Nike, Adidas and Puma; from the *fast fashion* sector, Inditex, H&M and The Gap; from the middle to high-price sector, the VF Corporation, the PVH Corporation and The Jones Group);
- (ii) **351 news articles** referring to the (ir)responsibilities of corporations under study downloaded from the Nexis database¹⁵⁶ (for the time period 2002 to 2011, from 153 different English language newspapers worldwide);
- (iii) **53 publications** in form of reports, newsletters, guides, etc. from the Clean Clothes Campaign for the timeframe of the study.

Frankly speaking, the expectations to have the time and resources to deal with such an amount of data had to be downgraded during the elaboration of this PhD dissertation. This was so mainly owing to two reasons: first of all, because Corpus Linguistics tools are not as useful for the approach taken for this research as they were expected to be (s.s. III.2.1.2); secondly, the elaboration of an adequate methodology in order to be able to find answers to the research questions was more complex and challenging than first thought of (s.s. III.2.2). Therefore, the focus was rather laid on the development of an innovative method for discourse analysis, which is why the amount of data to analyse has been reduced to the CSR report corpus, specifically to four corporations¹⁵⁷.

The following sections, consequently, only describe the selection, collection and preparation of the CSR report corpus and concentrate more specifically on the four

¹⁵⁵ The Clean Clothes Campaign —an alliance of organisations, trade unions, and NGOs in 16 European countries— is dedicated to improving working conditions and supporting the empowerment of workers in the global garment and sportswear industries. www.cleanclothes.org

¹⁵⁶ Nexis is a searchable database of news articles provided by the LexisNexis Group, which, in turn, is a member of Reed Elsevier. The use of Nexis is subject to subscription, which, in my case, was provided through Lancaster University library during my research stay at Lancaster University, January - May 2014. www.lexisnexis.com

¹⁵⁷ I hope to be able to revive the initial amount of data for future studies.

corporations whose reports are analysed in detail: Adidas, Puma, Inditex, and H&M. The data under analysis are in the written mode, stem from the world wide web, and even though the texts are multimodal, the analysis addresses the **verbal mode** only¹⁵⁸, although first steps were taken to extend the developed method to the visual mode too.

1.1 Data selection

The present study focuses on the specific genre of **CSR reports** from the corporate discourse system, whereby these texts are understood as an instantiation of a particular social function that is realised through discourse (Breeze, 2013). Not only 'pure' CSR reports are considered but also reported CSR information in combined or integrated reports, or as part of annual reports in cases where 'pure' CSR reports do not exist. Depending on the communication strategy of each organisation, they might choose to not report on CSR issues at all, mention some shortly in their annual reports, publish a separate CSR report, or present their financial and governance data in an integrated way with their sustainability efforts in one document (s.s. II.3.2.1).

1.1.1 The industry

All corporations under analysis for the purpose of the present study can be situated in the clothing industry, more precisely in the retail and manufacturing sector. The interest for this specific industry for the present study is rooted in various reasons. First of all, the apparel branch seems to be one of the industry sectors taking advantage of and impelling globalisation through the outsourcing of the production chain. What that means for local communities who lost their jobs and for the ones who found work owing to this development is widely documented in the press, research papers, documentary films, work of NGOs, etc.¹⁵⁹

¹⁵⁸ See, e.g., Catellani (2015) for an example of analysing visual aspects in CSR reports.

¹⁵⁹ For example, the in 2015 released documentary film *Fíos Fóra* (<http://fiosfora.gal>) narrates the story of many Galician women who worked in the sewing factories of the ascending textile industry in the last century in Galicia (Inditex). Eventually, their jobs were outsourced to countries where labour was cheaper, and this method seems to continue by companies moving their production sites every now and again.

Secondly, the garment industry seems to be one of the most controversial and cited ones in the treatment of CSR, as can be seen at the examples of The Gap, Inc. or NIKE, Inc. For instance, for the preparation of the press corpus with articles referring to the (ir)responsibilities of corporations under study, specifically Nike, but also Gap, showed, with difference, the most results in the years 2002 to 2010. In the same vein, Nike is mentioned and used as ‘example corporation’ for CSR issues by many scholars (e.g., Doorley & Garcia, 2011; Kim et al., 2015; Sillanpää, 2007a; Waller & Conaway, 2011). Furthermore, “[h]igh-profile brands like Nike, Starbucks, and Google have been thrust into corporate responsibility leadership and have led efforts to set standards for social and environmental performance” (Doorley & Garcia, 2011: 342). In fact, Nike was the first one to disclose its contract factory locations, a move which for example Adidas has followed some years later.

Last but not least, due to living in Galicia and studying/working at a Galician university with the headquarters of one of the corporations under study on the doorstep, Inditex, one becomes aware of the power such a corporation has on the local community —apart from their worldwide influence— and even on my person¹⁶⁰. One would hear very different opinions gossiping around, for instance, on how Inditex treats their employees. Yet, what makes the garment industry interesting for study, above all, is the discrepancy perceived between what corporations say they do and not do and what, for example, NGOs or the press reveal.

1.1.2 The corporations under study

This section provides an overview of the corporations under study. Actually, it was challenging to find and decide on which corporations to study from the clothing industry. The initial idea of working with corporations from the high-end to the low-end of the price segment in apparel —such as Dolce&Gabbana vs. Primark— in order to later include this difference as a variable into the analysis and discussion of results, was not feasible due to a lack of publically and clearly

¹⁶⁰ It was a financial aid from Inditex in corporation with the UDC which enabled my three-month research stay at Lancaster University, UK.

disclosed CSR information of such companies¹⁶¹. After an extensive search through a major amount of fashion providers and their CSR disclosure, nine transnational corporations based in North America and Western Europe whose main business involves the delivery of consumer products in the form of footwear, apparel, and accessories were selected:

NIKE, Inc.	Industria de Diseño Textil, S.A.	VF Corporation
adidas AG	Hennes & Mauritz AB	PVH Corporation
PUMA SE	The Gap, Inc.	The Jones Group¹⁶²

A detailed overview of each company with information on, inter alia, brands, headquarters, competitors, sales, net income, size, and participation in associations and initiatives, etc. can be found in Tables A1, A2, and A3 in Appendix A. The VF Corporation sells well known brands such as Wrangler, Lee, Eastpak, The North Face, Vans, or Timberland; the PVH Corporation sells Calvin Klein, Tommy Hilfiger, Van Heusen, or Speedo; and The Jones Group sold, inter alia, Jones New York, Anne Klein, Nine West, Enzo Angiolini, Easy Spirit, Bandolino, Le Suit, GLO Jeans, or True Freedom.

It was intended to choose companies for the present study that have more in common than merely being from the clothing industry. Criteria were, inter alia,

¹⁶¹ The first approach to the choice of companies was based on the prestige and price a company puts onto its products. I would have liked to work, on the one hand, with CSR reports from the very higher end of apparel companies, such as Louis Vuitton or Dolce&Gabbana, but they do not seem to provide CSR information, neither reports, on their websites. On the other hand, and in comparison, I would have liked to present the lower end of the price segment, such as T.J. Maxx, but many low-cost clothing shops are, actually, off-price retailers, which means that they serve a special niche in the retail industry, capitalising on volatility in consumer demand and mistakes made by designers and full-price retail outlets to keep their stores stocked with new low-price products. Therefore, off-price retailers are not implied in product production and barely produce CSR reports. Other considerable low-price clothing companies such as Primark lack separate reports due to the fact, in the case of Primark, of being a subsidiary of Associated British Foods. Indeed, it would be interesting to comment and investigate the not-availability of CSR information too, or look deeper into reports from, for example, Associated British Foods or Lidl to study how they relate their responsibilities in the apparel section of their businesses.

¹⁶² The Jones Group does not exist anymore: when trying to access their homepage on the 19/06/2014 the following message appeared: "On April 8, 2014, all of the outstanding shares of the common stock of The Jones Group, Inc. were acquired pursuant to a merger transaction by investment funds managed by Sycamore Partners Management L.L.C. for \$15 per share. The acquisition was valued at approximately \$2.2 billion. Immediately following the merger, we undertook certain reorganization and carry out transactions, the result of which is that our business is now comprised solely of our footwear and accessories business and our jeanswear business. We are now privately-owned, our common stock is no longer listed for trading on the New York Stock Exchange, and we have been renamed "Nine West Holdings, Inc.".

size, global reach, location of headquarters, legal format, but also availability of CSR information. They are all, for instance, (i) large corporations with more than 10,000 direct employees each, (ii) multinational corporations who have outsourced their supply chains, (iii) based in the ‘western world’ (North America or Western Europe), and (iv) legally private companies of the public type¹⁶³.

Furthermore, the nine companies were arranged into three subsets or sectors: the sports sector (Nike, Adidas, Puma), the *fast fashion* sector¹⁶⁴ (H&M, Inditex, Gap), and the middle to high-price brands (PVH Corp., VF Corp., Jones Group). The organisation into three different sectors was facilitated further through Hoover’s Industries categorisation¹⁶⁵:

(i) Nike, Adidas, Puma → Footwear Manufacturing (Apparel Manufacturing)

(ii) H&M, Inditex, Gap → Clothing Stores (Retail Sector)

(iii) PVH Corp., VF Corp. → Apparel Manufacturing, and The Jones Group → Women’s Clothing Manufacturing (Apparel Manufacturing).

Now, as was pointed out already, the amount of data for close textual analysis had to be reduced. In order to select a sample from the nine companies, it was decided to concentrate only on the **European** fast fashion (Inditex, H&M) and sports sector (Adidas, Puma) for various reasons. First of all, different authors (see, e.g., Chen & Bouvain, 2009; Pang et al., 2011) consider the origin of the corporation’s headquarters as a key factor influencing the nature and extent of nonfinancial disclosure by corporations¹⁶⁶. Obviously, the cultural and institution-alised context affects corporate decision-making in an area that is not legally regulated. Another reason for concentrating on European companies only was to

¹⁶³ That is, a company that has issued shares, which can be bought and sold by investors, typically on a stock market.

¹⁶⁴ See, for example, Ferdows, Lewis, and Machuca (2004) article *Zara’s secret for fast fashion*.

¹⁶⁵ Hoover’s, Inc. (www.hoovers.com) is an American business research company that provides information on companies and industries (2014a; 2014b; 2014c; 2014d; 2014e; 2014f; 2014g; 2014h; 2014i). *Hoover’s Industry Codes* are a proprietary industry classification system developed by the Hoover’s editorial staff to identify the business activities of companies in the Hoover’s database; the codes were developed to expand on SIC and NAICS code descriptions.

¹⁶⁶ However, all corporations selected for the present study are multinationals producing and selling their products in various countries – which means, text producers have to count with being read by people from many different cultures.

avoid introducing another variable into the analysis of findings and, thus, facilitating the later discussion¹⁶⁷.

Another point in favour for choosing Inditex, H&M, Adidas and Puma for the close textual analysis is that these four corporations are listed on the Dow Jones Sustainability Index – Gap and Nike are too, whereas PVH Corp., VF Corp., and the Jones Group do not report this. Last but not least, also the availability of data (s.s. III.1.1.3) and, therefore, the homogeneity of the corpus, and later comparability of findings, assisted the decision taken. The next four sections provide a short introduction to the four corporations under closer examination.

INDITEX

The Spanish corporation Industria de Diseño Textil, S.A. —trade style, Inditex— has its headquarters in Arteixo, A Coruña, northern Spain. Amancio Ortega Gaona, Spain's wealthiest businessman, founded Zara in 1975 and later created Inditex as a holding company (1985). Inditex designs, manufactures, and distributes garments to clothe all kinds of customers. It is the parent of a group of companies, the principal activity of which consists of the retailing of fashion items, mainly clothing, footwear, accessories, and household textile products.

Inditex performs its activity under eight different commercial formats: Zara (fashion forward apparel for men, women, and kids), Pull & Bear (urban youth ages 14 to 28), Massimo Dutti (upscale fashion boutiques), Bershka (targets the youngest hipsters in the market), Stradivarius (youthful and feminine approach to fashion), Oysho (lingerie), Zara Home (designs for the home), and Uterqüe (accessories). Each format's commercial activity is carried out through chains of stores managed directly by companies in which Inditex holds all or the majority of the share capital, or performed through franchises.

One might say that Inditex makes disposable chic fashions that are here today and gone tomorrow. The company sells on a global scale, with some 6,900 shops in 88 countries. The firm's stores answer to popular trends by telling designers in Spain what customers are asking for locally. Inditex responds in about two weeks with new designs (*fast fashion*). Its worldwide presence and low-price selling

¹⁶⁷ Indeed, for further studies it would be interesting to compare corporate CSR disclosure taking into account also the variable of 'origin of corporation'.

strategy have served it well during the global recession: sales where up while those of many other retailers fell; while competitors were closing stores, Inditex added new shops. Indeed, Zara's low prices and rapid response to fashion trends has positioned it to challenge Gap Inc. for top ranking among global clothing vendors. Overall, Zara sales account for nearly two-thirds of its parent company's total revenue. Top competitors of Inditex are El Corte Inglés, H&M, and The Gap.¹⁶⁸

H&M

The Swedish corporation Hennes & Mauritz AB —or, H&M— has its headquarters in Stockholm, Sweden. H&M was established in Sweden in 1947. It is controlled by the family of chairman Stefan Persson (the billionaire son of founder Erling Persson). Today the H&M Group sells clothes and cosmetics under the brands of H&M, COS, Monki, Weekday, Cheap Monday, and & Other Stories, as well as fashion for the home at H&M Home. The business concept is “Fashion and quality at the best price”. The firm designs cheap yet chic clothing, mainly for men and women ages 18 to 45, children's apparel, and its own brands of cosmetics. H&M generates "buzz" and drives shoppers to its stores through tie-ups with big name designers and celebrities. Design partners have included Karl Lagerfeld, Stella McCartney, Comme des Garçons, Jimmy Choo, Lanvin, and Versace.

Fast-growing H&M operates some 3,900 stores in some 61 markets and offers online shopping. H&M's cheap-chic strategy and global retail presence has largely insulated the company from the global economic downturn. International expansion has been the hallmark of H&M's business plan in recent years. Despite its rapid growth, Inditex as Europe's largest apparel retailer has overtaken H&M. Top competitors are Arcadia, Inditex and, The Gap.¹⁶⁹

ADIDAS

The German corporation adidas AG has its headquarters in Herzogenaurach, Bavaria, Germany. Adidas grew after WW II out of an infamous break between German brothers Adi and Rudi Dassler, who created athletic shoe giants Adidas

¹⁶⁸ Information compiled from official webpage (www.inditex.com/en), Inditex's annual and CSR reports, and Hoover's company report.

¹⁶⁹ Information compiled from official webpage (www.hm.com), H&M's annual and CSR reports, and Hoover's company report.

and Puma. The company sells worldwide sports shoes, apparel, accessories, and equipment sporting its iconic three-stripe. The adidas Group is comprised of three core companies: Adidas and Reebok (manufacturing of footwear, apparel, and accessories), and TaylorMade-adidas (producer of Golf Equipment). The second sporting goods manufacturer, behind Nike, focuses on football, soccer, basketball, running, and training gear and apparel as well as lifestyle goods. While the company operates its own retail stores and sells shoes online, wholesaling is the bigger business, representing nearly two-thirds of total sales.

Adidas became adidas-Salomon in 1997 with its \$1.4 billion purchase of Salomon, a French maker of skis and other sporting goods. The company changed its name in 2006 to adidas AG. Top competitors are Puma, Nike, and Callaway Golf.¹⁷⁰

PUMA

The German corporation Puma SE has its headquarters also in Herzogenaurach, Bavaria, Germany. Puma —one of the world's leading athletic shoe companies, along with Nike and Adidas— is a global sports-lifestyle company that designs and develops footwear, apparel, and accessories. While shoes are Puma's heritage, apparel accounts for a growing portion of sales. The Puma Group owns the brands Puma, Cobra Golf, and Tretorn. Puma's Sport Performance and Lifestyle labels include categories such as football, running, motorsports, golf, and sailing.

PUMA became a European Corporation —Puma SE— in 2011. French luxury-goods giant Kering (www.kering.com) owns a majority stake in Puma now. Top competitors are Nike, Adidas, and ASICS.¹⁷¹

1.1.3 CSR and CSR disclosure in the corporations under study

After this general introduction to each of the four companies under closer analysis the following sections focus more specifically on their CSR disclosure. As was discussed already in section II.3.2.1, CSR information is provided in different formats in corporations. The present study is mainly interested in CSR reports and

¹⁷⁰ Information compiled from official webpage (www.adidas-group.com/en), Adidas' annual and CSR reports, and Hoover's company report.

¹⁷¹ Information compiled from official webpage (<http://de.puma.com>), PUMA's annual and CSR reports, and Hoover's company report.

documents that combine the annual report with CSR disclosure¹⁷². Various authors argue for or against the use of reports only in data analysis (see, e.g., Holder-Webb et al., 2009; Lischinsky, 2011b; Unerman, 2000). The reasons for limiting data to CSR reports —and annual reports including CSR information where no separate CSR report is available— are the following: first of all, CSR and combined reports are more favourable for comparison between firms and years; secondly, even though the use of a single format for analysing purposes might be limiting the global understanding of CSR disclosure behaviour, it is assumed that such reports are the most complete documents a corporation provides for information disclosures as they are supposed to report on everything of importance from the last fiscal year and also offer a glance into the next one; thirdly, it seems enormously challenging to identify all corporate communications on social and environmental matters from one corporation over a longer period of time if the researcher pretends to claim completeness of data.

Table 4 provides an overview of CSR reporting in the nine corporations chosen for the present study from 1999 till 2011. Even though the time period under study for the present work is 2002 to 2011, earlier years were included in order to show when CSR reporting started in each company. Interesting to observe in Table 4 is, furthermore, the regularity of reporting by each corporation – one among other reasons for deciding to concentrate on European companies in this study. A filled arrow in Table 4 represents that the report manifestly states that it covers the period included by the arrow while a transparent arrow shows that a report refers to former years but does not expressly declare their coverage. The abbreviations used in the table stand for: *AR* ‘Annual Report including CSR information, not manifestly stated’; *COM* ‘combined report: annual report including CSR information manifestly stated’; *CSR* ‘pure’ CSR report’, and *AR/10K* ‘Annual Report mainly consisting of Form 10-K’¹⁷³. This implies different reporting formats




¹⁷² Other publications regarding CSR —such as brochures, leaflets, press releases, specific reports on projects, etc.— are not considered for data analysis on the textual dimension; however, often other documents with CSR information and the annual reports of a corporation were accessed in order to gain a more complete picture of the corporation and its communications.

¹⁷³ In the US the structure of annual financial reports is more rigidly defined, in comparison to the UK, for instance, where content and structure varies across firms. Each 10-K contains 4 parts and 15 items. US companies have to abide by the section headings. Outside the US companies have more leeway, so, there might be, for instance, lots of images alongside the text.

of CSR disclosure, which are examined and aligned for the purpose of the present study as explained below in section III.1.3 on data preparation.

TABLE 4: Overview of CSR reporting in the corporations under study

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Nike			CSR	←←←←←		CSR	←	CSR	←	←	CSR	←	CSR
Adidas		CSR	CSR	CSR	CSR	CSR	CSR	CSR	CSR	CSR	CSR	CSR	CSR
Puma				CSR	CSR	CSR	←	CSR	←	CSR		COM	COM
Inditex			←	CSR	CSR	CSR	CSR	COM	COM	COM	COM	COM	COM
H&M				CSR	CSR	CSR	CSR	CSR	CSR	CSR	CSR	CSR	CSR
The Gap					CSR	CSR	←	CSR	←	CSR	←	CSR	CSR
V.F. Corp.				←←←←←			CSR	←←←←←					CSR
PVH Corp.				←←←←←						CSR	CSR	CSR	CSR
Jones Group							AR	AR/10K	AR/10K	AR/10K	AR/10K	AR/10K	AR/10K

Legend:		reports under closer study	CSR	CSR report
		manifestly states that it covers period	COM	combined report for annual and CSR information
		also refers to former years	AR	annual report

Interestingly, as can be seen from Table 4, Puma for 2010 and Inditex already for 2006 changed to combine their annual report with their CSR reports¹⁷⁴. From the nine corporations, Adidas was the first one to publish a CSR report for 2000. This is surprising because Nike is mostly presented as having the pioneering role in CSR communication efforts. In general terms, it seems that the European companies under study show an earlier and more constant reporting behaviour than the US

¹⁷⁴ The Jones Group, actually, only published annual reports —from 2006 onwards in the 10-K format— that included some information on their CSR efforts. The rest of the corporations publish a separate CSR report from their annual reports during the time period under study.

companies¹⁷⁵. The next sections introduce further the practice of CSR in the four corporations under closer study.

CSR IN INDITEX

As can be seen in Table 4 above, Inditex published for the period under study separate annual reports and CSR reports for the years 2002 to 2005; from 2006 onwards the reports are joined into one single document. Inditex's environmental commitment started in 1995; however, its CSR efforts seem to have kicked off at the beginning of the century: in 2001 they established the Code of Conduct and the Code of Conduct for External Workshops and Manufacturers, they created the Corporate Responsibility Department, began their Social Audit Program, and adhered to The Global Compact Platform. In 2002 Inditex was included in the Dow Jones Sustainability Index and presents their first Sustainability Report for that year.¹⁷⁶ They have then constantly reported on their environmental and social efforts mainly following the GRI guidelines; the reports are available on their website.

By now Inditex has extensive philanthropic programmes in the areas of education, humanitarian aid, and social welfare. In the environmental arena Inditex sets on eco-efficient stores, sustainable logistics, and responsible manufacturing. For its suppliers Inditex counts with a Code of Conduct, a compliance programme, and corrective action plans. Inditex has the factories of its suppliers audited. Furthermore, it encourages the creation of 'clusters' between different business partners for capacity building and better information flow. More information on these CSR areas, on products and employees, and on how the corporation manages its sustainability, can be found under www.inditex.com/en/sustainability (accessed on 08/01/2016).

¹⁷⁵ Outstanding in Table 4 is that the VF Corp., PVH Corp. and The Jones Group, from the so defined middle to high-price sector, started reporting much later in comparison to the other corporations under study. This might be due to their lesser visibility (the brands are known but the corporation behind less), to them having been less attacked from the public, or to being US companies. Holder-Webb et al. (2009) in their study of CSR disclosure in US firms state that CSR reports are not common and that the venues most preferred by corporations for disseminating CSR information are corporate websites and press releases.

¹⁷⁶ Information retrieved from Inditex's CSR reports.

CSR IN H&M

As can be seen in Table 4 above, H&M published for the time period under study separate annual and CSR reports. Their first CSR report was for 2002. Apart from CSR disclosure in the form of CSR reports, H&M's annual reports also include short CSR information. During the time scope of analysis of this study, H&M's business concept was defined in reports as "Fashion and quality at the best price"; the company, interestingly, has extended this concept, to "Fashion and quality at the best price in a sustainable way"¹⁷⁷.

As any other of the corporations under study, H&M has a Code of Conduct and audits its supply chain. Furthermore, it reports following GRI and adheres to the UN Global Compact. Also H&M can be found on the Dow Jones Sustainability Index. H&M's strategy to follow in CSR issues is the so-called 'H&M Conscious'. The main objectives are to 'Provide fashion for conscious customers; Choose and reward responsible partners; Be ethical; Be climate smart; Reduce, reuse, recycle; Use natural resources responsibly; Strengthen communities'¹⁷⁸.

H&M was the first fashion company to launch a global garment collection initiative in order to close the loop on textiles. Customers can hand in any clothes they no longer want with the objective to reduce waste and give old products a new life. More information on H&M's sustainability efforts can be found under <http://about.hm.com/en/About/sustainability.html#cm-menu> (accessed on 09/01/2016).

CSR IN ADIDAS

As can be seen in Table 4 above, Adidas published for the time period under study separate annual reports and CSR reports. Interestingly, Adidas was the first of the nine corporations under study—and the first sports goods company in general—to publish a CSR report (for the year 2000). The adidas Group developed a supplier code and established a compliance team in 1997. Two years later Adidas and Reebok joined the Fair Labor Association and, thus, commit to independent factory inspections. Since 2006, the adidas Group participates in the Fair Factories

¹⁷⁷ <http://about.hm.com/en/About/facts-about-hm/about-hm/business-concept.html> (accessed on 09/01/2016)

¹⁷⁸ Taken from HAM_2011.

Clearinghouse, a system for recording compliance data. In 2007 also the adidas Group makes its global supplier list public, Nike being the first one to do so.

As for the other corporations under closer study, Adidas' supplier audits include human rights and environmental KPIs¹⁷⁹, among others. The four pillars of the adidas Group's strategy concerning sustainability are: people, product, planet, partnership. More information on Adidas' sustainability efforts can be found under www.adidas-group.com/en/sustainability/managing-sustainability/general-approach (accessed on 10/01/2016).

CSR IN PUMA

As can be seen in Table 4 above, Puma published for the period under study separate annual reports and CSR reports for the years 2002 to 2008; from 2010 onwards the reports are joined into one single document. Already in 1993 Puma established its first Code of Conduct as part of the supply contracts and engaged with suppliers in form of formalised audits from 2000 onwards. Their first environmental and social report received a prize for business ethics from the German Network of Business Ethics. Since 2004 Puma is a member of the Fair Labor Association and since 2005 Puma reports in accordance with the GRI guidelines. Apart from the Code of Conduct for suppliers they also provide a Code of Ethics for PUMA employees since 2005.

Puma is listed in the FTSE4GOOD and Dow Jones Sustainability indexes and signed up to the UN Global Compact. Their latter CSR reports are externally assured, and receive an A+ GRI status¹⁸⁰. Puma's sustainability strategy includes the three dimensions: economic, social, and environmental. More information can be found under <http://about.puma.com/en/sustainability> (accessed on 10/01/2016).

¹⁷⁹ "Key Performance Indicators [KPI] are quantifiable measurements [...] that reflect the critical success factors of an organization" (<http://management.about.com/cs/generalmanagement/a/keyperfindic.htm> accessed on 10/01/2016).

¹⁸⁰ A+ is the best rating a report following the GRI guidelines can receive.

1.2 Data collection

After having provided a short overview of the corporations under study and their practice of CSR, the following sections comment on the data collection process. This is done for two different sets of data: firstly, for the CSR corpus¹⁸¹ (s.s. III.1.2.1) and, secondly, for the data collected in interviews and questionnaires regarding the text production of CSR disclosure (s.s. III.1.2.2).

1.2.1 Data collection on the text level: CSR reports

After having decided with which nine companies to work, all data were retrieved from the **Internet**, more precisely, from the corresponding web sites of each company. As was shown (s.s. II.3.2.2), the Internet, nowadays, is a handy medium for information to be presented and searched for. It enables the accessibility to information, and corporations use their corporate website to disseminate information of all kinds and present themselves to external stakeholders. The strategic benefit of the Internet for CSR communication is that it allows an on-going and interactive communication process rather than a static information disclosure, such as printed reports that were distributed to shareholders might have been; yet, corporations frequently seem to use this new medium to present old forms of communication (Capriotti, 2011). Often CSR reports are just available for download as a *pdf* document now. However, change is visible:

For instance, Gap provides the complete report as *pdf* for download but also offers the 'report builder' where the user can make selections of specific parts and, so, download a customised report. In GAP_2008 they state, "We have moved our Social Responsibility Report online. The PDF that you have downloaded contains the primary content from our Social Responsibility website as of July 31, 2009 reporting on years 2007 and 2008". This shows that, in some companies, *pdfs* seem to be generated from html content, and not the other way around.

Moreover, it appears that the more recent the report more links to online information can be found. For example in PUM_2008, as also in other company's reporting, many instances can be found of the kind of "For a 2009 update on

¹⁸¹ For reasons of conciseness I shall refrain from explanations on the press corpus and Clean Clothes Campaign corpus (see introduction to III.1) since they, anyhow, go beyond the scope of the present study.




















puma.creative initiatives click here“. Or, IND_2009 is made so interactive for onscreen reading that it needs a “How to navigate through the document“ introduction. Indeed, a tendency can be observed in which CSR disclosure is shifted to the websites in an appealing manner—for instance, in the form of video messages in H&M— and weight is taken away from the standard printed, or printable, format. Anyhow, since for the purpose of the present study only *pdf* documents¹⁸² downloaded as such from the websites of the corresponding corporations are considered, a further discussion of new media formats in CSR reporting can be postponed to later studies.

For the actual data collection the corresponding web sites (see Appendix A) and pages where each corporation under study offers annual and CSR reports for download were accessed. Figure 23¹⁸³ presents an example of the H&M web site with CSR disclosure in *pdf* format. It was always attempted to obtain the documents of interest for, at least, the years 2002 to 2011, both included.

¹⁸² Which for the time period under study still seem to reflect the complete picture of corporate CSR efforts. For further studies of reports after 2011, it seems recommendable to determine, first of all, if the web site actually includes more information than the downloadable report does.

¹⁸³ <http://sustainability.hm.com/en/sustainability/downloads-resources/reports/sustainability-reports.html>, accessed on 11/01/2016

FIGURE 23: Screenshot of H&M webpage for download of CSR disclosure

<input type="checkbox"/>	 Conscious Actions Sustainability Report 2012	LANGUAGE: ENGLISH
<input type="checkbox"/>	 Conscious Actions Highlights 2012	LANGUAGE: ENGLISH ▾
<input type="checkbox"/>	 Conscious Actions Sustainability Report 2011	LANGUAGE: ENGLISH
<input type="checkbox"/>	 Conscious Actions Highlights 2011	LANGUAGE: ENGLISH ▾
<input type="checkbox"/>	 Supply Chain Data 2011	LANGUAGE: ENGLISH
<input type="checkbox"/>	 GRI index 2011	LANGUAGE: ENGLISH
<input type="checkbox"/>	 Overview Community Investments 2011	LANGUAGE: ENGLISH
<input type="checkbox"/>	 Supplier Compliance in Detail	LANGUAGE: ENGLISH
<input type="checkbox"/>	 Conscious Actions Sustainability Report 2010 Water	LANGUAGE: ENGLISH
<input type="checkbox"/>	 Conscious Actions Highlights 2010	LANGUAGE: ENGLISH
<input type="checkbox"/>	 Conscious Actions Sustainability Report 2010	LANGUAGE: ENGLISH
<input type="checkbox"/>	 Style & Substance Sustainability Report 2009	LANGUAGE: ENGLISH
<input type="checkbox"/>	 CSR Report 2008	LANGUAGE: ENGLISH
<input type="checkbox"/>	 CSR Report 2007	LANGUAGE: ENGLISH
<input type="checkbox"/>	 CSR Report 2006	LANGUAGE: ENGLISH ▾
<input type="checkbox"/>	 CSR Report 2005	LANGUAGE: ENGLISH
<input type="checkbox"/>	 CSR Report 2004	LANGUAGE: ENGLISH
<input type="checkbox"/>	 CSR Report 2003	LANGUAGE: ENGLISH
<input type="checkbox"/>	 CSR Report 2002	LANGUAGE: ENGLISH

The **time period** 2002 to 2011 for the present study was chosen, mainly, due to the availability of reports. As can be seen in Table 4 above, 2002 is the first year for which more than 50% of the corporations under study had published a CSR report, and 100% of the corporations under closer study. 2011 was, at the beginning of this study in 2012, the latest year for which reports were available. A period of ten years of CSR reporting seemed adequate in order to be able to comment on the development and possible change of and in CSR reporting over time.

Actually, not every company under study published a report for each year, as was shown in Table 4. For example, the PVH Corporation started to publish CSR reports annually in 2009, firstly covering the year 2008. Other companies, such as Nike or Gap, publish reports every two or even three years. The VF Corp. published its first report for 2005 and previous years, and released an update for 2011 covering the years since the first report. Furthermore, not every company publishes pure CSR reports, for example Jones Group releases annual reports containing some CSR information, or Inditex and Puma changed from producing

pure CSR reports to combine this information with the annual report. Therefore, of 60 available and retrieved reports in total (see Appendix D), 45 are pure CSR reports and 15 present combined or rather annual reports (see also Table 4 above) from which, after a genre study, information not concerning CSR was deleted, such as extensive financial data (s.s. III.1.3.1 below). The original format of each document is *pdf*. The download process was executed without any problems, except for one document from Inditex¹⁸⁴.

After having outlined in the present section how the CSR communications in form of reports constituting the CSR corpus for the present study were retrieved (text dimension), the next section focuses on how data were collected on the context level. As stated above, in order to gain a better understanding of the production process of CSR reports, some effort was made to inquire with actual text producers in form of interviews and questionnaires.

1.2.2 Data collection on the context level: discourse production

The aim of data collection on the context level was to find out more about the production process of CSR discourse since the literature review left basic questions unanswered; for instance, *who* concretely produces these reports, *how much* man/womanpower and time do they invest, etc. In order to gain a deeper insight into the process of text production, two approaches were taken: first of all, a questionnaire was prepared and sent to each corporation under study; secondly, communication practitioners from two companies from the marketing and

¹⁸⁴ At the moment of accessing Inditex's documents no CSR report for 2003 was available. This was surprising in the sense that Inditex provided complete documentation for each year—that is to say, they did not seem to suspend a reporting year or opt for a two-year period of reporting as can be observed for Puma or Nike—and, furthermore, in the letter to stakeholders of the annual report for 2003 the CEO mentions the sustainability report for the same year, but there was not any available on the web. Moreover, the IND_2004 report states that a CSR report for 2003 exists. With the urge for data completeness I tried to contact Inditex by filling in the contact form on the 13/03/2014 to ask for the missing 2003 CSR report. The response on the same day was the following: "First of all, we would like to thank you for your interest in our company as the subject for your project. Nevertheless, due to the large number of such requests, we cannot send personalized answers or send the requested materials. All the available corporate information can be found on our website www.inditex.com. Any information regarding business strategy, business organization or other corporate areas not available on that website is confidential. Yours faithfully. INDITEX". Finally, at the end of 2015, I realised that the report was then available on the website. In brief, the IND_2003 CSR report was downloaded on the 19/11/2015, at the moment when all data were retrieved this report was not available, even not on request. The properties of the *pdf* in Adobe show that the document was created and modified on the 30/04/2015.

communication sector who assist corporations, in various degrees, in writing their CSR reports were interviewed.

Various authors, especially in CDS, call for more inquiry on the context of production of texts under analysis (see, e.g., Lischinsky, 2011b; Machin & Mayr, 2012). Moreover, for this study, the literature review has not provided sufficient information on text production of CSR reports in corporations. The following sections describe further the questionnaire, its content, reception, and reaction to it; the subsequent section focuses on the interviews. The information gained from the interviews and questionnaire is not supposed to present data to be analysed but rather serves as background information shedding light onto the discourse practice and social practice dimensions of discourse. In other words, these data have already constituted some of the theoretical background in Part II above and will further support the interpretation and explanation of findings from the text analysis in Part V below.

QUESTIONNAIRE

In order to learn more about how the nine corporations under study produce their CSR reports —or incorporated information in annual reports, respectively— a questionnaire was developed. The many questions I had concerning text production were prepared into eight sections for the online survey tool used¹⁸⁵. The areas of inquiry prepared and questions asked were the following:

→ Readership of CSR disclosure

Who is CSR information mainly aimed at? Who do you think is the readership of CSR reports? To whom do reports get distributed officially? Who asks for them?

→ Production of CSR disclosure

How are CSR reports produced in the corporation? How does the corporation decide what topics to cover in its CSR report? How is the data that support the report defined (i.e., Who defines what is deliverable/needed)?

→ Producers of CSR disclosure

Who produces Corporate Social responsibility reports, or information on CSR, in the corporation? Is the preparation of these data supported by internal resources (specific

¹⁸⁵ The online tool used for this survey was SurveyMonkey ([surveymonkey.com](https://www.surveymonkey.com)), a tool that provides free (to some extent) and customisable online surveys and questionnaires. The free of charge version allows the user to ask a maximum of ten questions.

departments, etc.) or an external firm analysing information? Who are the main players involved in putting the CSR report together? Roughly what percentage contribution do they make to the content? How closely involved are the different departments of the corporation and the CEO?

→ Stages of CSR disclosure production

Through which stages, drafts and editorial process does the CSR report pass before final publishing? Who approves the final version of the report? What is the typical time line in terms of intensity of activity, and when are the various parties involved?

→ Development of themes in CSR disclosure

How have the key CSR strategic themes been developed within the business, and are these maintained consistently over time?

→ Changes in CSR disclosure production

Where there any changes in the production procedures of CSR reports in the corporation since the first one was issued? If yes, what kind of changes?

→ Influence of previous CSR reports

To what extent is the report of one year determined by previous years? Would you say that normally the process involves updating the previous year's report, or would you say that you more or less start from scratch? Does this vary according to events occurring during the year?

→ Influence of peer CSR disclosure

Does the corporation investigate what peers are publishing regarding CSR? If yes, do you orientate your CSR disclosure on that?

The corporations had a text field available to comment on/answer each question in the survey tool.

In 2014 the questionnaire was send twice to the corporations under study, first in May and then again in September, due to the low response rate. As other scholars¹⁸⁶, I had to realise that it is extremely challenging for an academic to get data from the 'inside' of business. Urban and Koh (2013: 152) state that "managers are reluctant to allow research access unless they see benefits to the corporation". Koller (2014b: 78) recommends "to adopt a pragmatic stance, make a case that discourse analysis has something to offer to business and thus gain access to internal data in the role of researcher-consultant". Therefore, the first attempt of

¹⁸⁶ For instance, Pollach et al. (2012) contacted 302 large European companies with an e-mail survey concerning the corporation's communication and CSR. They also encountered that the response rate was low, in their case, due to company policies; in Pollach's et al. study only 16% of the selected companies were willing to participate.

approaching the corporations was done through a rather selling cover letter, which basically tried to convince the corporation that answering the questionnaire could be of advantage for them in the future, that is, that there are benefits in it for the corporation.

Only one out of nine corporations filled in the questionnaire on this first request: H&M. Therefore, after reconsidering the strategy to approach the corporations, a second e-mail was sent four months later. This time the cover letter focused more on the academic activity, had the logo of the university, and an official letter from my supervisor confirming the research was added. Moreover, the questionnaire was attached as a *txt* and *docx* file instead of including a link to the survey tool. The second request was sent to all corporations again, less H&M, obviously. Three did not answer at all, two had an automated 'out of office' reply, two had an automated reply to let me know that a representative will be reviewing my email and will send me a personal response soon, which never happened, and one filled in my questionnaire and sent it back. This one more European corporation answering to the second request to fill in the questionnaire, however, asked to avoid mentioning the companies name in order to authorise the usage of the information. As Koller (2014b: 78) observes, "disseminating results to the general public is hampered by confidentiality issues".

A further challenge was actually to find adequate contact information for each corporation under study to send to the request of filling in the questionnaire¹⁸⁷. This was rather surprising since stakeholder dialogue seems to be essential in CSR work – the literature on CSR communications recommends it (see, e.g., Cornelissen, 2011), and also the very companies often ask for feedback in CSR and annual reports. However, even corporations that explicitly invite their readership to contact with them and embellish themselves in CSR reports with their openness and transparency were not willing to answer the questionnaire. For instance, Adidas writes in its report for 2007:

Moreover, we continue to practise full disclosure to researchers, trade unions and other concerned NGOs, based on their specific requests. [...] During the course of 2007

¹⁸⁷ Nike officially states on its website that it does not do student inquiries. The only e-mail address available on the page, in May 2014, was Investor.Relations@nike.com. However, in the 2012/13 CSR report nikeresponsibility@nike.com can be found, which is the one the questionnaire was sent to. The answer was a mail saying that this one is an “inactive address” and to check the website for a newer one. Yet, only the normal contact page was available. Finally, the questionnaire was sent to the investor relations’ address from above but received no answer. The options of dialogue with Nike seem very poor when an email address published in their at that moment most recent report then does not work.

Adidas was in May 2014, on their website, encouraging people to enquire with them under the e-mail sustainability@adidas-Group.com. The request to answer the questionnaire found a polite personalised answer on the same day stating that they, unfortunately, cannot deal with the number of inquiries they receive every day for information and for interviews/questionnaires.

For Puma the address info@puma.com from their website was used, but their was no reaction. Inditex received my request at the Communication and Institutional Relations Corporate Division comunicacion@inditex.com found in the 2012 report. The answer on the same day was politely saying that the high numbers of requests of this type that they receive does not allow them to give a personalised answer. The e-mail hendrik.alpen@hm.com for H&M was found in their 2012 report. The questionnaire was answered on the same day and Mr Alpen even got in touch with me via e-mail showing interest in the results of the research.

In the same vein as Nike, Gap already states on their website that they cannot deal with student requests. It was not possible to find any contact information at the end of Gap reports, as is common in reports of other corporations; however, in a table informing about GRI affiliation extracted from the GRI website the following e-mail could be found: social_responsibility@gap.com. The answer was a polite ‘no’ on the same day due to their long-standing company policy that restricts them from completing surveys, primarily because they do not have the resources to respond individually, and also for confidentiality reasons.

VF Corp. had published on their website the following e-mail in the contact section for students and other inquiries: corporate_communications@vfc.com. There was no answer to my mail and questionnaire. For PVH Corp., csrreport@pvh.com was found in the 2012 report and an e-mail was sent which was not answered; on their website they provide a contact form, interestingly without CSR as available subject. Finally, for The Jones Group it was difficult to find any e-mail; on their website they provide one, yet rather for customers or the press, customer_relations@jny.com, to which also my request was sent. The answer was a standard mail that the request will be answered in a couple of days, which never occurred.

the SEA department participated in the development of graduate study materials, provided information on CSR and labour practices for postgraduate dissertations and granted access to factories in El Salvador, China and Vietnam for academic research.

Yet, the request to fill in the questionnaire only received a polite, personalised answer stating that they, unfortunately, cannot deal with the number of inquiries they receive.

The poor availability of concrete contact facilities and the scarce willingness of corporations regarding CSR inquiries can be interpreted as a sign of corporations not wanting to engage (*dialogue*). It might be supposed that if a corporation discloses CSR information, they would provide their stakeholders with an operative contact possibility, as they often do for investors, for example. Moreover, if an address for requests is provided, they should see into answering them. In fact, European corporations seem to be more open to communicating with stakeholders than US ones are; in the US confidentiality issues and company policies seem to be the reasons for withdrawal.

To summarise, the final response rate to both attempts of getting the nine corporations under study to answer the questionnaire is 22%: 2 out of 9 corporations. As was already explained above, the insights gained from the information provided in the questionnaires are not analysed on a textual dimension but rather function as background information, and are presented throughout the whole study, in order to interpret and explain the different dimensions of CSR discourse. The same is the case for the information provided by the interviewed corporate communication practitioners. The next section briefly focuses on data collection on the context level in form of two interviews.

INTERVIEWS

A further approach taken in order to understand better the text production processes involved in CSR reports was to get in touch with companies producing reports for corporations and to ask for an interview. In 2014, I have personally interviewed representatives from two such companies. One of them is involved in the production of reports of one of the nine corporations under study. The names and details of these communication companies are confidential; however, both agreed to the quotation/publication of extracts from their interviews.

Unfortunately, confidentiality issues do not allow the researcher to draw interesting connections and conclusions among actors involved in this study.

One of the companies interviewed is specialised on stakeholder communication. The interviewee described her employer as a ‘corporate communications agency’ which is ‘tasked with producing annual reports’. Moreover, they have grown their business and picked up corporations’ sustainability reports and any kind of associated stakeholder communications. The other company defines its working area in communication and marketing.

The interviews were prepared with similar questions as for the questionnaire, yet rather aimed at companies supporting corporations to achieve their communication goals. The interviews were semi-structured based on a detailed interview guide with the possibility for follow-up and clarifying questions. The main areas of inquiry included

- the service the company offers
- their procedure with clients
- the production procedure of CSR reports in general
- the amount of work the corporation does vs. what the communication company provides
- the development of structure and content in CSR reports
- the steps and stages of production
- the supposed readership of CSR reports
- how much a report is based on the one from the year before
- peer awareness
- changes over time in themes disclosed and production processes
- assessment

The interviews were recorded, with the consent of the interviewee¹⁸⁸, and afterwards the content was transcribed. One interview lasted 58 minutes while the other one was a bit shorter with 50 minutes. Similar to how information from the questionnaires is treated, the insights gained from the interviews are not analysed on a textual dimension but rather function as background information.

After having seen then how the data for this study were selected and collected on the text level and for the context level, the next section describes how the

¹⁸⁸ The interviewees signed an informed consent form for research participants.

collected data on the text level —that is, the reports— were prepared for the latter analysis. It was already shown that not all downloaded documents are ‘pure’ CSR reports. Some explicitly combine the annual reports with information on sustainability; others publish annual reports in which some CSR issues are described. Therefore, a decision had to be taken on how to treat such different reporting formats in order to establish a more or less balanced corpus.

1.3 Data preparation

The data preparation process mainly focuses on the compiled reports from each corporation under study. On the context level, the written data received from the questionnaire inquiry were reviewed and incorporated into the descriptions, explanations and reasoning throughout the work, whereas the interviews were, first of all, transcribed and, then, the insights gained from them are treated in the same vein as the information from the questionnaires.

The preparation of the reports for the **CSR corpus** is two-folded:

(i) On the one hand, reports that merged CSR and annual report information into one report had to be disassembled into the parts rather pertaining to financial or governance information, and the ones being clearly CSR¹⁸⁹ (s.s. III.1.3.1). This was necessary in order to achieve reports as similar as possible to ‘pure’ CSR reports for companies that published no separate CSR report but combined annual and CSR information into one report.

(ii) On the other hand, reports had to be prepared for their treatment with Corpus Linguistics tools – that means, *pdf* documents needed to be modified into *txt* documents (s.s. III.1.3.2).

1.3.1 Disassembling combined reports

Table 4 in section III.1.1.3 above presents the reports of each corporation for each year under study. The CSR corpus consists of 60 reports in total, from which 45 are pure CSR reports and 15 present combined or rather annual reports, from which,

¹⁸⁹ This was still possible for the reports under study, yet should become more and more difficult with the introduction of integrated reporting (see footnote 82).

for the purpose of this study, information not concerning CSR, such as extensive financial data, is deleted in order to construct a corpus of CSR reporting.

A genre study of the available documents suggested three different kinds of reports. First of all, 'pure' CSR reports, as published by the company, which are included as complete documents into the corpus; this is the case for all Nike, Adidas, H&M, Gap, VF Corp., and PVH Corp. documents. Second, combined reports including annual and CSR information, and often manifesting explicitly the existent CSR content already, for instance, in the title, or subtitle, of the report; i.e., naming it as Puma did for FY 2011, *Annual and Sustainability Report*. This is the case for PUM_2010, PUM_2011, and IND_2006 to IND_2011. Third, the corpus includes a rather pure annual report (TJG_2005) with very little CSR information, and annual reports in the 10-K format, which present a US genre of reporting annual company information. The latter is the case for TJG_2006 to TJG_2011¹⁹⁰.

In order to disassemble combined reports into sections rather treated in annual reports and sections concerning CSR disclosure, an analysis of the content of all reports from the CSR corpus was conducted. Based on this, criteria that define the content of 'pure' CSR reports were defined; these criteria were, then, applied to combined reports in order to cut out the information that would not form part of a CSR report (e.g., the consolidated financial statement, or the corporate governance report). This is illustrated better on an example. Figure 24 shows the table of content of the Puma combined report for FY 2010. The sections in the right column of the table of contents can be clearly ascribed to issues normally treated in 'pure' annual reports, less the GRI index at the end.

¹⁹⁰ The reports from The Jones Group do not quite fit the general pattern of the established corpus and it was considered more than ones to exclude them; finally, they were included due to lack of other corporations from the middle to high-price sector providing CSR information. However, since the present study does not focus in depth on this specific corporation, the format of its reports does not influence the findings.

FIGURE 24: Table of contents of the Puma combined report for FY 2010

To our Shareholders	06	Management Report	98
CEO Letter	06	The Year 2010	98
Our Principles	09	General Economic Conditions	99
The PUMA Share	10	Strategy	100
PUMAVision	14	Business Development	101
PUMAVision – Our Mission	14	Sales	101
Public Feedback	16	Results of Operations	104
Talks at Banz	18	Dividend	107
PEOPLE@PUMA	20	Regional Development	108
PUMA.Safe	30	Net Assets and Financial Position	110
Environmental Targets 2015	31	Cashflow	112
PUMA Sustainability Scorecard	32	Value-Based Management	114
Sustainable Products	33	Product Development and Design	116
Organic Cotton	34	Sourcing	117
Cotton made in Africa	35	Employees	118
Clever Little Bag	36	Corporate Governance Report / Declaration of	
Sustainable Supply Chain Management	38	Compliance Pursuant to Section 289 a HGB	120
Wages in the Supply Chain	39	Remuneration Report for the Board of Management and	
Factory Audits	40	Supervisory Board	123
Supplier Trainings and Certification	44	Risk Management	124
Sustainability Reporting of PUMA Suppliers	46	Disclosures pursuant to Section 315 (4) HGB	129
Environmental Management	47	Outlook	130
Climate	49	Financial Statements	134
Energy	52	Statement of Financial Position	134
Water	54	Statement of Cashflows	135
Waste and Recycling	55	Statement of Changes in Equity	136
Volatile Organic Compound – PUMA's VOC Index	57	Statement of Profit and Loss	137
Biodiversity	58	Statement of Comprehensive Income	137
2010 Target Assessment	60	Development of Fixed Assets	138
PUMA.Peace.	66	Notes to the Consolidated Financial Statements	140
PUMA.Creative	72	Supervisory Board Report	189
Independent Assurance Report	76	Board of Management	192
Brand	80	GRI Index	194
Brand Strategy	80		
Teamsport	82		
Running	84		
Motorsport	86		
Golf	88		
Sailing	90		
Fitness	92		
Lifestyle	94		

Now, topics in the left column of the table of contents in Figure 24 refer to issues treated also in 'pure' CSR reports. It might be doubted whether to include the brand presentation as CSR. Actually, in the case of Puma_2010 it is easy to decide on which parts of the report present CSR content or annual report content since the corporation includes an Independent Assurance Report of their CSR sections right at the end of these sections (p. 76 in Figure 24). This clearly marks what

Puma considers CSR content. Moreover, the Independent Assurance Report states right at the beginning:

We have been engaged to perform a limited assurance engagement on corporate responsibility (CR) information for the business year 2010 presented in the chapters "PUMAVision", "PUMA.Safe", "PUMA.Peace" as well as "PUMA.Creative" of the Annual Report 2010 of PUMA AG, Herzogenaurach

Concerning PUM_2010, pages 80 to 194 were deleted. The GRI index was left in as it belongs to CSR, and so was also the section including the CEO letter at the beginning of the report since 'pure' CSR reports from the corpus under study mostly include a CEO letter, and also often include a short introduction to the company, or even a kind of summary of data included rather in the annual report.

The same procedure, although not always so easily decided on, was repeated for the rest of the documents not presenting 'pure' CSR reports. The criteria for disassembling reports into CSR and non CSR related parts were to leave in (i) the CEO letter/statement, (ii) chapters with CSR disclosure, and (iii) non-financial or governance information; mainly legal documents were cut and left out.

In order to avoid cutting mistakes and, thus, loss of data, before finally deciding to cut out any part from a combined report, those parts were carefully read through. I am aware of that 'trying to produce CSR reports from combined reports' bears the risk of ignoring the co-text of where in the combined reports the CSR elements are located and how that co-text may influence reception. Care was taken to cut by chapters in order to leave the co-text as untouched as possible. Anyhow, it resulted that, for the time period under study, most corporations that present CSR information in their annual or combined reports still have not reached a high level of integrated reporting. That is, they rather include some independent chapters on CSR in their annual report.

Once pure annual report content was separated and discarded from combined reports, the final CSR corpus could be established in *pdf* format. In addition, the whole corpus had to be converted into *txt* format in order to be able to make use of Corpus Linguistics tools. This procedure is described in the next section.

1.3.2 Converting *pdf* to *txt*

Since Corpus Linguistics (s.s. III.2.1.2 below) was one approach chosen for the analysis of the data for this study and since many of the Corpus Linguistics tools

considered, actually, are not able to analyse files in *pdf* format, the documents constituting the established CSR corpus had to be converted into *txt* format. For instance, the input format for Wmatrix is plain text (ASCII), and also AntConc asks for *txt*, *html*, or *xml* files (s.s. III.2.1.2 below for an introduction to this Corpus Linguistics tools).

Surprisingly, it can be quite challenging to convert a *pdf* into plain text. Some documents might be secured in different degrees, or even seem to be damaged somehow. The Adobe Acrobat 9 Pro actually provides the option for exporting *pdf* into various other formats, such as *html*, *image*, or *text*, and also into a Microsoft Word document directly. The different export options were tested for their liability and completeness of extraction. Unfortunately, the results were not satisfying for some reports. Many of the problems encountered were

- (i) text from tables, graphs, and images was not considered in the exporting process
- (ii) the copied text would show many intra-word blank spaces or signs
- (iii) reversed order of columns
- (iv) no recognition of columns or text fields.

Problem (i) might be due to tables, graphs, etc. having been inserted as an image file into the *pdf*. In order to solve the problem, the Adobe OCR text recognition function was run, and it was tried to export the text afterwards again. For some cases this was successful, but for others not. The missing text had to be inserted manually then.

If problem (ii) occurred, words in the plain text file would appear such as in *responsibility* or *resp•onsibility*. This can be manually resolved by deleting the signs or blank spaces, making use of the search function of the text programme too.

Problem (iii) refers to the presentation of information in some reports in columns. For instance, in some Adidas and Gap reports the information is mainly organized in two columns on each page. While extracting the text from the *pdf* format to *txt* format the order of the columns was often reversed, i.e. the right column of the page would come before the left one, which does not follow the intended information flow, and would interrupt sentences. These problems could be only manually corrected.

The fourth main problem described above was that columns or text fields would not be recognised by the exporting function. This can mean that, for instance, page headers would be repeatedly included for some reports but not for others¹⁹¹, or that text as in Figure 25 would be extracted as *FAIR porting others when they try, encouraging Fair means balanced...*; i.e., the text would be read by line and not in columns.

FIGURE 25: Example of text in columns from PUM_2011

<p>FAIR Fair means balanced. It means we see both sides and resist the pressures that can push us into extreme ways of thinking, working or living. It also means we are open to all and refuse to discriminate against people or make judgments based on gender, race,</p>	<p>porting others when they try, encouraging them when they fail, and celebrating with them when they succeed. It means 'we can more often than 'we can't.'</p> <p>CREATIVE Creative means imaginative. It means think-</p>
--	--

This problem could only be manually corrected. Other issues were encountered during the exportation process; however, these four were the most bothering ones.

Due to the huge workload in order to correct problems (i) to (iv) described above, other ways of converting *pdf* to plain text were considered. One option, among others, is selecting the whole content of the *pdf*, copying it and, then, pasting it directly into a Microsoft Word document, and save it as plain text¹⁹². Finally, this option was opted for (such as, Rayson, 2008) since the amount of problems seemed to be less; however, the same issues as described above for the exporting with Adobe were encountered. The consequence was that all converted documents had to be manually compared to their originals, and corrections had to be made where necessary. Moreover, apart from converting from *pdf* to *txt* format, the Corpus Linguistics tool mostly worked with —Wmatrix (s.s 2.1.2)— presents some input requirements¹⁹³ that had to be taken into account. This implied that the CSR reports, already in *txt* format, had to be treated further.

¹⁹¹ This is important to consider and correct if taking into account that page headers such as *Corporate Social Responsibility Report 2010* would result in an extremely high word count of 'responsibility', 'corporate', etc. for the certain document.

¹⁹² Obviously, then it would also be possible to paste directly into a text programme such as TextEdit or TextWrangler; however, Wmatrix text requirements are easier achieved by using Word.

¹⁹³. See, <http://ucrel.lancs.ac.uk/claws/format.html>, accessed on 12/01/2016.

Now, after having decided how to best convert from *pdf* to *txt* and following the input requirements Wmatrix prescribes, the necessary steps for converting a *pdf* file into plain text were determined and meticulously adhered to in order to equally prepare the 60 reports under study. Following this procedure, 5428 *pdf* pages of CSR reports and CSR information from disassembled combined reports were converted into plain text, checked, corrected, and saved for their treatment in the Corpus Linguistics tools Wmatrix and AntConc. The laborious manual check of data transfer was necessary in order to reach as much data correctness as possible. The next section presents and describes the final corpus of corporate CSR communication as established for this study.

1.4 The final CSR corpus

For the purpose of the present research, a **specialised corpus** (Baker, 2006) is built in order to study aspects of the CSR report genre. The corpus consists of 60 documents disclosing CSR information of nine multinational corporations from the garment industry over a period of ten years (**2002-2011**). The **corpus size** is of **1,668,458 words** in total. The associated *pdf* documents count 5,428 pages. In fact, the extent of the reports under analysis is quite different whereby attention should be paid to page numbers *and* word counts (see Table 5 below). For instance, the *pdf* of Inditex's 2008 report (IND_2008) counts 228 pages with 50,009 tokens, whereas Adidas' 2010 report (ADI_2010) presents 56,637 tokens on only 116 pages. Obviously the design and amount of pictures plays a fundamental role in the number of pages filled. The shorter reports count less than 20 pages and between 3,000 and 7,000 tokens. The following Table 5¹⁹⁴ presents a detailed overview of all reports from the CSR corpus.

¹⁹⁴ The 'pages pdf' column refers to the already cut part in the case of disassembled reports.

TABLE 5: Detailed overview of all reports from the CSR corpus

	report name	pages pdf	nr of types	nr of tokens	reporting period, as stated in report	type of doc	document label
Nike	NIKE, INC. Corporate Responsibility Report FY 04	113	4 312	40 696	FY 2004 (FY 2002, 2003)	CSR report	NIK_2004
	NIKE, INC. Corporate Responsibility Report FY 05 06	162	6 812	46 885	FY 2005 and 2006	CSR report	NIK_2006
	NIKE, INC. Corporate Responsibility Report FY 07 08 09	176	5 461	64 457	FY 2007, 2008 and 2009	CSR report	NIK_2009
	NIKE, INC. FY10/11 SUSTAINABLE BUSINESS PERFORMANCE SUMMARY	85	3 999	40 489	FY 2010 and 2011	CSR report	NIK_2011
Adidas	Behind our Brand	55	2 899	20 149	2002	CSR report	ADI_2002
	Staying focused	56	3 124	23 047	2003	CSR report	ADI_2003
	Taking on the challenges, wherever we operate	64	3 304	27 222	2004	CSR report	ADI_2004
	Connected by football	40	2 592	15 931	2005	CSR report	ADI_2005
	The integration of our social and environmental programmes in 2006	16	1 041	3 542	2006	CSR report	ADI_2006
	Striving to improve performance Corporate responsibility report 2007	84	4 462	45 552	2007	CSR report	ADI_2007
	Sport matters Sustainability Performance Review 2008	69	3 371	30 856	2008	CSR report	ADI_2008
	Team Talk	75	3 332	24 819	2009	CSR report	ADI_2009
	In the real world performance counts	116	4 987	56 637	2010	CSR report	ADI_2010
	Performance counts Sustainability Progress report 2011	61	2 538	21 424	2011	CSR report	ADI_2011
Puma	Insights PRODUCT-RELATED Environmental & Social Report	28	1 509	7 291		CSR report	PUM_2002
	Sustainability report Perspective	44	2 134	11 174	01/2002 to 07/2003	CSR report	PUM_2003
	Momentum 2004 Sustainability report	47	2 995	19 086		CSR report	PUM_2004
	2005/2006 Sustainability Report	86	3 998	28 289	2005 and 2006	CSR report	PUM_2006
	PUMA Vision Sustainability Report 2007/2008	122	4 519	35 721	2007 and 2008	CSR report	PUM_2008
	Annual report 2010	96	3 797	28 031	2010	disassembled	PUM_2010
	Annual and Sustainability report 2011	119	4 496	38 051	2011	disassembled	PUM_2011
Inditex	Welcome	188	3 432	28 131	(2001+) 2002	CSR report	IND_2002
	Sustainability Report Inditex 2003	176	3 887	22 117		CSR report	IND_2003
	Sustainability Report 2004	55	3 222	23 990	2004	CSR report	IND_2004
	Social and Environmental Performance ANNUAL REPORT 2005	82	2 671	16 481	2005	CSR report	IND_2005
	2006 annual report	163	3 614	29 136	02/2006 to 01/2007	disassembled	IND_2006
	Annual Report '07	186	4 267	40 803	2007	disassembled	IND_2007
	Annual Report 2008	228	4 850	50 009	2008	disassembled	IND_2008
	Annual Report 2009	172	4 662	41 986	2009	disassembled	IND_2009
	Annual Report 2010	171	4 505	46 584	2010	disassembled	IND_2010
	Annual Report 2011	144	4 045	37 570	2011	disassembled	IND_2011
H&M	Corporate Social Responsibility Report 2002	83	3 129	19 911	01/2002 to 12/2002	CSR report	HAM_2002
	Corporate Social Responsibility Report 2003	61	3 353	23 992	01/2003 to 12/2003	CSR report	HAM_2003
	Corporate Social Responsibility Report 2004	72	3 270	26 354	01/2004 to 12/2004	CSR report	HAM_2004
	Corporate Social Responsibility Report 2005	81	3 539	29 538	2005	CSR report	HAM_2005
	CSR Reporting	18	1 279	6 494	2006	CSR report	HAM_2006
	Corporate Social Responsibility Report 2007	83	2 971	25 552	01/2007 to 12/2007	CSR report	HAM_2007
	Sustainability Report 2008	129	3 717	41 904	01/2008 to 12/2008	CSR report	HAM_2008
	Style & Substance Sustainability Report 2009	167	3 963	45 590	01/2009 to 12/2009	CSR report	HAM_2009
	Conscious Actions Sustainability Report 2010	167	3 973	45 418	01/2010 to 11/2010	CSR report	HAM_2010
	Conscious Actions Sustainability Report 2011	89	2 613	21 558	12/2010 to 11/2011	CSR report	HAM_2011
The Gap	Social Responsibility Report 2003	46	2 760	17 754	2003	CSR report	GAP_2003
	facing challenges finding opportunities	62	3 375	26 218	FY 2004	CSR report	GAP_2004
	2005-2006 Social Responsibility Report	93	4 301	34 945	FY 2005, 2006	CSR report	GAP_2006
	2007-2008 Social Responsibility Report	161	4 287	38 699	2007 and 2008	CSR report	GAP_2008
	2009-2010 Social Responsibility Report	159	4 532	49 218	FY 2009 and 2010	CSR report	GAP_2010
	2011-2012 Social Responsibility Report	145	4 054	45 228	FY 2011 and 2012	CSR report	GAP_2012
V.F. Corp.	2005 Global Compliance Report	40	2 017	11 726		CSR report	VFC_2005
	2011 Global Compliance Report	37	2 529	15 466	update to 2005 one	CSR report	VFC_2011
PVH Corp.	Corporate Social Responsibility Report 2008	64	2 951	18 788	2008	CSR report	PVH_2008
	PVH CORPORATE SOCIAL RESPONSIBILITY REPORT	51	3 205	19 999	FY 2009	CSR report	PVH_2009
	2010 Corporate Social Responsibility Report	68	3 607	25 998	FY 2010	CSR report	PVH_2010
	Corporate Social Responsibility Report 2011	75	3 386	25 115	FY 2011	CSR report	PVH_2011
The Jones Group	2005 annual report	24	1 027	3 100		disassembled	TJG_2005
	2006 annual report	26	2 332	13 189	2006	disassembled	TJG_2006
	2007 annual report	26	2 236	12 402	2007	disassembled	TJG_2007
	2008 annual report	25	2 229	11 970	2008	disassembled	TJG_2008
	2009 annual report	29	2 392	13 590	2009	disassembled	TJG_2009
	2010 annual report	31	2 640	15 062	2010	disassembled	TJG_2010
	2011 annual report	37	2 885	17 524	2011	disassembled	TJG_2011
TOTAL		5428		1 668 458			

The established corpus is valid for the purpose of this study since the corpus is *specialised, balanced, representative, large, reliable, available, contextualised*, and covering a period of ten years (see, e.g., Baker, 2006).

The composition of the corpus pretends to be **balanced** in more than one sense: (i) the objective was to include data provided by companies of the clothing industry from diverse sectors (sports, fast fashion, middle to high-price); (ii) it was intended to collect data for each year for each corporation under study; and, (iii) combined reports were disassembled attempting not to destruct the integrity of the report. As can be seen from the information provided in this chapter, the middle to high-price sector data do barely meet point (ii), which is one of the reasons why it is not considered further for detailed text analysis. Anyhow, the corpus in its whole, as discussed up to now, is considered as **representative** of the language variety this study examines, viz., the discourse of CSR by clothing corporations¹⁹⁵.

Moreover, some authors recommend that a 'good' corpus has to be **large**. Baker (2006) cites others who view a one million words as adequate in non-discourse oriented, grammatical and comparative studies. However, he argues that a smaller corpus size is normal in discourse studies, and that in specialised corpora the quality of the data is worthwhile to take precedence over quantitative issues. The size of the established corpus, with its more than 1,6 million words, is adequate for the purpose of the present study.

The CSR corpus is also **reliable** due to the facts that (i) the availability of corporations and documents for each reporting year was exhaustively studied, and (ii) the exportation process from *pdf* to *txt* format was manually controlled and hand-corrected where necessary. The latter makes the corpus, furthermore, **consistent**: all documents were treated the same way following the abovementioned step-by-step procedure.

The content of the corpus is **available**: the *pdfs* accounting for the corpus are for everybody downloadable in the Internet (see also Appendix D). Furthermore, the corpus is **contextualised**: a description of the industry and companies is

¹⁹⁵ However, Machin and Mayr (2012) question if chosen texts can be really called typical when a researcher concentrates on some newspaper articles or textbooks for analysis. The question remains how many texts of a particular discourse have to be analysed in order to be able to show, or even prove, a tendency or ideology.

provided in section III.1.1; the wider social background is discussed, mainly, in Part II; inquiries into the discourse practice dimension are provided through questionnaires and interviews (s.s. III.1.2.2); and, not less important, the corpus in plain text format is available in its original form, *pdf*, which makes it possible to refer back to the original page(s), so aspects of multimodality —such as layout, font size, or images— can be observed.

Another useful aspect of the established corpus is its time scope, which allows for observing possible changes over time (**brachychronic** corpus). Covering the years 2002 to 2011 the corpus enables the researcher to chart how CSR discourse has been formed and modified in a ten-year period. For instance, it should be possible to examine whether specific content or a feature has become more or less common, or to compare trends, such as substitution of one feature for another. Changes might be connected to important sociocultural points or developments in time then. That CSR reporting changes can be seen already just by looking at the rising amount of CSR disclosure, the more elaborated make-up of reports, and the combination of CSR and other corporate information into one document.

Before introducing the different approaches and tools considered for the analysis of the CSR corpus in section III.2.1 below and presenting the specifically for this study developed methodology (section III.2.2), the following section summarises the data selection, collection, and preparation process.

1.5 Summary points

In this first chapter of Part III the main data, their selection, collection, and preparation, for the purpose of the present work is presented. A specialised corpus (Baker, 2006) was built in order to study aspects of the CSR report genre. The corpus consists of 60 documents disclosing CSR information of nine multinational corporations from the clothing industry over a period of ten years (2002-2011). The corpus size is of more than 1,6 million words whereby the associated *pdf* documents count more than five thousand pages. The following summary points describe the establishment of the corpus:

- **nine transnational corporations based in North America and Western Europe whose main business involves the delivery of consumer products in the form of footwear, apparel, and accessories were selected, and sorted into three sectors:**

- ◇ the sports sector: NIKE, Inc., adidas AG, PUMA SE
- ◇ the fast fashion sector: Industria de Diseño Textil, S.A., Hennes & Mauritz AB, The Gap, Inc.
- ◇ the middle to high-price sector: VF Corporation, PVH Corporation, and The Jones Group
- for all nine corporations CSR (or combined, or annual) reports in form of *pdf* documents were *downloaded* as such from the corresponding websites of the corporations
- the *preparation* of the reports for the CSR corpus included,
 - ◇ first, to disassemble reports that merge CSR and annual report information into one report
 - ◇ secondly, to prepare reports for their treatment with Corpus Linguistics tools – that means, *pdf* documents needed to be exported into *txt* documents
- the composition of the corpus pretends to be balanced, large, representative, reliable, consistent, available, and contextualised

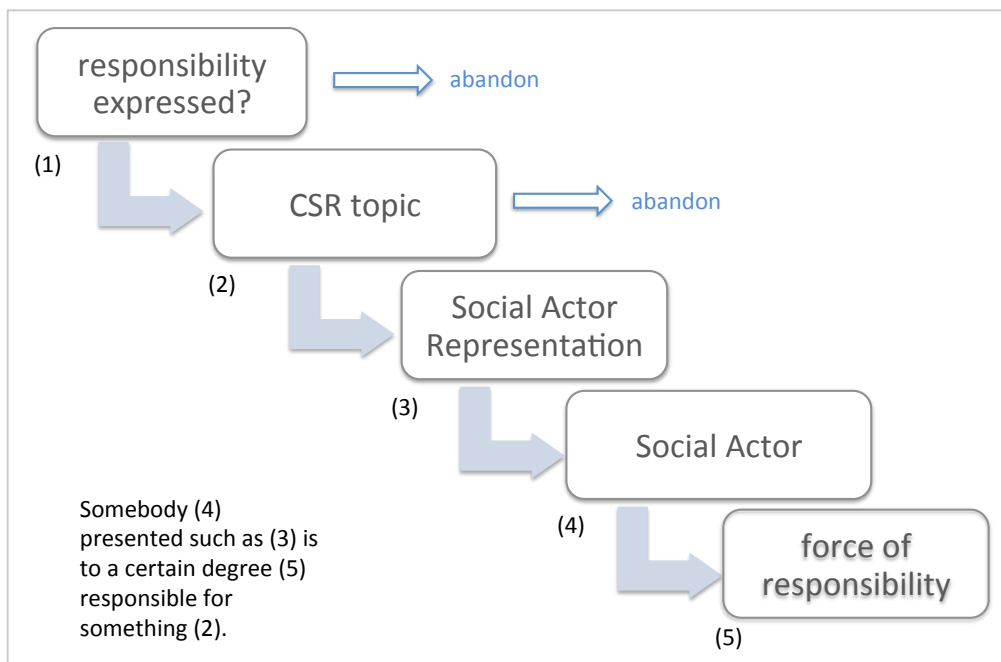
In order to find out more about the **production** of CSR discourse, a questionnaire was sent to each corporation under study (2 out of 9 answered it); furthermore, two consultancies from the marketing and communication sector who assist corporations write their CSR reports were interviewed. Regarding the **questionnaire**, it seems that, even though corporations in their communications often embellish themselves with their disposition for dialogue, the probabilities to really get in touch with them —and receive more than a prefabricated answer— are quite low. On the other hand, the two **interviews** conducted with corporate communication practitioners were highly insightful.

The next chapter of Part III describes which tools and methodology are used in order to work with and analyse the presented CSR corpus. At the end, the corpus is exploited with two intentions – one, to analyse CSR disclosure over time by diverse corporations from the clothing industry, and the other being to present and test the developed methodology, its functioning, and usefulness for the present and, possibly, further research.

III.2 Data analysis

The last chapter, III.1, described the data selection, collection, and preparation procedures. In brief, a corpus consisting of 60 documents disclosing CSR information of nine corporations from the clothing industry was established in *pdf* and *txt* format. Such a corpus is an adequate information basis to do a critical discourse study (s.s. II.1.2). The present chapter, III.2, outlines, on the one hand, diverse tools and approaches to deal with the corpus (s.s. III.2.1); on the other hand, a methodology for quantitative and qualitative text analysis and its development is presented (s.s. III.2.2). Figure 26 shows a preview of the established 5-step coding system for this study.

FIGURE 26: Overview of the developed 5-step coding system



The general idea behind the coding system is that a social actor such as the corporation, linguistically represented in a specific way, is to a certain degree responsible for a CSR topic. In Step 1 (s.s. 2.2.2) of the coding system the analyst would determine whether a unit of analysis (s.s. 2.2.1) expresses prospective moral responsibility, as defined for CSR in this study. If this is the case, the utterance would be coded in Step 2 (s.s. 2.2.3) for the CSR topic the action described in the unit of analysis refers to, such as human rights abuses or chemical spillage in water sources. If responsibility is expressed, somebody has to be

responsible for it; in Step 3 (s.s. 2.2.4) the researcher codes how this responsible social actor is represented, for instance by their proper name, through a pronoun, etc. In Step 4 (s.s. 2.2.5) then, it is coded who this social actor actually is, for example the corporation or suppliers. Finally, in Step 5 (s.s. 2.2.6) the analyst codes on a scale with which force the corporation assumes responsibility in the utterance under observation. The corporation as the text producer might promise to do something and, thus, take on responsibility with a high degree, or the corporation might tell other social actors to do something, which means that the corporation itself would take on less responsibility for bringing about a certain SoA.

The intention is to take the reader in detail through the steps of development of this methodology in the various sections of III.2.2. Beforehand, section III.2.1 demonstrates which role Content Analysis and Corpus Linguistics play in this study, and which pros and cons these approaches to data analysis—and their corresponding tools—evince.

2.1. How to analyse the CSR corpus: Approaches and Tools

Having established a corpus—viz., a large body of naturally occurring language data stored on the computer (Baker, 2006)—leads to the next step: analysing this corpus, but *how*? Some researchers, also concerned with corporate discourse, opted for the Content Analysis (CA) method (see, e.g., García-Sánchez, Frías-Aceituno, & Rodríguez-Domínguez, 2013; Metaxas & Tsavdaridou, 2011; Salisbury, 2001), others used tools from Corpus Linguistics (CL) (see, e.g., Fuoli, 2012; Lischinsky, 2011a), and again others stick to a close reading process (see, e.g., Herzig & Moon, 2013; Merkl-Davies & Koller, 2012). These were also the three considered and most involved approaches for the purpose of the present study.

In fact, **Corpus Linguistics** can be understood, first of all, as an approach to the creation and organisation of a database compiled following certain standards (large, representative, balanced, etc.); secondly, under CL some tools are provided to examine these data in specific ways. The researcher might want to sort their data by frequency counts, collocations, part-of-speech, etc., or observe them through the lens of key words in context (KWIC), or plot views. In turn, **Content Analysis** is primarily a systematic method to establish the variables and procedure

in order to analyse data — viz., to code the content of the data. Now, for this study, a **close reading** of the data took place, since any other manner of observing the data, for instance through frequency lists or semantic tags (viz., by CL tools), resulted less fruitful. It turned out that the methodology developed for the present study requires a close reading of the texts under analysis.

The following sections present CA and CL further with their pros and cons, especially with regard to the present work, to conclude that the approach finally applied for the analysis of the CSR corpus presents traces of CA and CL, and is tackled through a close reading of texts; whereby the attempted work with CL tools had to be reduced significantly at the end.

2.1.1 Content Analysis

Depending on the author, definitions of what CA is vary, emphasising more or less certain characteristics of this technique or method of analysis (see, e.g., Krippendorff, 2013; Neuendorf, 2002). For example, Riffe, Lacy, and Fico's (2005: 25) definition reads as follows:

Quantitative content analysis is the systematic and replicable examination of symbols of communication, which have been assigned numeric values according to valid measurement rules and the analysis of relationships involving those values using statistical methods, to describe the communication, draw inferences about its meaning, or infer from the communication to its context, both of production and consumption.

Neuendorf (2002), in contrast, is more general in her definition:

Content analysis is a summarizing, quantitative analysis of messages that relies on the scientific method (including attention to objectivity-intersubjectivity, a priori design, reliability, validity, generalizability, replicability, and hypothesis testing) and is not limited as to the types of variables that may be measured or the context in which the messages are created or presented.

As can be seen, both definitions have things in common, such as the ideas of *quantitative* and *replicable*. Neuendorf's definition allows for different types of variables, and Riffe et al. highlight issues also discussed in CDS (s.s. II.1.2): systematic approaches, hypothesis testing, bias/objectivity/intersubjectivity, or replicability. Hsieh and Shannon (2005: 1277) propose qualitative CA observing that CA "describes a family of analytic approaches". For these authors qualitative CA is "defined as a research method for the subjective interpretation of the content of text data through the systematic classification process of coding and identifying

themes or patterns" (ibid., 1278). It seems that CA as a method is "virtually unlimited in its applicability to a variety of questions important to many disciplines and fields because of the centrality of communication in human affairs" (Riffe et al., 2005: 39).

A critique made of CA is that it only takes into account the message content but not the circumstances of text production and interpretation (see, e.g., Merkl-Davies & Koller, 2012), even though the communication content can be understood as an end product, "the assumed consequence or evidence of antecedent individual, organizational, social, and other contexts" (ibid., 11). In contrast, Riffe et al. (2005) recognise CA as a 'nonobstrusive' and 'nonreactive' measurement technique with which the researcher can draw conclusions from content evidence without the need to gain access to communicators who may be unwilling or unable to be observed and questioned directly.

In order to overcome the reductionist character of CA —meaning is reduced to content scores— Neuendorf (2002) describes the *integrative model*. The integrative model calls for observing the context of the content under analysis, viz., establishing the link between message variables and extramessage variables (ibid.). Such an approach would take each part of the communication model into account (source, receiver, channel, etc.). Neuendorf differentiates between first-, second-, and third-order linkages: a first-order linkage is when "the precise messages analyzed in the content analysis are the ones created by the sources under study or are the ones accessed by the receivers under study" (ibid., 61); a second-order linkage exists when "a link is established without a one-to-one correspondence on some unit of analysis" (ibid., 62), such as would be the case of linking a CA of press coverage on the Bangladesian factory collapse to economic losses in the garment industry; and a third-order linkage shows no one-to-one or occasional correspondences of units of analysis, but rather an overall logical link (ibid.).

For the present study, linkage of the diverse orders is established through, for instance, the interviews and questionnaires with some of the very text producers of corporate CSR disclosure under research (*discourse practice dimension*); or, through connecting the development of the clothing industry and its outsourcing practices to political and economical orders (e.g., *globalisation*) (*social practice*

dimension). CSR discourse is assumed to be specifically produced context or event dependent.

Neuendorf (2002: 50-51) provides a flowchart for the typical process of CA research, here reproduced in a simplified form:

- (i) examine **theoretical background** of content under analysis; literature review; research questions, hypotheses
- (ii) **conceptualisation**; define variables
- (iii) **operationalisation**: define measures, unit of data collection, create a *a priori* coding scheme describing all measures (*codebook*)
- (iv) **sample** a subset of the content if necessary
- (v) for human coding, **training** and pilot reliability; revision of the codebook or coding form as needed
- (vi) **coding** (establish *intercoder reliability*)
- (vii) tabulation and **reporting**

As will be shown, the creation of the methodology for the purpose of the present study has much in common with considerations from the CA approach; however, not all criteria of a CA method can be met. Anyhow, it is not the aim of the present study to adhere consequently to the CA method and no claim is made of having done so.

2.1.2 Corpus Linguistics

CL is an approach for the study of language based on examples of real language use. It is an applied linguistics approach that has become one of the dominant methods used to analyse language today (Anthony, 2013). Four main features can be identified (Biber, Conrad, & Reppen, 1998): (i) **empirical** approach – patterns of language use are observed and analysed, (ii) **electronically stored** database from which representative samples for analysis can be selected, (iii) reliance on computer software (**CL tools**) to organise, visualise, and count linguistic patterns for analysis, and (iv) CL makes use of both **quantitative** and **qualitative** analytical techniques to interpret the findings. The following pages outline basic principles and concepts in CL, point out criticism, and explain its application in the present study¹⁹⁶.

¹⁹⁶ Baker (2006) provides a comprehensive overview of the CL approach.

As stated by Baker (2006), and self-experienced, CL is not just an approach which enables the researcher to quickly examine big amounts of text with the help of computer programmes; it rather is a time-consuming approach requiring the collection and preparation of data, and a learning process of how to use CL programmes and interpret their results. As abovementioned, CL can be understood as a guide to establish an electronically stored database and, moreover, as a tool — in form of computational procedures which manipulate the data in various ways (Baker, 2006)— that provides the researcher with rather quantitative data extracts, which often undergo further qualitative analysis. CL concepts and constructs are compatible with, and can be adapted to, diverse areas in Humanities.

Various studies show how corpus analysis can uncover ideologies and, thus, be a valid procedure for (critical) discourse studies. The introduction of CL techniques into CDS benefits the qualitative analysis of linguistic evidence through a quantitative dimension. Applying CL can address the problem of the representativeness of the samples of language to be analysed, and the need of empirically verifiable data, chosen on the basis of explicit and objective criteria (Machin & Mayr, 2012). Breeze (2013) in her outline of corporate discourse states that CL can complement and enhance the study of this kind of discourse; she moreover acknowledges that CL has already been applied to explore corporate discourse, yet not extensively beyond word level.

As a matter of fact, corpora provide evidence, not interpretations or explanations. Once this evidence is visualised through CL tools, the researcher deducts from these results, preferably, in combination with the information and knowledge of the context, viz., taking into account the various dimensions of discourse. CL tools, then, can help to retrieve and make visible patterns on the textual dimension of discourse. The researcher might want to take a closer look at (i) words or word groups (Multi Word Expressions/clusters/n-gram/lexical bundles) in form of *frequency lists* or *word clouds* (visual representation of word frequency), *dispersion plots* (visual representation of where in the text a search term occurs), *concordances* (lines of data that present instances of a word or cluster in its immediate co-text); (ii) *type/token ratio* (the average number of tokens per type); (iii) the above-chance frequent co-occurrence of two words

within a pre-determined span (Baker et al., 2008) (*collocations*); (iv) grammatical or semantic units; or, (v), *keyness* (a word is key if it occurs statistically more often in one corpus when compared against its frequency in another corpus).

Once patterns (*quantitative*) in language are identified through CL tools in corpus-based studies, the researcher would proceed to their interpretation and explanation (*qualitative*). For instance, if it is identified through observing frequency lists that Inditex in its reports barely uses the corporate ‘we’ to refer to themselves while H&M does so much more frequently, it could be interpreted that H&M pretends to establish a group dynamic in the sense of ‘we-ness’ (including or excluding the text receiver) while Inditex favours a less emotionally loaded third-person self-reference. Indeed, counting *wes* in texts might seem revealing, yet, as the next section demonstrates, care has to be taken.

PROS AND CONS OF CORPUS LINGUISTICS

The advantages of a CL approach are various. First of all, it allows the researcher to look at big amounts of data that outreach the scope of a non-computer-aided analysis, which makes data screening less selective. In this way, researcher’s bias can be reduced because the researcher relies not only on their intuition, but also on a tool that visualises more phenomena than the researcher might have thought of in first place. Indeed, the juxtaposition of intuition and introspection vs. empirical (corpus) evidence—in other words, the perception of frequency/usage vs. actual frequency/usage—makes the CL approach appealing.

Due to the fact that computers process information in another manner than human brains do, a CL approach is an adequate manner to uncover patterns in language, which might be hidden to the human brain by being unconsciously influential (Baker 2006). The use of CL tools, then, helps to test out intuitions and bring to light patterns that are less visible on a qualitative reading (Breeze, 2013). Nevertheless, Baker et al. (2008) observe that this reasonably high degree of objectivity achieved through the CL method is always accompanied by the researcher’s subjective input – the analyst decides, for instance, what texts should go in the corpus, what is to be analysed, which corpus-based processes are to be applied, and what the ‘cut-off’ points of statistical significance should be.

Further advantages of the CL method are that CL tools not only help to identify overall patterns or trends but also exceptions to them (Baker, 2006), which easily might be overseen when approaching text solely by reading and concentrating on specific features the researcher is looking for. Moreover, thanks to collocation analysis, CL tools can identify the cumulative effect of language; i.e., it can show semantic preference and, in a more evaluative sense, semantic connotation due to the fact that CL makes it possible to visualise each instance of a word or collocation in context, which would be something difficult to do for the bare human eye. Finally, apart from managing huge amounts of data, CL tools also facilitate the examination of diachronic data; i.e., it enables the researcher to spot language change more easily, for example by examining frequency lists of the same discourse at different points in time.

After having pointed out some of the advantages of the CL method, it is emphasised again that a corpus-based discourse analysis should not replace other forms of close human analysis, but act in tandem with them (see also, Baker, 2006) because the CL approach is also restricted. For instance, analysing the first person plural pronoun use in corporate discourse often reveals a frequent use of 'we', yet it cannot be assumed that all by CL tools counted instances of 'we' in the corpus refer to the corporate 'we'. The 'we' might also be part of quoting another social actor, or refer to all humanity (s.s. III.2.2.4); in other words, CL tools cannot easily detect, for instance, referential shift in pronoun use. In order to elevate the examination from the lexical level analysed by CL tools, the researcher and a rather qualitative approach is often needed.

Further repeated points of critique are that a CL approach will not take into account the social context in more general terms (*social practice dimension*), the processes of text production and interpretation (*discourse practice dimension*), and that using CL tools restricts the examination of discourse to looking at written words (*textual dimension*). Regarding the latter, images, graphs, tables, page layout, etc. can hardly be considered in CL, although attempts to encode images are in process.

Concerning the critique that a CL approach does not take into account the social and discourse practice dimensions (*decontextualisation*) (see, e.g., Baker et al., 2008; Włodarczyk, 2010), I believe, this depends on the scope of each research.

Corpus analysis does not have to stop with quantitative findings; the researcher can pursue to provide (qualitative) interpretations and explanations. For this study, considerations of the context are the basis in order to understand, interpret, and explain findings from CL. Moreover, as Baker (2006: 25) recommends for preventing decontextualisation, the corpus was build from scratch, thus, resulting “in the researcher gaining a much better 'feel' for the data and its idiosyncrasies”.

Last but not least, another criticism of CL is that it might not show what is not there and, precisely, the absence of information can be a sign of power (see, e.g., Baker, 2006). Consequently, the researcher would have to pay attention not only to frequent patterns in CL results but also to rare ones. This is actually possible through tools such as for keyness analysis where frequency tables would retrieve findings for over- and underrepresentations of lexical items, or even part-of-speech and semantic categories. The next section looks further into the CL tools applied in the present study.

TOOLS FOR CORPUS LINGUISTICS

Anthony (2013), in his paper calling for a clear separation between corpus tools and linguistic data in CL research, argues that the value of a corpus depends on the information that can be extracted from it, so that “[t]herein lies the importance of corpus tools; we need to have tools that can provide us with the information that we desire” (ibid., 146). In order to find an adequate tool for this study, various ones were considered and tried, finally, opting for two different programmes for the analysis of the CSR corpus – one is computer software called **AntConc** (version 3.2.4m) (Anthony, 2011) and the other is the web-based tool **Wmatrix 3** (Rayson, 2009).

AntConc is downloadable software that generates word lists, key-word-in-context concordances which, interestingly, can be ordered depending on the words occurring around the search term, collocation lists with statistical significance measures, dispersion plots, etc. Wmatrix 3 provides many of these tools too, and further ones, such as a part-of-speech and semantic tagger. Basically, both,

AntConc and Wmatrix, were implemented for the present study in order to make use of the tools one would offer but the other not¹⁹⁷.

In favour of the web-based tool Wmatrix stands that the user can upload corpus texts via a web browser and save them, have the texts automatically part-of-speech and semantically tagged using a tag wizard, and have keyness comparisons at the word, part-of-speech, and semantic domain level done (Rayson, 2008). Moreover, Wmatrix runs on all operating systems and provides a simple and advanced interface.

Wmatrix: Application in this study

Of special interest for the present study was the semantic domain tag wizard function in Wmatrix. What semantic tags do is to stand for semantic fields that group together word senses that are related by virtue of their being connected at some level of generality with the same mental concept. This might be done through semantic relations in the form of synonyms and antonyms but also by hypernyms and hyponyms. In order to do so, the lexicon contains nearly 37,000 words and the template list contains over 16,000 multi-word units. This assigning of semantic categories to English words involves employing a comprehensive semantic

¹⁹⁷ When working with various programmes, it is important to be aware of possible different outcomes for the same query. For example, AntConc would provide the total number of word types for the VFC_2005 report as 2,407 and the total number of word tokens as 11,726; while Wmatrix states 2,272 and 11,384, respectively, for the same file. The explanation for this difference is that various tools do not count in the same way – i.e., tokenisation takes place differently. For instance, Wmatrix counts multi-word-expressions, such as ‘business partners’ or ‘supply chain’, as one item. Hence, in order to obtain reliable and comparable results, it is important to not switch programmes with work in progress and to rely on the same programme when the same query is repeated on different files.

category scheme that was originally based on the *Longman Lexicon of Contemporary English* (LLOCE) (McArthur, 1981)¹⁹⁸.

It was considered that semantically tagged data from the CSR corpus could help finding answers to the research questions. This is why the 21 major discourse fields and 232 categories included in them were examined in order to find semantic tags of interest for this study. After various trials and downsizing the number of categories of interest, from 167 to 66 to 4, it turned out that the analysis of concordance lines with the method developed for the present study was not going smoothly at all, showed problems of application, and returned more questions than answers. Reluctant to throw over board the whole semantic tag approach and willing to make the initial idea work, the decision was taken to concentrate only on concordance lines retrieved by the semantic tag S6+ – 'Strong obligation or necessity'. S6+ seemed an objective sampling method providing comparability: in order to apply the same criteria to the 60 reports of the CSR corpus, all concordance lines retrieved through S6+ could be analysed.

The underlying idea became to analyse all reports in the CSR corpus for S6+ concordance lines and, additionally, to analyse a sample of reports through a close reading and coding of the entire report with the help of a Computer Assisted Qualitative Data Analysis (CAQDA) programme (s.s. III.2.1.3 below). Then, the results from the S6+ analysis could be compared to the CAQDA analysis done for the same report. I expected two favourable outcomes from this procedure. First of all, I hoped that the results from the S6+ analysis and from the entire reading and coding of the same report would be similar or, at least, show any kind of relation

¹⁹⁸ Actually, the semantic tagging system of Wmatrix combines several resources and approaches including a part-of-speech tagger, a lemmatiser, semantic lexicons, a template list, contextual rules, and programs implementing algorithms of disambiguation and assigning semantic tags to each word in a running text (Rayson et al., 2004). The scheme for semantic tagging includes 21 major discourse fields, such as 'SUBSTANCES, MATERIALS, OBJECTS & EQUIPMENT' or , SOCIAL ACTIONS, STATES & PROCESSES', which, in turn, expand into 232 categories, for instance, the former has as a subcategory 'Electricity and electrical equipment' and the latter, 'Personality traits'. The complete semantic tagset can be found at <http://ucrel.lancs.ac.uk/usas> (accessed on 21/01/2016). In contrast to other semantic field taxonomies in use today, the one applied in Wmatrix is different because it is conceptually rather than content driven—in other words, it works with a conception of the world that is as general as possible rather than with a semantic network for specific domains (Piao, Archerand, Mudraya, Rayson, Garside, McEnery, & Wilson, 2005). Refer to Piao et al. (2005) for a detailed explanation of the semantic tagset, and to Rayson et al. (2004) for insights to the functioning of the semantic tagger.

that could have been suggestive. This could have implied that a S6+ analysis can be indicative of the findings from a close reading of the whole report. The second favourable outcome I expected was to check for and provide (intercoder) reliability. The CA method suggests intercoder reliability, which this study cannot provide due to a lack of resources. However, I contemplated that if the same coding results were yielded for the same utterance during coding in S6+ and coding while analysing the whole report in a close reading process, this might show, at least, consistency in my coding.

Analysing by the semantic tag 'Strong obligation or necessity' (S6+)

It was decided, then, to concentrate on the semantic tag S6+ for data retrieval from the CSR corpus under study. Table 6 shows the example of all words tagged by Wmatrix in the S6+ category of ADI_2002. The programme tagged 20 types and 122 tokens, which make up 0.62% of the whole text.

TABLE 6: Results for semantic category S6+ of Adidas' CSR report for 2002

word	semantic category	absolute frequency	relative frequency
must	S6+	33	0.17
need	S6+	14	0.07
responsibility	S6+	13	0.07
commitment	S6+	10	0.05
needs	S6+	9	0.05
should	S6+	9	0.05
binding	S6+	5	0.03
obligations	S6+	5	0.03
essential	S6+	4	0.02
necessary	S6+	4	0.02
responsibilities	S6+	3	0.02
bindings	S6+	3	0.02
compulsory	S6+	2	0.01
have_to	S6+	2	0.01
has_to	S6+	1	0.01
duties	S6+	1	0.01
needed	S6+	1	0.01
imposed	S6+	1	0.01
requisite	S6+	1	0.01
had_to	S6+	1	0.01

Since frequency counts do not necessarily express anything about the usage of a lexical item in context, the observation of concordance lines is necessary for each

token in Table 6¹⁹⁹. Moreover, the word in its co-text has to be observed in order to apply the coding system (s.s. III.2.2 below) and annotate the utterance.

During the coding process various obstacles of major and minor importance were encountered. One of the major complications was that, certainly, utterances expressing prospective responsibility can take many forms not even nearly covered by the lexical items listed under the semantic tag S6+. For example, the word *ensure* is tagged as A7+ by Wmatrix, standing for ‘Probability, likely’. However, for the purpose of the present study, *ensure* is perceived as an expression with a commissive or directive sense (obviously, taking the co-text into account). Other expressions of interest, such as of *wanting* or *planning* something, are listed in the X7 ‘wanting, planning, choosing’ semantic tag in Wmatrix.

To make a very long story short, as more as I worked with concordance lines retrieved through S6+ as more doubts emerged regarding the effectiveness and efficiency of my doings, and I assumed that the procedure would present a limitation to the methodological approach developed for the present study. First of all, by concentrating on concordance lines retrieved for S6+, many utterances that present the assumption/recognition/expression of one's responsibility, and attribution of responsibility to others, would not be considered. Secondly, the comparison of results from a S6+ analysis with the coding results from a close reading did not provide the expected outcome of being suggestive one of the other. Thirdly, making use of S6+ —initially being thought of as a time saving procedure through down-sampling data from the CSR corpus— turned out to be extremely time consuming since I found myself compelled to go back to the original *pdf* file,

¹⁹⁹ A further but minor problem which points again to the need of analysing concordance lines one by one is that the semantic tagger is not fully developed and shows a 92% of accuracy – at the end, it is a computer tagging the semantic categories. From this follows that in some occasions terms might have been classified into a semantic category they do not necessarily belong to in that specific co-text, which might only be clarified through observing the term in its co-text. For example, in “WINTER OUTDOOR Salomon skis and bindings” (ADI_2002), *bindings* was tagged in Wmatrix as S6+. Obviously, ‘bindings’ here refers to a mechanical device on a ski, and not to ‘having power to bind or oblige’ (such cases would have been coded with a variant denoting ‘wrong semantic tag’ —and not merely as not expressing responsibility— in order to be able to also draw conclusions as to the reliability of the semantic tagger in Wmatrix). As also Piao et al. (2005) point out, a certain level of ambiguity and overlapping of the semantic categories remains unavoidable, because language can hardly be analysed into well-defined and discrete categories This example shows again that frequencies presented in Table 6 are not significant and should be handled with care.

locate the concordance line, and observe it in its co-text²⁰⁰. The general impression which emerged was that I could be quicker and more precise going through the whole document in its original format and coding it, than searching for each retrieved concordance line in the *pdf*. In brief, it turned out that an initially as handy perceived tool, semantic tagging, was not in accordance with the methodology established for the present study.²⁰¹

2.1.3 Approach taken for this study

The principal reason for discarding an extended use of the functions of CL tools was that I could not work out how to retrieve all concordance lines that include expressions of prospective moral responsibility as defined in Step 1 of the coding system (s.s. III.2.2.2 below). Bondi (2016: 64), studying future references in CSR reports, actually points out that “[t]he complexity of forms and functions of future references in CSR reports can only be appreciated through a close reading of the verbal text”. At the end, the decision was taken to reduce the number of texts for analysis and focus on a close reading of the original *pdf* for coding. For this a Computer Assisted Qualitative Data Analysis (CAQDA) tool is used.

²⁰⁰ Although Wmatrix offers the function to visualise concordance lines in a user-set character length and to go directly to a full text view (yet, of the *txt* file) accessing the original document felt necessary for various reasons. First of all, I needed to ensure that it was really the corporation’s voice and not the corporation as the text producer quoting another social actor. Furthermore, I felt more comfortable and true to the approach when observing the utterance under examination in its original format and co-text.

²⁰¹ A further attempt of using CL tools was made. Instead of concentrating on a semantic tag expressing responsibility—that is, accessing the coding system at Step 1 or Step 5—it was tried to focus on the responsible social actor—this implies accessing the coding system at Step 4 and 3. The idea was to search for lexical items such as *us, we, corporation, company, Adidas/Nike/...* representing the corporation as responsible social actor and then to follow the steps of analysis with these concordance lines. Encountered problems were that, first of all, nearly the whole text of a CSR report would be retrieved by the CL tool because these words are very frequently used. Another difficulty was how to deal with duplicates in the same utterance. The utterance *At PUMA, we take our responsibility very serious* would be retrieved three times: ones for *PUMA*, for *we*, and for *our*. To check for and eliminate doubles is a laborious task. Furthermore, this lexical approach would only retrieve concordance lines where the social actor responsible is the corporation. But how to find others where the social actor responsible are the suppliers, the state, NGOs, etc.? Or where a passive construction is used and no social actor is stated at all? When reading the documents I saw utterances interesting for my approach which would not be retrieved by the CL tool because a retrieval definition for all possible phenomena is complex and would finally retrieve more sentences than the proper text is long, due to duplicates, i.e. utterances that include more than one search criterion. A lexical approach to search for concordance lines did not seem valid either and also this idea was discarded because a close reading of the original text seemed more appropriate and effective.

COMPUTER ASSISTED QUALITATIVE DATA ANALYSIS TOOL: MAXQDA

Diverse CAQDA tools are available —such as MaxQDA, Atlas.ti, or Dedoose— as free source or for pay. After making inquiries, reading the manuals, and testing different programmes, MaxQDA (VERBI Software – Consult – Sozialforschung GmbH, 1989-2016) seemed the most adequate tool for this research. MaxQDA is a Qualitative Data Analysis Software for Windows and Mac OS X. It is professional software for qualitative and mixed methods data analysis, helping to analyse all kinds of unstructured data like interviews, articles, media, surveys, twitter, and more. Many kinds of data can be uploaded into the programme and managed with it. Materials can be organised in groups, linked between each other, shared, and compared.

The researcher establishes a code system that can be easily expanded or redefined. It is possible to mark important information in the data with different codes by using regular codes, colours, symbols, or emoticons. Thoughts and theories can be organised in memos, which can be stuck to any element of the project. Once the coding is done, coded segments can be retrieved quickly and efficiently, and search tools are available. Moreover, MAXQDA provides extended transcription functions with which the speed or the sound volume of audio and video files can be adapted. Media clips, as any other segments in MAXQDA, can be coded, retrieved, commented on, etc. The researcher can integrate quantitative methods or data into their project; the results of the qualitative analysis can be quantified and statistical frequencies calculated. Visualisations of the data are generated automatically or manually. Results can be exported into different formats, such as tables and images.²⁰²

Figure 27 presents an annotated screenshot of MaxQDA in use.

²⁰² For more information, see www.maxqda.com/products/maxqda (accessed 23/01/2016).

FIGURE 27: Annotated screencapture of MaxQDA in use

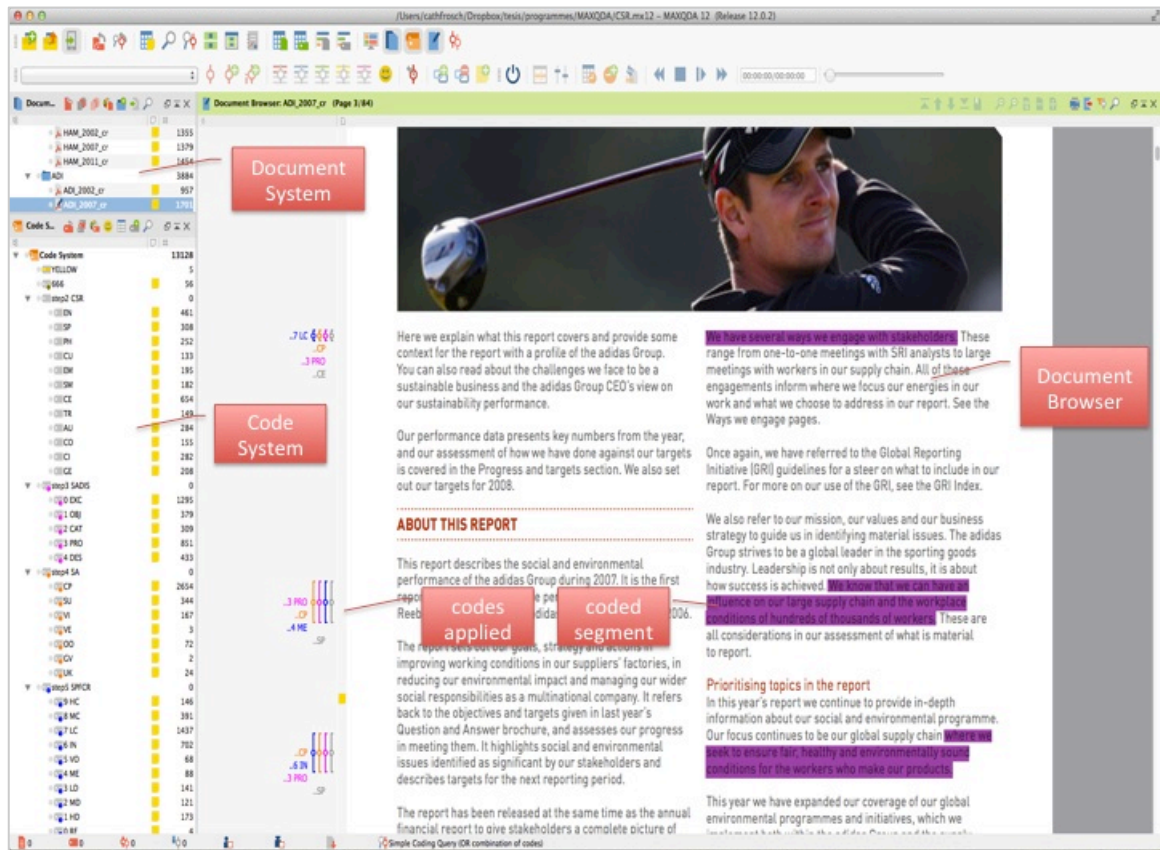


Figure 27 shows the open document ADI_2007 in the *Document Browser* and the *Code System* on the left hand side situated below the *Document System*, which visualises all imported documents. *Coded segments* are highlighted in the proper document and the *codes applied* to each segment can be seen in the sidebar to the left of the document under analysis. Since the analyst works on the original document with MaxQDA, it is possible to apply the textual 5-step coding system, and it would also be possible to comment on/code visual presentation at the same time. Another advantage is that, utterance order and the utterance in its co- and context are genuine. Moreover, the introduction, preparation, and organisation of the researcher's coding system are straightforward.

Once a CSR report was entirely coded, the coded segments were retrieved and results were prepared for further statistical analysis in SPSS (see Appendix E). For the present study MaxQDA was used for the analysis of original *pdf* documents from the CSR corpus and for the transcription of the two interviews on discourse production.

2.1.4 In brief...

The initial intention to extensively rely on the diverse functions of CL tools, such as semantic tagging, in order to analyse the CSR corpus did not result adequate and would rather present a limitation to the analysis with the methodology developed for the present study. However, discarding approaches of analysis taken with CL tools does not mean renouncing CL; obviously, the present work is still based on data organised in form of a corpus, and CL tools are further on used to assist the research, for instance, to look at keyness, frequency, or to find example utterances during the writing process.

It can be said, then, that the present research relies on some parts of the CA and CL approaches to data and their analysis²⁰³. CL, basically, provides the guidelines for establishing a large collection of electronically stored, naturally occurring texts – apart from tools to look at the data; whereas the development and application of the methodology described in the next sections shows many traces of CA. As will be demonstrated, the coding system presents a systematic, replicable technique for compressing many words of text into fewer (content) categories based on explicit rules of coding (as described in CA).

In the end, a close reading process and coding of the texts under analysis seemed to be the most viable manner for the application of the method, which, basically, categorises the data under analysis. These categorised data can be treated quantitatively in order to be, then, contextualised again for the interpretation and explanation processes on the discourse practice and social practice dimensions of discourse.

2.2 How to analyse the CSR corpus: 5-step coding system

After having presented the data selection, collection, and preparation for the present study and the different approaches, or techniques, and tools for working with these data, the rest of Part III establishes the method for analysing data from the CSR corpus. The process of method development and the resulting coding system show characteristics of CA; yet, no claim is made that a genuine CA build-up

²⁰³ Also Fuoli (2012), assessing social responsibility, approaches the texts under analysis with a CA method (manual annotation of his corpus) and CL mechanisms (the texts were passed through an automatic procedure for frequency counts).

was followed or is presented. CA rather served as an orientation and form of organisation, since the elaborated methodology is indebted to various theories used in discourse analysis, such as Social Actor Theory (s.s. II.4.1), Modality studies (s.s. II.4.2.2), Speech Act Theory (s.s. II.4.2.1), and even rather philosophic considerations on the notion of responsibility (s.s. II.2.2.2).

The developed methodology is aimed at the analysis of individual texts, i.e., to work on the textual dimension of discourse. Applying this methodology entails (i) identifying concrete units of analysis, (ii) examining the content and linguistic features and devises with their specific functions, and (iii) annotating utterances that meet the criteria which define the method. The following pages explain step by step the development and implementation of the method, which is then applied in order to analyse a part of the CSR corpus.

The final method consists of a 5-step coding system, that forms part of the analytical framework to examine and analyse corporate CSR discourse from a critical and interpretive approach in order to understand an important element of the relations between society and business in the context of rampant consumerism and globalisation (see, e.g., Fairclough, 2003; Gee & Handford, 2012; Wodak & Meyer, 2001). The propounded coding system is, currently, designed for textual analysis in the realm of utterances formulated in words; however, an adaptation to include and code the visual mode has been started.

The following sections outline, first of all, how the *unit of analysis* is defined for the present study (s.s. III.2.2.1) and, then, each step of the coding system is described in detail (sections III.2.2.2 to 2.2.6). In Step 1 the researcher codes whether an utterance expresses prospective moral responsibility (s.s. III.2.2.2); Step 2 determines if the utterance concerns a CSR topic and which one (s.s. III.2.2.3); Step 3 codes how the social actor responsible for the CSR action is linguistically represented (s.s. III.2.2.4); Step 4 annotates who is understood as the responsible social actor (s.s. III.2.2.5)²⁰⁴, and Step 5 determines the pragmatic force of corporate responsibility assumption in the utterance under observation (s.s. III.2.2.6). The description of each step is organised as follows: first, a brief overview is provided; second, explanations of the development of the step

²⁰⁴ Step 3 and 4 are ordered this way since, cognitively, recognising the representation strategy for the responsible social actor takes place before recognising the social actor.

including a description of the variants of the step (conceptual definition) is given; third, the coding process of the step and possible interpretations of results are commented on.

Example (74) and its analysis provide a first glance of the 5-step coding system in use:

(74) ...all our suppliers and their subcontractors, without exception, should follow this code. (HAM_2002)

In (74) prospective responsibility is expressed which does not form part of the legal duties of a social actor (Step 1); (74) refers to the CSR topic *Compliance*, as defined for the purpose of the present study (Step 2); the social actor responsible is represented in form of a *Categorisation*, i.e., the social actor is referred to in terms of what they do or what they are (Step 3); the social actor presented as responsible for the as CSR defined action in (74) are H&M's suppliers and subcontractors (Step 4); and the pragmatic force of the utterance, as defined for the present study, would be the one of a *Mid Directive*, in other words, the corporation as the text producer states what their suppliers *should* do and, therefore, assumes little responsibility themselves (Step 5).

Before entering the concrete description of the developed coding system, it is highlighted that any kind of categorisation, seen until now and to be seen in the rest of the work, is delicate and a difficult task to be achieved and implemented. Sometimes it can be challenging to decide if a case belongs to one or another category because the transition might seem seamless or a case shows characteristics belonging to both categories. Nevertheless, it is always attempted to establish mutually exclusive variants in each step of the coding system.

2.2.1 Unit of analysis

The unit of data collection (Neuendorf, 2002) was the CSR report, but now the question is how to chunk such a report into analysable units. The issue of determining the unit of analysis is already widely discussed, for instance, by Content Analysts and Corpus Linguists (see, e.g., Holder-Webb et al., 2009; Neuendorf, 2002; Unerman, 2000); however, no uniform agreement exists —some count pages, others paragraphs, others words, and again others sentences— and

the unit of analysis seems to depend on the alignment of each study; for instance, Neuendorf (2002) defines the unit of analysis for a CA study as a ‘message unit’.

In order to chunk the textual data into analysable and objective units, different units of analysis were considered for this study: a clause, a sentence, a proposition, an utterance...²⁰⁵ Due to the fact that a pragmatic approach is taken for the analysis of the data for the present study, it seems wrong to choose the sentence, a rather syntactic unit, as unit of analysis. Sbisà (2001: 1811) observes that

[i]llocutionary acts need not exhibit a one-to-one correspondence with individual, syntactically complete sentences (as has also been noted by Geis, 1995). Sometimes, one illocutionary effect is brought about by a sequence of connected sentences, while at other times, one sentence may give rise to a cluster of illocutionary effects.

Green (2014), moreover, suggests that the unit of communicative significance is the illocution rather than the proposition. It would be tempting to define a proposition as the unit of analysis; however, the definition of proposition as an independent and complete thought seems a bit vague. What is a ‘complete’ thought? What is an ‘independent’ one? Can they even exist in discourse or, at least, in the perception of discourse as adopted for the present study? Following Bourdieu’s conceptualisation of *habitus* (II.1.2.1), a thought hardly can be independent from anything that shape a living being. Moreover, a thought takes place in a social context, which coins the thought. This discussion could be extended over various pages and take a rather philosophical turn; anyhow, the point is that the conceptualisation of the unit of analysis for this study should not, and is not, be based on the notion of proposition only.

For the purpose of the present study, pragmatic and syntactic considerations are combined when deciding on how to delimit the unit of analysis. From a pragmatic point of view, the fragment under analysis has to present one proposition —in its vague definition— and one illocutionary force²⁰⁶ (see also,

²⁰⁵ A proposition is the part of the meaning of an utterance that corresponds to an independent and complete thought; it is an abstract semantic entity with a descriptive meaning. A sentence is a complete chain of words united by the grammatical rules of a language that expresses a complete thought; it is a syntactic construct presenting lexical and grammatical meanings. An utterance does not have a precise linguistic definition; phonetically, it is a fragment of speech between two silences; it is the use of language, an action with contextual and intentional meaning.

²⁰⁶ A proposition, obviously, does not have an illocutionary force (s.s. II.4.2.1), since the latter is an expressive phenomena.

Green, 2014). Accordingly, the unit of analysis expresses one illocutionary force only and could be defined, basically, as '**one illocution**'. Now, from a syntactic point of view, the fragment would present "a structure consisting of an independent clause together with any dependent clauses embedded within" (Biber et al., 1999: 1069). The unit of analysis for the present study represents syntactically what Hunt (1965) defines as **T-unit**. T-unit stands for "minimal terminable units,' since they would be minimal as to length, and each would be grammatically capable of being terminated with a capital letter and a period" (ibid., 37). Therefore a compound sentence such as (75)

(75) We therefore require H&M suppliers to inform us when home working is being used and that the agent, who organises home workers on behalf of the supplier, keeps and makes available records of payment, delivery date and contact information. (HAM_2007)

would be analysed in two parts – i.e., (75) presents two units of analysis even though they appear in one sentence (in the sense of using a full stop and capital letter). The first unit of analysis consist of *We therefore require H&M suppliers to inform us when home working is being used*, whereas the second idea uttered in (75) is *We therefore require that the agent, who organises home workers on behalf of the supplier, keeps and makes available records of payment, delivery date and contact information*. This separation can be argued for from a syntactic point of view and from a pragmatic one. Certainly, (75) includes two illocutions: in the first one 'suppliers' are required to inform H&M, and in the second one an 'agent' is required to do something else.

On the contrary, utterance (76) would be understood as one unit of analysis because the *that*-clause is embedded – i.e., there is an independent clause with a dependent clause.

(76) We believe that the strong communication and educational material that we provide contributes to associate satisfaction. (PVH_2011)

In comparison, utterance (77) is tricky and not as clear as (75) from above: it could be interpreted as one or two units of analysis.

(77) While we are proud of our achievements so far, we believe that we can build on these accomplishments in 2012 and remain committed to responsible, transparent reporting and disclosure. (PVH_2011)

Seen as one unit the analyst would consider *...we believe that we can build on these accomplishments in 2012 and remain committed to responsible, transparent reporting and disclosure* all together. Understood as two units, the analyst would code *...we believe that we can build on these accomplishments in 2012* and *...we believe that we can remain committed to responsible, transparent reporting and disclosure*, or rather *we remain committed to responsible, transparent reporting and disclosure*. The ‘we believe that we can’ part of the second unit of analysis, or just the ‘we’ as the subject, would be understood as elliptical in the original utterance (77).

Example (77) shows a structural ambiguity which, basically, leaves the interpretation of the utterance(s) to the text receiver. For the purpose of the present study (77) would be coded as two illocutions —where only the ‘we’ subject is understood as elliptic in the second part— since the first part presents an assertion and the second part can be understood as an indirect commissive. Indeed, (75) is much more transparent than (77) because two different agents are clearly stated, *the suppliers* and *the agent*. In (77) the analyst would have to interpret an elliptical subject. In favour for analysing (77) as two different units stands that the verb phrase changes and, therefore, the action. Example (78) illustrates that even more clearly:

(78) We offer our customers fashion and quality at the best price and must be responsive to customers’ needs. (HAM_2007)

In (78) two independent clauses are united by *and*, and in the second clause the subject is elliptical. (78) presents two units of analysis: in the first one the corporation *offers* something, whereas in the second one the corporation *must be responsive*; two different thoughts are identifiable.

The characteristics of the unit of analysis for this study would be then (i) a complete expression of content – i.e., a complete thought, (ii) the unit of analysis is isolable in the sense that it *can* be observed and understood taken out of its co- and context as a complete idea or thought; (iii) it has **one illocutionary force**; (iv) it is not a syntactic unit but rather a unit of meaning; (v) the unit does not have to have a specific syntactic structure; however, the syntactic structure of a sentence can help to determine the number of units of analysis. Orientation can be found in Biber et al.’s (1999: 1069) description from above: “a structure consisting of an

independent clause together with any dependent clauses embedded within". For instance, if confronted with one sentence including two predicates, the possibility to face two units of analysis, as defined for the purpose of the present study, is elevated. Moreover, it is also possible that one illocution is expressed in more than one sentence.

Certainly, it would seem easier to define the unit of analysis in morfo-syntactic terms only; yet, that would not be reflecting the pragmatic approach taken for this work. For reasons of simplification and condensation, a unit of analysis is mainly called 'utterance' throughout this work. Once a unit of analysis is identified in the CSR report under observation, the analyst would pass to Step 1 of the 5-step coding system and observe whether the utterance expresses prospective responsibility.

2.2.2 Step 1: prospective responsibility expressed

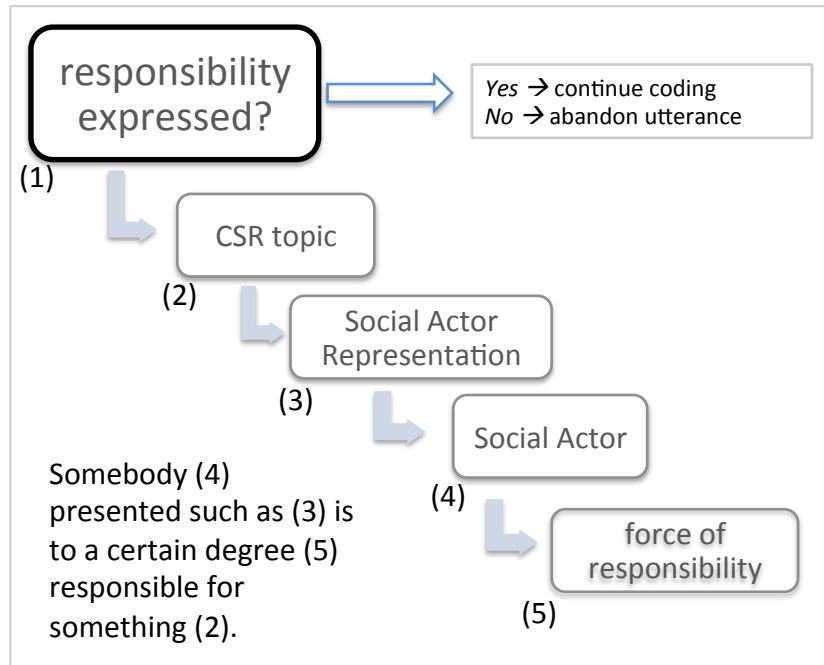
As was already mentioned, information disclosure in CSR reports seems to be two-folded in the sense that accomplishments are reported and intentions are stated. This study observes forward-looking statements in CSR reports in order to reveal *who* is supposed to take *how* much 'action' for *what*. Observing responsibility assumption or ascription implies focusing on the **prospective** senses of the responsibility paradigm (s.s. II.2.2.2). For the purpose of the present study, only forward-looking statements or descriptions of what some social actor is supposed to do are taken into account for analysis, and in Step 1 such are identified.

IN BRIEF...

In the first step of the coding system it is observed if an utterance (*unit of analysis*) expresses somehow prospective moral responsibility. This might be the case through its content or function. Some kind of obligation, command, or promise (*directive* and *commissive speech acts*) might be enunciated directly or indirectly (*direct* and *indirect speech acts*). The responsibility uttered must be of the forward-looking kind and based on coercion through social pressure, as defined for the present study as a characteristics of CSR (s.s. II.2.2.1). Only if the utterance under observation expresses prospective moral responsibility it is coded respectively and enters Step 2 of the coding system; if not, the utterance is abandoned. Broadly

speaking, Step 1 filters statements about the present and future from statements about the past.

FIGURE 28: Overview coding system with emphasis on Step 1 and its variants



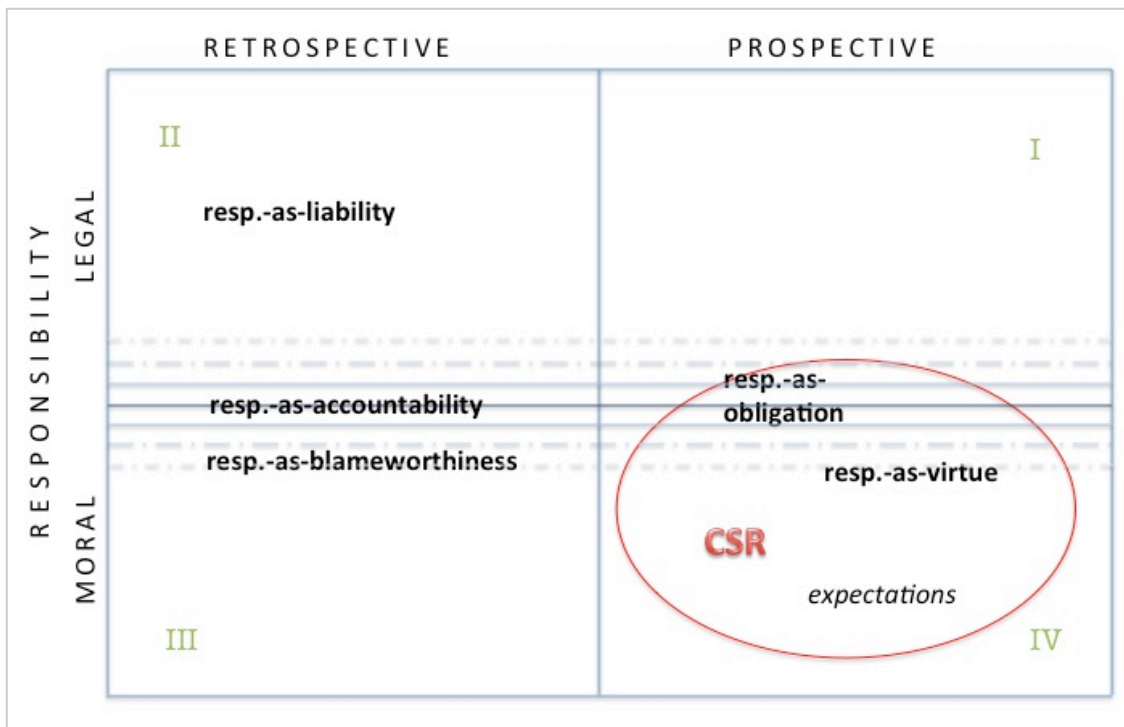
DEVELOPMENT AND EXPLANATION

Section II.2.2.2 above has asked and discussed what *responsibility* is in general, how its diverse senses can be defined and, more specifically, what ‘responsibility’ stands for in the trigram CSR. In addition, section II.4.2 has outlined how responsibility assumption or ascription can be expressed in language through, for instance, directive or commissive speech acts or modal markers which modify the text producer’s commitment to bring about a certain SoA. In this first step of the coding system the analyst has to decide then if an utterance from a CSR report expresses prospective responsibility of a certain social actor for a certain action. As was shown in the presentation of speech acts, this might be the case as indirect speech acts in the literal form of an assertion that implies an order or promise.

Section II.2.2.2 locates the meaning of ‘responsibility’ in CSR and places it among the various senses of the paradigm responsibility. For this study, CSR is defined as *the voluntary commitment by a corporation to act in an ethical and responsible manner in the social and environmental dimensions, beyond legislative and economic demands*. Figure 29 below repeats Figure 8 from section II.2.2.2 to

demonstrate that for this study the understanding and definition of CSR is mainly placed in quadrant IV owing to the assumption that CSR is voluntary (i.e, not legally demanded) and refers to what is morally expected (i.e., coercion through social pressure) from the corporation.

FIGURE 29: Placing of CSR in the responsibility paradigm (Figure 8)



Regarding Figure 29 in relation to Step 1 of the coding system, the analyst is supposed to only contemplate utterances for further analysis that can be placed inside the CSR circle of the responsibility paradigm. In other words, utterances that somehow express or imply prospective moral responsibility may pass Step 1 and be considered for Step 2. Lets observe some examples to illustrate this.

(79) As the Official Sportswear Partner of the London 2012 Olympic Games, adidas fulfilled its commitment to provide products with sustainable content for the Games. (ADI_2011)

Utterance (79) actually would not pass through Step 1 and enter further analysis because no prospective responsibility is expressed. It rather refers to the past, it is reporting what the company has done (quadrant III).

In contrast, the following utterance (80) would proceed.

(80) We continue to invest in developing our own employees... (ADI_2011)

Example (80) is no direct commissive speech act but rather an assertion of what Adidas has been doing (*presupposition*) and is going to continue doing; therefore, indirectly, a commitment is made and the utterance would enter further analysis. Observing (80) for its tropic, with its corresponding paraphrases 'it is so' and 'so be it', (80) can be interpreted as showing an 'it is so' component in the assertive speech act and a 'so be it' component in the implied commissive speech act (indirect speech acts). In other words, 'it is so' that Adidas invest and 'so be it' in the future since they continue doing so.

In order to know if an utterance is analysed further or not the analyst observes if a future expression, for instance in form of some kind of obligation or commitment, is existent in a unit of analysis. This might be the case through its content and/or function, directly or indirectly, with explicit evidence in language or not. Example (81) below presents such explicit evidence through the illocutionary verb *ensure* (*denotational meaning*).

(81) With each step we take to expand our business, we ensure that our social and environmental policies and our cultural heritage of community investment and support are integrated into each store and country. (GAP_2012)

Or, no explicit evidence of the illocutionary force of the utterance might be found yet a directive or commissive force can be implied (*connotative meaning*), such as in (80) above.

As will become clearer with the explanations to Step 5 below, not only expressions of future responsibility assumption or ascription are considered but also more general expressions, for instance, in which the corporation shows their stance to or how they 'feel' about certain things. (82) is an example.

(82) We do, however, believe that independent verification of workplace conditions and of the processes and monitoring approaches we adopt in our compliance programme is important. (ADI_2007)

Even though (82) is not a commissive speech act, the corporation affirms their stance, and could be taken up on it if it results that Adidas does not have *independent verification*. In short, utterances expressing the virtue of the corporation would also be considered for further analysis. Prospective responsibility assumption can be understood as being, at least, implicitly contained

in any statement about the corporation's commitments, intentions, plans, desires, hopes, etc.; utterances such as (82) presuppose future responsibilities.

From the explanations so far it can be deduce that for coding an 'utterance enters further analysis' and 'utterance does not enter further analysis' variants are needed. Yet, the latter one would be only of interest for the analysis of utterances retrieved by the CL tool (s.s. III.2.1.2) since it seems unnecessary to mark every single utterance that does not enter Step 2 in the CAQDA approach (s.s. III.2.1.3) in which the whole text is considered and not only some retrieved concordance lines.²⁰⁷

Importantly, when considering an utterance in Step 1, it has to be seen to that this utterance is not the voice of a social actor different to the corporation, in which case the utterance would be of no further avail for analysis. From this follows, each utterance should be observed in its co- and context in the original document before it can classify for analysis (which is actually the case with the CAQDA approach finally taken). If the utterance forms part of a social actor's voice different to the corporation, it is not considered for further analysis.

CODING

For the coding in MaxQDA (s.s. III.2.1.3) only the code *yes* —meaning that the utterance expresses the kind of prospective responsibility as defined for CSR for this study— would be necessary due to the fact that not every possible unit of analysis is coded in the original text, which would be very laborious and not efficient in relation to the findings which could be obtained. In practical terms, Step 1 actually would not be coded in MaxQDA at all: if a unit of analysis qualifies for *yes* in Step 1 it enters analysis for the following steps – in other words, if an utterance is coded in MaxQDA it means that Step 1 was passed.

INTERPRETATION

Once a report is analysed, it should result revealing to observe how many units of analysis actually express forward-looking responsibility, as defined for CSR here,

²⁰⁷ Some further variants initially developed for Step 1 would also only apply to coding with the CL but not with the CAQDA tool: the variants 'wrong semantic tag' and 'not the corporation's voice'.

in relation to the word count of the same report²⁰⁸. Taking into account the report genre of the documents under analysis, which points to providing rather retrospective information, the amount of utterances coded with *yes* is expected to be generally low. Yet, a high(er) amount of utterances in a specific CSR report passing through Step 1 would indicate a rather promotional style, especially if it is the corporation who assumes these prospective moral responsibilities. That implies that the reporting genre would be 'distorted' and probably appropriated for image building purposes.

In this first step of the coding system it was annotated then if responsibility in the forward-looking sense (*futurity*) and due to social pressure, as illustrated by quadrant IV of Figure 29 above, is expressed or not. In Step 2 of the coding system it is observed whether the content of the utterance expressing prospective moral responsibility refers to a CSR topic, as defined for this study, and, if this is the case, to which one.

2.2.3 Step 2: CSR topic

In Step 2 of the 5-step coding system the content of an utterance is examined in order to determine and code to which CSR topic the utterance refers. From the CSR indicators observed in II.2.2.1 variants are developed for the coding of Step 2. Moreover, through examining the data for the study, other issues corporations emphasise in their reports are found and, therefore, considered as further data-driven CSR topics.

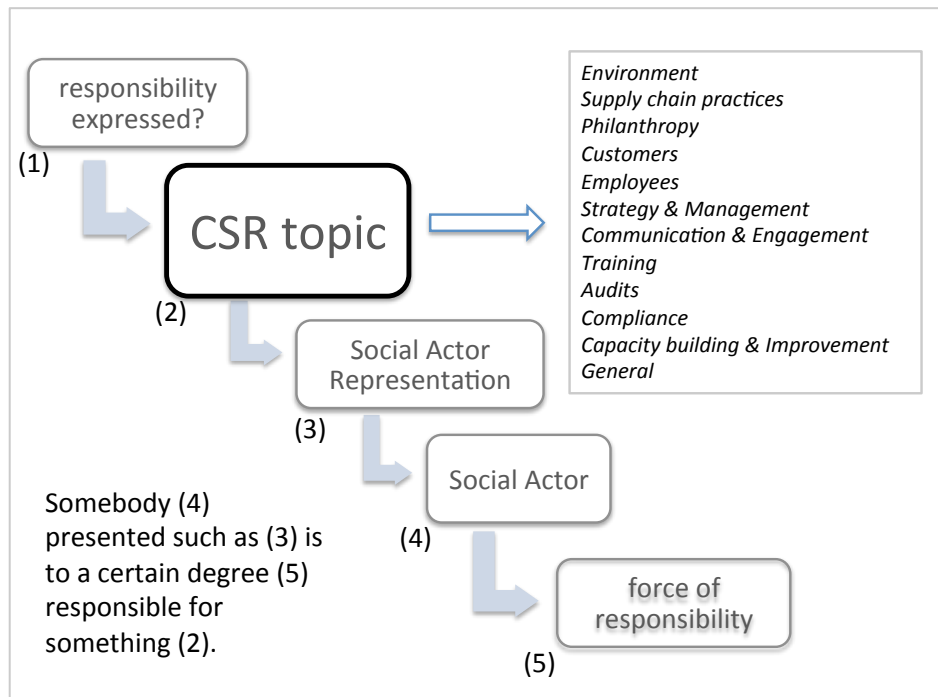
IN BRIEF...

Once an utterance has passed Step 1 and is considered for Step 2 of the coding system, the analyst observes whether the utterance indicates a CSR topic. If such is the case, it has to be determined to which CSR topic the propositional content (*phrastic*) of the unit under analysis refers, and coded correspondingly. In the case

²⁰⁸ Since samples of the CSR corpus are analysed through close reading with the aid of a CAQDA tool, not the whole document is annotated but only the units of analysis that can be coded with *yes* in this first step – in other words, not every utterance in a report is annotated which does not express responsibility as represented by quadrant IV in Figure 29 above. Therefore, a comparison between 'units of analysis expressing responsibility' and 'units of analysis not expressing responsibility' is not possible (see also section III.2.4.1 above).

that an utterance passes from Step 1 to Step 2 but results as not expressing any content regarding a CSR topic, the utterance would be abandoned.

FIGURE 30: Overview coding system with emphasis on Step 2 and its variants



DEVELOPMENT AND EXPLANATION

Step 2 then concerns the coding of the CSR topic²⁰⁹ an utterance makes reference to. In section II.2.2.1 various indicators of CSR found in The Ten Principles of the UN Global Compact, the GRI guidelines, and in literature studying the content of CSR were already presented. From this, it was concluded that the issues treated in these principles and guidelines, and found by other studies of CSR contents can be roughly summarised to be referring to the dimension of human rights, fair labour practices and decent work conditions for own employees and workers in the

²⁰⁹ The wider term *topic* instead of *action* was decided for because “[t]he paradigm of action is behavior that causes some outcome by virtue of one’s ‘putting hands on’ some person or object” (Zimmerman, 2013: 1488). *Topic* can be paraphrased by *subject* or *theme*, which is more general and does not imply that something gets done or performed. The explanations of Step 5 (s.s. III.2.2.6 below) of the coding system will show that the choice of *CSR topic* instead of *CSR action* is relevant in as far as this study is also interested in utterances which concern CSR issues without referring to them being performed, without ‘putting hands on’. The data will unfold that text producers also just express their attitude to a CSR topic, yet refrain from linguistically implementing actions. Another reason for choosing *topic* is that inside each CSR topic further subthemes are defined which draw nearer the idea of *CSR action*.

supply chains²¹⁰, the community and society at large, and to the environmental dimension. Hence, these topics would have to be reflected in the variants of the Step 2 variable.

Moreover, some of the established variants are also data-driven since topics in the CSR reports under study were encountered which can be ascribed to corporate responsible behaviour towards society, yet which are not explicitly found in the guidelines, principles, and academic works mentioned above. In other words, findings from the literature review and, mainly, the GRI standard are considered as orientation for the development of variants but then also attention is paid to what emerges from the data through a close reading and key word analysis. For instance, such a data-driven variant is the *Communication and Engagement* one since, during the examination of the corpus data, it emerged that communication seems to be a repeated topic in reports. Utterance (83) is an example in which Adidas expresses their stance to communicating.

(83) We recognise that clear, effective and honest communications with our stakeholders enhances the transparency of our business and demonstrates our commitment to being accountable. (ADI_2007)

One approach to identify CSR topics, and to confirm impressions during the examination of the data, was to turn to the **key term** function of Wmatrix. For instance, comparing the complete corpus of CSR reports for this study to the British English 2006 corpus²¹¹ in Wmatrix shows which terms are overused in the CSR corpus. Figure 31 visualises this in form of a key word cloud.

²¹⁰ Throughout the present study 'workers' refers to the people working in the supply chain whereas 'employees' refers to people directly employed by the corporation. The differentiation between workers and employees is due to that corporations do not consider factory workers their employees; they are rather employees of the supplier/sub-contractor/business partner. In brief, employees are on the corporate pay roll while workers are not.

²¹¹ "The BE06 Corpus is a one million word corpus of published general written British English. It has the same sampling frame as the LOB and FLOB corpora. This consists of 500 files of 2000 word samples taken from 15 genres of writing. Eighty-two per cent of the texts were published between 2005 and 2007, while the remainder were published in 2003-4 and early 2008. The median sampling point is 2006, hence the title BE06 (British English 2006)" (www.ling.lancs.ac.uk/profiles/paul-baker, accessed on 27/09/2015).

FIGURE 31: Key word cloud for complete CSR corpus in comparison to British English 2006 corpus



Figure 31 shows significant items in alphabetical order from the top of the log-likelihood (LL) profile when comparing the two corpora. Words visualised in larger fonts are more significant²¹². This solely orientative illustration pointing out key terms aids to identify key topics in CSR reports —apart from the ones already defined in, for instance, the GRI guidelines— as was the case for *Training*, *Compliance*, *Capacity building & Improvement*, and *Audits* for this study (lexical items supporting this are marked in Figure 31 by a shaded circle).

The variant *Audits* was established since, following the examination of the CSR reports through close readings and observing the key word cloud (Figure 31), it seemed to be reoccurring quite frequently. The GRI guidelines define audits as one form of what they term *assessment*: “Assessments may be informed by audits, contractual reviews, two-way engagement, and grievance and complaint mechanisms” (Global Reporting Initiative (GRI), 2013: 139). Following the GRI guidelines, assessment can take place in the environmental section, and in the social one, and there, specifically, for Labour Practices and Decent Work, Human Rights, and Society (see arrows in Figure 32). Nevertheless, it seems that the CSR

²¹² Nevertheless, all words in Figure 31 are significant because they show an overuse in the CSR corpus for this study in comparison to the BE06.

reports under study rather refer to audits in general terms and do not distinguish as explicitly as the GRI does, therefore, the variant *Audits*.

FIGURE 32: *Assessment and compliance* in GRI indicators

TABLE 1: CATEGORIES AND ASPECTS IN THE GUIDELINES				
Category	Economic		Environmental	
Aspects ^{VIII}	<ul style="list-style-type: none"> Economic Performance Market Presence Indirect Economic Impacts Procurement Practices 		<ul style="list-style-type: none"> Materials Energy Water Biodiversity Emissions Effluents and Waste Products and Services Compliance Transport Overall Supplier Environmental Assessment Environmental Grievance Mechanisms 	
Category	Social			
Sub-Categories	Labor Practices and Decent Work	Human Rights	Society	Product Responsibility
Aspects ^{VIII}	<ul style="list-style-type: none"> Employment Labor/Management Relations Occupational Health and Safety Training and Education Diversity and Equal Opportunity Equal Remuneration for Women and Men Supplier Assessment for Labor Practices Labor Practices Grievance Mechanisms 	<ul style="list-style-type: none"> Investment Non-discrimination Freedom of Association and Collective Bargaining Child Labor Forced or Compulsory Labor Security Practices Indigenous Rights Assessment Supplier Human Rights Assessment Human Rights Grievance Mechanisms 	<ul style="list-style-type: none"> Local Communities Anti-corruption Public Policy Anti-competitive Behavior Compliance Supplier Assessment for Impacts on Society Grievance Mechanisms for Impacts on Society 	<ul style="list-style-type: none"> Customer Health and Safety Product and Service Labeling Marketing Communications Customer Privacy Compliance

VIII The word **topic** is used in the Guidelines to refer to any possible sustainability subject. The word **Aspect** is used in the Guidelines to refer to the list of subjects covered by the Guidelines.

The variant *Compliance* could be interpreted as the other side of the coin of *Audits*. Similar to assessment, compliance is mentioned in more than one category in the GRI guidelines (circled in Figure 32). Nevertheless, the present study does not distinguish between, for instance, environmental compliance and product responsibility compliance, but rather decide for each utterance under observation which topic is more salient. In the case of utterance (84), for instance, environmental issues and customer safety are implied; nevertheless, the utterance’s core message refers to complying and would be coded accordingly.

(84) If law in one of our sales countries restricts a chemical, we always follow the same restriction for all our sales countries. (HAM_2002)

The variant *Training* was established due to the repeated occurrence of the topic in CSR reports, which is also reflected in the key word cloud above. Initially it

was thought that training could be a sub-topic of *Employees* (see also, Roca & Searcy, 2012); however a closer reading of the data revealed that trainings are not only provided by the corporation for employees but also for suppliers or that suppliers should provide trainings, etc. and, therefore, a separate variant is established. It seems that a vast amount of possible CSR topics for coding can be imagined, yet there is a need to be concise.

Indeed, a problem found during the development of the variants for Step 2 was that the list was too extensive, which would complicate the analysis of annotated utterances later on. Therefore, the amount of possible variants had to be reduced. For example, all the topics that refer to working conditions in supplier factories (wages, health and safety, working hours, child labour, etc.) were summarised into the variant *Supply chain practices*. Besides, what at the beginning were separate variants, such as *Society*, *Local Community*, *Donations*, were joined into the variant *Philanthropy*. A more drastic possibility would have been to plainly reduce Step 2 to a binary variable in the sense of CSR topic expressed: *yes* or *no*; however, this seemed too radical and, would have taken richness out of the analysis of findings.

Description of variants

After having presented the main issues during the development of Step 2 variants, the following sections present the final variants in detail. The variants reflect the emphasis in the GRI guidelines on the social category with sub-categories and extensive aspects (see Figure 32 above): for this study more social than environmental variants were established and the environmental categories of the GRI reduced to one. Comparing the variants for the present study to the general and specific indicators of the GRI guidelines, it can be seen that the variants include most of the GRI indicators yet they are organised and assembled in a different manner. The resulting variants are a reflection of the trade-off between the desire to capture the fullest possible set of variants and the need to condense.

Philanthropy

Philanthropic responsibilities, as defined by Carroll (1991), refer to being a good corporate citizen through contributing resources to the community and improving quality of life in general. In the Pyramid of Corporate Social Responsibility (see

Figure 5) philanthropic responsibilities are situated above ethical responsibilities, the latter referring to avoiding harm in the sense of doing what is right, just and fair (ibid.). This means that taking on philanthropic responsibilities goes beyond acting ethically correct. For instance, one thing is to try to abolish child labour in supplier factories, another thing is to provide exploited children with education after they were discharged from the factory.

The *Philanthropy* variant includes all occurrences of utterances describing issues where the corporation does more than is ethically expected from them. Such cases are **donations** in form of financial and product charity. This kind of giving is philanthropic if it is provided for issues not caused by the corporation; i.e., a donation to a cancer charity which helps people with cancer probably caused through the exposure to chemical substances at work is not so much philanthropic. A donation for the victims of an earthquake (not caused by the corporation) is philanthropic²¹³. An example is utterance (85).

(85) H&M continues to donate clothes to victims of war and natural catastrophes and other people in need. (HAM_2004)

Another example of philanthropic responsibilities taken on by corporations is corporate **volunteering**: employees are encouraged to volunteer in, for instance, community programmes. Utterance (86) would be such an example.

(86) Throughout the year, we support volunteerism by providing full-time employees the opportunity to take paid time off for volunteer activities. (GAP_2003)

In brief, the *Philanthropy* variant is used to code utterances related to the corporation trying to be a good citizen beyond ethical demands: **donations**, **social development**, **humanitarian initiatives**, **community investment**, **funding** and **sponsorship**²¹⁴, **volunteering**, etc.

Supply chain practices

As mentioned already above, this variant aggregates all topics referring to **labour practices** and **work conditions** in the supply chain such as **human rights** issues, workers' rights, workplace **health and safety**, non-**discrimination**, **freedom of**

²¹³ See, e.g., www.elconfidencial.com/empresas/2015-04-27/inditex-dona-1-2-millones-para-la-ayuda-humanitaria-en-nepal_783610 (accessed on 27/09/2015).

²¹⁴ Certainly, one can doubt whether the sponsorship of, for instance, a famous athlete has an altruistic motivation, yet, sponsoring research might have.

association, child labour, forced and compulsory labour, wages and benefits, working hours, diversity and equal opportunity, etc. Obviously, some of these issues are, moreover, of importance in the proper headquarters or stores of a corporation; however, violations seem to occur more often in factories situated in countries accommodating the supply chain²¹⁵.

Utterances such as (87) would be coded with the *Supply chain practices* variant in Step 2.

(87) Business partners must not use forced labour, whether in the form of prison labour, indentured labour, bonded labour or otherwise. (ADI_2003)

Environment

The *Environment* variant of Step 2 is coded whenever an utterance expresses issues regarding environmental consciousness and protection. Topics might be **materials, energy, water, biodiversity, emissions, effluents, waste, animals** (e.g., use of fur), **transport, recycling**, etc. Utterances (88) and (89) are examples.

(88) Considered Design strives to reduce toxics and waste, choose environmentally preferred materials and drive sustainable product innovation. (NIK_2008)

(89) We source a number of EPMs [Environmentally Preferred Materials] in China, including organic cotton, soy azlon, bamboo rayon, hemp and environmentally preferred leather. (NIK_2008)

Customers

This variant includes topics such as **product responsibility**, consumer **health and safety**, product and service **labelling**, customer **privacy**, **client satisfaction**, and **customer services**. An example can be found in the following utterance:

(90) To ensure product quality and consumer-safe products, all materials and product samples are tested in accordance with standardised material and product testing specifications and procedures. (ADI_2004)

Employees

This variant refers to issues related to the employees of a corporation such as **diversity, age, social profiles, non-discrimination**, workplace **health and safety** (accidents, exposure to hazards, lost time and medical treatment due to incidents),

²¹⁵ In the CSR corpus compiled for the present study, I have not come across, for instance, child or forced labour issues in the headquarters or stores of a corporation. Here issues seem to be rather diversity or non-discrimination, which would be coded under the *Employees* variant (see below).

anti-harassment, or **workforce retention**. Moreover, issues concerning hiring processes, headcount, and participation and results to internal employee surveys would be coded with this variant. In brief, it refers to the characteristics, situation and well-being of corporate employees. Examples are the following:

(91) Our comprehensive non-discrimination policy, known as “Zero means Zero”, helps ensure that our employees are able to do their best work in a productive, professional environment. (GAP_2012)

(92) Our HR strategy therefore has to: > embrace diversity as a stimulus rather than a restriction... (ADI_2004)

Training

The *Training* variant refers to **human capital development** in the corporate and supply chain workforce, on the managerial level, and for business partners. Trainings, seminars, etc. might be offered directly by the corporation or through a third party. Inditex states about training that “[t]he term training is used to designate activities which generate learning, whether of knowledge, skills or values” (IND_2007). Examples (93) and (94) refer to employee training provided by the corporation whereas example (95) refers to trainings provided by the corporation in the supply chain.

(93) The adidas Group intranet offers mandatory online courses on emergency procedures and fire safety measures as well as guidelines for office and computer ergonomics. (ADI_2010)

(94) Additionally, we provide compliance training to various targeted audiences on topics of non-discrimination and harassment, wage and hour compliance, workplace accommodations, anti-corruption and competition law compliance. (GAP_2010)

(95) Our plan is to shift focus from monitoring and instead provide more training to build capacity within the supply chain. (ADI_2002)

Audits

Audits are a form of assessment and monitoring, mostly in relation to supply chain factories. The proper corporation or other social actors such as NGOs or initiatives as the Fair Labor Association (FLA) may conduct them. Examples of utterances that would be coded as *Audits* in Step 2 are the following:

(96) All factories that are approved in this initial assessment are covered by our Full Audit Programme, through which H&M continuously monitors the progress made by each factory. (HAM_2011)

(97) During the audit of a factory PUMA staff monitors the employees working hours, the overtime accrued, the contractual rates of pay, pay rolls, employment contracts,

health and safety standards in the workplace as well as the appropriate disposal of waste among other environmental aspects. (PUM_2008)

Compliance

This variant refers to utterances concerning compliance with the law, regulations, and standards such as the ones set by initiatives and associations as the FLA. For instance, corporations adhere to the Ten Principles of the UN Global Compact (s.s. II.2.2.1); or, suppliers have to comply with the CSR norms defined by corporations they work for (*Code of Conduct*).

(98) Business partners must comply fully with all legal requirements relevant to the conduct of their businesses. (ADI_2003)

Communication & Engagement

This variant is coded when the utterance under observation refers to communication processes, such as the corporation being open for **dialogue** with customers, suppliers, NGOs, etc., which is also a form of **engagement**. Utterance (99) is an example:

(99) We are still looking for ways to improve how we communicate with, and receive feedback from, all of our stakeholders. (ADI_2002)

The following utterance (100) is a clear example of a non-material engagement:

(100) Our compliance process is complemented by our engagement with the Fair Labor Association (FLA). (VFC_2005)

The *Communication and Engagement* variant would also be coded for utterances referring to **transparency** issues since transparency should guide the corporation's communication (Lugli, Kocollari, & Nigrisoli, 2009). An example is the following sentence:

(101) We believe that transparency is a central component of a responsible business strategy and that reporting is critical in delivering transparency. (NIK_2011)

Furthermore, reference to **grievance mechanisms**, a form of communicating and engaging, is coded with this variant. An example is (102):

(102) In order to promote effective communication and a collaborative environment between workers and management, we believe it is critically important to provide workers with a safe and effective grievance channel to raise issues and concerns. (PVH_2008)

Strategy & Management

This variant of Step 2 comprehends issues expressed relating to corporate **governance**, fair operating practices, **operations** in general, anti-**corruption** (bribery offered and received), fair **competition**, management systems, **policies**, **purchasing** practices, etc. Utterance (103) provides an example.

(103) The SEA team is currently developing a policy to improve the SOE coverage of the Tier 2 suppliers. (ADI_2002)

Capacity building & Improvement

This variant is coded when the utterance under observation refers to improving, helping to improve²¹⁶, or demanding improvement. Examples are (104) and (105) below.

(104) Ultimately, suppliers and their employees must take ownership of the compliance programme to ensure long-term execution and consistency. (ADI_2003)

(105) A 2005 objective will be to identify qualified third-party trainers, or build the requisite capacity in NGOs to help us improve our delivery of technical and worker-level training. (ADI_2004)

One might want to argue that (105) could be ascribed to the *Training* variant too. Such cases are discussed below in the Coding section.

General

The *General* variant refers, on the one hand, to the **general stance** taken by a corporation to CSR such as in (106).

(106) We believe that managing our supply chain responsibly and reducing our environmental impacts will improve our corporate reputation and hence our economic value. (ADI_2002)

As illustrated by (106) these are often also utterances that refer to **more than one** CSR topic. The variant would also include utterances referring to themes such as **honesty** or **fairness**. On the other hand, *General* is the often termed 'other' category (see, e.g., Holder-Webb et al., 2009) for topics which do not fall into any proposed variant.

²¹⁶ *Helping to improve* might be interpreted as providing training, such as capacity building might be. However, for the purpose of the present study, *Training* is understood as much more concrete and hands on than a rather vague concept as improvement can be. Furthermore, the variants *Training* and *Capacity building & Improvement* are kept separate due to the high frequency of key words related to the topics occurring in the data (see Figure 31 above).

CODING

Undoubtly, a categorisation of CSR topics into codeable variants as presented in the last sections can be problematic since utterances might not present CSR topics as neat and discrete as would be necessary for such kind of coding. It could be asked, for instance, what happens if an utterance —being ‘one illocution’ (s.s. III.2.2.1)— refers to more than one variant? This is quite typical in the data and, although the *General* variant could be coded, it is always tried to ascribe the utterance to its most prevailing topic. The following example (107) seems to be such a case:

(107) Compliance with the policy in our different subsidiaries will be promoted through our new dedicated HR audit procedure. (HAM_2011)

Example (107) presents an instance which touches on compliance issues (“compliance”), strategy and management issues (“policy”, “procedure”), audit issues (“audit”), and even on employees (“subsidiaries”). In order to be able to code such utterances as (107) it is essential to observe the co- and context of the utterance. Figure 33 shows the paragraph in which it appears.

FIGURE 33: Excerpt of CSR report by H&M for 2011



From reading the whole paragraph, which includes example (107), in Figure 33 it becomes clear that the utterance appears in a text excerpt referring to an anti-harassment policy and compliance with it in H&M subsidiaries. The analyst may be

inclined to code the utterance with the *Compliance* variant or with the *Strategy and Management* one, or even with the *Audit* one since the term 'audit' is used. Anyway, lets go back to Step 1 and consider why this utterance entered Step 2 in the first place. Step 1 asked if prospective moral responsibility is expressed. The responsibility expressed in utterance (107) lies in the commitment of a not-made-explicit social actor (implying the corporation) to promote the compliance with the policy through a new procedure. Taking the co-text and Step 1 into account should reveal that the corporation indirectly commits to having a 'new dedicated HR audit procedure' and will use it as a strategic tool to promote 'compliance with the policy'. Therefore, utterance (107) is coded with the *Strategy and Management* variant.

Some guidelines for coding in Step 2 utterances which are difficult to clearly ascribe to a specific variant can be formulated as:

- Take the co- and context into account
- Reconsider where, how, and for what responsibility is expressed in the utterance (Step 1) and code the topic responsibility is expressed for
- Code the most prominent topic if more than one topic is referred to
- Code with the *General* variant if no decision for another variant can be made

Once all cases are coded, the interpretation of findings might be argued as described in the next section.

INTERPRETATION

From the results of Step 2 it would be possible to see which issues are prominent, for instance, for a concrete corporation in a specific year; or, if one corporation generally is more dedicated to altruistic actions while another refers frequently to the environment. It might also be considered for the interpretation and explanation process which topics are more image enhancing or risk managing; or, with which topic binding regulations might be anticipated.

For instance, one might expect *Supply chain practices* to be an extensive topic in CSR reports, especially, since corporations are often criticised for practices in their supply chains. Indeed, explanations for the frequent appearance of a certain topic might be found on the social practice dimension of discourse.

The context, then, might provide hints for why a corporation, for example, donates. If *Philanthropy* is coded significantly frequently in a report the analyst might want to look for hints on the social practice dimension of discourse which could reveal the reasons for such. Does the corporation actually try to be a good citizen or are they boosting their image? Certainly, altruistic efforts might provide a caring impression of the corporation.

It could be revealing to observe the findings for CSR topic in combination with the findings for other steps. For instance, it can be observed who (Step 4) is actually responsible for which CSR topic. For example, do corporations take on responsibility for what has to be done in the supply chain or do they rather pass on responsibility to other social actors, such as the suppliers themselves? If it results that the corporation *Audits* a lot in their factories yet does barely assume responsibility for *Training* of suppliers, their CSR approach might be questioned. In relation to the force with which corporations assume their responsibilities (Step 5), it might result that they often promise for a certain topic but never for another.

When interpreting and explaining the findings from Step 2 the analyst should keep in mind that the by the text producer chosen CSR topics reflect where, and for whom, the corporation wants to emphasise their doings (s.s. II.3.2.1): if the company has trust issues with the investor company, the topics of the report might orientate in another direction than if the corporation was recently accused of child labour issues in their factories; if the report shows many instances of the *Employees* topic, the report might be focused rather to an internal audience, etc.

Up to now, the criteria an utterance under analysis has to accomplish in order to pass through Step 1 and Step 2 of the proposed methodology were demonstrated. In Step 3 it is observed how the social actor (coded in Step 4) responsible for the CSR action (Step 2) is represented – for instance, by their proper name or through a passive construction.

2.2.4 Step 3: Social Actor Representation (SADIS)

In Step 3, it is annotated how the social actor responsible for the CSR issue coded in the previous step is linguistically represented in the utterance. Section II.4.1.1 described van Leeuwen's (1996; 2008) **Social Actor Theory**; the development of variants for Step 3 is mainly based on those insights. The next sections explain the

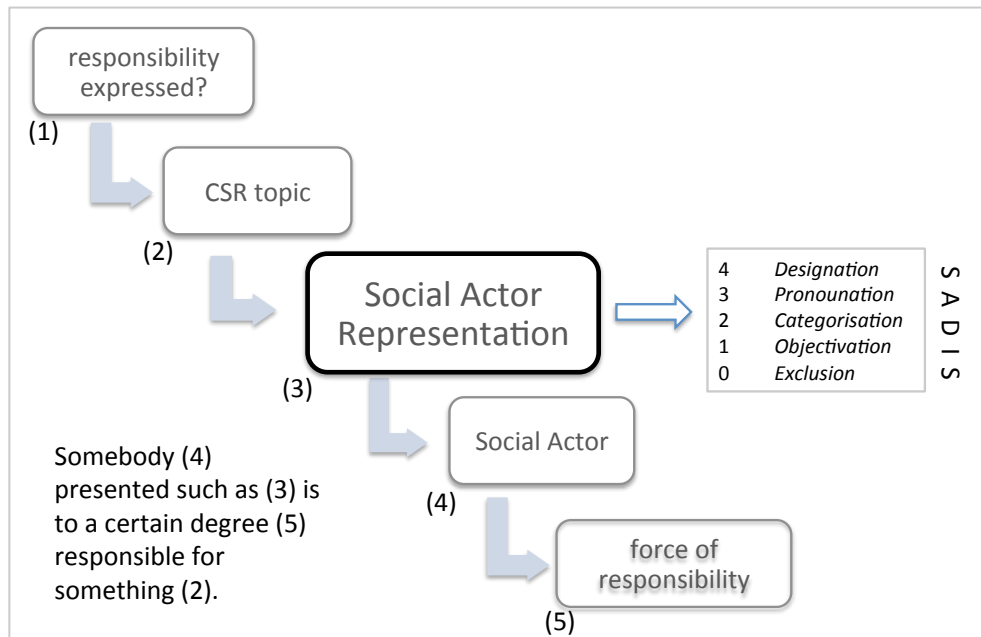
development of the Social Actor Representation variants, describe each in more detail, and argue for their putting onto a scale showing different degrees of possible social actor identification. Then, the coding with the **Social Actor Degree of Identification Scale** (SADIS) when analysing texts is demonstrated, and, finally, as before, possible interpretations of results from a Step 3 analysis are outlined.

While developing the SADIS, an **abductive** approach was adopted by moving forward and backward between data and theory; that is, variants under development were applied to actual data from the corpus, tested, revised, and adapted till they covered mostly all instances of social actor representation in the CSR corpus and reached a satisfying degree of **mutually exclusiveness** and **discreteness**.

IN BRIEF...

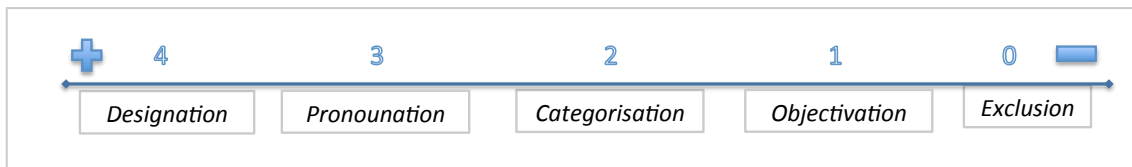
The analyst would observe in Step 3 how the social actor presented as responsible (Step 4) for a certain CSR topic (Step 2) is represented in the utterance. It might be that the social actor is clearly denoted by a proper name (*Designation*) or that a deictic device in form of a pronoun is used (*Pronounation*). A text producer might also have chosen to represent a social actor through using an agent noun, such as *supplier*, and present the social actor through what they are doing (*Categorisation*). Another form of social actor representation is through substituting the social actor with a metonymic device or a metaphor (*Objectivation*). Moreover, often social actors are actually not represented at all in an utterance but excluded by a passive structure or a nominalisation (*Exclusion*).

FIGURE 34: Overview coding system with emphasis on Step 3 and its variants



It is argued that different social actor representations, as just described, conceal agency with varying degrees. Therefore, the variants of Step 3 are organised in a scalar approach illustrated by Figure 35.

FIGURE 35: Scale showing different degrees of possible social actor identification



DEVELOPMENT AND EXPLANATION

As was discussed in II.4.1.1, social actors can be represented as discursively foregrounded, backgrounded, suppressed, excluded, activated, passivated, etc. (van Leeuwen, 1996; 2008); this implies, they have more or less salience in texts, and such their actions. The proposed categorisation of social actor representation for this study is, primarily, based on van Leeuwen's Social Actor Analysis (1996, 2008); however, his approach had to be modified in order to establish mutually exclusive and discrete variants for the **Social Actor Degree of Identification Scale (SADIS)** presented here for the coding of Step 3. In other words, in order to operationalise it, van Leeuwen's approach had to be simplified.

Similarly to van Leeuwen, this study is rather interested in the text producer's **representational choice** of a social actor —such as excluding them— than in the **linguistic realisation** of it – such as by passive voice. The initial idea of variants was to have one for the representational choice of (i) 'exclusion' – the social actor is not represented, (ii) 'nomination' – the social actor is called by their proper name, (iii) 'particularisation' – which was invented to describe instances where a specific part of an entity, e.g. *the H&S Department*, is stated, (iv) 'differentiation' – the social actor is represented by a pronoun, (v) 'possessivation' – the social actor is represented by a possessive pronoun or genitive, (vi) 'categorisation' – where the social actor is referred to in terms of what they do or what they are, and, finally (vii) 'objectivation' – realised by metonymical reference. However, tests of these variants on the data showed that they were not clearly delimited or exclusive. Each of these initial ideas is further described and discussed in the following paragraphs.

The variant '**possessivation**' was included because a high quantity of possessive pronouns can be found in the data under study; however, it seems that possessive pronouns are rather an attribute in the sense of a degree changer of other variants than a variant on its own. In fact, instead of 'possesivation' it seems more correct to think of *activation* (van Leeuwen, 2008) when the linguistic category of 'premodification of nominalisations or process nouns, frequently by use of possessive pronouns or genitive constructions' (van Leeuwen, 2008) is found. Such a nominalisation or process noun would rather point to the exclusion of the social actor, whereas the premodification of that noun with a possessive pronoun activates —so, somehow includes— the social actor again. The same holds for metonymical references premodified through a possessive pronoun or genitive construction, such as in utterance (108).

(108) TaylorMade-adidas Golf's (TMaG) community relations strategy aims to promote brand awareness through partnerships with non-profit organisations, while improving the quality of life for the people and the programmes these agencies represent.

First of all, in (108) a 'strategy' is the 'social actor' that does something (metaphor). It is understood that the social actor behind this strategy is "represented by means of reference to a place or thing closely associated either with their person or with the action in which they are represented as being engaged" (van Leeuwen, 2008:

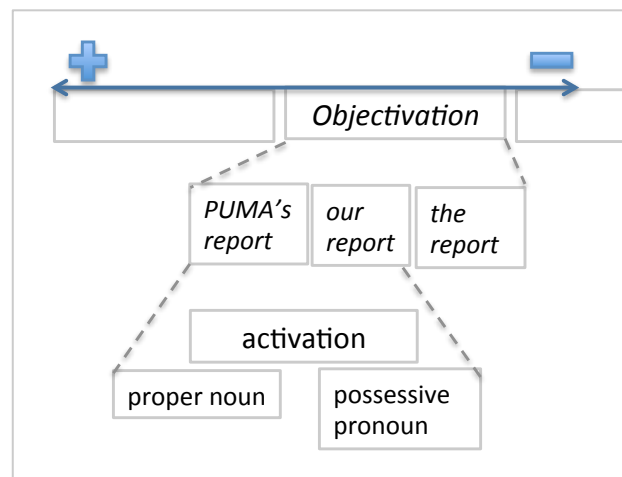
46), and would, therefore, present a case of ‘objectivation’. Secondly, the ‘community relations strategy’ is premodified by a genitive construction with a brand name, which makes the human social actor behind the ‘strategy’ slightly more visible; nevertheless, it is a brand name and not a physical or legal person to whom the ‘strategy’ belongs. The salience of the social actor responsible would change significantly if the utterance would start as in (109) or (110), even though the social actor is still ‘objectivated’.

(109) Our community relations strategy...

(110) Adidas’ community relations strategy...

This should show that *activation* can act on, and inside the margins of, a variant in different degrees, but hardly constitutes a standing-on-its-own variant. With ‘different degrees’ I refer to the degree of identification of the social actor being less concrete in (109) than in (110). Figure 36 visualises this for the case of *utterance automatisaton* or *product-for-producer metonymy* (Deschamps, 2008), which for the purpose of the present study belongs to the variant *Objectivation* (see below).

FIGURE 36: Different degrees of *activation* of *Objectivation*



Actually, even *its report* could be added to Figure 36, being a third person possessive pronoun referring to the company name.

Another initial variant, the one of ‘**particularisation**’—which was invented for instances where a specific part of an entity, e.g., *H&S Department* or *manager*, is stated as responsible—had to be reassessed. The idea was correct, however, its

application showed interferences with the variant *Categorisation* or even *Objectivation*. Furthermore, I could not find any evidence that would justify such a variant in van Leeuwen's or any other author's account of social actor representation. Clearly, in (111) the social actor realised as 'H&M's auditors' is categorised.

(111) H&M's auditors will then follow up on the implementation of the measures outlined. (HAM_2007)

The lexical choice in (111) is rather non-specific concentrating on the position or function of the social actor as auditors – that is, *Categorisation*.

Regarding the initial ideas of 'possessivation' and 'particularisation', they were discarded since the characteristics of both are reflected in other variants or in different degrees of identification of a social actor in a variant (see Figure 36). The rest of the initial ideas —i.e., 'exclusion', 'nomination', 'differentiation', 'categorisation', and 'objectivation'— appear in the ultimate version.

Exclusion is maybe the most discussed one among studies of social actor representation (see, e.g., Merkl-Davies & Koller, 2012; Marín Arrese, 2002a). This type of transformation, viz. *deletion*, was the easiest to grasp and to associate with the idea that a social actor might not be linguistically represented at all. Van Leeuwen (2008) divides *exclusion* into either *suppression* or *backgrounding*, the former applies when there is no reference at all to the social actor in the text (radical exclusion), whereas the latter applies when the social actor can be inferred (deemphasised). This distinction, the characteristic of the social actor being retrievable or not, is not of concern for Step 3 since it would be coded in the next step²¹⁷.

The variant **Objectivation** was already mentioned when discussing utterance (108) *TaylorMade-adidas Golf's (TMaG) community relations strategy...* above in regard to *activation*. One of the initial ideas was that social actors can be represented through reference to something else which somehow is associated with the social actor in question. Van Leeuwen (2008) describes various types of

²¹⁷ In Step 4 the analyst decides who the social actor understood as responsible is. That means if the social actor is suppressed, in Step 4 the social actor would be coded as *Unknown*; in comparison, it would be possible to identify a backgrounded social actor in Step 4. From this follows that the combination of *Unknown* (Step 4) and *Exclusion* (Step 3) points to *suppression* whereas, for instance, the combination of the variants *Corporation* and *Exclusion* points to the *backgrounding* of the social actor.

substitution as metaphoric, for example *abstraction*, *objectivation*, or *overdetermination* (see Figures 11 and 12 in section II.4.1.1). For this study, any utterance where the social actor is represented by metonymical reference to a feature, or some kind of conceptual metaphor, related to the social actor is coded as *Objectivation*. Objectivation might take shape in the form of expressing a place associated with the social actor (*spatialisation*), in form of *utterance autonomisation*, *instrumentalisation*, *somatisation*, etc. (for further explanation see van Leeuwen, 2008, and the detailed description of the variant below).

Concerning ‘**nomination**’, in van Leeuwen’s systematisation it correspond to the type of transformation *substitution* (see Figures 11 and 12 in section II.4.1.1), and to aspects of the lexis chosen for the nominal group. For van Leeuwen (2008: 41), “[n]omination is typically realized by proper nouns, which can be *formal* (surname only, with or without honorifics), *semiformal* (given name and surname [...]), or *informal* (given name only [...])”. Actually, I find it controversial that calling a social actor by their proper name is considered as *substitution*. Somehow, an unmarked category might be missing in van Leeuwen’s systematisation for cases where the social actor is represented as neutral and objective as possible. I do not think that calling a person by their proper name is necessarily some kind of *substitution*.

Consequently, even though van Leeuwen’s category *nomination* seems mainly to coincide with the variant I was initially considering for proper names of physical and legal persons, I have decided for a different terminology —the term ‘*designation*’— due to the type of transformation van Leeuwen’s *nomination* is categorised into, viz., *substitution*. I do not view the here proposed ***Designation*** variant as *substitution* in all cases, but rather as the direct naming of the social actor through terms with a concrete reference²¹⁸. In sum, for the purpose of the present study, the variant *Designation* includes van Leeuwen’s *nomination* but is

²¹⁸ In fact, *Designation* not necessarily deals with a unique reference; for instance, *puma* can refer to an animal or to other companies (a company search in www.hoovers.com retrieves 3848 results for the term *puma* and even though many results are related to the sportswear corporation, others refer to the proper names of, e.g., biotechnological or automobile companies (accessed on 12/02/2015)). Moreover, there also might be more than one Amancio Ortega in the world; however, in the context of the textile industry it is quite clear to which signified the signifiers *puma* and *Amancio Ortega* refer to.

somehow broader in the sense that it also includes what I would call ‘unmarked naming of social actors’.

In the variant *Designation* social actors are, then, represented concretely and in terms of their unique identity, by their name. When social actors are represented in terms of class or category (Fairclough, 2003), that is, “in terms of identities and functions they share with others” (van Leeuwen, 2008: 40), *classification* or **categorisation** takes place. Van Leeuwen (2008) points out that the different classes of the noun, including aspects of morphological structure, play a role in *categorisation*. This can be shown for such cases as (z) where a noun is formed from a verb by suffixes such as *-er*, *-ant*, *-ent*, *-ian*, *-ee* (ibid., 42), which van Leeuwen would specify inside *categorisation* as *functionalisation*.

(112) The external manufacturers, suppliers and their subcontractors will not hire minors. (IND_2007)

In the case of (112) the social actors who manufacture and supply products for Inditex is categorised, that is, presented in terms of what they do or what they are, and would be coded, for the purpose of the present study, with the variant **Categorisation**. In fact, categorisation can take place individually (e.g., *supplier*) or as a group as in *suppliers* in (112) above. Different degrees of identification of categorised social actors would be possible (as was shown for *Objectivation* above in Figure 36) since, for instance, *the supplier* is more specific than *suppliers*.

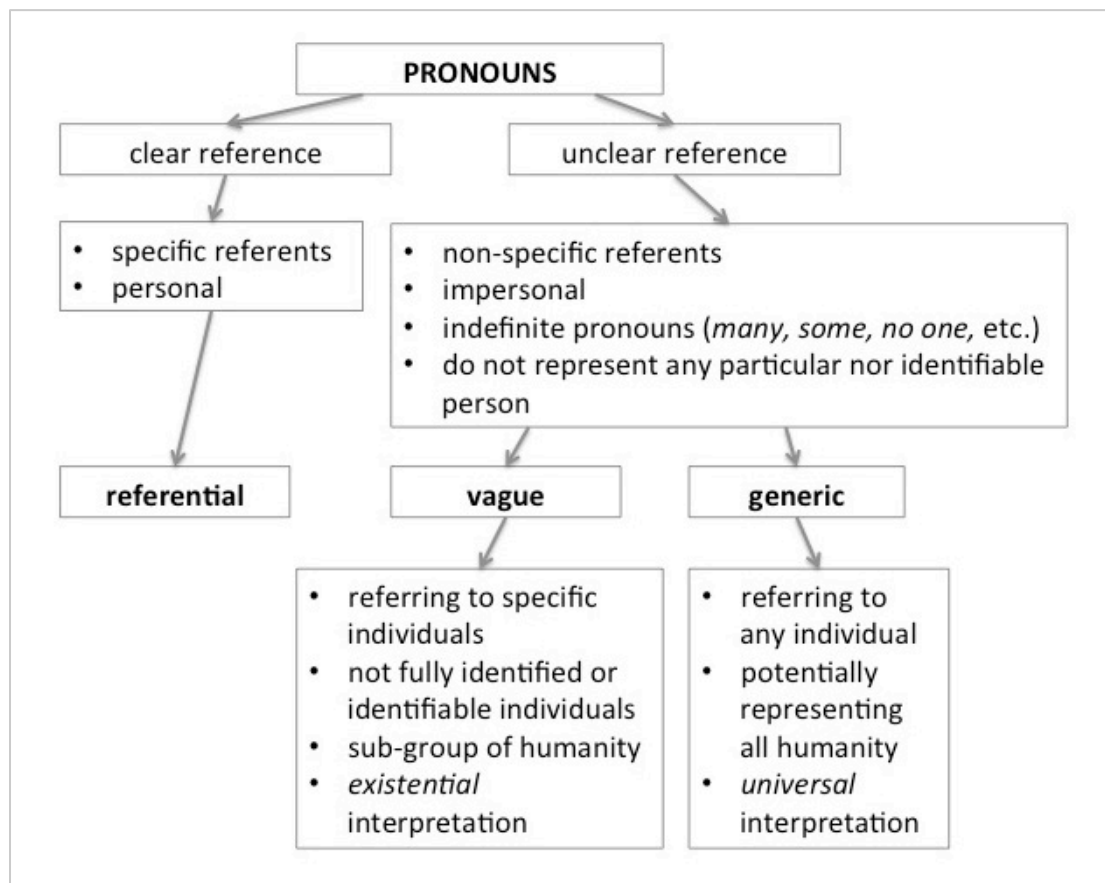
Last but not least, the variant that refers to the use of **pronouns** is presented. In van Leeuwen’s systematisation of social actor representation the area that concerns the *system of reference* is under observation now. The author defines the *type of transformation* as *substitution* when pronouns are used²¹⁹. This study is not so much interested in pronoun use for *differentiation* (van Leeuwen, 2008: 40; van Dijk (1998) describes this as the creation of *ingroups* and *outgroups*) but rather in the corporate ‘we’, which is very frequent in many corporate reports. In the case of the corporate ‘we’, pronoun use is not primarily about differentiating between *us* and *them* but rather about *referential vagueness*.

²¹⁹ However, it could be questioned if the use of a pronoun instead of a noun really substitutes the noun in a semantic sense. For instance, *Puma* can be substituted with *company* and there is an inclusive, hyponymic relationship between the terms. Yet, in CSR reports the text producer often uses for a third-person-reference, such as the company name *Puma*, a first-person pronoun, viz., *we*. Therefore, the use of a pronoun might also change the meaning from a third-person reference to a first-person one.

Merkl-Davies and Koller (2012: 183) interpret such pronoun use as *referential vagueness* because often it is actually not clear who the *we* stands for, hence, actions might be “assigned to an incomplete defined collective social actor”. In fact, the use of pronouns might exclude the text producer and text receiver from the action “exonerating them from responsibility and implication” —as in the case of *someone* or *they*— or include the text producer “creating an expectation of implication and responsibility in the action” (Marín Arrese, 2002b: 6-7). Furthermore, as Lischinsky (2011a: 263) observes, with pronoun use “the relationship between the empirical person who makes an utterance and their multiple social and institutional roles” might not be clear (see also, Goffman, 1981; s.s. II.3.1.2).

Figure 37²²⁰ presents an overview of possible meanings of pronoun use.

FIGURE 37: Overview of possible interpretations of pronoun use



²²⁰ The figure is based on explanations of Martínez Caro (2002) who mainly cites Kitagawa and Lehrer (1990). *Impersonal* in Figure 37 does not stand for [-human] but rather for [-individual] (Martínez Caro, 2002).

It should become clear from Figure 37 that pronoun use and its interpretation is essentially a pragmatic phenomenon, and that there is no reliable way to automatically (Lischinsky, 2011a) identify and distinguish *referential*, *vague*, or *generic* uses. This implies, again, that the co- and context has to be taken into account. The following three utterances with pronouns provide examples for observing different uses.

Utterance (113) can be understood as presenting a referential use of the personal pronoun *we*.

(113) When the auditing procedures for all our direct suppliers have been completed, we will gradually start the auditing of our licensees. (PUM_2002)

From the context the text receiver knows that Puma has an own team doing the audits; this implies that the social actor Puma takes responsibility for the audits. Therefore, the *we* in (113) can be clearly ascribed to the specific referent Puma.

Actually, other authors argue that the *we* in (113) is rather *vague* because it signifies an incompletely defined collective that includes the text producer and some others of the group around the text producer (*referential vagueness*); in addition, it is quasi unknown who this text producer is (s.s. II.3.1.2). For instance, Breeze (2013) describes the corporate ‘we’ as *vague* and *inclusive*, and in general terms, I agree. However, for the purpose of the present study, the corporation is understood as a concrete social actor (s.s. II.2.1.4) which provides evidence for that the corporate ‘we’ can be interpreted in some cases as referential in the sense of Figure 37 above; nevertheless, the corporate ‘we’ remains vague in a general understanding since no specific social actor —such as, *we*: I and my brother— can be determined. This study is not so much interested in exactly categorising the *we* in (113) into one or another use; I am rather interested in pointing out the different possible interpretations.

In the following example (114), for which more context is provided, the underlined *we* is more clearly *vague*.

(114) We understand that social accountability is only attainable through the creation of an active dialogue between our company and our global manufacturers. Since our goals are mutual, and involve the creation of a socially responsible work environment and conditions, in accordance with local laws and regulations, we are dedicated to make these a reality. (PUM_2002)

The underlined *we* in (114) is more vague than the *we* observed in (113) since an interpretation of this *we* referring to Puma only or to Puma and their ‘global manufacturers’ is possible – the latter, particularly, if the referents of the possessive pronouns in the first and second sentence are taken into account.

Finally, utterance (115) presents a probably *generic* use of the pronoun *we*.

(115) Each day every action we take and every decision we make has a ripple effect, influencing those around us and affecting situations. (PUM_2011)

Although utterance (115) is taken from a paragraph in which Puma describes their values, it becomes clear from the context that (115) might refer only to Puma, yet is meant in a more generic sense.

Now, apart from distinguishing *referential*, *vague*, or *generic* uses, also a distinction between *exclusive* and *inclusive* is found. Mulderrig (2003) distinguishes two usages of the first person plural pronoun: *inclusive* includes the text receiver, whereas *exclusive* includes the text producer and their group. A clear example of *exclusive* is (116).

(116) At PUMA we take our responsibility to create a more sustainable world seriously... (PUM_2011)

The *we* in (116) refers to the text producer but not to the text receiver. An example of *inclusive* is utterance (115) from above (if interpreted as *generic*).

Finally and similar to utterance (115), the distinction between *exclusive* and *inclusive* might be difficult and rather ambivalent for a given utterance, such as in (117).

(117) If we set targets which seem practically unachievable we can sometimes achieve the impossible. (PUM_2002, quotation)

For (117) an *exclusive* or *inclusive* interpretation is possible due to the fact that the correct interpretation of its referents is difficult to determine, specifically when considering the context of the utterance. With (117) Puma actually cites Jack Welsh (General Electric)²²¹ without including the utterance into the rest of the text. Therefore, it is even less clear to whom the *wes* refers to. It would have to be distinguished between the original use of the utterance, how it is now employed by Puma, its various possible interpretations, etc. Furthermore, the original author

²²¹ Utterance (117) provides a valid example yet would not be analysed in the present study since it is not the corporation’s voice.

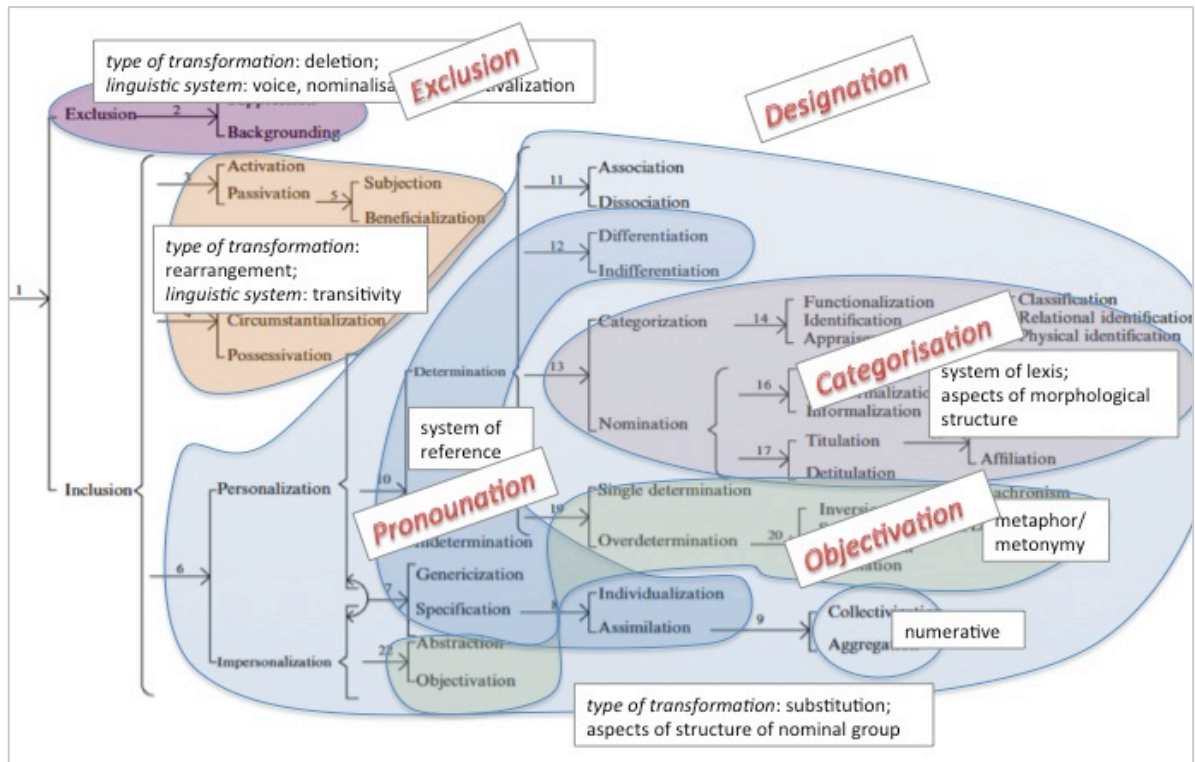
might have thought of a *referential* interpretation, whereas Puma uses the utterance now with a rather *generic* one.

To sum up pronoun use, for the purpose of this study. I suggest ***Pronounation*** for the variant that is coded when pronouns are used to represent a social actor. The corporate 'we' seems to be very common in the data under observation. It might be interpreted as a *referential* or *vague* use, depending on how one wants to perceive the corporation: as a more or less concretely defined social actor. Certainly, the occurrence of the first person plural pronoun in corporate discourse does not necessarily have to be the corporate 'we'; for instance, in such cases in which the *we* represents more than the corporation, such as all humanity (see, e.g., utterance (117) above).

Up to this point, all variants for this study were presented and discussed: (i) *Exclusion* – the social actor is not represented, (ii) *Categorisation* – the social actor is represented in terms of what they do or what they are, (iii) *Objectivation* – the social actor is referred to by metonymy or metaphors, (iv) *Designation* – the proper name of the social actor is used, and (v) *Pronounation* – the social actor is represented through a personal pronoun. Furthermore, it was shown that the initial ideas of such variants as 'possessivation' and 'particularisation' were rebutted, and that their features could be allocated differently. Now, before describing each variant in more detail and explaining the scalar approach, these established variants are related back to van Leeuwen's systematisation of social actor representation.

During the observation of van Leeuwen's systematisation of social actor representation, Figure 12 in section II.4.1.1 has demonstrated a visual representation—which marks the different systems of transformation and linguistic systems—of van Leeuwens' remarks to his systematisation. The variants presented for Step 3 are supposed to cover all major fields of social actor representation described by van Leeuwen, as can be seen in Figure 38 below.

FIGURE 38: Step 3 variants in relation to van Leeuwen's systematisation of social actor representation



The variants developed for the present work might coincide with van Leeuwen's systematisation, as in the case of *Exclusion*, and *Categorisation*, or they might be broader than as presented in van Leeuwen, as is the case of the variant *Designation* here vs. *nomination* in van Leeuwen, or *Pronounation* here vs. *differentiation* in van Leeuwen. Obviously, van Leeuwen's systematisation of social actor representation is more generic, overarching, theorised, and supposed to serve for different discourses, whereas the variants for the present study were developed, first of all, having corporate CSR discourse in mind and, secondly, pretending to find a more manageable and applicable systematisation.

Figure 38 shows then that those parts of van Leeuwen's framework that are relevant to the analysis for this study were partly reorganised and even relabelled. In sum, (i) when the type of transformation *deletion* is concerned, this study calls it, as van Leeuwen does, *Exclusion*; (ii) when the type of transformation *rearrangement* is concerned (e.g., *activation*), this study does not have a specific variant yet takes the rearrangement into account overall; (iii) when the type of transformation *substitution* and the *system of reference* is concerned, this study

codes with *Pronounation*; (iv) when the type of transformation *substitution* and the *system of lexis* is concerned, this study annotates *Categorisation*; (v) when the type of transformation *substitution* and *metaphor* or *metonymy* is concerned, this study codes with *Objectivation*; and, (vi) when no transformation takes place and the social actor is represented by their proper name, this study proposes *Designation*. The following sections observe each variant in more detail.

Description of variants

In order to give a detailed description of the five variants (viz., the representational choice) of Step 3, the following sections for each variant (i) point out the prototypical realisation (viz., the linguistic category that realises the representational choice); (ii) state the type of transformation, (iii) state some specific characteristics, (iv) give an explanation, (v) provide examples from the CSR corpus, and (vi) point to possible implications of the representational choice. The five variants serve, on the one hand, to examine *self-reference* (see, e.g., Lischinsky, 2011a) of the corporation as text producer and, on the other hand, *other-reference*. In Step 4 of the coding system it would be coded then who the social actor is. The next section begins with the description of the variant that, assumingly, most strongly evokes the social actor.

Designation

Designation is prototypically realised as *self-* or *other-reference* in the form of proper nouns. For the purpose of the present study, *Designation* might refer to the use of the official name of the corporation or any other organisation, as in (118), or to the proper name of a person, as in (119)(emphasise added in form of a circle).

(118) The Inditex Compliance Programme is a procedure designed by Inditex in collaboration with the International Textile, Garment and Leather Workers' Federation (ITGLWF), the University of Northumbria (United Kingdom), the Centre for Business and Public Sector Ethics of Cambridge (United Kingdom) and the Ethical Trading Initiative. (IND_2009)

(119)

OBJECTIVE	ACTIVITIES & TARGETS	TIMEFRAME	RESPONSIBLE	COMMENT/SCOPE
Code of Conduct compliance maintained through effective management systems.	Full Audit Programme (FAP) – Our target is to introduce a new method of performing more thorough audits at production units.	Spring 2005	Tobias Fischer, Ingrid Schulström	Read more about FAP on page 25.
	FAP – Introduce a new audit form to be used when inspecting production units. All auditors will receive training, and the form will be put into use during 2005.	Spring 2005	Lars-Åke Bergqvist, Maritha Lorentzon, Ingrid Schulström	Read more about FAP on page 25.

(HAM_2004)

Important, in the case of names of companies and other institutions, (118), is that, in order to be coded as *Designation*, it has to be the official proper name of this entity which clearly and legally identifies that entity. Normally in English, an official name of an organisation is marked with capital letters²²². Example (119) shows a part of the H&M CSR report for the year 2004. It is actually not very common in the data for the present study to find in a CSR report the proper name of a physical person responsible for anything.

If a social actor representation is coded as *Designation*, the social actor is strongly evoked and directly named; that means, a ‘unique’ reference (at least in the context) exists and, therefore, it should be clear who is to be held responsible for the action expressed in the utterance. The social actor can be an individual with the feature [+human] or an institution presenting a collectivised agent. The linguistic realisation has to be in singular. This study does not differentiate between a physical person, the corporation as a legal person, and any other kind of company form, organisation, federation, etc.; even though from a legal point of view this distinction might be interesting²²³.

Lischinsky (2011a: 267) observes that “third-person self-reference is a routine feature of institutional discourse” for various reasons. First of all, using the proper name of the corporation as representational choice is a way for the actual writer of an institutional text to underscore that the topic and view expressed in the utterance might not coincide with the private opinion of the text producing person. Secondly, third person self-reference emphasises the institutional dimension, puts the social actor on an equal footing with other entities mentioned on a lexical level and, hence, provides impersonal legitimacy to the institution. Thirdly, the involvement of the institution as a whole is highlighted and focus is taken away

²²² www.oxforddictionaries.com/words/using-capital-letters (accessed on 19/02/15). However, it is debatable if the *University of Northumbria* in example (118) should be coded as *Designation* because on the official website and in their address the institution is called *Northumbria University*. This might simply be a mistake or due to the translation process (Inditex’s reports are written in Spanish and then translated into English). Strictly speaking, *University of Northumbria* would have to be coded as *Categorisation*.

²²³ The difference between a named person and a named entity would actually be significant on a scale of degree of social actor identification beyond CSR reports, because legally it is difficult to hold an entity responsible (Ciepley, 2013). A physical person should be coded as more salient than a definite description of an institution —that is, its official name— inside the variant *Designation*. However, this study observes *corporate* responsibility and not the one of a single person.

from any individual agent because “[d]welling on institutional aspects emphasises the import and credibility of the report by framing it against a backdrop of industry standards and best practices” (ibid., 272). In his analysis of CSR reports, Lischinsky (2011a: 275) found that third person self-reference through the company name “is preferred for factual descriptions, especially in statistical terms, policy and procedure codes, and strategic planning”.

Pronounation

The variant *Pronounation* would follow *Designation* in degree of social actor identification. Whereas *Designation* refers to third person reference, *Pronounation* describes mainly first person use in the form of personal pronouns, specifically, the corporate ‘we’. However, it can also code second or third person use, for instance, in the pronoun forms *it*, *you* or *they*. Also indefinite pronouns used in nominal functions would be coded in *Pronounation*, in spite of their degree of social actor identification being below that of definite pronouns²²⁴.

In the case of *Pronounation* the type of transformation is *substitution* and the linguistic system concerned is the system of reference (van Leeuwen, 2008). The social actor representation is [+human], plural or singular, and personal but also abstract. The ambiguous reference of personal pronouns was already discussed above. Since they belong to the deictic system, their correct interpretation and referent attribution is context dependent, viz., pragmatically informed. Various authors describe the *referential vagueness* of the first person plural pronoun use in corporate discourse as being due to the incompletely defined collective social actor. Lischinsky (2011a) points out that the natural assumption is to interpret a first person reference in a corporate report as the institutional voice. In fact, with the make-up of the present study, *referential shifts* in the use of a pronoun such as *we* would be coded in Step 4 when determining the social actor understood as responsible.

A typical example of pronoun use for social actor representation is (120).

(120) And we need to show the real benefits of lean manufacturing and human resource management. (NIK_2009)

²²⁴ This difference could be expressed on a social actor degree of identification scale, but can mainly be derived from Step 4 where the social actor responsible probably would be coded as *Unknown* in the case of indefinite pronouns.

The implications of uses of personal pronouns to represent a social actor are manifold and depend, obviously, on the context. Mulderrig (2003) interprets that the use of *we* instead of a third person reference in policy texts may signal ‘democratisation’ by removing explicit textual markers of power asymmetries, which, in the same way, might just be a means of disguising these asymmetries. Regarding corporate reports, Lischinsky (2011a: 268) argues that by the use of the corporate ‘we’ “the cooperative and personal aspects of institutional activity are emphasised [and] a group dynamic in terms of ‘we-ness’” is established with which the company can legitimise itself as a committed citizen. The empirical author of a CSR report is, obviously, not of importance, what matters is the corporate persona which is presented by default as *we* and, so, through the personification of the corporate rhetor, can maximise the affective impact (ibid.). Lischinsky (2011a: 275) found that first person self-reference through a pronoun “habitually co-occurs with an emphasis on mutual care and support”.

Categorisation

The variant *Categorisation* would follow *Pronounation* in degree of social actor identification. This variant comprehends instances of social actor representation in terms of class or category. The type of transformation is again *substitution* but this time the system of lexis is of concern (van Leeuwen, 2008). *Categorisation* concerns social actor representation in which the social actor is referred to by their age, gender, provenance, class, wealth, race, ethnicity, religion, sexual orientation, occupation, role in society or in relation to other social actors, identifying character or physical traits (van Leeuwen, 2008). Characteristics of this variant are: [+human], abstract, general, singular or plural, and non-unique referent.

The linguistic realisations can, for instance, take form through an agent noun, i.e., formed from a verb, through suffixes (such as *-er*, *-ant*, *-ent*, *-ian*, *-ee*); a noun which denotes a place or tool closely associated with an activity through suffixes (such as *-ist*, *-eer*); noun compounds denoting places or tools closely associated with an activity plus generalised categorisations, such as *man*, *woman*, *person*, *people* (van Leeuwen, 2008). Those nouns, again, can occur as plural nouns with or without article, or nouns in singular with definite or indefinite articles. The

reference, then, can be individualised or collectivised and, furthermore, specific or generic²²⁵.

The concrete identification of the social actor of non-specific noun phrases is constricted due to the generalised, or vague, referent (Martínez Caro, 2002). Utterance (121) is an example of such.

(121) These require not only supplier compliance with Gap's CSR requirements, but also that suppliers implement the Code and Agreement throughout their own supply chains. (GAP_2008)

Suppliers in utterance (121) shows an instance of *Categorisation* due to the fact that a social actor is described in terms of what they do, that is, their occupation or role in relation to the corporation: the person who supplies. *Suppliers* is a collectivised non-specific plural noun phrase.

Van Leeuwen (2008: 36) shows with the example of 'immigrants' in the text he analyses that they are "symbolically removed from the readers' world of immediate experience". These cognitive shaping of categorised identities on the text dimension by the discourse practice contexts is linked to ideologies on the social practice dimension of discourse (Koller, 2014a).

Objectivation

The variant *Objectivation* would follow *Categorisation* in degree of social actor identification. *Objectivation* as a social actor representation occurs when a social actor is referred to by conceptual metaphor and metonymy, which is *impersonalisation*²²⁶. This can be seen easily in cases such as *utterance autonomisation* in example (122).

(122) Our reports use the GRI reporting guidelines to inform us about what qualitative and quantitative information to disclose to meet stakeholders' interests. (ADI_2007)

In (122) it seems that *reports* have the faculty to use guidelines and inform.

Merkl-Davies and Koller (2012: 182-3) state that both conceptual metaphor and metonymy are used for lexical underspecification, and they define **metonymy** as

²²⁵ Again, it would be possible to code these different degrees of identification in order to distinguish specific linguistic mechanisms contributing to meaning making. See Appendix C for a proposal.

²²⁶ Depending on if applied to grammatical categories (see, e.g., Marín Arrese, 2002a; Merkl-Davies & Koller) or sociological categories (van Leeuwen, 2008), the term *impersonalisation* is used quite differently by diverse authors. Anyway, *Objectivation* presents impersonalisation grammatically and sociologically.

instances where a word or phrase is substituted for another with which it is closely associated, “e.g., ‘the City’ for the investment and banking sector based in London”. Neff van Aertselaer (2002: 92) treats metonymy as having “to do with using one subset of meanings or identity features to refer to a whole concept”. Utterance (122) above presents a product-for-producer metonymy, another kind would be location-for-producer metonymy (Merkl-Davies & Koller, 2012).

Regarding metaphor, **conceptual metaphor** involves “a cross-domain mapping where one (usually abstract) entity is conceptualised in terms of another (usually more concrete) entity [...] (e.g., ‘The company’s senior executives announced that..’→ ‘Headquarters announced that..’)” (ibid., 183). In more general terms, Lakoff and Johnson (1980: 5) explain that “[t]he essence of metaphor is understanding and experiencing one kind of thing in terms of another”.

Neff van Aertselaer (2002: 97) identifies different instances of metaphor and metonymy such as the

substitution of locatives involving geographical sites [...] substitution of organizations, or nonhuman entities or objects *saying, reporting, discussing, explaining, etc.* [...] substitution of institutions for people involving international organizations, national political organizations, and various authorities [...] [e]vents which appear to occur of their own volition [...] [m]achines which act of their own volition

In sum, a specific characteristic of *Objectivation* is [-human]²²⁷. The reference to the social actor is abstract and non-specific, and often involves personification, a type of metaphor where a non-human agent is specified as carrying out human actions. The implication of a social actor representation as *Objectivation*, such as in example (123), can be that reliability is provided.

(123) The below data highlights a representative group of items instead of all 700 in an effort to make our reporting more accessible and useful. (GAP_2010)

Such an abstract rhetor is typical for academic discourse or the news (see, e.g., Lischinsky, 2011a; Neff van Aertselaer, 2002). The impression example utterance (123) provides is that the highlights were not selected by a subjective human but by a reliable scientific source: the data itself; therefore, the text receiver can trust it. Van Leeuwen (2008: 47) describes as further effects that “it can background the identity and/or role of social actors; it can lend impersonal authority or force to an

²²⁷ The *Objectivation* variant for the present work covers broadly all sub-categories of van Leeuwen’s *impersonalisation* (see Figure 11).

action or quality of a social actor; and it can add positive or negative connotations to an action or utterance of a social actor". In other words, in *Objectivation* participants are represented through a feature and, thus, reduced to it, which is a form of ideological squaring (van Dijk, 1998) and of backgrounding information (Machin & Mayr, 2012).

Exclusion

The variant *Exclusion* would follow *Objectivation* in degree of social actor identification. The variant applies to utterances where the social actor responsible is presented as least conspicuousness in the sense of not visible at all. The social actor representation *Exclusion* is to be coded if the social actor is deleted²²⁸ (type of transformation), whereby typically the linguistic systems of voice, nominalisation, and adjectivalisation are concerned (van Leeuwen, 2008). Wagner and Wodak (2006) found that nominalisation and passive agent deletion were the most common backgrounding features in their data (see also, Chilton, 2011). Nominalisation is a grammatical metaphor in which actions are turned into states (see, e.g., Fairclough, 2003; Merkl-Davies & Koller, 2012; van Leeuwen, 2008) and, therefore, an impersonalisation strategy (in the sense of Marín Arrese and her colleagues (2002a), see footnote 226). Using a passive construction entails to either background, or remove, the social agent involved in an activity or action.

Van Leeuwen (2008) lists more possible realisations to exclude a social actor such as process nouns, non-finite clauses which function as a grammatical participant, infinitival clauses with *to*, ellipses in non-finite clauses with *-ing* and *-ed* participles, paratactic clauses, the use of intransitive verbs for transitive ones, and ergative verbs. Interestingly, Marín Arrese (2002b: 5) presents some of the linguistic realisations of *Exclusion* on "a continuum in 'agency', ranging from implicit reference to the agent [passive voice], to generic reference to the type of

²²⁸ As was discussed already, Van Leeuwen's (2008) distinction of the sociological categories *suppression* and *backgrounding* are, actually, not directly of interest for the *Exclusion* variant in Step 3, but for the examination of *Exclusion* together with results from Step 4, due to the fact that the retrievability of the social actor would be coded in the next step.

agent, and finally to some abstract and schematic notion of causation [nominalisation]”²²⁹.

A typical characteristic of the *Exclusion* variant is, then, the omission of the social actor, which implies that no human agent exists. Utterance (124) shows an example with a passive construction.

(124) Wages must be paid directly to the employee in cash or check or the equivalent.
(ADI_2002)

In the case of (124) the social actor responsible is omitted and, so, no human social actor (nor any other) is visible in the Agent position – the syntactic slot is left empty.

The exclusion of a social actor might have various reasons; on the one hand, the social actor might be irrelevant or indetermined in the sense of unknown by the text producer (Blanco Gómez, 2002); or she might be redundant or self-evident from the context (*style*), so, the social actor inclusion would be overcommunicative (van Leeuwen, 2008). Chilton (2011: 180) points out for agent-less passives, they “often seem to occur precisely because the agent is manifest in the context or can reasonably be expected to be inferred”. On the other hand, the text producer might have ideological reasons for excluding the social actor, or for legal or ethical reasons, e.g., to protect or conceal a social actor’s identity (Merkl-Davies & Koller, 2012). Moreover, excluding the social actor allows for a more economical expression of a complex situation (see, e.g., *ibid.*). As Lamb (2013: 345) observes, excluded actors “are worth investigating because unattributed views or actions may form part of a ‘straw man’ argument or other fallacies, or show a hidden ideological standpoint”. In sum, the linguistic absence of a social actor in an utterance might be ideologically or stylistically motivated and has to be observed, again, in its co- and context.

After having seen in detail each variant of possible social actor representation for the purpose of the present research, the next section outlines the arrangement of the five variants on a scale that presents different degrees of identification of the social actor.

²²⁹ Again, different degrees and linguistic realisations of actor deletion inside the variant *Exclusion* could be coded. However, this study is interested in the sociological category. See Appendix C for a proposal for the inclusion of linguistic realisations into the SADIS.

Organising variants on a scale

Considering the conspicuousness, salience, or opaqueness of a social actor represented in the various ways, or variants, shown until now, it can be argued for that a ‘very-clear’ or a ‘not-clear-at-all’ identification of the social actor is possible. Neither van Leeuwen nor Fairclough describe social actor representation in a scalar format; to the best of my knowledge only Marín Arrese and her colleagues (2002a) do so but solely for the grammatical categories they term *impersonalisation*. They have designed a scale of specification “ranging from generalised and universal (thus less specific) referents to more specific ones, though still not fully recoverable” (Martínez Caro, 2002). Another author working with a scalar approach, though not concretely with Social Actor Theory, is Delin (2005). Her study organisation shows a scale of how much referring expressions evoke a brand. The author presents a scale from *strongly evokes* to *does not evoke*; therefore, parallels to the **Social Actor Degree of Identification Scale (SADIS)** elaborated for this work can be drawn, specifically in terms of ordering the variants on the scale.

To begin with, the variants that should be the easiest to place on a scale of saliency are *Designation* and *Exclusion*, since *Designation* names directly and straightforwardly the social actor (the social actor is most visible, the degree of identification is high), whereas *Exclusion* stands for a deleted social actor (the social actor is not visible at all, and the degree of a possible identification, consequently, is low). Figure 39 shows the endpoints of the SADIS.

FIGURE 39: Endpoints of the SADIS



The plus and minus signs mark the amount of conspicuousness of the social actor.

The three remaining variants encompass *substitutions* of the proper name of the social actor regarding (i) the system of reference (*Pronounation*), (ii) the system of lexis (*Categorisation*), and (iii) metaphor and metonymy (*Objectivation*), respectively. I argue that *Objectivation* should be placed on the scale directly

besides *Exclusion* as it is the next less conspicuous variant. For van Leeuwen (2008), and for the present study, metonymical reference —i.e., *Objectivation*— pertains to *impersonalisation* and has the feature [-human], whereas *Categorisation* and *Pronounation* have the feature [+human] and would mainly belong to what van Leeuwen defines as *personalisation* (see Figure 11, refer also to footnote 226). Therefore, the degree of social actor identification is higher in *Objectivation* than in *Exclusion*, but lower in *Objectivation* than in *Categorisation* or *Pronounation*.

Between *Categorisation* and *Pronounation*, the two variants that are left, I perceive *Pronounation* as more conspicuous than *Categorisation*. *Pronounation* refers to the system of reference – basically a social actor is represented by a personal pronoun. Deixis is a form of linguistic economy, and from the co- and context and the shared knowledge, it should be deducible to whom the pronoun refers to, especially if it has an anaphoric or cataphoric reference. As was shown (see, e.g., example (117)), this must not always be the case; however, the use of a pronoun seems more concrete to me than if a social actor is not directly referred to by a deictic substitute of their name, but rather described through what they do or are, viz., *Categorisation*. The final organisation of the variants on a degree of identification scale is illustrated in Figure 40. In order to facilitate comparison of results and statistical treatment, numeric values are ascribed to each variant on the SADIS.

FIGURE 40: Distribution of variants on the SADIS with numeric values



In sum, the characteristics of each variant as sociological categories are:

Designation: inclusion, [+human], no substitution, personalisation

Pronounation: inclusion, [+human], substitution(?)²³⁰, personalisation

Categorisation: inclusion, [+human], substitution, personalisation

Objectivation: exclusion(?)²³¹, [-human], substitution, impersonalisation

²³⁰ See, footnote 219 above.

Exclusion: exclusion, deletion

I believe that the evolved variants are mutually exclusive, as far as this is possible for any kind of category building. The next section describes further how to code utterances using the SADIS.

CODING

Once an utterance has reached Step 3, the analyst has coded already that prospective moral responsibility is expressed (Step 1) and for which CSR topic responsibility is expressed (Step 2). In Step 3 it has to be coded how the social actor understood as responsible is represented in the utterance. For this purpose the analyst has five variants at hand which are organised on a scale depending on the degree they present of possible identification of the social actor: *Designation*, *Pronounation*, *Categorisation*, *Objectivation*, and *Exclusion*. They are sociological categories; in fact, their linguistic realisations are not mutually exclusive – that is, a nominalisation, for instance, might present the linguistic mechanism of *Objectivation* and *Exclusion*.

This study is interested in the ‘doer’ or ‘senser’ (in SFL terms); that means, the analyst has to code the expression that refers to the ‘doer’ of an action or the ‘senser’ of a feeling. Important is to recognise, for example, in an utterance such as (125), that the social actor responsible is represented through the pronoun use of *we* whereas *At PUMA* is just a further specifying prepositional phrase.

(125) At PUMA we take our responsibility to create a more sustainable world seriously... (PUM_2011)

Indeed, the grammatical role of the ‘doer’ or ‘senser’ does not necessarily have to be the one of the subject (see footnote 98): “Representations can reallocate roles or rearrange the social relations between the participants” (van Leeuwen, 2008: 32).

Important to note is that, for the purpose of the present study, if a passive construction is encountered in an utterance, yet the social actor responsible is included through a postmodifying prepositional circumstantialisation phrase, the

²³¹ For van Leeuwen it is *inclusion*. However, I ask whether the variant *Objectivation* for this study and everything van Leeuwen systemises under *impersonalisation* (see Figure 11) should logically be a form of excluding the social actor too; at least, they share the feature [-human]. Arguments for both reasonings can be brought up.

social actor would actually be visible and, therefore, should not be coded as *Exclusion* based on the passive voice. The coding of such cases would depend on the social actor representation in the form of a proper name, pronoun, metaphor, etc. in the prepositional circumstantialisation phrase²³². Utterance (126) illustrates this.

(126) In 2003, at least five percent of the supply chain will be monitored by the FLA [Fair Labor Association], which will choose both factories and monitors. (ADI_2002)

Utterance (126) certainly presents passive voice, yet, the social actor responsible for *monitoring* is made explicit in the prepositional phrase *by the FLA*. This utterance, for the purpose of the present work, is coded as *Designation* (4) because the proper name of the Fair Labor Association is used in the form of the official acronym (the degree of identification of the social actor responsible is high).

An issue during coding the names of entities might be to differentiate between the name of the corporation and brand denominations. As was shown, the variant *Designation* also encompasses the proper names of the corporations, such as Puma SE or Inditex (Industria de Diseño Textil, S.A.), since corporations are viewed as legal persons and social agents. A problem arises when company names and brand names nearly coincide, as it is the case with, for instance, Puma (company: PUMA SE; brands: PUMA, Cobra Golf, Tretorn) or Nike (company: NIKE, Inc.; brands: Nike, Converse, Hurley International, NIKE Golf, Jordan Brand). Now, if an utterance reads Puma, this might refer to the brand or the company because it has to be presumed that Puma can be an elliptical form of PUMA SE and, thus, would be coded as *Designation*. However, if Puma refers to the brand name and not the company, it should be coded as *Objectivation*, because the brand is part of the corporation and, therefore, stands metonymically for it. From this follows, again, that the analyst has to carefully take into account the co- and context, and decide for each instance if, e.g., Puma, refers to the brand name or the corporation.

In any case of doubt, what is essential for the use of Step 3, and actually for the whole coding system, is to always code in the same way. In other words, if the analyst is confronted with a case they are not certain about with which variant to code it but, finally, decide for one, the analyst has to ensure that the next time they

²³² One might argue that the inclusion of the social actor in a circumstantial is less conspicuous than the inclusion in another slot; a contra-argument is that the social actor is *activated*.

are confronted with the same/a similar social actor representation they code it with the same variant. The aim is to be as objective and consistent as possible in the use of the coding system.

INTERPRETATION

The question in this section is how to interpret the results from a Step 3 analysis. Certainly, the textual analysis of how specific social actor are represented, or not, can provide insights into a possible **ideological** perspective taken by the text producer. For instance, if a certain social actor is referred to by its name, it is apparent who is responsible for the process described by the verb phrase; in contrast, if a social actor is repeatedly omitted, it is difficult then to ascribe responsibility for the actions described in such clauses. With the example of the nominalisation *globalisation*, it was shown that, if the agent of a process is missing, things become to appear natural and inevitable, which makes it hard to question them.

Different representations of social actors as the 'doers' or 'sensors', then, point to different **degrees of identification**: "suppressed, absent or excluded agency usually indicates some problematic positioning of the speaker. Similarly, personal or general, concrete or abstract agencies —for example the use of personal or impersonal pronouns— point to degrees of identification" (Wagner & Wodak, 2006: 393-4). A certain choice of social actor representation can have various reasons: for instance, the decision of deleting a social actor (*Exclusion*) can be based on that the social actor is assumed to be known to the audience, for **stylistic reasons**, to deflect responsibility, to lend credibility, etc. Fairclough (2003) states on the practice of social actor exclusion that the motivation for it might be politically or socially significant or just be for reasons of redundancy.

For the interpretation of a social actor representation that omits the social actor, the **recoverability** of the social actor from the co-text (s.s. II.4.1.2) could be taken into account as a hint for the underlying motivation of such exclusion. It could be argued that, if the social actor can be deduced from the co-text, the probability that social actor exclusion takes place for stylistic reasons is higher than if the social actor cannot be identified through the co-text. When explaining Step 3 results it is essential to not over-interpret them: e.g., actor deletion might

not always be deliberated in a manipulative sense of the text producer wanting to obscure something; it might just be linguistic economy. As Neff von Aertselaer (2002: 103) observes, the analyst must examine “how meanings are manipulated in the actual context of the discourse, since some of the same means can be put to totally opposite ends”.

Since the reasons of the text producer’s choices are unknown to the analyst, only **repeated patterns** should be considered meaningful in the interpretation and explanation process of findings. Despite of text producer’s intentions, it can be assumed that a repeated use of a certain social actor representation strategy for a specific social actor would contribute to shape the *habitus* (Bourdieu) and construct certain mental models (van Dijk) (see also, Marín Arrese, 2002b). In the description of each variant of the SADIS some possible reasons for and implications of text producers employing specific referential strategies in social actor representation have already been provided. The following list of key points outlines potential interpretations for each variant.

<i>Designation</i> (4)	<p>strongly evokes and directly names the social actor</p> <p>a 'unique' reference (at least in the context) exists</p> <p>responsibility can be clearly ascribed</p> <p>third person self-reference provides 'impersonal' legitimacy to the institution</p>
<i>Pronounation</i> (3)	<p>incompletely defined individual or collective social actor</p> <p>corporate 'we':</p> <p><i>we</i> instead of a third-person reference may signal 'democratisation' by removing explicit textual markers of power asymmetries</p> <p>cooperative and personal aspects of institutional activity are emphasised and a group dynamic in terms of 'we-ness' is established</p> <p>company can legitimise itself as a committed citizen</p> <p>personification of the corporate rhetor can maximise the affective impact</p> <p>emphasises collective identity</p> <p>'rope in' the text receiver, solidarity-building 'we'</p>
<i>Categorisation</i> (2)	<p>social actor is symbolically removed from the text receiver's world of immediate experience</p> <p>obfuscation of agency</p> <p>cognitive shaping of categorised identities</p> <p>social actor fulfils rather functional role</p>
<i>Objectivation</i> (1)	<p>provide reliability through abstract rhetor/lend impersonal authority or force</p> <p>personifying abstract entities</p> <p>background the identity and/or role of social actors</p> <p>participants are represented reduced to a feature</p> <p>form of ideological squaring</p>
<i>Exclusion</i> (0)	<p>social actor might be irrelevant, indetermined, redundant, self-evident</p> <p>mystification of agency and responsibility</p> <p>agent is missing, things appear natural and inevitable, hard to question them</p> <p>presenting processes as facts</p> <p>increased formality might provide prestige and power</p> <p>to rationalise, normalise, and legitimise destructive activities</p>

Certainly, the interpretation and explanation of Social Actor Representation has to take into account which social actor are repeatedly represented in a certain way throughout a text, or even throughout corporate discourse. The coding of the social actor representation in Step 3 in combination with results from Step 4 enables the analyst to do so. The next section describes how to code for social actors.

2.2.5 Step 4: Social Actor responsible

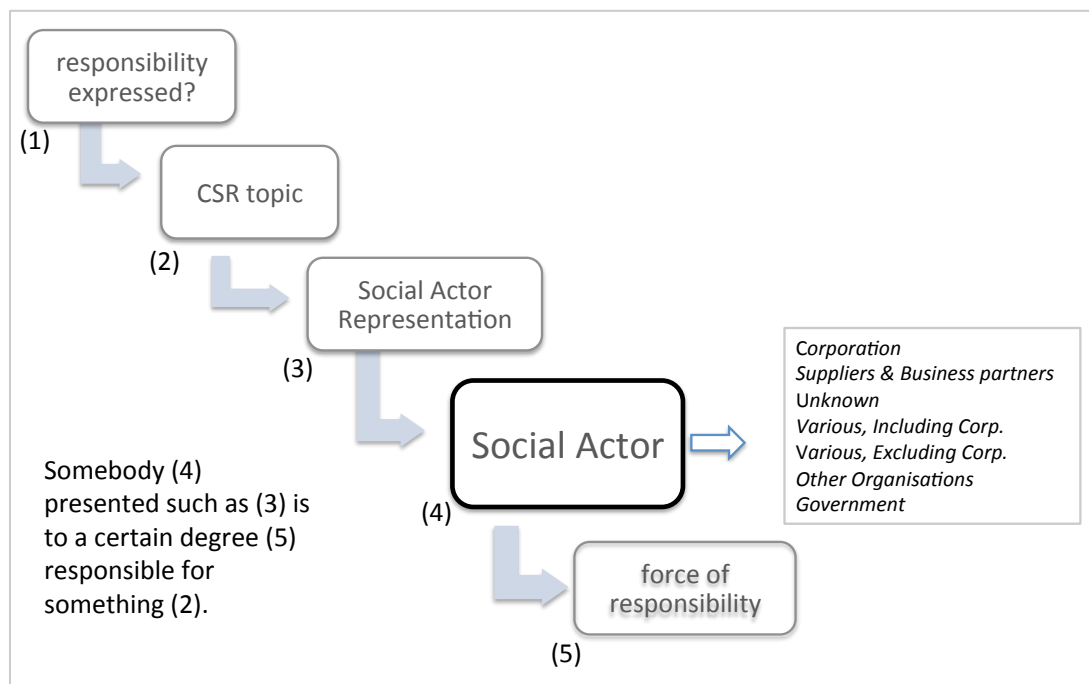
Step 4 concentrates on the coding of the social actor who is responsible to bring about the SoA described in the utterance under analysis. It can be assumed, due to the trigram *Corporate Social Responsibility*, that it should be the corporation who is

responsible. Nevertheless, other social actors are presented as responsible too in the data for this study through assertions by the text producer that others have certain responsibilities, or through indirectly directing others to do something. The development of variants for Step 4 was basically data-driven; however, it is also possible to refer to Stakeholder Theory in order to establish possible variants.

IN BRIEF...

In Step 4 of the coding system the analyst identifies and annotates the social actor responsible, represented or not (Step 3) in the utterance, for the CSR topic (Step 2). If possible, this social actor, such as the corporation, supplier(s), NGO(s), etc., is identified through the utterance under observation, or has to be extracted from the co- and context.

FIGURE 41: Overview coding system with emphasis on Step 4 and its variants



DEVELOPMENT AND EXPLANATION

The variants of Step 4, similar to the CSR topics of Step 2, are based on theoretical considerations as much as on a data-driven approach. Stakeholder Theory points out possible social actors who impact on and are impacted by a corporation's decisions and actions. Stakeholders, at the very least, are employees, customers, suppliers, media, NGOs, and the communities and markets in which corporations

operate (s.s. II.2.1.5). In a first attempt of constructing variants for Step 4, a variant for every imaginable social actor the corporation might describe as responsible was established. In fact, this resulted in a very long list of variants and, therefore, a simplified coding for Step 4 in the form of two variants was considered: the corporation or any other social actor. Something similar was already thought of for Step 2 (s.s. III.2.2.3) where a yes/no coding of 'CSR topic concerned' would have been possible; however, as for Step 2, I believe such a drastic reduction of variants would take richness out of the results and, thus, of the latter interpretation and explanation process.

First tests of the coding system on the data under study revealed that it are mostly the corporation or suppliers who are presented as responsible, which implies that many of the established variants for Step 4 were not necessary or applicable anyhow. Therefore, a **data-driven approach** was taken: the needed variants for Step 4 would be instantiated during the coding process. During the analysis of the data the following variants were established and coded: *Corporation*; *Suppliers & Business partners*; *Unknown*; *Various, Including Corp.*; *Various, Excluding Corp.*; *Other Organisations*; *Government*. Others were considered, such as an *All Inclusive* variant for, for instance, such cases where a 'we' refers to all humanity (s.s. III.2.2.4); or, initially established variants were merged such as *Employees* and *Corporation* supposing that employees are part of the corporation²³³.

In brief, the seven variants named above resulted to cover all instances of utterances under analysis for the data from the CSR corpus under closer examination. For further analyse the number of variants of this step might need to be extended or could be reduced. The following paragraphs describe each variant more in detail and provide examples.

Corporation

If an utterance is coded with the variant *Corporation* it would be the corporation itself who is presented as responsible for the CSR topic expressed in the utterance, such as in example (127).

(127) We offer our customers fashion and quality at the best price... (HAM_2007)

²³³ See section V.2.2.3 for a further discussion.

In (127) it is clear that the ‘we’ refers to H&M itself; it is the corporation who commits to offering fashion and quality.

Suppliers & Business partners

The variant *Suppliers & Business partners* is coded if by the utterance responsibility is ascribed to the manufacturers or any other social actor of the supply chain, or to business partners in more general terms. (128) is an example:

(128) We therefore require H&M suppliers to inform us when home working is being used and that the agent, who organises home workers on behalf of the supplier, keeps and makes available records of payment, delivery date and contact information. (HAM_2007)

Sentence (128) would be analysed as two utterances, the first relating to what ‘suppliers’ have to do and the second to ‘the agent’. Nevertheless, both utterances would be coded as *Suppliers & Business partners* because ‘the agent’ refers to a distant business partner of the corporation.²³⁴

The observation of the Code of Conduct of each of the nine corporations under study, and how they call the social actor the code is directed to, shows how each corporation refers to their suppliers and business partners in different ways.

- Nike calls it ‘Code of Conduct’, directs it at ‘contractors’²³⁵
- Adidas calls it ‘Workplace Standards’, directs it at ‘business partners – contractors, subcontractors, suppliers, and others’²³⁶
- Puma calls it ‘Code of Conduct’, directs it at ‘partners’²³⁷
- Inditex calls it ‘Code of Conduct for Manufacturers and Suppliers’, directs it at ‘manufacturers and suppliers’²³⁸
- H&M calls it ‘Code of Conduct’, directs it at ‘suppliers, their subcontractors and other business partners’²³⁹

²³⁴ Initially, it was distinguished between *suppliers* and *business partners* that are explicitly not suppliers; however, because often the differentiation is not clear in reports, and for reasons of economy, the two possible variants were joined into one.

²³⁵ <http://nikeinc.com/pages/compliance> (accessed on 19/06/2014)

²³⁶ www.adidas-group.com/en/sustainability/supply-chain/standards-and-policies (accessed on 19/06/2014)

²³⁷ <http://about.puma.com/category/sustainability/puma-standard> (accessed on 19/06/2014)

²³⁸ www.inditex.com/sustainability/suppliers/code_conduct (accessed on 19/06/2014)

²³⁹ <http://sustainability.hm.com/en/sustainability/commitments/choose-and-reward-responsible-partners/code-of-conduct.html> (accessed on 19/06/2014)

- Gap calls it 'Code of Vendor Conduct', directs it at 'factories that produce goods for Gap Inc. or any of its subsidiaries, divisions, affiliates or agents'²⁴⁰
- PVH Corp. calls it 'A SHARED COMMITMENT', directs it at 'business partners, including suppliers, contractors, vendors, licensees and agents'²⁴¹
- VF Corp. calls it 'Global Compliance Principles', directs it at 'facilities that produce goods for VF Corporation, or any of its subsidiaries, divisions, or affiliates, including facilities owned and operated by VF and its contractors, agents and suppliers herein referred to as "VF Authorized Facilities"'²⁴²
- The Jones Group calls it 'STANDARDS FOR CONTRACTORS AND SUPPLIERS', directs it at 'contractors and suppliers'; 'the term "contractors and suppliers" includes, but is not limited to, factories, agents, vendors and suppliers of component parts'²⁴³

This list shows how difficult it can be to distinguish between manufacturers supplying goods and other business partners, for instance, providing services; therefore the general variant *Suppliers & Business partners*.

Unknown

If the social actor responsible cannot be retrieved from the co- and context —viz., they remain unknown— the utterance is coded with the variant *Unknown*. An example is (129).

(129) The factory workers should be informed about labour laws and human rights according to national and international legislation. (HAM_2002)

In the case of (129) it is not possible to know, not even from the co- and context, who is actually responsible for informing factory workers. (129) might refer to social actors such as factory managers, governments, NGOs, or even the corporation as a buyer from these factories. It is even possible that the text producer had no specific actor in mind at all.

²⁴⁰ www.gapinc.com/content/dam/gapincsite/documents/CodeofVendorConduct_FINAL.pdf (accessed on 08/04/2016)

²⁴¹ For 2010 and 2011, i.e., the latest reports under study, PVH mentions this code in the report. I could not find PVH's Code of Conduct on their webpage www.pvhcsr.com/csr2011/commitment.aspx (accessed on 19/06/2014) but only directly download it in form of a *pdf* through a Google search.

²⁴² www.vfc.com/corporate-responsibility/social/global-compliance (accessed on 19/06/2014)

²⁴³ Accessed on 04/02/2014, page no longer available.

Various, Including Corp.

The two *Various* variants were actually necessary in order to code such instances where more than one social actor is referred to as responsible. Utterance (130) is an example.

(130) Progress against action plans will be monitored by business partners themselves, our internal monitoring team and external independent monitors. (ADI_2002)

In (130) business partners, an internal monitoring team, and external monitors are describes as responsible for monitoring progress. Because the corporation forms part of the social actors that are responsible, utterances such as (130) are coded as *Various, Including Corp.*

Various, Excluding Corp.

In cases such as (131) where the corporation does not form part of the social actors responsible, yet there is more than one social actor referred to as responsible, the utterance is coded in Step 4 as *Various, Excluding Corp.*

(131) It is expected that additional brands will join the project in Vietnam while it runs its course. (PUM_2008)

In (131) something is expected from more than one brand. In other words, various social actors, different to the corporation, are supposed to join the project.

Other Organisations

This variant is coded when the unit under analysis presents NGOs, GOs, associations, initiatives, campaigns, etc. as responsible for something, as in example (132):

(132) ...in 2012 the Fair Labor Association (FLA) will independently assess wage structures at around 200 of H&M suppliers' factories... (HAM_2011)

Government

The *Government* variant is coded in cases where a state, the law, politics, a political authority, or a government is made responsible for a CSR topic. (133) is an example:

(133) This assumes that analysis is done periodically to guarantee compliance with current law and to detect possible maintenance problems. (IND_2011)

In (133) the social actor representation is, actually, the one of *Exclusion*; however, from the co-text it can be known that the social actor excluded is an administrative authority. The next section illustrates further how to code such cases.

CODING

The coding of the social actor that is responsible for bringing about the SoA described in the utterance under analysis can be especially difficult in the case of *Exclusion* (Step 3). If the analyst encounters, for instance, passive constructions such as in (134)

(134) A safe and hygienic working environment must be provided... (ADI_2002)

they would have to search the co- and context for possible hints of *who* the social actor responsible for providing 'a safe and hygienic working environment' actually is. In the case of (134), which forms part of Adidas' Standards of Engagement, the text producer states in the introduction to these standards, "...we expect our business partners to operate work places according to the following standards and practices". Through this observation of the co-text the analyst knows that 'business partners' are responsible and can code accordingly. This example should illustrate that in Step 3 excluded social actors might be referred from the co-text or context: the immediate or wider co-text might state explicitly or give hints to who the excluded social actor is, or the text receiver might deduce from the social context —for instance, in form of shared knowledge— which social actor is meant.

In relation to the variants of Step 3, then, coding of Step 4 is easier as more as the social actor representation takes place on the left end of the SADIS, i.e., in the variants with a higher degree of social actor identification. A low degree of social actor identification requires the analyst to specifically search for hints in the co- and context for *who* the social actor responsible might be. In other words, if the social actor representation in the former step is coded as *Objectivation*, to recognise who the social actor responsible is results more challenging than if the social actor representation takes place by a proper name (*Designation*).

INTERPRETATION

As abovementioned, the trigram *Corporate Social Responsibility* actually points to the corporation being responsible for CSR issues described in CSR reports – and

this is one of the core assumptions for the purpose of the present study. However, the data show that also other social actors are presented as responsible in such reports. One might wonder then, if the corporation diverts their responsibility, or if it forms part of the corporation's duties to direct responsibilities to other social actors.

An often-asked question is if the corporation is, actually, responsible for practices in its supply chain; some corporations clearly state that they are not, others say that they are not but care anyhow, and again others present themselves as responsible also for what occurring in their outsourced production sites. From a legal point of view, the question seems difficult to answer too. Through combining the results from Step 2 and Step 4 analysis, the researcher can perceive for a specific year and company *who* is, in fact, presented by the corporation as responsible for *Supply chain practices*.

Interesting should be also to see how much and for what the *Government* is coded. If CSR is understood also as anticipating legislation (s.s. II.2.2.3), it could be expected that the government is not too often challenged in CSR reports to do something. If yes, the corporation would, basically, be calling for stricter legislations which, might not be in their favour. Now, if *Unknown* is coded, the analyst does not know whom responsibility is ascribed to. Many instances of this variant might let the text appear as expressing a high amount of responsibility, yet nobody could be hold responsible.

Interesting to observe should be the combination of Step 3 and Step 4 since only so the refinement between *backgrounding* or *suppressing* (van Leeuwen, 2008) can be retrieved. A suppressed social actor would be coded as *Exclusion* in Step 3 and as *Unknown* in Step 4; in turn, a backgrounded social actor would be coded as *Exclusion* in Step 3 and as a specific social actor in Step 4, such as *Corporation* or *Suppliers & Business partners*. Furthermore, Step 3 and 4 examined together can reveal which social actor is represented how, and if there are patterns such as the corporation is mostly presented by a pronoun, or suppliers through *Categorisation*. Section II.2.4 below outlines how the findings from the analysis of reports are treated in order to make such correlations between steps visible. Before that, the next section describes the final step of the coding system, the Scale of Pragmatic Force of Corporate Responsibility.

2.2.6 Step 5: Scale of Pragmatic Force of Corporate Responsibility (SPFCR)

The previous sections presented the first four steps of the proposed coding system as part of the method of analysis of the present work: expression of prospective and moral responsibility (Step 1), CSR topic (Step 2), Social Actor Representation (Step 3), social actor understood as responsible (Step 4). In Step 5, the *Scale of Pragmatic Force of Corporate Responsibility* (SPFCR) is the tool to annotate how much responsibility assumption of the corporation an utterance under analysis actually conveys. Step 5 can be understood as a further development, substantiation, or concretion of Step 1. Step 1 of the coding system examines whether prospective moral responsibility is expressed, Step 5 observes the force, or strength, with which this responsibility in relation to the corporation is expressed.

IN BRIEF...

In Step 5 the analyst determines with which pragmatic force responsibility assumption by the corporation is presented in the utterance under observation. For example, the following examples (135) and (136) illustrate two different pragmatic forces of corporate responsibility.

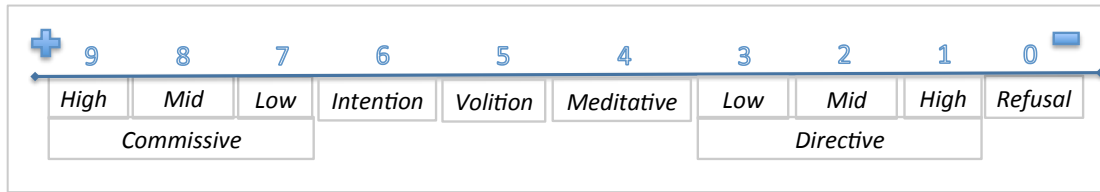
(135) PUMA will continue to bring together all of our long-standing work on environmental issues... (PUM_2008)

(136) PUMA believes that all people have the right to freedom from discrimination. (PUM_2008)

In (135) PUMA ascribes to a future action, whereas in (136) the text producer expresses a state of mind – a belief. It can be asked then in which of these two utterances does the corporation commit more, or less, to bring about the SoA described in the utterance? This is what Step 5 is about.

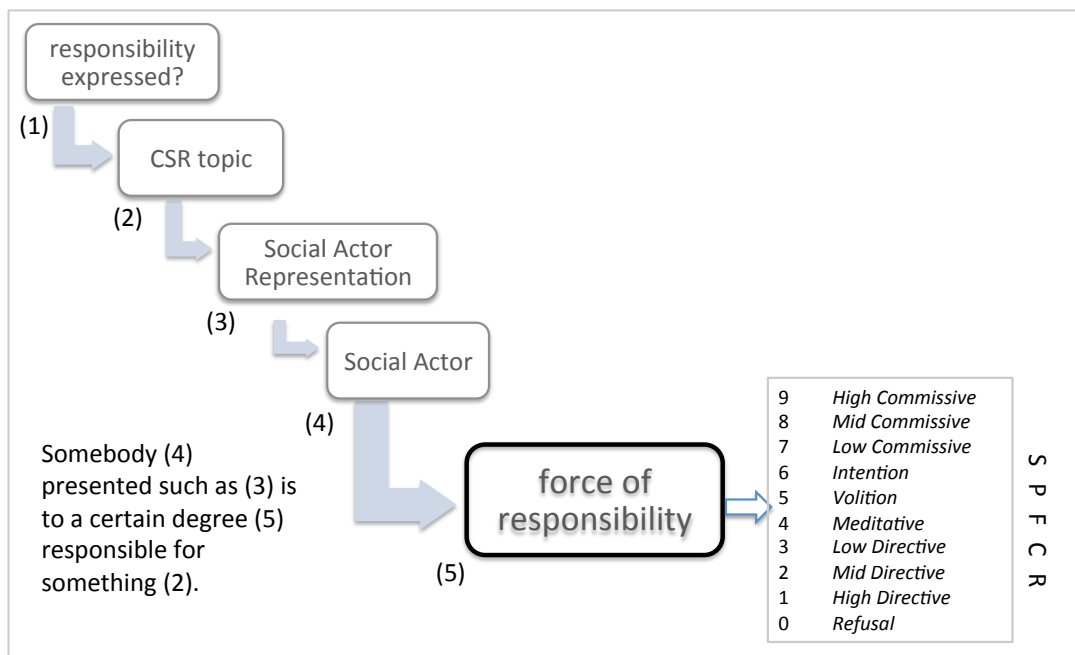
For the coding of Step 5, ten variants expressing different degrees of corporate responsibility assumption are organised in a scalar approach (Figure 42), similar to the various degrees of social actor identification on the SADIS in Step 3.

FIGURE 42: Scale of Pragmatic Force of Corporate Responsibility (SPFCR)



The analyst might code that the corporation *promises* to do something (which would be a strong assumption of responsibility by the corporation, *High Commissive*), or that they *plan* to do an action (*Intention*), or that they rather ascribe responsibility to other social actors in the form of requests or commands (*Low Directive* or *High Directive*) – which is defined for this study as presenting a quite weak commitment of the corporation to *corporate* responsibilities defined in CSR.

FIGURE 43: Overview coding system with emphasise on Step 5 and its variants



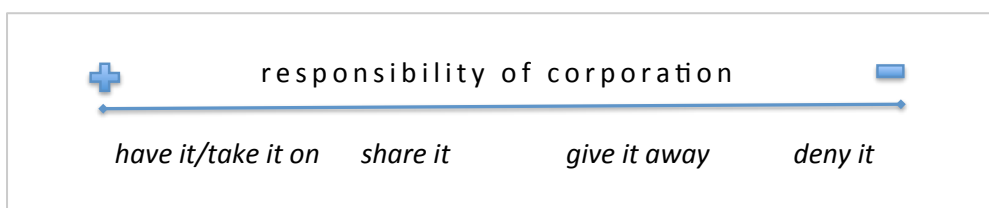
DEVELOPMENT AND EXPLANATION

Section II.4.2 discussed **Modality studies** and **Speech Act Theory**; this theoretical scaffolding mainly underlies the construction of Step 5 variants and their organisation on a scale, the Scale of Pragmatic Force of Corporate Responsibility (SPFCR). Nevertheless, the SPFCR is not about categorising utterances neatly

by/into their modal strength or illocutionary force; it rather serves to determine the overall force, transmitted by an utterance, of expressing the responsibility taken on by the corporation.

The present explanation-and-development section provides an account of how the final SPFCR came into existence seeing that its development was challenging and a running back and forth. From the beginning on, the prospect prevailed that this scale, and the variants on it, would have to express the different strengths with which the corporation takes on its responsibility; i.e., how it presents in language its commitment to CSR topics or concrete CSR actions. The scale is based on considerations of what a social actor can do with their responsibility, such as *assuming* or *diverting* it. Therefore, the scale would have to have two extremes, one side where the corporation strongly assumes their responsibilities, and another end where the corporation gives its responsibility away to other social actors, and variants in the middle zone where, for instance, corporate commitment was not so clearly expressed, but neither denied. Considering what one —and, specifically, a corporation— might do with their responsibilities led to the determination that, broadly, a social actor might have/accept/assume/take on responsibility, share it, give it away to others, or deny it, as illustrated in Figure 44, already in a scalar approach.

FIGURE 44: What to do with responsibility?



The left end of the scale in Figure 44 would show a high degree of responsibility assumption by the corporation, whereas —as further it is moved to the right end— the respective degree of responsibility assumption by the corporation becomes less strong till the point of being absent. More precise ideas for the scale were considered such as *reinforced*, *explicit*, *assume*, *fact*, *distribute*, *condition*, *implicit*, *attenuate*, *mitigate*, *obscure*, *eliminate*, *divert*, *deny*. Working with them, trying to elaborate them and create valid variants, and to put them in a meaningful order of

force of corporate responsibility assumption, resulted to be extremely complex since many ‘work-in-progress’ proposals showed several crucial problems and had to be revised over and over again.

Some of the encountered problems were that, firstly, I had difficulties to justify the order of some variants on the scale. Secondly, I found some variants imprecise, and while testing them together with the other four steps of the coding system on some of the data for the present study, I found overlapping results from one step to another. Last but not least, to find a coherent theoretical foundation was challenging since the variants show traces of Modality studies, Speech Act Theory, nominalisation, characteristics of the verb phrase, transitivity, etc., and they were not clearly delimited. The next sections describe how these concerns were treated.

Survey

In order to tackle the first problem —to justify the order of the variants on the scale— a **survey** with native speakers was elaborated²⁴⁴. The aim of the survey was to have as many people as possible rank the following eleven sentences depending on the expressed strength of the author’s commitment (in the sense of responsibility assumption) *to treat workers fairly*:

- We treat workers fairly.
- We are committed to treating workers fairly.
- We will treat workers fairly provided that local authorities do the same.
- We offer to treat workers fairly.
- We plan to treat workers fairly.
- We are partnering with local authorities to treat workers fairly.
- Workers have to be treated fairly.
- We will treat workers fairly.
- Local authorities have to treat workers fairly.
- Workers need fair treatment.
- We believe that workers have to be treated fairly.

²⁴⁴ A ranking only through paying attention to grammatical, semantic, and pragmatic criteria seemed to be difficult to determine; moreover, some few consulted test persons would apply different rankings. Certainly, the interpretation process of various text receivers might differ; for instance, people from one social group with certain shared knowledge might perceive the meaning of, for example, the verb *to commit* at a specific point of time and in a certain social situation differently than people from another interpretative community.

In order to capture how people — possible text receiver of CSR discourse — perceive the strength of the author's responsibility assumption *to treat workers fairly* two surveys were conducted²⁴⁵. The results of the surveys helped to determine through 'reader' opinions how the strength of prototypical sentences is perceived in the current social practice context and language use²⁴⁶ and, thus, contributed to the development of the final Scale of Pragmatic force of Corporate Responsibility (SPFCR). Survey results helped to identify weaknesses of first versions of the scale and to focus on finding a sound theoretical justification. Table 7 below presents the results of Survey 2²⁴⁷. Example sentences are already ordered by their final ranking: *We are committed to treating workers fairly* was rated as expressing most commitment of the text producer to do so, and *We will treat workers fairly provided that local authorities do the same* was rated as least commitment.

²⁴⁵ The online tool used for these surveys was again SurveyMonkey ([surveymonkey.com](https://www.surveymonkey.com)). The survey tool offers to order example sentences randomly for each participant, which is practical for minimising distortions in the results. In its free of charge version, SurveyMonkey permits surveys with a maximum of 100 respondents.

²⁴⁶ The surveys were undertaken in autumn, 2014. Unfortunately, it is impossible to go back to the years which mark the beginning and end of the data collected for the present study (2002 and 2011) in order to conduct the same survey and, maybe, reveal possible differences in the perception of the same example sentences over time. For instance, from the point of view of Speech Act Theory the verb *to commit* is a strong explicit primary illocutionary verb for a commissive speech act; however, from the point of view of critical analysis of business discourse, the social interpretation of *to commit* presents rather an 'empty signifier' (Montessori, 2014), which lost its illocutionary meaning in corporate discourse (Machin & Mayr, 2012).

²⁴⁷ 135 subscribers to the mailing list LINGLITE@listserv.linguistlist.org responded. This is a mailing list specifically for linguists. Certainly, the sample population of the survey may show little representativeness in terms of sociolinguistic diversity, yet it presents a high language related competence.

TABLE 7: Results of Survey 2

	10	9	8	7	6	5	4	3	2	1	0	ranking
<i>We are committed to treating workers fairly.</i>	34,07%	21,48%	17,04%	13,33%	5,19%	3,70%	0,74%	1,48%		0,74%	2,22%	9,21
<i>We treat workers fairly.</i>	34,81%	21,48%	14,07%	11,11%	5,19%	5,19%	2,22%	1,48%	1,48%	0,74%	2,22%	9,06
<i>We will treat workers fairly.</i>	5,93%	25,19%	25,19%	14,07%	8,89%	5,19%	9,63%	5,19%	0,74%			8,21
<i>Workers have to be treated fairly.</i>	11,11%	12,59%	10,37%	14,07%	11,85%	8,89%	6,67%	10,37%	9,63%	3,70%	0,74%	7,02
<i>We are partnering with local authorities to treat workers fairly.</i>	8,15%	7,41%	8,89%	9,63%	8,15%	8,15%	11,11%	11,11%	17,78%	6,67%	2,96%	5,96
<i>We believe that workers have to be treated fairly.</i>		5,19%	9,63%	13,33%	12,59%	21,48%	9,63%	9,63%	11,11%	5,93%	1,48%	5,96
<i>Workers need fair treatment.</i>	3,70%	5,19%	5,93%	5,19%	17,78%	10,37%	7,41%	14,07%	13,33%	14,07%	2,96%	5,39
<i>We plan to treat workers fairly.</i>		0,74%	2,96%	11,11%	18,25%	15,56%	14,81%	14,81%	12,59%	4,44%	4,44%	5,30
<i>We offer to treat workers fairly.</i>	1,48%		2,22%	2,96%	7,41%	13,33%	19,26%	17,04%	13,33%	14,07%	8,89%	4,33
<i>Local authorities have to treat workers fairly.</i>	0,74%		3,70%	4,44%	0,74%	5,93%	8,15%	5,19%	9,63%	17,04%	44,44%	2,87
<i>We will treat workers fairly provided that local authorities do the same.</i>		0,74%		0,74%	3,70%	2,22%	10,37%	9,63%	10,37%	32,59%	29,63%	2,69

Legend:

higher than 30%

higher than 25%

higher than 20%

higher than 15%

higher than 10%

dispersal

In fact, survey results were revealing, yet they can be used as an orientation only but not as a sound justification of the SPFCR. One reason for this is the large spread of values on the middle positions (see Table 7), which makes the ranking vague. The following section outlines some reasons for this and shows imprecise characteristics of some of the prototypical example sentences —and, thus, potential variants— used in the survey.

Imprecise variants

One general problem while trying to establish Step 5 variants —and, thus, of the survey composition— was the overlapping of the make-up between steps, which would occur, for instance, between Step 3 and 5. For example, for Step 5 a variant called *obscure* was considered for utterances in which the corporation does not appear as responsible social actor, such as in *Workers need fair treatment*. However, the error in reasoning, for this case, lies in introducing characteristics that are already analysed and coded in Step 3 into variants of Step 5 again – viz., how the social actor is represented.

Another overlapping between steps could be found in the initially considered Step 5 variant *distribute* which ‘states the corporation and another social actor as responsible for the action’. However, this characteristic of an utterance under analysis would have been coded already in Step 4 where the social actor(s) responsible is/are coded. Therefore, *distribute* is not a variant which characteristics belong to a scale of pragmatic force of corporate responsibility assumption, particularly when having available the previous steps 1 to 4. As can be seen from these two examples, initial ideas for Step 5 variants had to be reconsidered.

In addition, further problems with the survey make-up were encountered. For instance, *Workers have to be treated fairly* was not an adequate example sentence, at least not without providing more co-text. The utterance was ranked in Survey 2 as quite strong commitment of the text producer, whereas my personal intuition would rather have placed it onto a low commitment position. The problem is, obviously, that it is not clear from the sentence *who* the social actor responsible for doing it would be, since the co- and context are missing. Indeed, without passing through Step 4, this utterance cannot be ranked correctly because it could be a

strong responsibility assumption by the corporation, or a strong obligation assigned to another social actor; both points would actually mark opposite sides of the scale.

A further imprecise initially thought of variant —represented in the survey by *We will treat workers fairly provided that local authorities do the same*— is the *conditioned* one, which may be the case when corporations elude responsibility by framing it as conditioned to something else. In fact, it would be imprecise, for the present scale, to bundle all conditional utterances into one variant. Gabrielatos (2010) shows that conditionals can have different semantic functions, for instance, those of Likelihood, Directed Desirability, or Non-directed Desirability. Therefore, one single variant for conditioned commitment could not reflect the modal plurality of conditionals. Clauses of conditional kind are interesting for this study as means of attenuating the illocutionary force since conditionals introduce uncertainty or hypotheticality. In the case of a conditional utterance, the analyst would have to decide the pragmatic force for each instance, keeping in mind that, in general, a conditioned *p* should be weaker than a non-conditioned *p*.

To sum up the revision of some of the initial variants, the underlying idea of the entire coding system is repeated:

(1): Somebody (a social actor)(4), linguistically presented such as (3), is to a certain degree responsible (5) for something (CSR topic) (2).

Re-evaluating and considering this design, I have tried to accurately delimit Step 5 variants to, thereby, avoid overlapping of elements observed in each step, and imprecise variants. The next section outlines how the final SPFCR was developed based on considerations from the survey and a synergy of existing theories.

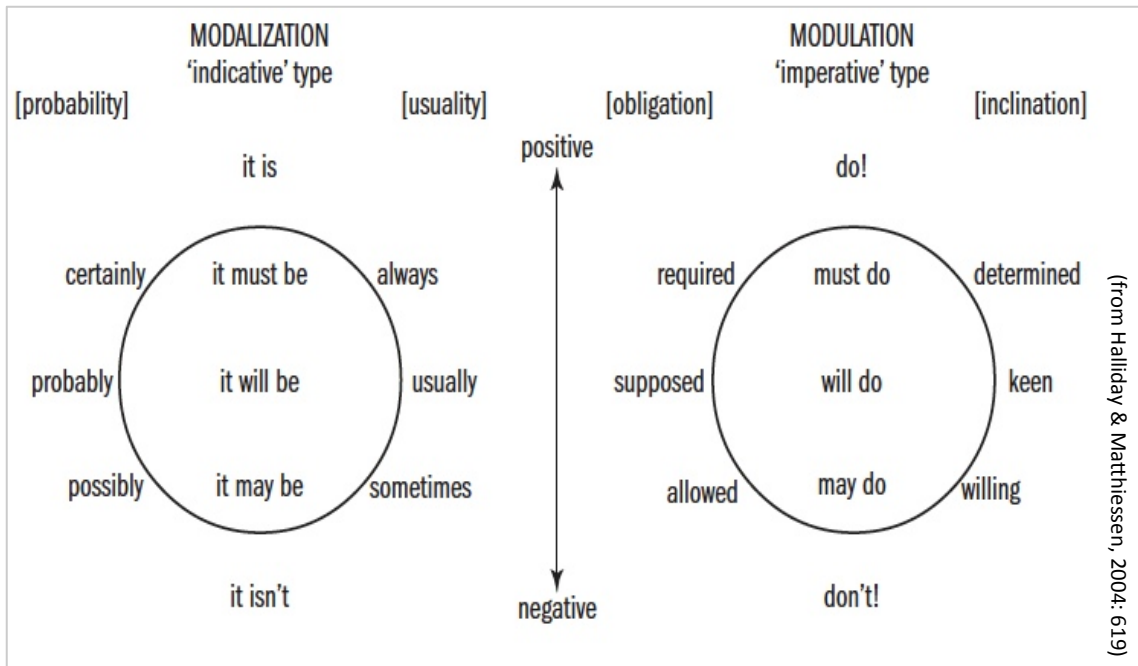
Find a coherent theoretical foundation

This section provides information on how first ideas of Step 5 variants, as described above, were further revised and formalised taking into account existing theoretical frameworks. As far as the coherent theoretical foundation for the scale is concerned, I have turned mainly to Modality studies (Semantics) and Speech Act Theory (Pragmatics) as described in II.4.2. As was shown, some variants presented and discussed in the previous section had to be discarded while others will

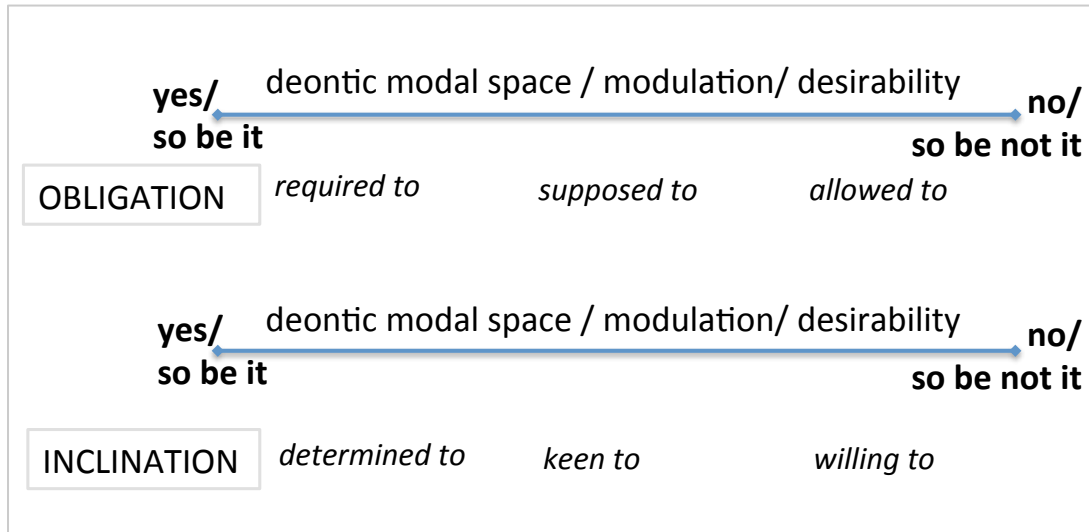
reappear and fit more or less neatly into the proposed final Scale of Pragmatic Force of Corporate Responsibility (SPFCR).

In section II.4.2.2 Modality studies were presented and discussed. Figure 45 repeats Halliday and Matthiessen's (2004) approach.

FIGURE 45: Summary of modality by Halliday and Matthiessen (Figure 15)



These authors describe what others call 'deontic modality' as modulation in terms of *obligation* and *inclination* between positive and negative polarity. The intermediate ground between this 'yes' and 'no' is scalar and presents the modal space. The realm of modulation in form of scales for *obligation* and *inclination* is presented in Figure 46.

FIGURE 46: The scales of *obligation* and *inclination*

All instances between the outer points in Figure 46 —the categorical assertions²⁴⁸ of p or $\sim p$ — would be modalised utterances. Halliday & Matthiessen (2004) point out that modulation can be (i) the text producer offering to do something (*inclination*), (ii) the text producer requesting the text receiver to do something (*obligation*), or (iii) the text producer suggesting that they both do something. Point (i) and (ii) will be covered on the SPFCR, whereas point (iii) is rather coded in Step 4 and, only partially, in Step 5.

Modulation is of interest since the objective of Step 5 is to code how much responsibility the corporation (being the text producer of CSR reports) actually takes on in an utterances under analysis. Now, if the corporation would state *we are determined to do X*, this would imply a stronger commitment to doing X than saying *we are willing to*. Furthermore, telling others to do X can be understood as exempting the corporation from doing X , which is viewed for the purpose of the present study to imply that the corporation scarcely assumes responsibility.

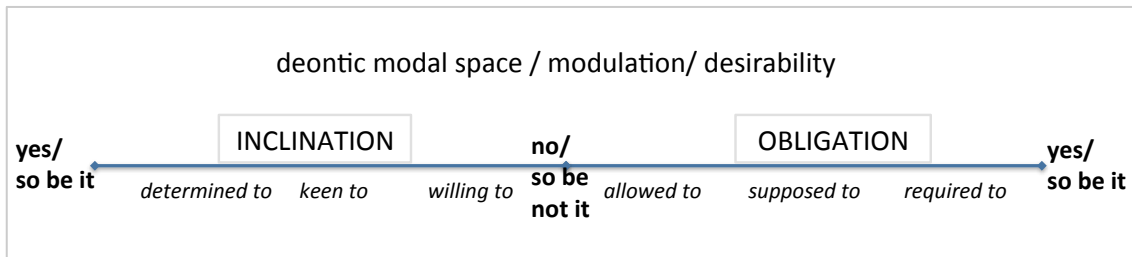
Following Halliday and Mathiessen (2004), the scales in Figure 46 illustrate the two speech functions of *command* (obligation) and *offer* (inclination) in various degrees between the positive and negative extremes. In terms of Speech Act Theory, *directives* and *commissives* are actually concerned. Now, for the construction of the SPFCR the modulation scale was considered for the two parts it

²⁴⁸ See section II.4.2.2 for a discussion of non-modalised utterances – or, the existence of ‘facts’.

contains —for offers and commands— since they, in their different degrees, can be understood as representing different forces of responsibility assumption by the text producer to bring about the SoA described in the utterance.

In order to represent this on a Scale of Pragmatic Force of Corporate Responsibility assumption, the obligation and inclination scales from Figure 46 are represented side by side (with both the non-modalised *~ps* joining each other), as in Figure 47. In fact, this implies constructing one scale where —from the left to the right— responsibility assumption by the corporation would be decreasing.

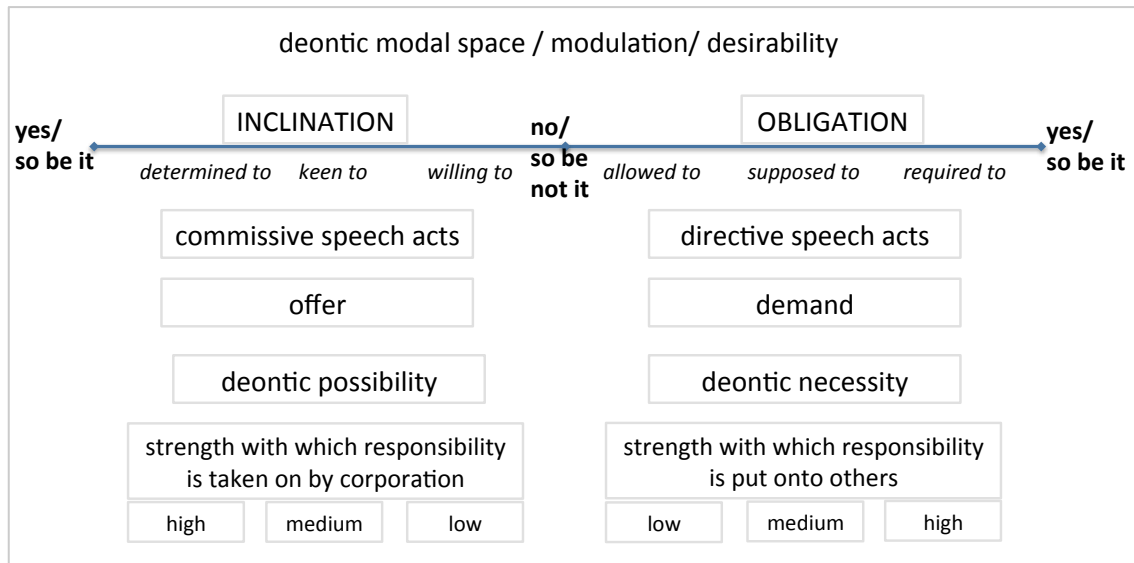
FIGURE 47: Arranging *obligation* and *inclination* side by side



Once the two scales of modulation are placed side by side, as in Figure 47, one space emerges delimited by 'yes' and 'no' and with different degrees of strength in between. The text producer would be the responsible social actor to bring about a certain SoA on the left side, whereas it is another social actor who is requested to bring about that certain SoA on the right side of the scale in Figure 47. The modal spaces of obligation and inclination maintain their possible different strengths (low, median, high).

Up to this point the scale in Figure 47 was established based on modal scales. For the further development and discussion of the SPFCR, I shall conflate notions from Modality studies and Speech Act Theory. In section II.4.2.3 concepts from Modality studies and Speech Act Theory were already discussed together and commonalities pointed out. An annotation of Figure 47 with speech act and modality terminology yields Figure 48.

FIGURE 48: Development of a scale for Step 5 with terminology from Speech Act Theory and Modality studies



Even though the scale in Figure 48 is marked for commissive and directive speech acts, it is supposed that they might also appear as assertives in the form of indirect speech acts (s.s. II.4.2.1). The idiomatic use of language can be found particularly for directive speech acts in the report genre for reasons of descriptivity vs. performativity.

In fact, Figure 48 and its annotation with speech act terminology should be further discussed regarding scalarity, since modality in logic and linguistics has been treated as a scalar notion, yet in Speech Act Theory the *force*, or *strength*, of an illocutionary act is rather referred to – that is to say, the degree with which the illocutionary point is presented. The next section explains that, for the purpose of the present study, these different degrees might be perceived as *stronger* or *weaker*.

Scalarity

Section II.4.2.2 presented the scalarity of modality, specifically when discussing modal space and modal strength. Important for the development of the methodology for this study is the observation that deontic²⁴⁹ and epistemic modality are scalar categories, which can be said, as I shall argue, somehow also of commissive, directive, and assertive speech acts. Indeed, different degrees of

²⁴⁹ As traditionally viewed or as newly defined (s.s. II.4.2.2).

strength in speech acts are, generally, not defined as scalar. Searle (1969: 70) states that

we must not suppose, what the metaphor of "force" suggests, that the different illocutionary verbs mark off points on a single continuum. Rather, there are several different continua of 'illocutionary force'

However, as Thaler (2012) points out, in an act of begging the text producer expresses a *stronger* desire that the text receiver does the act than when the text producer merely requests (see also, Searle & Vanderveken, 1985). Green (2014) describes different degrees of strength of the assertive illocutionary point as 'strong illocutionary validity moving from left to right'. In addition, Vanderveken (1990: 120, *emphasis added*) observes that

[d]irect comparisons of greater and smaller degrees of strength only make sense in general between illocutionary forces with the same illocutionary point. Moreover, there is a certain degree of arbitrariness in the assignment of degrees of strength to illocutionary forces. What is important, from the logical point of view, is to get the relations of *greater* and *smaller* strength correctly ordered between illocutionary forces so as to generate adequately the instances of illocutionary entailment which are due to the degree of strength.

Moreover, Urmson (1952: 485) states for parenthetical verbs that some of them "can clearly be arranged in a scale showing the reliability of the conjoined statement according to the wealth of evidence – *know, believe, suspect, guess*, for example".

The strength with which the illocutionary point of assertives is presented might be imagined as a scale of (un)certainty, such as for epistemic modality; moreover, commissive speech acts may be imagined on a scale of intention and, therefore, in terms of the notion of (degrees of) moral or ethical acceptability or necessity; and directives, finally, could be imagined on a scale of different degrees of obligation and permission as, for instance, distinguished by the semantic strength of *may* and *must*.

Basically, different illocutionary forces are derived by modifying one of the felicity conditions of the 'more basic' speech act of the illocutionary point. This means, the derived force is different to the force it is derived from; this difference might be described as 'stronger' or 'weaker' (see also, Faller, 2012; Vanderveken, 1990). In this case, the stronger force would imply the weaker one, and expressing

the stronger one would commit the text producer also to the weaker one (*ibid.*). Consequently, *We know* in (137) would imply *We think* in (138),

(137) We know that we can have an influence on our large supply chain and the workplace conditions of hundreds of thousands of workers. (ADI_2007)

(138) We think that we can have an influence on our large supply chain and the workplace conditions of hundreds of thousands of workers.

and it could be said that (137) is a stronger commitment by the text producer to *p* than (138) is.

Certainly, I do not pretend to argue that all different illocutionary forces of the same illocutionary point can be neatly organised on a scale. I rather think that a scalar approach to illocutionary force is possible in many cases where one intuitively would say, ‘this expression seems stronger than that one’. Furthermore, modality scales and different illocutionary force degrees are, obviously, not the same since modal devices modify only one condition of speech acts; however, when withdrawing from textual analysis in pure terms of illocutionary forces or modal markers and approaching a more holistic way of analysing, it might be useful for specific cases to be able to compare the potential effect of one utterance to the effect of another in terms of ‘stronger’ or ‘weaker’. This is reinforced by the fact that one entails the other (for instance, in the sense of Horn scales).²⁵⁰

Getting back now to the scale presented in Figure 48 above, up to this point it represents *Directed Desirability*; however, I believe it should depict *Non-directed Desirability* too in order to suggest diverse forces with which the corporation takes on responsibility (Gabrielatos, 2010; s.s. II.4.2.2). Nuyts (2008) understands *volition* and *intention* as cognitive, rather than performative, stages where *volition* involves the expression of wishes, desires, hopes and fears, while *intention* involves the expression of the next step of conceptualisation to action. The next section describes this further and situates *volition* and *intention* on the SPFCR.

²⁵⁰ Actually, if the traditional view of deontic modality has described it in terms of a scalar approach and the new perception ascribes big parts of what was formerly understood as deontic modality now rather to directive speech acts (s.s. II.4.2.2), it does not seem so far-fetched to me to describe some speech acts in terms of stronger or weaker forces then.

Volition and intention on the SPFCR

Various authors (see, e.g., Gabrielatos, 2010; Marín Arrese, 2011a; Nuyts, 2008; van Linden, 2009) discuss how the concepts of volition and intention relate to the system of modality and/or to Speech Act Theory (s.s. II.4.2.2). Nuyts (2008: 201) explains that the cognitive stages of volition and intention lie between the levels of conceptual analysis and actual action:

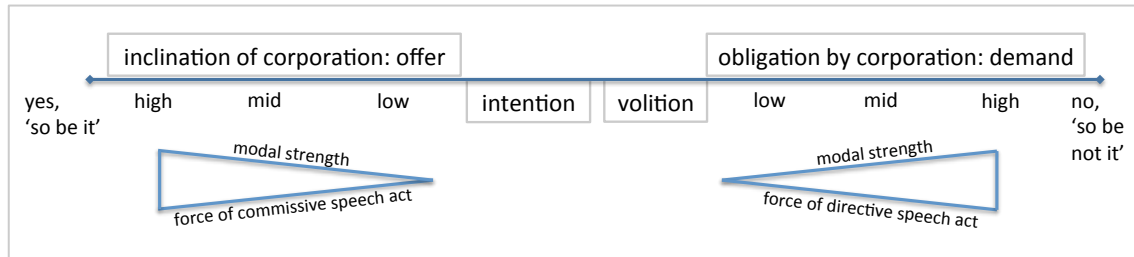
Volition marks the cognitive stage of having decided or concluded, on the basis of the conceptual analysis of the relevant states of affairs [...], that something should (be) change(d) in the world — i.e. it indicates that the subject ‘wants’ a change (for one or another conceptual reason). This is the very first cognitive step towards taking (some kind of) action, but it does not imply an action plan yet, and does not necessarily have to lead to one.

If volition is the *want* or *desire* of a certain SoA, intention can be understood as the next step of conceptualization to action: the psychological state of actually having decided to take action, which implies having made a more or less precise action *plan* (2008). Intention belongs more clearly to the action system than volition does; anyhow, it does not imply action yet: intending does not necessarily mean performing a verbal or motor action. Nuyts (ibid.) summarises that intention and volition are necessary elements of action but not sufficient ones.

However one might want to categorise intention and volition in Modality and Speech Act terms, I think that, on a scale measuring the responsibility assumption of the corporation, volition and intention should go between ‘expressions of the corporation taking on responsibility themselves’ and ‘expressions with which the corporation diverts responsibility to other social actors’. In favour of this stands that ‘intention’ and ‘volition’ are still the expression of the corporation’s desires, wishes, and ideas, implying that the responsibility taken on by the corporation is stronger when expressing their wish of a certain SoA in comparison to when they divert their responsibility to another social actor. This placement is, basically, also justified by the survey results where *We plan to...* is ranked weaker than commissive speech acts and stronger than diverted responsibility.

Since volition involves the expression of wishes, desires, hopes, and fears, and intention involves the expression of the next step of conceptualization to action, ‘intention’ would be placed nearer to commissive speech acts, or inclination, than ‘volition’. All these considerations yield the enhanced scale in Figure 49.

FIGURE 49: Development of a scale for Step 5 with ‘intention’ and ‘volition’



In Figure 49, the adjective constructions *determined to*, *keen to*, etc., which described different degrees of modal strength, were replaced by *high*, *mid*, and *low*, respectively. Moreover, the $\sim p$ has moved to the right extreme of the scale. This is because the whole scale now is thought to represent some kind of involvement (decreasing from the left to the right end) of the corporation by (i) committing to bring about a certain SoA, (inclination) (ii) by planning or wishing for it (intention, volition), or (iii) by telling others to bring this SoA about (obligation).

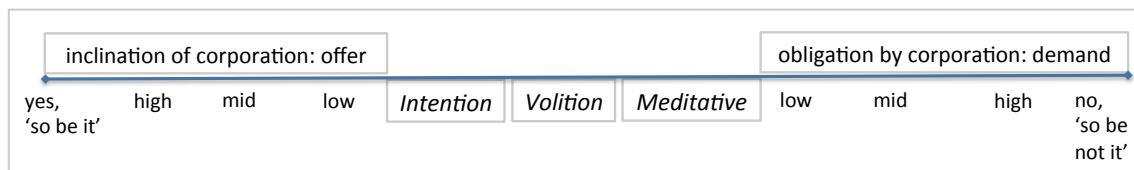
I consider that the scale as presented in Figure 49 still lacks an area for ranking utterances such as (139).

(139) We believe that along with financial success comes the social role of the modern corporation in supporting what matters. (TJG_2005)

First readings of the data from the CSR corpus had shown many utterances presenting insights to ‘the corporate mind’, such as in *we believe...*, *we are convinced...*, or *we know...* These utterances would not be classified as directive or commissive speech acts but rather as assertives. A variant on the SPFCR was considered for utterances such as (139), which would show, at most, a low commitment of the corporation to its responsibilities. Utterance (139) is clearly not expressing any kind of taking action to bring about a potential SoA by any social actor, neither does it express a plan or wish to do something. If a text receiver might imply from (z) that The Jones Group takes on responsibility, it would be perfectly viable to argue ‘yes, we believe this but we won’t *do* anything about it’.

I propose *meditative*²⁵¹ for the naming of the variant to establish on the scale for instances where the text producer expresses their beliefs, thoughts, etc. The variant *Meditative* then includes utterances in which the corporation assumes even less responsibility for a potential SoA than in desiring (*Volition*) or planning (*Intention*), but more than in diverting it to another social actor. Figure 50 shows the SPFCR with the variants established in this section: *Volition*, *Intention*, and *Meditative*.

FIGURE 50: The variants *Volition*, *Intention*, and *Meditative* placed on the SPFCR



The three variants *Volition*, *Intention*, and *Meditative* would, then, mainly be coded for utterances with **mental processes** (see footnote 102). Halliday and Matthiessen (2004) describe four different sub-types of sensing within the general class of mental process types: ‘perceptive’, ‘cognitive’, ‘desiderative’ and ‘emotive’. The variants *Intention* and *Volition* would cover the desiderative sub-type, while *Meditative* on the SPFCR includes mostly cognitive mental processes such as *think*, *believe*, *suppose*, or *understand*. Any occurrences of perceptive (*perceive*, *sense*, *notice*, *hear*, etc.) or emotive (*regret*, *love*, *like*, *detest*, *offend*, etc.) mental processes would be coded in *Meditative* too.

Establishing final variants

Zooming out again from mental processes onto the complete scale, up to this point, Figure 50 depicts: Following polar factual ‘yes’, there is the modal space of inclination where the text producer, the corporation for this study, commits in different degrees of strength to take on action, to bring about a potential SoA. This modal space of inclination would theoretically end in the polar factual ‘no’, but, for

²⁵¹ Dictionary.com (<http://dictionary.reference.com/browse/pensive?s=t>, accessed on 21/10/2015) defines *meditative* as “involves thinking of certain facts or phenomena, perhaps in the religious sense of “contemplation,” without necessarily having a goal of complete understanding or of action” Based on this definition and due to discarding other considerations, I have decided to name the variant *Meditative* without wanting to imply the act of spiritual introspection but rather the one of thinking.

this scale, it is postponed to the end of the whole SPFCR such as the factual ‘no’ for the modal space of obligation²⁵². After the different degrees of strength of the corporation’s offer to take on action the variant *Intention* follows. Intention would be when the corporation is actually planning for a certain SoA. This variant is followed by the one of *Volition* where the corporation is wishing for a SoA. Then, in *Meditative* the corporation is merely thinking of a SoA. Finally, in the different strengths of ‘obligation’, the corporation is demanding actions from another social actor. The scale ends in the factual ‘no’.

Indeed, the scale in Figure 50 still shows at each end the remnants of the positive and negative polarity forms; that is, the unmodalised forms of p and $\sim p$. However, in section II.4.2.2, I have argued that unmodalised utterances might exist yet that ‘unmodalised’ should not be equated to ‘unqualified’. I believe that an unqualified p is not possible due to that by uttering a proposition some kind of qualification through the choice of words, tone, the moment, visual representation, etc. applies. Therefore, in a synergy of Modality studies, Speech Act Theory, and other approaches, such as transitivity in SFL, for the purpose of the present study, I do not consider polar factual ‘yes’, or ‘no’, as presented in Modality studies, viable.

In fact, instead of a negative polar form, the scale will end on the side where the corporation would take on least responsibility in a variant coded for any refusal of responsibility marked by a negative expression, such as (140):

(140) Due to the complexity of collecting and aggregating the data, we have decided not to measure use of and emissions to water in our supply chain (production) or in the use of our products. (HAM_2002)

In (140) H&M refuses to assess KPIs in water management.

Moreover, the different strengths of inclination and obligation in Figure 50 are transformed into *Commissive* and *Directive* variants. The SPFCR consists then of 10 variants —as illustrated in Figure 51— supposing that, so, the main possible ways of what a social actor (the corporation for the purpose of the present study) can do with their responsibility (this *do* includes to think about it) is covered on the SPFCR and in combination with the rest of the steps (e.g., to *distribute*

²⁵² This is possible because the SPFCR does not present a modality scale of commitment anymore but rather a scale of responsibility assumption. Furthermore, the circular presentation of modal space (see Gabrielatos, 2010: 63) allows for factual ‘yes’ and ‘no’ to be on the same point of the scale.

responsibility would be rather coded in Step 4). A detailed discussion of each variant on the scale follows below.

FIGURE 51: The ten variants on the SPFCR



The SPFCR can be understood as a **scale of (un)certainty** of that the corporation as the responsible social actor will bring about a potential SoA. Utterances coded rather on the left side of the scale would show different degrees of responsibility assumption (*High, Mid, Low*) of the corporation to bring about a certain SoA. The middle part of the scale rather shows the corporation's attitude to and thoughts about potential SoAs, whereas the right side of the scale shows different degrees of certainty of the corporation as a text producer that another social actor is responsible for taking action – that is to say, the corporation ascribes what should be their responsibilities to another social actor²⁵³. Finally, the variant *Refusal* denies corporate responsibility assumption.

Before concluding the explanations and development of Step 5 and describing, in the next sections, each variant on the SPFCR in more detail, it is emphasised

(i) on **scalarity**: the SPFCR, in practice, is mostly a continuous one, such as modal spaces are too; the SPFCR is not an attempt to organise illocutionary forces in the pure sense of Speech Act Theory in a scalar format, although Vanderveken (1990) suggests that comparisons of greater and smaller degrees of strength are possible between illocutionary forces within the same illocutionary point, as it would be the case inside directives and commissives in the present study; most importantly the scalar approach does not refer to modality or speech acts per se but expresses degrees of corporate responsibility assumption;

²⁵³ The SPFCR reflects Gabrielatos' (2010) rearrangement of modality types: the text producer's attitude to desirability is *directed* in the *Commissive* and *Directive* variants and *non-directed* in what lies between them (s.s. II.4.2.2).

(ii) on **felicity conditions of speech acts**: for the purpose of the present study the corporation is considered a moral agent (s.s. II.2.1.4); it is supposed that their utterances are announced in satisfaction with the felicity conditions – the corporation has the right or authority to perform certain speech acts and sincerely means what it utters, it can back up statements, is capable of carrying out promised actions, etc.; it is assumed that the corporation is committed to the expressed beliefs and intentions and conducts itself consistently; especially the report genre is supposed to present information in an objective and sincere manner;

(iii) on **descriptivity** vs. performativity: in CSR reports the corporation informs about its norms and actions taken/to be taken (*descriptive*); given the supposed text receivers of a CSR report, a report is not meant to establish and implement norms as a Code of Conduct is supposed to do (*performative*); anyway, Halliday and Matthiessen (2004) affirm that even if an utterance conveys rather information (*descriptive*) than goods-&-services (*performative*), the utterance thereby does not lose its rhetorical force.

Detailed description of each variant on the SPFCR

The following sections present each variant by making reference to its characteristics as described in Speech Act Theory and Modality. Furthermore, examples of lexical or grammatical mechanisms prototypical of the variant are provided. However, their practical application has to be prudent: for instance, only because the modal auxiliary *will* is detected in an utterance, it does not mean automatically that this utterance has to be coded as *Mid Commissive*, which is the variant *will* appears in as a prototypical example. First of all, the co- and context of the utterance has to be taken into account (see also, e.g., *pragmatic strengthening* and *weakening*, section II.4.2.2); obviously, *We will not pay fair wages* should be coded under *Refusal* and not anywhere else. It was also shown that modal auxiliaries, such as *must*, can have more than one meaning, a deontic or epistemic interpretation is possible.

Utterances in the variants *High*, *Mid*, *Low Commissives*, *Intention*, *Volition*, *Meditative*, and *Refusal* —that is, all that are not directive in their primary illocutionary force— can have a first or third person subject, or rather Agent or

Sensor, referring to the corporation (which would be coded already in Step 3 and 4). *Low*, *Mid*, and *High Directives* would mainly have a third person subject referring to a social actor other than the corporation. Due to the predominant occurrence of indirect directives (*descriptive* instead of *prescriptive*) in the report genre, second person subjects are rare.

High Commissive

The *High Commissive* variant on the SPFCR delineates a **very strong commitment** or inclination of the text producer to do an action; i.e., for the purpose of the present study, the corporation expresses that it takes its responsibility to a certain SoA very seriously.

Regarding Speech Act Theory, the illocutionary point is that of commissives, and the direction of fit is world-to-word. The propositional content is that the text producer does some future action with the sincerity condition that the text producer has the intention to do this action, and the preparatory condition that the text producer is capable of carrying out that action.

Regarding Modality studies, the modal kind (following Gabrielatos' typology (2010)) is that of Directed Desirability, and the modal strength is high. Prototypical lexical indicators can be—in their semantic strength—the modals *must*, *have to*, *need*, adjective constructions such as *determined to*, lexical verbs like *promise*, *vow*, *pledge*, *commit*²⁵⁴, adverbs such as *obligatorily*, or nouns like *duty* or *obligation*.

A prototypical example sentence of this variant is *We are committed to treating workers fairly*. Even though the variant is defined as deontic, a deontically modalised proposition can obviously be further epistemically modalised such as in *We are certainly committed to treating workers fairly*. An example for the *High Commissive* variant from the data for this study is (141):

(141) PUMA explicitly guarantees to work only with suppliers that provide compensation that is “respectful of basic needs and all benefits mandated by law” within our Code of Conduct. (PUM_2008)

²⁵⁴ As abovementioned, *to commit* is a verb with a rather strong illocutionary force in the realm of the illocutionary point of commissives, and as such it will be treated in this study, even though the verb might have lost, or not, some of its illocutionary force or semantic strength in corporate discourse (see footnote 246). In fact, the surveys have shown that participants rank *We are committed to...* very high.

Mid Commissive

This variant on the SPFCR delineates a **median strong commitment** or inclination of the text producer to do an action; i.e., the corporation expresses that it takes its responsibility to a certain SoA seriously.

Regarding Speech Act Theory, the primary illocutionary point is that of commissives, and the direction of fit is world-to-word. The propositional content is that the text producer does some future action with the sincerity condition that the text producer has the intention to do this action, and the preparatory condition that the text producer is capable of carrying out that action.

Regarding Modality studies, the modal kind (following Gabrielatos' typology (2010)) is that of Directed Desirability, and the modal strength would be median. Prototypical lexical indicators can be the semantic strength expressed by the modals *will* (in its commissive use, s.s. II.4.2.1), *is to*, or *should*, adjective constructions such as *keen to*, lexical verbs like *assure*, or *dedicate*, or nouns like *obligation*²⁵⁵.

In fact, the modal *will* has the indirect speech act function of promising (Hickey, 1986; Horn, 2004); it has a deontic meaning through implication (Gabrielatos, 2010; Huddleston & Pullum, 2002; Lyons, 1977). With a first person subject, such as in (142) the implication is that the text producer commits to the factuality or actualisation of the SoA.

(142) And while we are exploring new avenues, we will never lose sight of our foundation and reputation in product quality and value. (TJG_2005)

Although *will* and *should* are categorised in the same modal strength (Halliday & Matthiessen, 2004) and in the same variant on the SPFCR, *will* and *should* are different regarding the deontic source (see also, *must vs. have to*). Another example of this variant from the data under study is (143).

(143) Inditex will evaluate and measure, in a rigorous manner, the technical-environmental processes of tanneries and the capacity to define improvements with its suppliers. (IND_2011)

²⁵⁵ Huddleston and Pullum (2002) point out that the noun *obligation* covers the range of *should* as well as *must*.

Low Commissive

This variant on the SPFCR delineates a **low commitment** or inclination of the text producer to do an action; i.e., the corporation expresses that it recognises its responsibility to bring about a certain SoA.

Regarding Speech Act Theory, the illocutionary point is that of commissives, and the direction of fit is world-to-word. The propositional content is that the text producer does some future action with the sincerity condition that the text producer has the intention to do this action, and the preparatory condition that the text producer is capable of carrying out that action.

Regarding Modality studies, the modal kind (following Gabrielatos' typology (2010)) is that of Directed Desirability, and the modal strength is low. Prototypical lexical indicators can be the semantic strength expressed by the modals *can*, *may*, *might*, *dare*, or *could*, adjective constructions such as *willing to*, lexical verbs like *accept*, *offer*, or *undertake*, or nouns like *offer*.

Hickey (1986) shows how the semantic group of verbs such as *dedicate* and *undertake* describe the text producer's independent decision to commit oneself, while in the semantic group of *offer* and *volunteer* there is no commitment so much as the mention of its possibility; i.e., the readiness for commitment. The commitment would only come into effect if the text receiver accepts the offer. However, the semantic meaning of *offer*, for the purpose of the present study, is ascribed to the *Low Commissive* variant instead of the *Intention* variant because the corporation has to be prepared to be taken up on their offer to do something, in other words, to the effectuation of a certain SoA. For example, utterance (144)

(144) We offer training on all key issues including labour, health and safety, and environment... (ADI_2007)

can be understood as an indirect speech act with the primary illocutionary force of a commissive. If the training is offered, the SoA has passed already from a planning phase into an effectuation phase; the total commitment of the corporation would take place if the offer of training were accepted. On the SPFCR this implies that the corporation, only by offering, takes on a responsibility higher than the one corresponding to the planning of such trainings (*Intention*).

Assertions without IFIDs, which can be interpreted as indirectly being a commissive in the sense of "we do and will do", are coded as *Low Commissive* too.

Example (145) is such a case where the assertive allows for the inference of commitment to and not only belief of *p*.

(145) Where suppliers are performing poorly, we work with them to improve compliance with our standards. (ADI_2006)

The text receiver of such utterances as (145), or the prototypical one *We treat workers fairly*, can understand that the proposition is the case in general, as a form of habit, and that it will continue in the future. The utterance might be read simply as an assertive speech act, or understood as an indirect speech act with an assertive as the secondary illocutionary force, and a commissive as the primary one. Therefore, uttering *We treat workers fairly* can be perceived as 'we do and we will do', thus, describing a habit or factual truth. Another example of this variant from the CSR corpus is (146).

(146) Inditex conducts programmes to certify implementation and supervision... (IND_2011)

Intention

The variant *Intention* on the SPFCR encompasses all utterances in which the **text producer has decided to take action** to bring about a certain SoA; i.e., the corporation is planning an action. As was shown above, intention can be understood as the next step after volition of conceptualisation to action. Anyhow, it does not imply action yet.

Regarding Speech Act Theory, the illocutionary point is rather assertive than commissive now, and the direction of fit is accordingly word-to-world. The propositional content is any proposition *p* with the sincerity condition that the text producer believes *p*, and the preparatory condition that the text producer has reasons or evidence for the truth of *p*.

Regarding Modality studies, the modal kind (following Gabrielatos' typology (2010)) is that of Non-directed Desirability. Prototypical lexical indicators of the variant can be lexical verbs like *plan, decide, intend*, or nouns like *intention* or *aim*. In terms of Transitivity, the process type of the verb is that of mental desiderative

(Halliday & Matthiessen, 2004)²⁵⁶. Utterance (147) presents an example with the noun *intent*:

(147) It is VF's intent to treat all suppliers in a fair and honest manner ... (VFC_2011)

From (147) it becomes clear that the corporation as text producer commits to the stated in (147) in the sense of believing (147) and having to defend their position if (147) is questioned; however, the responsibility the corporation assumes is lower than in former variants on the SPFCR: the connotation is the one of *trying to do something*, but not necessarily implying to achieve the SoA. A further example utterance of this variant is (148).

(148) Beyond commercial activity, this project aims to show that the commitment to the integration of workers with handicaps is a viable reality in economic terms and is possible in human terms. (IND_2007)

Volition

The variant *Volition* on the SPFCR is coded for utterances that express the **text producer's wants or desires** of a certain SoA. As was discussed above, volition belongs even less clearly to the action system than intention does. This variant on the SPFCR expresses how the text producer would like a SoA to be, or to develop, without explicitly attempting to bring about the desired SoA by influencing others or committing themselves. An example from the data for the present study is (149).

(149) We wish to contribute to the development of the country... (HAM_2005)

In (149) the text producer does not state that H&M contributes to the development... but *wishes* to do so. Instead of taking action the corporation is presented as wishing.

Regarding Speech Act Theory, the illocutionary point is assertive, and the direction of fit is accordingly word-to-world. The propositional content is any proposition *p* with the sincerity condition that the text producer believes *p*, and the preparatory condition that the text producer has reasons or evidence for the truth of *p*. Regarding Modality studies, the modal kind (following Gabrielatos' typology (2010)) is that of Non-directed Desirability. Prototypical lexical indicators can be

²⁵⁶ In contrast, Delin (2005) categorises *planning* as a material process verb. Certainly, the categorisation of process verbs as proposed by SFL (see footnote 102) can, in practice, hardly be as neat as presented in theory.

lexical verbs like *want*, *desire*, or *hope*, constructions with *would like to*, or nouns like *desire* or *wish*.

In terms of Transitivity, the process type of the verb is mainly that of mental desiderative. A further example of this variant from the data is (150).

(150) With this it is hoped to obtain 1,588.65 MW annually. (IND_2002)

Mediative

The variant *Mediative* on the SPFCR is rather different to the before described ones. Depending on which author one wishes to follow, intention and volition somehow still may belong to deontic modality or some kind of desirability, or even dynamic modality. Instead, utterances coded under *Mediative* belong to the realm of epistemic modality; i.e., where the **text producer expresses their attitude to the truth of a proposition**, or gives an estimation of the degree of likelihood that a SoA applies.

This variant mainly covers mental cognitive processes. Linguistically, no commitment to doing something is made – i.e., the corporation takes on no responsibility because this variant is concerned with language as information rather than with language as goods-&-services (action) (Halliday & Matthiessen, 2004). Utterance (151) refers to H&M's beliefs.

(151) H&M believes that long-term profitability and good relations with the world around depend on us taking responsibility for how people and the environment are affected by our activities. (HAM_2005)

(151) describes a mental state of the corporation and not their action taking.

Regarding Speech Act Theory then, the illocutionary point is assertive, and the direction of fit is word-to-world. The propositional content is any proposition *p* with the sincerity condition that the text producer believes *p*, and the preparatory condition that the text producer has reasons or evidence for the truth of *p*. Regarding Modality studies, the modal kind (following Gabrielatos' typology (2010)) is that of Likelihood. Prototypical lexical indicators can be lexical verbs like *think*, *seem to* (parenthetical verbs), auxiliaries in their epistemic meaning, adverbs like *possibly*, *probably* or *certainly*, or nouns like *chance*. The variant covers all occurrences of different modal strengths of epistemic modality as long as mental cognitive processes are of concern.

In contrast to the three commissive variants, the tropic is clearly 'it is so' now, instead of being 'so be it'. In terms of Transitivity, the process type of the verb is that of mental cognitive. A prototypical example sentence of this variant is *We believe that workers have to be treated fairly*. The example shows how the use of the parenthetical verb *believe* might weaken the claim to truth, and gives inside to the internal world of the text producer and their attitude to *p*. A further example from the data is (152).

(152) H&M also feels a responsibility towards the people working in the factories.
(HAM_2002)

As abovementioned, any occurrences of perceptive or emotive mental processes are coded in *Meditative* too.

Low Directive

It is now changed again on the SPFCR to modulation, that is, language concerned with action. The three following variants express different strengths of obligation opposed by the text producer onto another social actor, which means that in this and the two following variants the social actor presented as responsible (Step 4) is not the text producer/corporation anymore. Therefore, the responsibility taken on by the corporation is constantly diminishing as further the description of variants moves to the right end of the scale.

The *Low Directive* variant on the SPFCR describes utterances in which the corporation **diverts its responsibility to another social actor with a low strength** of obligation. Regarding Speech Act Theory, the illocutionary point of utterances coded with the variant *Low Directive* is that of directives, and the direction of fit is world-to-word. As was shown, in reports such directives rather appear indirectly in form of description of what another social actor has to do (propositional content). Due to stating such, it can be supposed that the text producer has the desire, want, or wish that the social actor described does this action (sincerity condition), and that the text producer believes that this social actor is capable of carrying out that action (preparatory condition).

Regarding Modality studies, the modal kind (following Gabrielatos' typology (2010)) is that of Directed Desirability again, and the modal strength is low. Prototypical lexical indicators can be the semantic strength expressed by the

modals *can, may, might, dare, or could*, adjective constructions such as *allowed to*, lexical verbs like *recommend, invite, or ask*, or nouns like *permission*. Utterance (153) presents an example of this variant.

(153) VF Authorized Facilities may not discriminate on the basis of race, age, color, national origin, gender, religion, sexual orientation, disability, political opinion, or social or ethnic origin. (VFC_2011)

The mood, or tropic, in *Low Directive* in the data is often indicative in the form of an indirect speech act having a directive force as its primary illocutionary point.

Similar to the described in *Low Commissive*, assertions without IFIDs that can be interpreted as indirectly being a directive are coded as *Low Directive* too. Example (154) is such a case where the assertive allows for the inference of obligation (taking the context into account).

(154) It is important for the workers' well-being, and for the quality of the garments, that the factory environment is clean and free from pollution of different kinds. (HAM_2002)

(154) can be interpreted as a pure descriptive utterance (direct assertive) or as indirectly implying that suppliers are expected to provide such a factory environment (indirect directive). A further example from the data is (155).

(155) We recommend factories with predominantly female workers to arrange day care for children below school age. (HAM_2002)

Mid Directive

The variant *Mid Directive* on the SPFCR describes utterances in which the corporation **diverts its responsibility to another social actor with a median force** of obligation. Regarding Speech Act Theory, the illocutionary point is that of directives, and the direction of fit is world-to-word. As was shown, in the report genre such directives rather appear indirectly in form of description of what another social actor has to do (propositional content). Due to stating such, it can be supposed that the text producer has the desire, want, or wish that the social actor described does this action (sincerity condition), and that the text producer believes that this social actor is capable of carrying out that action (preparatory condition).

Regarding Modality studies, the modal kind (following Gabrielatos' typology (2010)) is that of Directed Desirability, and the modal strength is median. Prototypical lexical indicators can be the semantic strength expressed by the

modal *should*, adjective constructions such as *supposed to*, lexical verbs like *alert*, or *request*, or nouns like *obligation*. Often *should* is interchangeable with *ought (to)* (Huddleston & Pullum, 2002). Both, *should* and *ought*, usually indicate what the text producer considers right morally or as a matter of expediency (ibid.); therefore, such modals are used to issue indirect directives. An example can be found in (156):

(156) Employees should have access at all times to sanitary facilities... (ADI_2010)

For (156) it becomes clear from the co-and context that suppliers are requested to provide such conditions; it is their responsibility and not the corporation's one to bring about this SoA.

The mood, or tropic, in *Mid Directive* in the data is often indicative in the form of an indirect speech act having a directive force as its primary illocutionary point. A further example utterance of this variant is (157) where the text producer states descriptively what another social actor is going to do, which diverts responsibility from the corporation.

(157) HKPC will also provide training for management and supervisors. (HAM_2002)

High Directive

In this variant now the corporation evidently **diverts its responsibility to another social actor, obliging** them to bring about a certain SoA. Regarding Speech Act Theory, the illocutionary point of utterances coded as *High Directive* is that of directives, and the direction of fit is world-to-word. As was shown, in reports directives rather appear indirectly in form of description of what another social actor has to do (propositional content). Due to stating such, it can be assumed that the text producer has the desire, want, or wish that the social actor described does this action (sincerity condition), and that the text producer believes that this social actor is capable of carrying out that action (preparatory condition).

Regarding Modality studies, the modal kind (following Gabrielatos' typology (2010)) is that of Directed Desirability, and the modal strength is high. Prototypical lexical indicators can be the semantic strength expressed by the modals *must* or *have to*, adjective constructions such as *required to*, lexical verbs like *command*, or *order*, adverbs such as *obligatorily*, or nouns like *requirement*.

Again, the mood, or tropic, in *High Directive* in the data is often indicative since the corporation describes the obligations of a social actor other than the corporation. An example from the CSR corpus of this variant is (158).

(158) H&M demands of all suppliers to have a built-in quality control system in each factory. (HAM_2002)

Refusal

All **negative expressions towards the corporation's responsibility** are combined into this variant. That means, the variant includes any refusal of responsibility marked by a negative expression²⁵⁷ such as (159):

(159) Our position at PUMA is that we will not initiate the formation of a union in a factory... (PUM_2008)

This variant on the scale covers all utterances where the corporation states its non-commitment to a CSR topic, with whatever force it is expressed.

Regarding Speech Act Theory, the illocutionary point should be commissive, and the direction of fit is world-to-word. The propositional content is that the text producer does not some future action with the sincerity condition that the text producer has not the intention to do this action, and the preparatory condition that the text producer is capable of not carrying out that action.

Regarding Modality studies, the modal kind (following Gabrielatos' typology (2010)) is mainly that of Directed Desirability. Prototypical lexical indicators can be the negative forms of the modal auxiliaries, adjectives such as *adverse* or *unfavourable*, lexical verbs like *refuse*, *deny*, or *reject*, adverbs such as *negatively*, or nouns like *refusal*.

CODING

After having seen each variant in detail, this section describes how to decide into which variant on the SPFCR to place an utterance under analysis. Table 8 illustrates with prototypical utterances, mostly already known from the discussion

²⁵⁷ Certainly, not all negative expressions are to be coded as *Refusal*. This variant applies only if the corporation denies its responsibility, whereas a negative might be used in other variants such as shown by the following example, which would be coded in Step 5 as a *Mid Directive*: "...it is not allowed for business partners to provide any kind of gifts or other advantages to H&M employees" (HAM_2008). Another negative expression can be found in the following utterances, which would be coded as *Commissives*: "H&M does not accept any form of bribery and we take exception to all types of corruption" (HAM_2008).

of the survey above, how to rank the pragmatic force of corporate responsibility assumption for the purpose of the present study.

TABLE 8: Ranking of prototypical utterances on the SPFCR

variant	numeric code	prototypical example
<i>High Commissive</i>	9	We are committed to treating workers fairly.
<i>Mid Commissive</i>	8	We will treat workers fairly.
<i>Low Commissive</i>	7	We assume the responsibility to treat workers fairly.
<i>Intention</i>	6	We plan to treat workers fairly.
<i>Volition</i>	5	We want to treat workers fairly.
<i>Meditative</i>	4	We believe that workers have to be treated fairly.
<i>Low Directive</i>	3	Suppliers are asked to treat workers fairly.
<i>Mid Directive</i>	2	Suppliers are requested to treat workers fairly.
<i>High Directive</i>	1	Suppliers have to treat workers fairly.
<i>Refusal</i>	0	We reject treating workers fairly.

Each categorical value —that is, each variant— on the SPFCR also has ascribed a numeric value since numeric values facilitate comparison of results and statistical treatment²⁵⁸. The numeric value 9, then, signifies the highest pragmatic force of expressed corporate responsibility assumption, whereas the value 0 would stand for the corporation not taking on any responsibility at all.

Now, the procedure when categorising an utterance on the SPFCR is basically the following: the analyst initially always assumes that the responsibility should be with the corporation (as the concept of CSR states), and then it should be asked how the corporation expresses its responsibility. Does it reinforce its own commitment by stating its responsibility and applying a pragmatically strong (e.g., modal) construction? Or, does it rather express its feelings and believes? Or, does the corporation divert its responsibility to other social actors who are made responsible in certain degrees?

Importantly, when analysing an utterance and trying to place it on the scale, the utterance with all its expressive mechanisms has to be taken into account. The string of words expressing *p* is accounted for in terms of **utterance meaning** –

²⁵⁸ For the purpose of the present study, each variant is ascribed one numerical value. However, further approaches are possible. For example, when the pragmatic force of an utterance hardly fits exactly into one variant but rather seems to be situated in between, with a numerical annotation system it would be possible to work with decimals too. Thus, scalarity of the SPFCR would not be restricted to the numeric values of each variant, such as modal spaces are not divided into three values only.

that is, the meaning which is contextually or pragmatically determined, as opposed to sentence meaning, which is linguistically encoded (Hoye, 2005b). For instance, the modal verb *have to* does not necessarily suppose a coding with the variant *High Directive* —for which it would be a prototypical linguistic realisation— since the SPFCR evaluates the degree of corporate responsibility assumption expressed by the whole utterance and not only by one linguistic device in it. As was discussed above in section II.4.2, the expression of illocutionary force and modal strength is not restricted to verbs, such as performative or modal ones; other lexical or grammaticalised elements can make illocutionary force explicit (see also, Lyons, 1977).

Although, considering certain features and devices may be of help when analysing the corporation's responsibility assumption for CSR actions in a specific utterance, it should be understood that there is no definitive categorisation; while it is advisable to aim for consistency in applying analytical categories across utterances, individual instances of language use will show different characteristics depending on what grammatical or semiotic choices they represent. Already Holmes (1984: 363) has pointed out that “[a]ny classification inevitably distorts by failing to reflect the extent to which different devices work together to convey meaning”. Therefore, any list or categorisation of discourse features and linguistic devices should be handled flexibly enough to incorporate features and devices that are between categorical definitions, or that were still not thought of.

To sum up, in Step 5 of this study, utterances are always observed for their pragmatic force, since semantic meanings may vary in co- and context, while pragmatic force considers these contextual clues (see also, Capone, 2001). By applying the SPFCR, the analyst has to consider the pragmatic force as the synergy of each constituent of the utterance – that is, the total of all criteria fixes the utterance on the SPFCR.

INTERPRETATION

Once all utterances in a CSR report are coded on the SPFCR, the question is how to interpret the findings. First of all, from the make-up of the SPFCR it should have become clear that the more utterances are coded in the *Commissive* variants the more responsibility the corporation assumes. The more coded utterances appear

in the *Directive* or *Refusal* variants the more the corporation dissociates themselves from their responsibilities. In the case many analysed utterances from a report are from the variants *Volition* or *Meditative*, the analyst might want to interpret that the corporation represents themselves as an agent with desires, feelings, and mental capacity. Another interpretation would be that a high frequency of mental processes —instead of material ones— alludes to the corporation not carrying out actions but rather pondering on them.

If a report presents many utterances that are ranged in the *Commissive* variants on the SPFCR, it can be interpreted that the corporation, at least on paper, takes their responsibilities seriously and does not mitigate or divert them. Consequently, a caring and hands-on image is derived from such commissive statements (see also, Bondi, 2016). However, for the interpretation of results, only utterances coded with the variants *High Commissive* (9) and *Mid Commissive* (8) are interpreted as a clear indicator of **explicit corporate responsibility assumption**. Even though the variant *Low Commissive* (7) is coded for utterances from the commissive kind (or, at least, interpreted as such), the verbally taking on of responsibility is discussable and might be refuted. This is especially the case for indirect commissives without an IFID, such as (160).

(160) Factories that use prison or bonded labor are automatically barred from entering our supplier list regardless of their performance on other compliance or business aspects. (PUM_2008)

As abovementioned, (160) can be interpreted as a pure descriptive utterance (*direct assertive*) or as indirectly implying that Puma does so and commits to doing so (*indirect commissive*). Therefore, the text receiver of (160) might comprehend that the proposition is the case in general, as a form of habit, and that it will continue in the future. Whether (160) is a commissive or assertive expression depends on its interpretation and, therefore, most of the utterances coded as *Low Commissive* might be expressing responsibility assumption or not. This becomes clearer if the IFID is made explicit for (160); option *a* and option *b* are perfectly possible:

a: We assert that factories that use prison labor are automatically barred from entering our supplier list...

b: We guarantee that factories that use prison labor are automatically barred from entering our supplier list...

The view taken for this study is that utterances coded as *High* and *Mid Commissive* present explicit responsibility assumption and, therefore, they are **binding**; whereas this is not necessarily the case for utterances coded as *Low Commissive*.

Regarding the ascription of numerical values to each variant, this facilitates the statistical treatment of findings. In case of the SPFCR, central tendencies such as the *mean* or *median*²⁵⁹ can be calculated. Through such an average of all coded utterances on the SPFCR for a specific report, the report could be placed onto the SPFCR and be compared to the findings for others. A report with a higher average on the SPFCR than another implies more responsibility assumption by the corporation.

Furthermore, the interpretation of Step 5 results should also take into account the results from former steps. For instance, the analyst might want to look at with which degree (Step 5) the corporation takes on responsibility for certain CSR topics (Step 2). Does it mostly *promise* to care for *Environment* yet mainly *thinks* about *Supply chain practices*? Moreover, if the corporation rather takes on a low amount of responsibility (average of Step 5 codings), the analyst can refer to Step 4 results in order to see *who*, if not the corporation, is responsible then. It could also be examined how the corporation is represented (Step 3) when it *guarantees* to do an action vs. *planning* it.

Caution is needed when inferring from analysis results if the corporation actually *acts* responsible or not. The present study cannot observe if corporations walk the talk. The study layout can only produce results on linguistic presentations by the corporation – that implies, the analyst can only interpret to which degree the corporation linguistically presents itself as a responsible social actor in CSR reports. With this the detailed presentation of each step of the 5-step coding system specifically developed for the present work is concluded. The remaining sections of this chapter provide a concise overview of the coding system (III.2.3), show on examples its application, and explain the assessment of findings (III.2.4).

²⁵⁹ See section III.2.4.1 below for an explanation of these statistical measures.

2.3 The 5-step coding system in practice

After having seen each step in detail, this section illustrates the functioning of the whole system. I believe that with the implementation of the 5-step coding system this research has operationalised an approach to find answers to the research questions of the present study through the construction of actual, concrete measurement techniques. The variants of each step are assumed to be exhaustive, mutually exclusive, and presenting an appropriate level of measurement for the purpose of the present study. I hope that the explanations regarding this coding system are sufficient for other researchers to understand and reproduce the coding scheme (*reliability*). In the following, overviews of each step are provided which can assist the coding process.

2.3.1 Overview Steps

Figure 52²⁶⁰ presents an overview of the different steps with their possible variants. It can be used as an orientation during coding.

²⁶⁰ Actually, I believe that the utterance in Figure 52, *Somebody (4) presented such as (3) is to a certain degree (5) responsible for something (2)*, describing and summarising the coding system needs a clarification. It might be disputed if the formulation 'somebody' is correct for the purpose of the utterance. It is correct in as far that in Step 4 this somebody is coded; however, Step 5 not really measures the degree of somebody's responsibility but the responsibility of the corporation (although the amount of responsibility ascribed to other social actors can be deduced from the directive part of the scale).

FIGURE 52: Overview of the 5-step coding system with variants

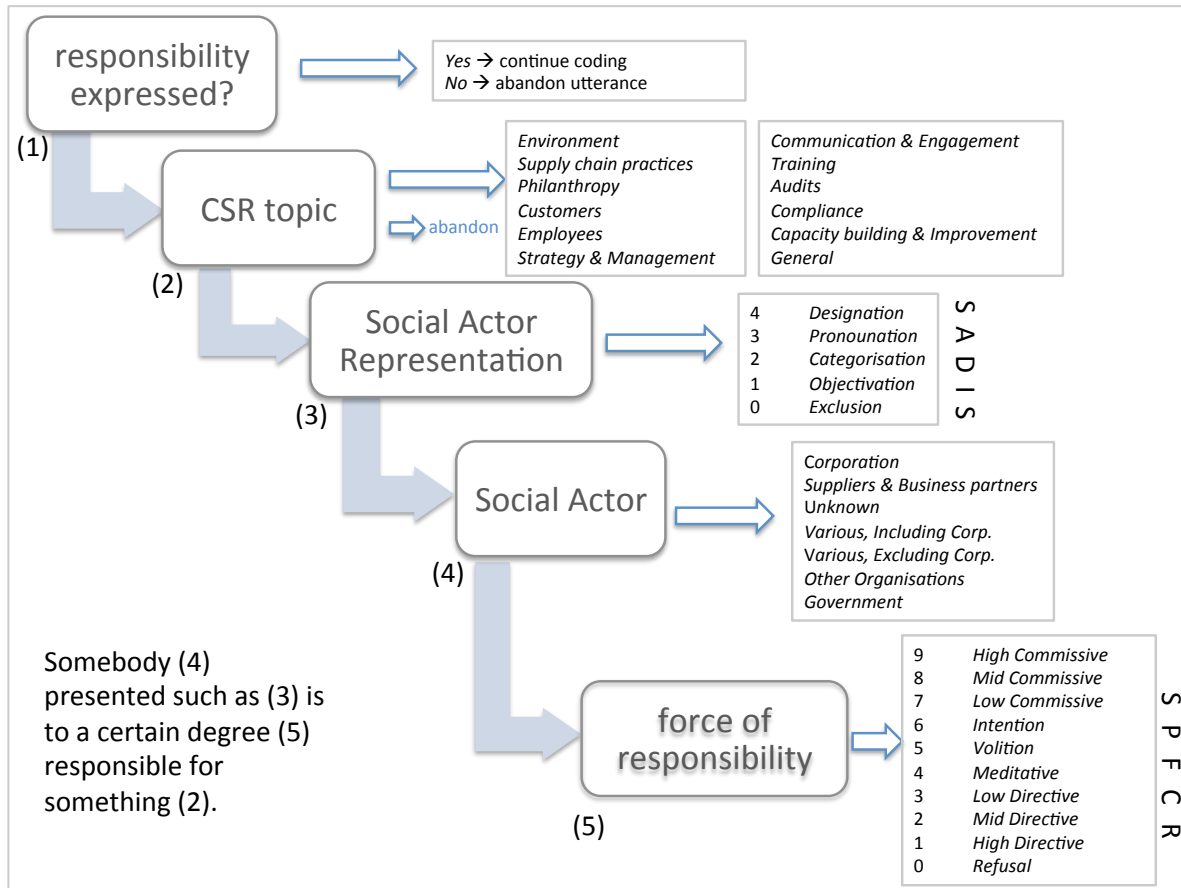


TABLE 9: Overview of variants for coding of CSR topics (Step 2)

variant	referring to
<i>Environment</i>	materials, pollution, energy, water, biodiversity, waste, emissions, effluents, animals, transport, recycling, etc.
<i>Supply chain practices</i>	human rights issues, labour rights, workplace health and safety, non-discrimination, freedom of association, child labour, forced and compulsory labour, wages and benefits, working hours, harassment and abuse, diversity and equal opportunity, etc.
<i>Philanthropy</i>	financial and product charity donations, humanitarian initiatives, corporate volunteering, community aid, social development, etc.
<i>Customers</i>	product responsibility, consumer health and safety, client or stakeholder satisfaction, customer services, product and service labelling, customer privacy, data security, etc.
<i>Employees</i>	diversity, ages, social profiles, non-discrimination, workplace health and safety, anti-harassment, workforce retention, hiring processes, headcount, participation and results to internal employee surveys, data security, etc.
<i>Strategy & Management</i>	organisational governance, fair operating practices, operations in general, anti-corruption (bribery offered and received), fair competition, management systems, policies, purchasing practices, etc.
<i>Communication & Engagement</i>	dialogue, transparency, communicating, engaging, grievance mechanisms, collaboration, promoting, supporting, etc.
<i>Training</i>	human capital development, support/sponsoring for attending seminars, etc.
<i>Audits</i>	monitoring and assessment, evaluation, etc.
<i>Compliance</i>	with the law, regulations, norms, standards, recommendations, expectations, certifications, etc.
<i>Capacity building & Improvement</i>	improving, helping to improve, demanding improvement, etc.
<i>General</i>	general stance to CSR, fairness, honesty, ethical behaviour, more than one, other, etc.

The following Table10 summarises Social Actor Representation (Step 3).

TABLE 10: Overview and summary of the SADIS (Step 3)

variant code	Designation	Pronounation	Categorisation	Objectivation	Exclusion
	4	3	2	1	0
example	Puma; HANSAE VIETNAM CO., LTD; Amanáo Ortega	i; you; we; they; them; us	suppliers; business partners; the president; managers	factories (for suppliers); the report states; France (for the people of France)	Workers are treated fairly; Wages must be paid; Globalisation...
type of linguistic system		substitution	substitution	substitution	deletion
linguistic realisation	proper noun	reference	lexis	metaphor	voice, nominalisation
explanation	<ul style="list-style-type: none"> • [+human] • specific, concrete • "unique" reference • personal individual or personal collectivised • singular • naming • social actor representation through proper name of a person or entity: full official/legal reference to a person/company/organisation/... 	<ul style="list-style-type: none"> • [+human] • non-specific, abstract • non-unique reference • personal individual or personal collectivised • singular or plural • social actor representation through pronouns (deictic system) • referential, vague, or generic; inclusive or exclusive 	<ul style="list-style-type: none"> • common noun; agent nouns through suffixes (e.g., -er, -ant, -ent, -ian, -ee, -ist, -eer) • [+human] • non-specific, abstract • non-unique reference • general individual or general collectivised • singular or plural • non-specific noun phrases • different classes of nouns: aspects of morphological structure • social actor representation in terms of identities and functions social actors share with others; referred to in terms of what they do or what they are 	<ul style="list-style-type: none"> • [-human] • non-specific, abstract • non-unique reference • general • singular or plural • lexical underspecification • conceptual metaphor • social actor representation by metonymical reference (product-for-producer, location-for-producer, aspect for whole, etc.); personification 	<ul style="list-style-type: none"> • no social actor • non-specific, abstract • non-unique reference/no reference • general • social actor representation through omission of social actor • turning actions into states • grammatical metaphor
implication	<ul style="list-style-type: none"> • strongly evokes and directly names the social actor • third person self-reference provides legitimacy 	<ul style="list-style-type: none"> • incompletely defined individual or collective social actor • remove or disguise power asymmetries • cooperative and personal aspects of institutional activity are emphasised • group dynamic in terms of 'we-ness' is established (company legitimises itself as committed citizen) • personification of the corporate rhetor 	<ul style="list-style-type: none"> • obfuscation of agency • social actor removed from the text receiver's world of immediate experience • cognitive shaping of categorised identities 	<ul style="list-style-type: none"> • personifying abstract entities • obfuscation of agency • reliability is provided • backgrounding the identity and/or role of a social actor • lend impersonal authority or force to an action or quality of a social actor • add positive or negative connotations to an action or utterance of a social actor • social actor represented through and reduced to a feature (ideological squaring) 	<ul style="list-style-type: none"> • mystification of agency and responsibility • backgrounding of social actor • agent is missing -> things appear natural and inevitable, hard to question them • motivations for exclusion: redundancy, irrelevance; or, politically/socially significant • presenting processes as facts • increased formality -> prestige and power • to rationalise, normalise and legitimise activities

The possible variants for responsible social actors (Step 4) with a short description are shown in Table 11.

TABLE 11: Overview of variants for coding responsible social actors (Step 4)

variant	description
<i>Corporation</i>	the corporation that produces the CSR information, viz., one of the nine corporations under study
<i>Suppliers & Business partners</i>	contractors, subcontractors, business partners, suppliers, manufacturers, agents, vendors, licensees, etc.
<i>Unknown</i>	if the social actor responsible cannot be retrieved from the co- and context, viz., s/he remains unknown
<i>Various, Including Corp.</i>	more than one social actor is presented as responsible, including the corporation
<i>Various, Excluding Corp.</i>	more than one social actor is presented as responsible, excluding the corporation
<i>Other Organisations</i>	NGOs, GOs, associations, initiatives, campaigns, etc.
<i>Government</i>	a state, the law, politics, a political authority, a government, etc.
...	...

The last row in Table 11 is actually included to illustrate that the former variants are the ones required for the analysis of the data under examination (data-driven approach); however, the list of variants could be extended as needed.

Table 12, finally, presents an overview and summary of the SPFCR. I believe that Step 5 presents a holistic approach to text interpretation by taking various disciplines into account and attempting a synergy.

TABLE 12 Overview and summary of the SPFCR (Step 5)

variant code	High Commissive	Mid Commissive	Low Commissive	Intention	Volition	Meditative	Low Directive	Mid Directive	High Directive	Refusal
	9	8	7	6	5	4	3	2	1	0
(primary) illocutionary point	commissive	commissive	commissive	assertive	assertive	assertive	directive	directive	directive	commissive
direction of fit/tropic	world-to-word	world-to-word	world-to-word	word-to-world	word-to-world	word-to-world	world-to-word	world-to-word	world-to-word	world-to-word
sincerity condition	text producer's intention to do a	text producer's intention to do a	text producer's intention to do a	text producer believes p	text producer believes p	text producer believes p	desire, want, wish of text producer that a gets done	desire, want, wish of text producer that a gets done	desire, want, wish of text producer that a gets done	text producer's intention to not do a
preparatory condition	text producer is capable of carrying out a	text producer is capable of carrying out a	text producer is capable of carrying out a	text producer has reasons or evidence for the truth of p	text producer has reasons or evidence for the truth of p	text producer has reasons or evidence for the truth of p	a can be carried out	a can be carried out	a can be carried out	text producer is capable of not carrying out a
propositional content condition	text producer does some future action a	text producer does some future action a	text producer does some future action a	any proposition p	any proposition p	any proposition p	some future action a gets done	some future action a gets done	some future action a gets done	text producer does not some future action a
modal kind	directed desirability	directed desirability	directed desirability	non-directed desirability	non-directed desirability	likelihood	directed desirability	directed desirability	directed desirability	directed desirability
modal strength	high	median	low	n/a	n/a	n/a	low	median	high	n/a
auxiliaries	must, have to, ought to, need	will, should, shall	can, may, could, might, dare	would like	would like	all, in their epistemic meaning	can, may, could, might, dare	will, should, shall	must, have to, ought to, need	mustn't, won't, cannot, ...
adjectives	determined to	keen to	willing to	scheduled	desirable to	possible	allowed to	supposed to	required to, necessary, imperative	negative, adverse, unfavorable
lexical verbs	promise, vow, pledge, guarantee	assure, is to, ensure, adhere	accept, assume, agree, undertake, dedicate, offer, promote	plan, intend, decide, mean to, aim, strive, attempt	want, desire, hope, aspire	think, seem to, believe, recognise	recommend, invite, ask, suggest, encourage	alert, warn, instruct, request, tell, expect	command, order, dictate, demand	refuse, deny, reject
adverbs	obligatorily	necessarily	acceptably			possibly, probably, certainly...			obligatorily	negatively
mood/tropic	indicative	indicative	indicative	indicative	indicative	indicative	indicative/imperat.	indicative/imperat.	indicative/imperat.	indicative
prototypical example	We are committed to treating workers fairly.	We will treat workers fairly.	We assume the responsibility to treat workers fairly.	We plan to treat workers fairly.	We want to treat workers fairly.	We believe that workers have to be treated fairly.	Suppliers are asked to treat workers fairly.	Suppliers are supposed to treat workers fairly.	Suppliers have to treat workers fairly.	We reject treating workers fairly.

Speech Act Theory

Modality

Linguistic operators (semantic meaning)

The final SPFCR presented in Table 12 was developed, in and for the present work, by considering and combining diverse aspects such as grammatical, semantic, and pragmatic ones. It should not be confused with other scales of modality typologies. Example sentences and markers presented in Table 12 are conceived as prototypical for each variant, so, their exact occurrence in natural language is doubtful. Furthermore, it might be difficult to place a natural occurring utterance exactly into one variant. The application of the scale to an utterance implies determining the overall pragmatic force of the utterance.

2.3.2 Application

This section applies the coding system, summarised in the figure and tables of the previous section, to six utterances from the data under analysis to illustrate the coding process. Moreover, further general comments on coding can be found at the end of the section.

Case 1

(161) INDITEX guarantees that its employees perform their work in safe and healthy workplaces. (IND_2002)

Coding: *yes* (Step 1), *Employees* (Step 2), *Designation* (Step 3), *Corporation* (Step 4), *High Commissive* (Step 5)

The utterance in (161) expresses responsibility that is not backward-looking (Step 1); the utterance refers to the H&S standards for employees of Inditex, wherefore Step 2 is coded as *Employees*; the responsible social actor is represented by its proper name, wherefore Step 3 is coded as *Designation*; the social actor responsible is the corporation itself, and so is coded in Step 4; something is 'guaranteed', which is a strong commitment by the corporation, which is why Step 5 is coded as *High Commissive*.

Case 2

(162) puma.peace will continue to develop initiatives that promote and support peace across the globe. (PUM_2008)

Coding: *yes* (Step 1), *Philanthropy* (Step 2), *Objectivation* (Step 3), *Corporation* (Step 4), *Mid Commissive* (Step 5)

(162) shows prospective responsibility not demanded by law (Step 1); the CSR topic refers to a philanthropic programme the corporation has (Step 2); the social actor responsible is represented through the name of a company's programme and, therefore, coded as *Objectivation* in Step 3; the social actor responsible is the corporation itself (Step 4); the force on the SPFCR is the one of a *Mid Commissive* (Step 5) since (162) can be understood as an utterance with the illocutionary force of a promise expressing the will of the text producer to behave in a certain way, even though no commissive verb is used (Hickey, 1986). The use of the modal 'will' implies that in (162) the text producer commits to the actualisation of the SoA.

Case 3

(163) With people@puma we want to give all employees the possibility to live up to their full potential and take responsibility of their own personal development at PUMA. (PUM_2008)

Coding: *yes* (Step 1), *Employees* (Step 2), *Pronounation* (Step 3), *Corporation* (Step 4), *Volition* (Step 5)

(163) would enter the coding because it expresses some present and forward-looking idea which is not legally demanded (Step 1); the utterance talks about Puma's employees and is coded respectively in Step 2; the social actor representation takes place through the use of the first person plural pronoun, which is why it is coded as *Pronounation* (Step 3); this pronoun, the corporate 'we', refers to the corporation as social actor responsible (Step 4); the Step 5 coding is the one of *Volition* since the corporation expresses their desire, something they would like to do.

Case 4

(164) We have, therefore, made it compulsory for our suppliers to develop a policy to prevent forced labor. (PUM_2008)

Coding: *yes* (Step 1), *Strategy & Management* (Step 2), *Categorisation* (Step 3), *Suppliers & Business partners* (Step 4), *High Directive* (Step 5)

Example utterance (164) is interesting for various reasons. First of all, although the utterance is in the present perfect tense, it expresses responsibility as understood for Step 1 due to the fact that the corporation is reporting the obligation they have ascribed to another social actor. Since this obligation is still

current, the utterance passes Step 1. The social actor presented as responsible in (164) are the corporation's suppliers (Step 4), which are represented by what they do—they supply— viz., *Categorisation* in Step 3. 'To develop a policy' would be coded as *Strategy & Management* in Step 2, and the responsibility the corporation takes on is scarce since they tell others what to do. Step 5 would be coded as *High Directive*; an indicator for this coding decision is the term 'compulsory', which is strong. Interesting in (164) is to see that the actor responsible for the action is presented in a prepositional phrase, and that the actor presented in the subject slot sets the tone for the Step 5 analysis; in that case, the deontic source is visible as the corporation.

Further comments on the coding procedures are the following:

(i) requests to the reader such as in (165) are directive but are not coded

(165) Please let us know what you think at sustainability@adidas-Group.com.
(ADI_2011)

(ii) repeated utterances are coded as often as they appear

(iii) corporations often state their targets for the next FY in their CSR reports; 'targets', 'objectives', or 'goals' are coded as *Intention* in Step 5 since they refer to plans and intentions.

2.4 Assessment of findings from analysis of CSR corpus

Once the reports under closer analysis from the CSR corpus have been coded, the quantitative evaluation of findings can be conducted. This is presented for this study in Part IV. The findings will be displayed in a tabular and graphical format and further statistically treated where appropriate. The next section III.2.4.1 explains concepts from descriptive statistics, such as the various kinds of frequencies to observe. The following section, III.2.4.2, focuses on how the various steps of the coding system—and their combinations— aid to answer the research questions for the present study.

2.4.1 Descriptive statistics

For the purpose of the present study only descriptive statistics seems necessary in order to report, for instance, on the distribution, mean, and median of ordinal

categorical data²⁶¹, or to observe the correlation of two or more steps (see, e.g., Johnson, 2013). Due to the fact that the present piece of research is exploratory and no attempts are made to deduce from a sample to a bigger population, inferential statistics seems beyond the scope of the study. Descriptive statistics enable the researcher to visualise and describe patterns in the raw data due to simplification that allows capturing the essence of a dataset and its comparison to others (ibid.).

One type of descriptive statistics is frequencies. For this study three types of frequency are provided and observed: (i) the **absolute, or raw, frequency** presents the arithmetic count of the number of a coded variant – for instance, the variant *Employees* was coded 49 times as CSR topic for ADI_2007; (ii) the relative frequency expresses a **percentage** – in the case of *Employees* in ADI_2007, this would be the number of coded *Employees*, 49, divided by the total number of coded instances for that report, 424, multiplied by 100; the result of that calculation informs the research on that 11,6% of coded utterances in the ADI_2007 report are coded in Step 2 with the *Employees* topic; (iii) **normalised frequency** is of importance when comparing, for instance, between different corpora, or, as is the case for this study, between different documents.

When comparing findings for CSR reports of different sizes, frequencies need to be normalised to a common base (e.g. per million tokens). This is calculated by dividing the absolute frequency through the numbers of tokens and multiplying by the common base. The common base for **normalisation** must be comparable to the sizes of the corpora or the documents under analysis (Biber et al., 1998). For the present study the word count of reports lies between 3,000 and 65,000 which is why the common base was set as 10,000. For the *Employees* count in the ADI_2007 report this would mean that the normalised frequency ($49/45552*10000$) is 10,8; in other words, the CSR topic *Employees* appears nearly eleven times in 10,000 tokens in ADI_2007. In this work, relative and normalised frequencies are mainly used for the presentation of findings since raw

²⁶¹ The findings from the analysis with the coding scheme present themselves as categorical data —categorical variables have values that fall into two or more distinct categories (Johnson, 2013)— whereby Step 1 is binary, Step 2 nominal, Step 3 ordinal, Step 4 again nominal, and Step 5 data are ordinal. Ordinal variables have a natural order, such as the one of the degree of social actor identification in Step 3, whereas nominal variables have no natural order (ibid.), such as the CSR topics of Step 2.

frequency itself does not enable comparison between different reports, years, or companies.

It should be noted that the amount of coded utterances is reported for **word count**. Step 1 implies coding whether an utterances expresses responsibility, however, it is not coded accordingly since only the utterances expressing responsibility are coded but not the ones not expressing such, which would be very laborious. This is the reason why the number of coded utterances is compared to the number of tokens of a document. I am aware of that, in this case, different units are compared to each other; however, I believe that this is adequate since the final interest of the study is defined for how often prospective moral responsibility is expressed in each 10,000 words.

Further measurements to observe in descriptive statistics are distribution, central tendencies (*mean, median, mode*), correlations, dispersion, kurtosis, etc. Johnson (2013) recommends examining the **distribution** of a variable (the frequency of the variants of a step); i.e., it is asked *how often* a variable took on particular variants as opposed to others. The **mean** is the arithmetic average of ordinal findings—in the case of this study, therefore, only applicable to Step 3 (SADIS) and Step 5 (SPFCR) analysis—which would consist of adding all scores together and dividing the sum by number of scores. The mean can be uncertain because it does not take into account how dispersed the scores in a dataset are. Therefore, descriptive statistics also calculates the **median**, which is the middle score of a set of scores from the lowest to the highest, and the **mode**, which is the most common score in a set of scores.

In order to facilitate statistical treatment, ordinal variants were ascribed numbers, as was shown for the SADIS and the SPFCR of the coding system. The use of numeric values for each variant facilitates comparison of findings between reports, and it implies that the analyst can calculate central tendencies. For instance, SADIS findings observed in correlation to the ones for social actors (Step 4), can show how the corporation or the suppliers are mainly represented: by calculating the mean and median it could be revealed that, for instance, the corporation as a social actor achieves a higher numeric value on the SADIS than suppliers do, which would imply that agency is more concealed in the case of suppliers as social actor than in the case of the corporation. For the SPFCR the

numerical annotation system, moreover, provides an overall average value of corporate responsibility assumption for each analysed report, which facilitates comparison between reports, companies, and years.

However, any mean or median has to be observed with care: the analyst, for objectivity reasons, has to be aware of how that number materialised in first place in order to be able to interpret and explain results. For instance, a *High Commissive* coding should have less weight if the responsibility is shared, which would be coded in Step 4 as *Various, Including Corp.* It should also be distinguished if, for instance, a *High Commissive* coding for the corporation is often associated with *Exclusion* on the SADIS or rather with *Designation*. In order to observe such, it is necessary to yield crosstabulations for the findings of the various variables.

A **crosstabulation**, or contingency table, is a type of table in a matrix format that displays the frequency distribution of the variables under observation. In SPSS the function exists to create a crosstabulation with various layers, which makes the inclusion of more than two variables possible. For instance, in SPSS it is possible to relate the codings of one CSR report for CSR topic (Step 2), Social Actor (Step 4), and SADIS (Step 3) to each other in order to answer the research question *how are social actors represented in relation to specific CSR topics?* The next section relates the twelve research questions formulated for the purpose of the present study (s.s. I.1.1) to each step of the coding system and observes the necessary correlations to make.

2.4.2 How to answer the research questions

This section demonstrates how the research questions can be answered through the findings from the 5-step coding system. Neuendorf (2002) affirms that the variables should be linked in the form of research questions. Actually, each step per se of the coding system stands already for five research questions:

- Step 1/responsibility expressed? – RQ₁: How many utterances expressing prospective moral responsibility can be found?
- Step 2/ CSR topic – RQ₂: Which are the CSR topics treated in prospective utterances, and what is their distribution?
- Step 3/Social Actor Representation (SADIS) – RQ₃: How is the linguistic representation of responsible social actors?
- Step 4/Social Actor – RQ₄: Who are the responsible social actors?

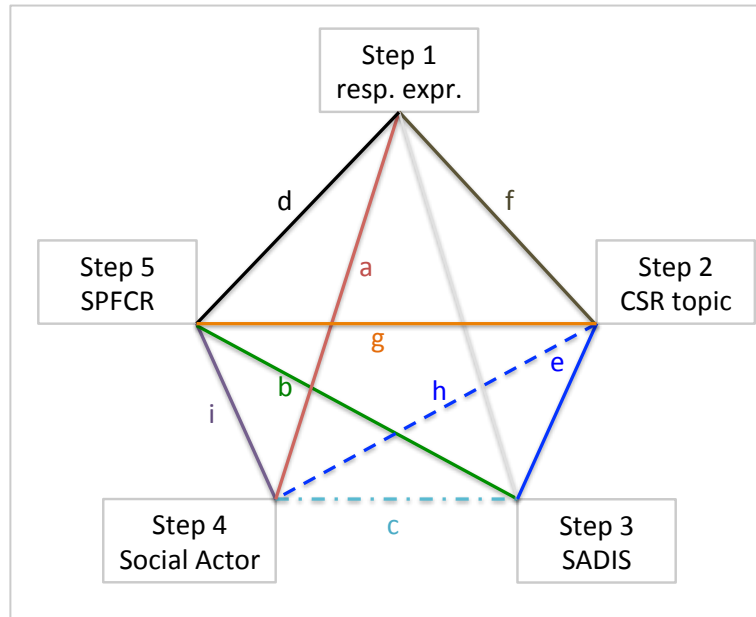
- Step 5/force of responsibility (SPFCR)– RQ₅: With which degree of force does the corporation assume its responsibilities?

Each of these research questions can be answered from the frequency findings for each step. From Step 5 findings, actually, another research questions can be answered: *How much explicit responsibility assumption by the corporation is expressed?* (RQ₆). In section III.2.2.6 it was explained that for the purpose of the present study only forces 9 and 8 on the SPFCR are interpreted as explicit responsibility assumption by the corporation, whereas utterances coded with 7 and below seem refutable as for expressing such. Moreover, Step 5 findings can also serve to observe *with which pragmatic force responsibility is ascribed by the corporation to social actors others than the corporation* (i.e., observing *Directives* on the SPFCR).

Importantly, it has to be taken into account for any kind of interpretation and explanation attempts of findings that Step 1 acts as a kind of **filter** – that is to say, Step 2 findings do not refer to all instances of CSR topics encountered in the report but only to the utterances that express the kind of prospective moral responsibility coded in Step 1. The same applies to the rest of the steps. This means, it cannot be implied from Step 4 (Social Actor) findings that the corporation is mainly represented as the ‘doer’ or ‘senser’ throughout a specific report; it can only be deduced that the corporation is presented as such for the utterances that passed through Step 1, and Step 2, first of all. Thus, apart from Step 1 findings, all findings are understood to be related to, at least, one step more.

In order to find answers to the rest of the research questions, relations between various steps can be examined. Figure 53 visualises the possible relations between steps.

FIGURE 53: Possible relations and combinations among variables



In Figure 53 line *a*, the connection between Step 1 and Step 4, basically asks what was already defined for Step 4 above: *Which social actor is responsible?* Moreover, connection *a* emphasises that Step 4 findings apply only to utterances that express responsibility as defined for Step 1. The same can be said about the connection by lines *d* or *f*. Step 2 and *f* ask the same —*which are the CSR topics treated in prospective utterances, and what is their distribution*— yet, *f* emphasises that this is only asked for utterances filtered through Step 1.²⁶²

Line *c* in Figure 53 stands for the correlation between the variables Social Actor and SADIS and aids to answer RQ₇: *How are the diverse responsible social actors linguistically represented?* For instance, are *Suppliers & Business partners* more concealed or manifest than *Corporation* is? Again, this relation between the SADIS (Step 3) and Social Actor (Step 4) findings should be connected in a triangular manner to Step 1, but was not in Figure 53 for reasons of clarity.

Line *b* in Figure 53 presents the correlation between Step 3 (SADIS) and 5 (SPFCR) which helps answering RQ₈: *How does the representation of social actors relate to the degree of force with which corporate responsibility assumption is expressed?* For instance, it might be that when the corporation promises

²⁶² These observations, strictly speaking, imply that for *a* the utterance was not only filtered by Step 1 but also by Step 2 since abandoning an utterance is still possible after Step 2, viz., responsibility is expressed but no CSR topic is referred to.

something (High Commissive on the SPFCR) it is mostly represented by their proper name (Designation on SADIS) which would stand for a high degree of identifiability; or, on the contrary, promising might be connected to obfuscating the identity of the corporation.

The crosstabulation for Step 4 (Social Actor) and Step 2 (CSR topic), represented by line *h* in Figure 53, can yield answers to RQ₉: *Which social actor is presented as responsible for which CSR topic?* Thus, it could be observed whether a certain social actor is named as responsible for specific CSR topics; for instance, *Compliance* could be something mostly asked for from social actors others than the corporation and not be a responsibility of *Corporation*.

A combination between three steps is represented by triangle *e* in Figure 53. The underlying research question would be *how are social actors linguistically represented in relation to specific CSR topics* (RQ₁₀). This could reveal, for instance, if, when the corporation is described as responsible for the *Environment* topic, they are represented as more identifiable in comparison to when they are responsible for *Training*; or, if social actors others than the corporation are more obfuscated for a certain CSR topic than is the corporation.

Line *g* in Figure 53 above stands for RQ₁₁: *With which degree of force does the corporation assume responsibility for each CSR topic?* The correlation between the SPFCR and CSR topics helps to show if the corporation is more committed to one or another CSR topic; for instance, it might be found in one report that the topic *Employees* receives high codings on the SPFCR while the topic *Supply chain practices* is coded rather low (distribution of topics on SPFCR).

Finally, there is the correlation between the SPFCR (Step 5) and Social Actor (Step 4) marked by line *i* in Figure 53. This correlation might seem nonsensical because the SPFCR was developed in order to represent the pragmatic force with which the corporation takes on responsibility, so there is no need to crosstabulate it with the variable Social Actor. Moreover, the SPFCR itself also codes different social actors: the variants of the SPFCR can be divided into the ones which correspond to the corporation (*High Commissive, Mid Commissive, Low Commissive, Intention, Volition, Meditative, and Refusal*) and the ones which are coded for descriptions of what other social actors have to do (*Low Directive, Mid Directive, and High Directive*). In fact, these latter ones are revealing when observed in

correlation to the variable Social Actor in order to examine *with which pragmatic force responsibility is ascribed by the corporation to social actors others than the corporation* (RQ₁₂).

Figure 53 from above —and the diverse research questions that can be answered through correlating the findings of various steps from the coding system to each other— gives a first idea of how complex the treatment and interpretation of findings can become. Certainly, frequency counts —as presented in the following Part IV— give an exact, quantitative characterisation of a text and enable the researcher to compare different texts in precise terms (see, e.g., Biber, 1988); nevertheless, frequency counts are only useful when contextualised, when the researcher can connect numbers to actual linguistic happenings in order to interpret and explain these frequency counts (Part V). The next and final section summarises the content of the second chapter of the present part.

2.5 Summary points

In the second chapter of Part III, first of all, approaches to and tools for a critical discourse study were observed and considered for their applicability in the present study (s.s. III.2.1). It resulted that diverse initially considered functions of CL tools would rather present a limitation to the analysis with the especially for the purpose of the present work established methodology in form of a 5-step coding system. Therefore, a close reading process and coding of the texts under analysis seem to be the most viable manner for the application of the methodology. Its development was demonstrated (s.s. III.2.2), it was shown on examples how to apply the method (s.s. III.2.3) and how findings are assessed in this study (s.s. III.2.4). The following points summarise the method:

- **the unit of analysis is defined as ‘one illocution’**
- **Step 1 – responsibility expressed**
 - ◇ **it is annotated if responsibility in the forward-looking sense (*prospective*) and due to social pressure (*moral*) is expressed in the utterance under analysis**
 - ◇ **a high amount of utterances expressing prospective responsibility in CSR reports points to the addition of a promotional style to the report genre**

- **Step 2 – CSR topic**
 - ◇ it is observed whether the content of the utterance expressing prospective moral responsibility refers to a CSR topic, as defined for this study, and, if this is the case, to which one
 - ◇ the frequency with which a CSR topic is coded in comparison to other topics can be interpreted in terms of the importance ascribed to a topic
- **Step 3 – Social Actor Degree of Identification Scale**
 - ◇ it is observed how the social actor (coded in Step 4) responsible for the CSR action is linguistically represented
 - ◇ it is argued that different social actor representations manifest or conceal a social actor's identity—and, thus, agency—with varying degrees, which is why the variants of Step 3 are organised in a scalar approach
- **Step 4 – Social Actor**
 - ◇ the analyst identifies and annotates the responsible social actor
 - ◇ it is supposed to be the corporation who is responsible for actions described in *Corporate Social Responsibility*
- **Step 5 – Scale of Pragmatic Force of Corporate Responsibility assumption**
 - ◇ the analyst determines with which pragmatic force responsibility assumption by the corporation is presented in the utterance under observation
 - ◇ higher findings on the SPFCR imply more responsibility assumption by the corporation and, so, less dissociation from their responsibilities
 - ◇ the SPFCR can be understood as a scale of (un)certainty of that the corporation as social actor will bring about a potential state of affairs

The next part, Part IV, of the present study presents the findings from the application of the 5-step coding system to twelve specific reports from the compiled CSR corpus.

PART IV – FINDINGS FROM ANALYSIS

Overview

Based on the dimensions of discourse and its analysis (s.s. II.1.3.3), a critical discourse study engages, on the one hand, in a *descriptive* text analysis and accounts for linguistic characteristics of the data; on the other hand, it engages in interpretation and explanation where the findings of the text analysis are contextualised drawing on linguistic and social theories. Part IV of this study presents the findings from the textual analysis. In order to do so, first of all, the twelve reports under closer analysis are introduced in more detail (chapter 1). Secondly, the findings for each of the five variables constituting the 5-step coding system are presented (s.s. 2.1) followed by the findings for the six possible correlations between the four variables CSR topic, Social Actor Representation (SADIS), Social Actor, and SPFCR (s.s. 2.2). Thirdly, the *Round up and Summary points* section (chapter 3) presents the *descriptive* analysis in a condensed manner (s.s. 3.1) and for each corporation (s.s. 3.2) in order to prepare for the *explanatory* level, viz., the general discussion in Part V of the present study.

IV.1 The twelve reports

Since the application of Corpus Linguistics tools resulted less helpful than expected, twelve of the 60 reports constituting the CSR corpus were selected for a detailed textual analysis²⁶³ (the *subcorpus*, henceforth). In order to do so a **non-random sampling method** was used. Non-random sampling, actually, would be undesirable if the objective of a study would be to generalise findings from a sample to a population (Neuendorf, 2002); however, this is not the case for the purpose of the present study.

From the nine transnational corporations and their CSR communications under study, four were selected for closer examination. Criteria were, (i) to concentrate only on **European** based corporations; (ii) for reasons of comparability, to choose two corporations each from the same **sector** (sports and fast fashion); (iii) the listing of the companies on a sustainability index (e.g., Dow Jones), and (iv) the availability of data in order to ensure the homogeneity of the corpus. The four corporations under closer study —**Inditex** and **H&M** for the fast fashion sector and **Adidas** and **Puma** for the sports sector— all present longstanding social and environmental initiatives and their respective communication in the form of reporting (at least since 2002).

Moreover, **three specific reporting years** were decided on. The reports from the first (2002), last (2011), and a middle year (2007/2008) of the time period under study are analysed. This data sampling allows for comparison between four companies, two sectors, and a period of ten years. The following Table 13 presents an overview of the twelve reports from the four corporations under closer analysis. The number of *pdf* pages refers to the already cut part in the case of disassembled reports (s.s. III.1.3.1). A total of 1,242 pages and 341,713 words are analysed in detail.

²⁶³ This implies that not all the instances in the corpus of the linguistic phenomena under investigation can be accounted for (*principle of total accountability*). However, the whole corpus was used for the development of the methodology as described above.

TABLE 13: Overview of the twelve reports from the four corporations under closer analysis

	report name	pages pdf	nr. of types	nr. of tokens	reporting period, as stated in report	type of document	document label
Inditex	Welcome	188	3 432	28 131	(2001+) 2002	CSR report	IND_2002
	Annual Report '07	186	4 267	40 803	2007	disassembled	IND_2007
	Annual Report 2011	144	4 045	37 570	2011	disassembled	IND_2011
H&M	Corporate Social Responsibility Report 2002	83	3 129	19 911	01/2002 to 12/2002	CSR report	HAM_2002
	Corporate Social Responsibility 2007	83	2 971	25 552	01/2007 to 12/2007	CSR report	HAM_2007
	Conscious Actions Sustainability Report 2011	89	2 613	21 558	12/2010 to 11/2011	CSR report	HAM_2011
Adidas	Behind our Brand	55	2 899	20 149	2002	CSR report	ADI_2002
	Striving to improve performance Corporate responsibility report 2007	84	4 462	45 552	2007	CSR report	ADI_2007
	Performance counts Sustainability Progress report 2011	61	2 538	21 424	2011	CSR report	ADI_2011
Puma	Insights PRODUCT-RELATED Environmental & Social Report	28	1 509	7 291	n/s	CSR report	PUM_2002
	PUMA Vision Sustainability Report 2007/2008	122	4 519	35 721	2007 and 2008	CSR report	PUM_2008
	Annual and Sustainability report 2011	119	4 496	38 051	2011	disassembled	PUM_2011

As can be seen from Table 13, the number of tokens varies considerably between PUM_2002 with 7,291 words and ADI_2007 with as much as 45,552 words. Consequently, findings have to be converted for comparison between reports into percentage and normalised frequencies (s.s. III.2.4.1). The difference in numbers of pages is basically due to a more or less extensive inclusion of pictures, graphs, cover pages, etc.

1.1 Some curiosities

The following Table 14 provides a further overview regarding text producers, text receivers, the GRI guidelines, third-party assurance, and inclusion of the Code of Conduct in each report constituting the subcorpus.

TABLE 14: Further information on the twelve reports

document label	text producer (as stated in report)	text receivers (as stated in report)	GRI (as reported by GRI)		third-party assurance (as stated in report)	includes Code of Conduct
			yes/no	application level			status
IND_2002	Inditex S.A.	stakeholders	no		AENOR (Asociación Española de Normalización y Certificación)	yes
IND_2007	Editor: Communication and Institutional Relations Corporate Division Inditex S.A Published by: EUROPUBLIC SL, Servicios Globales de Marketing English translation reviewed by the Centre for Business and Public Sector Ethics of Cambridge (United Kingdom)	Dear shareholders	yes	B+	SGS (formerly Societé Générale de Surveillance)	partly
IND_2011	English translation reviewed by the Centre for Business and Public Sector Ethics of Cambridge (United Kingdom). Editor: Communication and Institutional Relations Corporate Division Inditex S.A. Overall coordination and production: www.europublic.es	Dear friends	yes	A+	SGS	no
HAM_2002	H & M Hennes & Mauritz AB	Dear Reader	no		This report is not assured by an independent third party.	yes
HAM_2007			no			no
HAM_2011	All data is collected by our Sustainability team from the relevant functions within our organisation and from external parties. It is reviewed by our controllers and relevant experts in our Sustainability team. Produced in the UK by Salterbaxter		yes	B	During 2011 we evaluated different options for assuring our report and we will continue this process during 2012. As part of this we conducted a gapanalysis of our 2010 report together with Ernst & Young.	no
ADI_2002	This report has been prepared by the adidas-Salomon SEA team and Global Marketing Services. Design and editing: C21 at Corporate Edge	All our stakeholders may have an interest in our reporting, but some more than others. [...] our employees and customers [...] people in government, SRI analysts, special interest groups and other opinion formers.	yes			yes
ADI_2007			no			yes
ADI_2011			yes	B	self-declared	no
PUM_2002	Published by: PUMA AG Rudolf Dassler Sport Realized by: Loos Entertain		yes	Content Index Only		yes
PUM_2008	Publisher: PUMA AG Rudolf Dassler Sport Editorial Offices: S.A.F.E. Department Graphic Design: Loos Entertain GmbH		yes	A+	GRI-checked	yes
PUM_2011	The management board of PUMA SE is responsible for the preparation of the chapters 'PUMAVision', 'PUMA.Safe', 'PUMA.Peace' and 'PUMA.Creative' of the Annual Report in accordance with the criteria stated in the GRI	Dear Shareholders and Friends of PUMA	yes	A+	GRI-checked	no

1.1.1 Text producers

The second column in Table 14 shows who is pointed out explicitly in a report as responsible for text production. Interesting here is to take into account if the report was produced solely **in-house** or by/with the help of an **outsourced** partner. For instance, in the case of Inditex, IND_2002 does not state —as IND_2007 and IND_2011 do— that a third-party was involved in the production of the report. H&M seems to be the producer of the 2002 report; nevertheless, for the 2011 one Salterbaxter²⁶⁴ was involved.

Information on text production in the proper reports may appear or not, as can be seen in the case of Adidas: not the 2002, 2007, nor the 2011 report mention the involvement of Salterbaxter, yet on the website of this communication consultancy the following information can be found:

In our seventh year of working with the adidas Group we continue to help them deliver a more strategic and succinct sustainability report by harnessing online communications. We developed a long term reporting strategy that was digital first, including full integration with the corporate website and communications strategy.²⁶⁵

www.salterbaxter.com/adidas-case-study (accessed on 09/05/2016)

Furthermore, in other Adidas reports —for example, the one for 2008— Salterbaxter is mentioned in the credits.

It seems important, then, to not assume that the information a report provides on text production is complete. A person working for a business communication company such as Salterbaxter who was interviewed for this study pointed out that they work, basically, since the beginning of CSR reporting with a certain corporation, and sometimes the name of this contributing communication company appears in the report and sometimes not. In other words, only because in, for instance, PUM_2011 the before contributing firm Loos Entertain does not

²⁶⁴ Salterbaxter, similar to the two companies interviewed for the present study, is a company dedicated to business communication (and beyond). They describe themselves on www.salterbaxter.com as: “We work where business strategy, sustainability and creative communications meet, creating strategies and stories for some of the world's leading businesses and brands. We help business perform better, communicate better and deliver better long term outcomes - we call this Ideas for Better Business” (accessed on 29/06/2016).

²⁶⁵ This does not explicitly state that Salterbaxter is involved in the production of the print/*pdf* report; nevertheless, Adidas neither mentions on their website their cooperation with Salterbaxter (last checked on 09/05/2016).

appear anymore does not necessarily mean that Puma has stopped working with them.

1.1.2 Text receivers

The column *audience* in Table 14 is of interest in as far that it provides a hint to who is the **supposed readership** of a report; i.e., whom did the text producer have in mind. In IND_2002 the following statement (*italics added*) at the end of the report is included:

THE MANAGEMENT OF INDITEX TRUSTS that the information included in the Sustainability Report 2002 has been useful for any of the *stakeholders* to whom it is addressed.

Thus, the IND_2002 report is addressed at *stakeholders*. In Inditex's 2002 and 2003 reports the Letters from the Chairman do not include any form of address; however, in the 2004 report this changes. The following reports, including the 2007 one, are addressed to *shareholders*, which is actually narrower than *stakeholders* found in the statement of the 2002 report. From 2008 onwards this addressee broadens in Inditex to *Dear friends*. The other corporations under closer examination are less constant with stating the supposed audience. For example, from 2002 to 2005 H&M's reports start with *Dear reader* in the 'Message from the CSR manager'. After this no reference to the supposed text receiver can be found anymore.

1.1.3 The GRI guidelines

In the three columns following the *audience* one, Table 14 provides information regarding the twelve reports and the GRI guidelines as reported by the GRI²⁶⁶. Surprisingly, this information does not in all cases coincide with what the corporations themselves report. For instance, the GRI does not list the ADI_2007 report in their database, yet Adidas states that they have referred to the GRI and that they have chosen a level C reporting. In turn, Puma does not mention the GRI, or following the guidelines in the 2002 report; however, in the GRI database PUM_2002 is listed as following the GRI. In the same vein HAM_2007 is not listed in the GRI database, yet the report states that H&M uses the GRI guidelines,

²⁶⁶ www.globalreporting.org/services/Analysis/Reports_List/Pages/default.aspx (accessed on 18/03/2016)

provides a GRI reference table, and indicates an application level of C. These and further **incongruences** between the GRI database and corporate reports seem alarming since adhering to the GRI guidelines is supposed to be a quality seal. Interesting to note is also that some companies self-declare the application level of the GRI guidelines (H&M, Adidas), while others have them third-party checked (Inditex), and again others have them GRI-checked (Puma).

1.1.4 External assurance

The penultimate column in Table 14 demonstrates if external assurance exists for the report. Inditex had all ten reports under study assured, H&M and Adidas not one, and Puma started external assurance with the 2006 report. External assurance and verification does not verify that the content of a report corresponds to the actions of the corporation; for instance, SGS²⁶⁷ states in IND_2007, “[t]he scope of the review includes the text and data contained in the Report; not including the information and/or data referenced and not introduced in the Report”. The methodology of the audit team is to make “inquiries to Management and to various Departments of INDITEX which participated in the preparation of the Report”. In other words, the auditing company, in the case of Inditex, enquires with Inditex itself about the correctness of report content and does not seem to go beyond this, for instance, by checking for congruency between report data and action, or at least between report data and data not included into the report, or by contacting with other organisations such as the Observatorio de Responsabilidad Social Corporativa²⁶⁸.

1.1.5 The Code of Conduct

The last column in Table 14 shows if the report includes the Code of Conduct. This is important to keep in mind when interpreting the findings in the sense that the inclusion of the Code of Conduct might explain higher frequencies in *Directives* on the SPFCR, in social actors others than the corporation, or in the *Supply chain practices* topic.

²⁶⁷ SGS is an inspection, verification, testing, and certification company (www.sgs.es/en).

²⁶⁸ <http://observatoriorsc.org>

1.1.6 Multimodal aspects

It was already pointed out that, initially, it was planned to adapt the 5-step coding system to multimodal analysis in order to gain a more all-embracing idea of CSR reporting; however, this work exceeded the scope of the present study. Nevertheless, it can be summarised for the **visual representation** of CSR disclosure in the four corporations under closer analysis that

- (i) Inditex reports throughout the time period under study present a sophisticated design and layout which reinvents itself for each report;
- (ii) H&M's first reports appear rather unpolished and follow a similar layout and design till 2008, which is the year the design starts changing; the layout is fundamentally changed for the 2010 report and reinvented again for the 2011 one;
- (iii) Adidas reports gain a different appearance in 2006, from then on the design changes including, for instance, a thematic presentation such as football; yet the layout stays quite similar to the one introduced in 2007;
- (iv) Puma's reports look professional from 2004 onwards, which is the year their design altered completely.

1.1.7 Language mistakes

Apart from the design and layout of reports, it seems necessary to comment on the language use in them. All four corporations under closer study publish their reports in the **English language**, yet their headquarters are not located in English speaking countries. Indeed, some reports show rather unfortunate language mistakes in grammar, spelling, or translation. This is especially noticeable in **Inditex** reports, which is surprising since they seem to be reviewed: "The English translation of this Report has been reviewed by the Centre for Business and Public Sector Ethics of Cambridge (United Kingdom)" (IND_2007). Yet, IND_2007 at some points even gets challenging to read due to long or complex sentences, weird uses of punctuation marks, or grammar and spelling. Figure 54 presents an annotated screenshot.

FIGURE 54: Screenshot of IND_2007 text with annotated language mistakes

The packaging materials released to the market (cardboard and plastic bags, labels, protective elements) associated with the commercialisation of products by Inditex, are at least 80% appropriately. Inditex adheres to the available Integrated Management Systems for Packaging and Wrapping in every country in which it operates. The commitment to these systems means that each Inditex chain pays a management agency whatever it costs to collect and manage the waste generated by the stores. This management agency, is established with the recognition of the authorities of each country (in Spain, Ecoembes) to ensure that the waste generated by the stores is collected, managed and appropriately recycled.

Furthermore, for instance in the 2002 report translation errors such as in (166) can be spotted.

(166) This is a measure of the flexibility of the business model, which permits a lack of very significant variations occurring when net sales la cifra de ventas increase or fall. (IND_2002)

Another striking example is that in IND_2008 the page headers for the CSR section spell the word 'responsibility' wrongly 88 times, the header reads "INDITEX COMMITMENT Corporate Social Responsibility".

Already Screti (2009: 198) analysing the Inditex Jobs webpage found mistakes such as presented in Figure 54,

observamos errores de corrección: los errores ortográficos, léxicos, sintácticos o «simplemente» dactilográficos y los fallos en las traducciones demuestran una subestimación de la importancia de la comunicación institucional, que no cabría esperarse de una compañía como Inditex.

The author observes that it is surprising to encounter such an underestimation by Inditex of the importance of institutional communication. Apart from Inditex, language mistakes can also be found in reports from the other companies; however, Inditex reports were most striking in this sense.

1.2 General impression

The following paragraphs describe the impression evoked while reading each report. I consider it appropriate to also comment on reading impressions because,

eventually, for the purpose of the present study, I am not only the linguist analysing texts but also the text receiver. In other words, I consider myself as part of the possible readership of CSR reports, and I have tried to read them with these diverse kinds of footing (Goffman, 1981). In fact, it can be said that some reports produced a momentary positive sensation of the kind *in the future I shall only buy their products* or *I would like to work for them*; while other reports evoked a rather displeased feeling due to vague, empty, or even contradictory formulations (see below). The following comments on my impressions as a supposed text receiver will further be taken into account and compared to the findings from the analysis.

The first general impression to comment on refers to **repetition**. Repetition or redundancy is a mechanism of persuasive language (Aune et al., 2005; Mulholland, 1994). Some reports, more than others, provoked the sensation of being extremely repetitive. These are especially the 2007 reports from Inditex, H&M, and Adidas, and also Adidas' 2011 report. For instance, for ADI_2011 this is due to the structuring of the report. It is organised in milestones and focuses on the progress made on reaching those milestones. This repetitive presentation of what is the long-term target, the 2011 milestone, the progress in 2011, and the 2012 milestone for each issue makes the reading experience rather tiresome, in my opinion²⁶⁹.

Another impression was that at the beginning of the time period under study text producers would more frequently than in later years **state the social problem** and then expose what they do regarding this with their CSR efforts. This implies to outline something negative and offer solutions, such as *harassment in our supplier factories is an issue, therefore, we have introduced grievance mechanisms*. This does not mean that in later years text producers do not mention negative issues anymore, they actually do such as in the following example:

These trends are encouraging but there have also been serious violations identified. Cases of abuse have been found even though grievance systems are in place. It is not easy for workers to obtain sick leave even though the numbers have improved. In addition, pay structures for overtime in the heavy knit, knitting and dyeing sectors is not paid consistently. (HAM_2007)

²⁶⁹ However, one of the interviewees pointed out that he perceives reports rather as a document to consult than as one to read through from beginning to end. If ADI_2011 is approached like that, the format of presenting information might be understood as clearly organised instead of presenting a tiresomely repetitive style.

However, my impression was that the initial use of a problem-solution structure declined over time (see also *balanced* vs. *biased* in section II.3.2.1). It would be interesting to examine this issue further.

Now, the overall general impression from reading the twelve reports in my role as a supposed text receiver was that **H&M and Adidas reports were not as appealing as Inditex and Puma reports**. Why is that? For instance, ADI_2007 and other **Adidas** reports make plain that their sustainability efforts are based on the business case: “Our operations [regarding environmental sustainability] have to become resource-efficient and lean but also need to fully support our business goals” (ADI_2007), which can be interpreted as clearly showing how the company puts their business interests before anything else. Certainly, this honesty might find praise or upset the reader.

In Adidas reports utterances can be found which leave backdoors open, for instance, by questioning their own Code of Conduct:

Despite this valuable work, the demands of our consumers for short lead times at competitive pricing have made it challenging to enforce the 60-hour work week. (ADI_2007)

Or, they attenuate the beforehand mentioned about their auditing approach:

In order to quickly seize short-term opportunities in their local market or react to certain trade regulations, Group subsidiaries may also source from local suppliers that are not overseen by Global Operations. (ADI_2007)

For completeness it has to be said that in the same report utterances such as “we accept responsibility for the way our products are manufactured by our suppliers” (ADI_2007) can be found, and that the report also states what was achieved vs. what not, which makes it sound less biased.

Puma, in turn, gets across as more honest and direct, recognising and admitting weaknesses such as in “Initially, we did not know how to deal with the conflict, but we learned a lot from it”, or “Despite all our approaches and efforts, we have so far not been able to completely eliminate non-compliance issues at our suppliers’ factories” (PUM_2008). From reading their 2011 report, one actually gets the impression that Puma is really aware of what is happening in their supply chain.

Turning now to the fast fashion sector, surprisingly I have mainly annotated impressions for H&M but barely for Inditex reports. **H&M** reports often produced

the sensation of vague formulations, such as the following lines from the 2007 report:

The partnership with UNICEF also means that H&M is engaged in local projects in a number of markets, some of which are aimed at raising money for a variety of purposes. H&M's stores and sales staff play an important role in these projects. (HAM_2007)

Or the CEO statement in the 2011 report, which sounds promising yet, basically, does not assume any responsibility:

H&M has the ability to directly influence the impact we make [...] But tackling complex issues, such as fair wages or overtime, remains a challenge in our industry. Providing training for our suppliers and supporting workers' involvement is one way to address this. Collaboration with others in the industry and beyond is another. (HAM_2011).

H&M's ability is mentioned, but not if they make use of it; solutions to problems are offered, yet it is not stated if H&M applies them, etc. Nevertheless, it has to be said that this first rather negative impression from the CEO statement does not persist throughout the rest of the HAM_2011 report.

In sum, H&M and Adidas reports were not as appealing to me—in my supposed role as a stakeholder—as Inditex and Puma reports. Certainly, these are impressions from a personal interpretation process (*habitus*). I believe that it could be interesting to examine if those impressions can be confirmed by findings. Yet, it is important to emphasise that the methodology of the present study has not been designed to test impressions; anyhow, it will be observed whether findings and impressions are compatible. In the following chapter IV.2 the findings for each variable and crosstabulations among them are presented.

IV.2 Findings

The second chapter of Part IV describes the findings from the analysis of the subcorpus presented in the previous chapter. First, the findings for each variable—or, step of the coding system—are shown (section IV.2.1); secondly, the findings from crosstabulations—i.e., the relations between variables—are presented (section IV.2.2).

In order to slightly simplify the examination of findings, the methodological decision was taken to present Step 4 (Social Actor) findings, in some cases, in form of a binary variable – viz., findings for the corporation (**CP**) as the social actor vs. findings for social actors grouped together as ‘others than the corporation’ (**SAoCP**). That does not mean that all social actors different to the corporation are dismissed generally into one variant; they are still described separately in most cases. However, as findings will show, it is mostly the corporation presented as the ‘doer’ or ‘sensor’ anyhow. The findings for the corporation, then, result from summing up the counts for the Step 4 variants *Corporation* and *Various, Including Corp.*, and the findings for social actors others than the corporation result from summing up all variants less the *Corporation* one (i.e., *Suppliers & Business partners, Unknown, Various, Including Corp., Various, Excluding Corp., Other Organisations, and Government*). I believe that this approach will help to interpret and explain the data in a more economic and efficient way. Furthermore, this reflects that the present study is rather interested in the responsibilities the corporation takes on, or not, and less in the to whom exactly it diverts it.²⁷⁰

On the following two pages Table 15 and Table 16 illustrate the distribution of each variable presented as absolute frequencies, normalised frequencies, and percentages (s.s. III.2.4.1) for the 12 reports under closer analysis. For an easier readability findings are coloured in the percentage columns depending on the portion a variant presents in a variable (see legend).

²⁷⁰ As was shown in the development of Step 4 (s.s. III.2.2.5), it was even envisaged to completely reduce this variable to a binary one.

TABLE 15: Distribution of each variable in the fast fashion sector

	IND_2002 tokens: abs. norm. %	IND_2007 tokens: abs. norm. %	IND_2011 tokens: abs. norm. %	HAM_2002 tokens: abs. norm. %	HAM_2007 tokens: abs. norm. %	HAM_2011 tokens: abs. norm. %
count Step 1: responsibility expr.	123 43,7	314 77,0	246 65,5	338 169,8	345 135,0	360 167,0
Yes						
count Step 2: CSR topic						
Environment	20 7,1 16,3	44 10,8 14,0	47 12,5 19,1	45 22,6 13,3	50 19,6 14,5	78 36,2 21,7
Supply chain practices	11 3,9 8,9	26 6,4 8,3	12 3,2 4,9	89 44,7 26,3	17 6,7 4,9	14 6,5 3,9
Philanthropy	6 2,1 4,9	48 11,8 15,3	50 13,3 20,3	6 3,0 1,8	11 4,3 3,2	31 14,4 8,6
Customers	3 1,1 2,4	14 3,4 4,5	18 4,8 7,3	35 17,6 10,4	24 9,4 7,0	17 7,9 4,7
Employees	5 1,8 4,1	9 2,2 2,9	19 5,1 7,7	5 2,5 1,5	10 3,9 2,9	16 7,4 4,4
Strategy & Management	3 1,1 2,4	9 2,2 2,9	7 1,9 2,8	11 5,5 3,3	20 7,8 5,8	11 5,1 3,1
Communication & Engagement	30 10,7 24,4	68 16,7 21,7	30 8,0 12,2	45 22,6 13,3	76 29,7 22,0	70 32,5 19,4
Training	3 1,1 2,4	17 4,2 5,4	12 3,2 4,9	15 7,5 4,4	21 8,2 6,1	17 7,9 4,7
Audits	16 5,7 13,0	26 6,4 8,3	20 5,3 8,1	25 12,6 7,4	41 16,0 11,9	32 14,8 8,9
Compliance	12 4,3 9,8	17 4,2 5,4	4 1,1 1,6	15 7,5 4,4	11 4,3 3,2	11 5,1 3,1
Capacity building & Improvement	7 2,5 5,7	26 6,4 8,3	18 4,8 7,3	19 9,5 5,6	34 13,3 9,9	38 17,6 10,6
General	7 2,5 5,7	10 2,5 3,2	9 2,4 3,7	28 14,1 8,3	30 11,7 8,7	25 11,6 6,9
count Step 3: SADIS						
4 Designation	17 6,0 13,8	62 15,2 19,7	50 13,3 20,3	67 33,6 19,8	64 25,0 18,6	19 8,8 5,3
3 Pronounation	8 2,8 6,5	16 3,9 5,1	7 1,9 2,8	76 38,2 22,5	141 55,2 40,9	170 78,9 47,2
2 Categorisation	16 5,7 13,0	41 10,0 13,1	21 5,6 8,5	34 17,1 10,1	25 9,8 7,2	10 4,6 2,8
1 Objectivation	7 2,5 5,7	22 5,4 7,0	36 9,6 14,6	25 12,6 7,4	39 15,3 11,3	30 13,9 8,3
0 Exclusion	75 26,7 61,0	173 42,4 55,1	132 35,1 53,7	136 68,3 40,2	76 29,7 22,0	131 60,8 36,4
count Step 4: Social Actor						
Corporation	93 33,1 75,6	180 44,1 57,3	216 57,5 87,8	240 120,5 71,0	307 120,1 89,0	336 155,9 93,3
Suppliers & Business partners	19 6,8 15,4	30 7,4 9,6	6 1,6 2,4	75 37,7 22,2	22 8,6 6,4	6 2,8 1,7
Unknown	1 0,4 0,8	2 0,5 0,6	0 0,0 0,0	6 3,0 1,8	0 0,0 0,0	4 1,9 1,1
Various, Including Corp.	6 2,1 4,9	67 16,4 21,3	19 5,1 7,7	12 6,0 3,6	9 3,5 2,6	10 4,6 2,8
Various, Excluding Corp.	0 0,0 0,0	1 0,2 0,3	0 0,0 0,0	0 0,0 0,0	1 0,4 0,3	0 0,0 0,0
Other Organisations	4 1,4 3,3	34 8,3 10,8	4 1,1 1,6	5 2,5 1,5	6 2,3 1,7	4 1,9 1,1
Government	0 0,0 0,0	0 0,0 0,0	1 0,3 0,4	0 0,0 0,0	0 0,0 0,0	0 0,0 0,0
count Step 5: SPFCR						
9 High Commissive	4 1,4 3,3	17 4,2 5,4	10 2,7 4,1	12 6,0 3,6	24 9,4 7,0	12 5,6 3,3
8 Mid Commissive	12 4,3 9,8	22 5,4 7,0	24 6,4 9,8	42 21,1 12,4	54 21,1 15,7	31 14,4 8,6
7 Low Commissive	37 13,2 30,1	123 30,1 39,2	146 38,9 59,3	132 66,3 39,1	159 62,2 46,1	145 67,3 40,3
6 Intention	42 14,9 34,1	78 19,1 24,8	54 14,4 22,0	50 25,1 14,8	69 27,0 20,0	127 58,9 35,3
5 Volition	2 0,7 1,6	3 0,7 1,0	0 0,0 0,0	6 3,0 1,8	5 2,0 1,4	24 11,1 6,7
4 Meditative	3 1,1 2,4	4 1,0 1,3	1 0,3 0,4	10 5,0 3,0	5 2,0 1,4	10 4,6 2,8
3 Low Directive	5 1,8 4,1	33 8,1 10,5	4 1,1 1,6	14 7,0 4,1	10 3,9 2,9	2 0,9 0,6
2 Mid Directive	14 5,0 11,4	22 5,4 7,0	2 0,5 0,8	39 19,6 11,5	5 2,0 1,4	4 1,9 1,1
1 High Directive	4 1,4 3,3	12 2,9 3,8	5 1,3 2,0	31 15,6 9,2	14 5,5 4,1	5 2,3 1,4
0 Refusal	0 0,0 0,0	0 0,0 0,0	0 0,0 0,0	2 1,0 0,6	0 0,0 0,0	0 0,0 0,0

Legend:



TABLE 16: Distribution of each variable in the sports sector

	ADI_2002	ADI_2007	ADI_2011	PUM_2002	PUM_2008	PUM_2011
	tokens: 20149 abs. norm. %	tokens: 45552 abs. norm. %	tokens: 21424 abs. norm. %	tokens: 7291 abs. norm. %	tokens: 35721 abs. norm. %	tokens: 38051 abs. norm. %
count Step 1: responsibility expr.						
Yes	239 118,6	424 93,1	305 142,4	116 159,1	316 88,5	136 35,7
count Step 2: CSR topic						
Environment	14 6,9 5,9	31 6,8 7,3	44 20,5 14,4	15 20,6 12,9	38 10,6 12,0	35 9,2 25,7
Supply chain practices	41 20,3 17,2	43 9,4 10,1	10 4,7 3,3	22 30,2 19,0	18 5,0 5,7	5 1,3 3,7
Philanthropy	11 5,5 4,6	47 10,3 11,1	4 1,9 1,3	0 0,0 0,0	29 8,1 9,2	9 2,4 6,6
Customers	4 2,0 1,7	5 1,1 1,2	3 1,4 1,0	6 8,2 5,2	3 0,8 0,9	1 0,3 0,7
Employees	1 0,5 0,4	49 10,8 11,6	26 12,1 8,5	2 2,7 1,7	24 6,7 7,6	28 7,4 20,6
Strategy & Management	20 9,9 8,4	35 7,7 8,3	43 20,1 14,1	2 2,7 1,7	18 5,0 5,7	3 0,8 2,2
Communication & Engagement	67 33,3 28,0	96 21,1 22,6	64 29,9 21,0	27 37,0 23,3	57 16,0 18,0	24 6,3 17,6
Training	9 4,5 3,8	14 3,1 3,3	14 6,5 4,6	6 8,2 5,2	13 3,6 4,1	8 2,1 5,9
Audits	24 11,9 10,0	30 6,6 7,1	20 9,3 6,6	16 21,9 13,8	27 7,6 8,5	7 1,8 5,1
Compliance	13 6,5 5,4	19 4,2 4,5	31 14,5 10,2	10 13,7 8,6	11 3,1 3,5	1 0,3 0,7
Capacity building & Improvement	24 11,9 10,0	33 7,2 7,8	42 19,6 13,8	3 4,1 2,6	31 8,7 9,8	7 1,8 5,1
General	11 5,5 4,6	22 4,8 5,2	4 1,9 1,3	7 9,6 6,0	47 13,2 14,9	8 2,1 5,9
count Step 3: SADIS						
4 Designation	15 7,4 6,3	35 7,7 8,3	1 0,5 0,3	18 24,7 15,5	53 14,8 16,8	29 7,6 21,3
3 Pronounation	77 38,2 32,2	131 28,8 30,9	68 31,7 22,3	17 23,3 14,7	103 28,8 32,6	35 9,2 25,7
2 Categorisation	40 19,9 16,7	51 11,2 12,0	25 11,7 8,2	16 21,9 13,8	21 5,9 6,6	8 2,1 5,9
1 Objectivation	28 13,9 11,7	75 16,5 17,7	35 16,3 11,5	18 24,7 15,5	49 13,7 15,5	16 4,2 11,8
0 Exclusion	79 39,2 33,1	132 29,0 31,1	176 82,2 57,7	47 64,5 40,5	90 25,2 28,5	48 12,6 35,3
count Step 4: Social Actor						
Corporation	173 85,9 72,4	351 77,1 82,8	256 119,5 83,9	93 127,6 80,2	280 78,4 88,6	121 31,8 89,0
Suppliers & Business partners	52 25,8 21,8	61 13,4 14,4	33 15,4 10,8	20 27,4 17,2	14 3,9 4,4	7 1,8 5,1
Unknown	1 0,5 0,4	0 0,0 0,0	7 3,3 2,3	0 0,0 0,0	1 0,3 0,3	3 0,8 2,2
Various, Including Corp.	7 3,5 2,9	6 1,3 1,4	9 4,2 3,0	3 4,1 2,6	16 4,5 5,1	5 1,3 3,7
Various, Excluding Corp.	0 0,0 0,0	0 0,0 0,0	0 0,0 0,0	0 0,0 0,0	1 0,3 0,3	0 0,0 0,0
Other Organisations	5 2,5 2,1	6 1,3 1,4	0 0,0 0,0	0 0,0 0,0	4 1,1 1,3	0 0,0 0,0
Government	1 0,5 0,4	0 0,0 0,0	0 0,0 0,0	0 0,0 0,0	0 0,0 0,0	0 0,0 0,0
count Step 5: SPFCR						
9 High Commissive	7 3,5 2,9	27 5,9 6,4	1 0,5 0,3	5 6,9 4,3	21 5,9 6,6	6 1,6 4,4
8 Mid Commissive	34 16,9 14,2	43 9,4 10,1	24 11,2 7,9	18 24,7 15,5	56 15,7 17,7	30 7,9 22,1
7 Low Commissive	86 42,7 36,0	210 46,1 49,5	104 48,5 34,1	49 67,2 42,2	170 47,6 53,8	72 18,9 52,9
6 Intention	40 19,9 16,7	61 13,4 14,4	123 57,4 40,3	17 23,3 14,7	28 7,8 8,9	11 2,9 8,1
5 Volition	4 2,0 1,7	3 0,7 0,7	9 4,2 3,0	1 1,4 0,9	8 2,2 2,5	2 0,5 1,5
4 Meditative	10 5,0 4,2	13 2,9 3,1	7 3,3 2,3	5 6,9 4,3	13 3,6 4,1	7 1,8 5,1
3 Low Directive	11 5,5 4,6	14 3,1 3,3	28 13,1 9,2	6 8,2 5,2	8 2,2 2,5	6 1,6 4,4
2 Mid Directive	10 5,0 4,2	8 1,8 1,9	6 2,8 2,0	5 6,9 4,3	4 1,1 1,3	1 0,3 0,7
1 High Directive	37 18,4 15,5	45 9,9 10,6	2 0,9 0,7	10 13,7 8,6	7 2,0 2,2	1 0,3 0,7
0 Refusal	0 0,0 0,0	0 0,0 0,0	1 0,5 0,3	0 0,0 0,0	1 0,3 0,3	0 0,0 0,0

Legend:

- 5-9,9%
- 10-14,9%
- 15-19,9%
- 20-24,9%
- >25%

- 10-19,9%
- 20-29,9%
- 30-39,9%
- 40-49,9%
- >50%

- 10-19,9%
- 20-39,9%
- 40-59,9%
- 60-79,9%
- >80%

- 10-19,9%
- 20-29,9%
- 30-39,9%
- 40-49,9%
- >50%

Regarding the organisation of the presentation of findings, each step and correlation between steps are, first of all, introduced and related to the corresponding research question. Then, the main findings are presented in a visual manner and summarised. This follows the *Description* section in which findings are displayed in more detail. Finally, the *In brief...* section highlights the most outstanding results. The organisation of these three sections is supposed to enable the reader to access the main findings quickly and in a concise manner in the *In brief...* section, and to provide further insight into how these main findings were generated and deduced from a more detailed account in the *Description* section.

2.1 Findings for each variable

The following sections observe in more detail the findings for each of the five variables, or steps, of the coding system before proceeding to examining correlations between these variables.

2.1.1 Step 1 findings – responsibility expressed

The research question to answer with the findings from Step 1 coding (s.s. III.2.2.2) is *How many utterances expressing prospective moral responsibility can be found?* In the first step of the coding system it is observed if an utterance (*unit of analysis*, s.s. III.2.2.1) expresses **prospective** and **moral** (socially coerced) responsibility, as defined for the present study as a characteristic of CSR (s.s. II.2.2.2). This might be the case through its content or function. Some kind of (corporate) obligation, command, promise, intention, desire, or attitude to a SoA might be enunciated directly or indirectly. In total 3,262 utterances in the 12 reports under closer analysis were found to express such kind of responsibility.

The following Table 17 provides an overview of Step 1 findings in normalised frequencies²⁷¹ for each report from the subcorpus under detailed analysis.

²⁷¹ It is crucial to observe Step 1 findings for each report as normalised frequencies (for each 10,000 tokens) due to the different length of each report. Tables 15 and 16 above provide absolute and normalised frequencies, and percentage of Step 1 results and the word count for each report; if, for instance, the absolute frequencies for HAM_2002 (count: 338) and HAM_2007 (count: 345) are compared, one might reach the conclusion that HAM_2007 contains more utterances coded in Step 1 than HAM_2002 does. In absolute terms this is true, however, taking into account the length of the report (HAM_2002: 19,911 words; HAM_2007: 25,552 words) absolute frequencies are misleading. The normalised frequencies reveal, HAM_2002 contains more utterances annotated in Step 1 than HAM_2007 does: 169,8 and 135,0, respectively.

TABLE 17: Step 1 findings for the subcorpus

normalised frequencies	2002	2007/08	2011	Total
Inditex	43,7	77,0	65,5	186,2
H&M	169,8	135,0	167,0	471,8
Adidas	118,6	93,1	142,4	354,1
Puma	159,1	88,5	35,7	283,3

Figure 55 graphically presents the findings.

FIGURE 55: Step 1 findings for the subcorpus

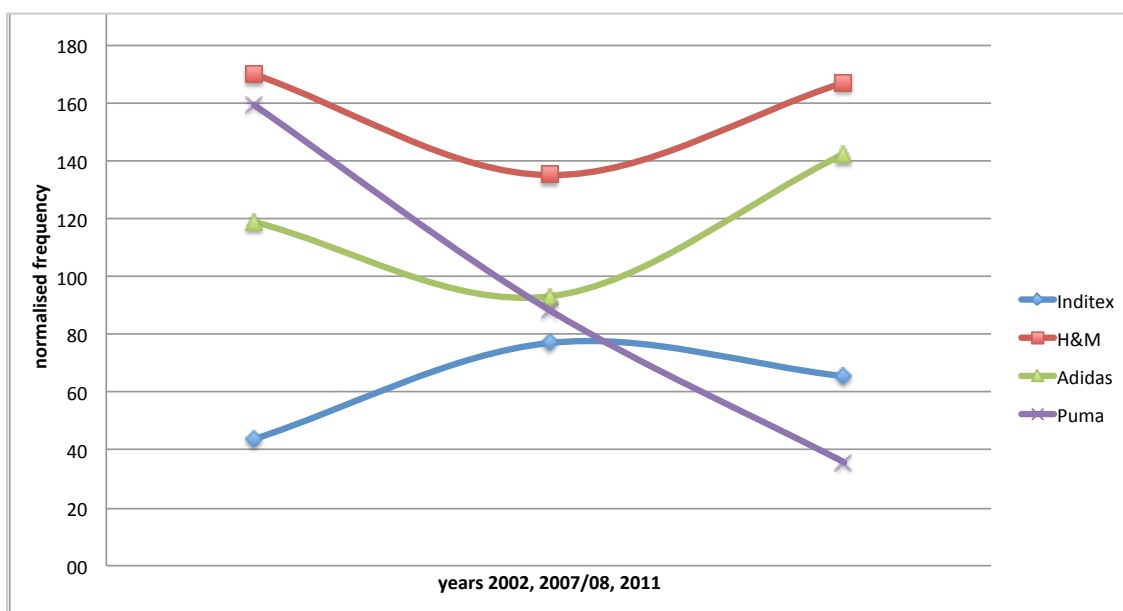


Figure 55 demonstrates that H&M includes much more utterances expressing prospective responsibility than, for instance, Inditex does. Regarding the development of the amount of such utterances over time, the same tendency can be seen between H&M and Adidas. Surprisingly different are the findings for Puma. The next section describes the findings in more detail.

DESCRIPTION

Table 17 and Figure 55 show the amount of utterances expressing prospective moral responsibility, as defined as a characteristic of CSR for this work, for each company and each year under closer analysis. Interesting to observe is, first of all, that the four companies express quite a different amount of responsibility in their reports. For instance,

Inditex presents a rather low to medium²⁷² amount of taking on prospective responsibility whereas H&M shows in all years a high amount of utterances expressing such.

The most striking development over time, in comparison to the other companies, can be observed in Puma reports: for 2002 the report presents a high amount of utterances expressing Step 1 responsibility, PUM_2008 a medium amount, and PUM_2011 a low amount. Figure 55 above clearly illustrates this development. Moreover, it shows that Adidas and H&M findings for Step 1 take a similar development over time, although Adidas presents a medium amount of utterances expressing prospective responsibility in 2002 and 2007 reports and a high amount in the 2011 report.

IN BRIEF...

For Step 1 of the 5-step coding system utterances were coded regarding whether they express prospective and moral, or socially coerced, responsibility as defined as a characteristic of CSR for the purpose of the present study.

- **H&M reports show a *high* amount of utterances expressing prospective moral responsibility**
- **Adidas reports show a *medium* amount of utterances expressing prospective moral responsibility**
- **Adidas and H&M findings for Step 1 take a similar development over time**
- **Inditex reports show a *low* amount of utterances expressing prospective moral responsibility**
- **Puma reports show over the years a considerably *decreasing* amount of utterances expressing prospective moral responsibility**

Before continuing to Step 2 results, it is pointed out again that Step 1 acts as a filter for selecting all utterances expressing prospective and moral responsibility as defined regarding the R in CSR for the purpose of the present study. This implies that the findings for the following steps refer only to utterances representing this kind of responsibility in a report; in other words, the CSR topic in Step 2 is coded solely for utterances expressing prospective moral responsibility.

2.1.2 Step 2 findings – CSR topic

For Step 2 of the 5-step coding system the content of an utterance was examined in order to determine and code to which CSR topic the utterance refers. The

²⁷² The amounts of responsibility expressed in the 12 reports under closer analysis ranges in normalised frequencies between 35,7 as the minimum and 169,8 as the maximum. For the purpose of the present study, it was determined (supposing a scale of 0 to 200) that an amount of ≤ 65 is described as *low*, ≤ 135 as *medium*, and above this as *high*.

underlying research question is *which are the CSR topics treated in prospective utterances, and what is their distribution?* From the CSR indicators observed in II.2.2.1 and through examining the data for the present study, twelve variants were developed for the coding of Step 2 (s.s. III.2.2.3): *Environment, Supply chain practices, Philanthropy, Customers, Employees, Strategy & Management, Communication & Engagement, Training, Audits, Compliance, Capacity building & Improvement, and General*. In this section the findings regarding the CSR topics are outlined; however, a further and more detailed presentation takes place below when examining this variable in relation to other steps. Table 18 presents Step 2 findings in percentages.²⁷³

²⁷³ For reasons of comparison Step 2 findings are presented in percentages. In the above section, I have explained why Step 1 findings have to be observed as normalised frequencies; in fact, Step 2 findings are presented in percentages instead of normalised frequencies since the proportion in which each CSR topic is referred to in a specific report is of interest now and not as much the quantity of occurrences in each 10,000 tokens. This approach enables comparison between reports without favouring or dismissing a report for the amount of annotated utterances – that is, utterances that passed through Step 1. These considerations are illustrated with an example from HAM_2002 and HAM_2007 again: (i) the CSR topic *Environment* is coded 45 times in HAM_2002 and 50 times in HAM_2007 – absolute frequencies insinuate that HAM_2002 contains *less* utterances coded as such than HAM_2007; (ii) taking the number of tokens into account HAM_2002 would include 22,6 utterances annotated as *Environment* and HAM_2007, 19,6 – normalised frequencies insinuate that HAM_2002 contains *more* utterances coded as such than HAM_2007; (iii) observing percentages, the CSR topic *Environment* appears 13,3% in HAM_2002 and 14,5% in HAM_2007 – percentages insinuate that HAM_2002 contains *less* than HAM_2007. In fact, for the presentation and later discussion of Step 2 findings I am rather concerned with *from all CSR topics, which one is the most/least present* than with *how often in the report/in 10,000 tokens it was coded* since this study seeks to know which corporation in which year puts more or less emphasise onto certain topics. Therefore the presentation of findings in percentages.

TABLE 18: Step 2 findings in percentages

%	Inditex			H&M			Adidas			Puma			Legend:
	2002	2007	2011	2002	2007	2011	2002	2007	2011	2002	2008	2011	
<i>Communication & Engagement</i>	24,4	21,7	12,2	13,3	22,0	19,4	28,0	22,6	21,0	23,3	18,0	17,6	
<i>Environment</i>	16,3	14,0	19,1	13,3	14,5	21,7	5,9	7,3	14,4	12,9	12,0	25,7	
<i>Supply chain practices</i>	8,9	8,3	4,9	26,3	4,9	3,9	17,2	10,1	3,3	19,0	5,7	3,7	
<i>Audits</i>	13,0	8,3	8,1	7,4	11,9	8,9	10,0	7,1	6,6	13,8	8,5	5,1	0-4,9%
<i>Capacity building & Improvement</i>	5,7	8,3	7,3	5,6	9,9	10,6	10,0	7,8	13,8	2,6	9,8	5,1	5-9,9%
<i>General</i>	5,7	3,2	3,7	8,3	8,7	6,9	4,6	5,2	1,3	6,0	14,9	5,9	10-14,9%
<i>Philanthropy</i>	4,9	15,3	20,3	1,8	3,2	8,6	4,6	11,1	1,3	0,0	9,2	6,6	15-19,9%
<i>Strategy & Management</i>	2,4	2,9	2,8	3,3	5,8	3,1	8,4	8,3	14,1	1,7	5,7	2,2	20-24,9%
<i>Compliance</i>	9,8	5,4	1,6	4,4	3,2	3,1	5,4	4,5	10,2	8,6	3,5	0,7	>25%
<i>Employees</i>	4,1	2,9	7,7	1,5	2,9	4,4	0,4	11,6	8,5	1,7	7,6	20,6	
<i>Training</i>	2,4	5,4	4,9	4,4	6,1	4,7	3,8	3,3	4,6	5,2	4,1	5,9	
<i>Customers</i>	2,4	4,5	7,3	10,4	7,0	4,7	1,7	1,2	1,0	5,2	0,9	0,7	
Total	100	100	100	100	100	100	100	100	100	100	100	100	

Table 18, with the visual aid of colours, provides a first idea of which topics are more or less treated than others. In fact, the twelve topics in the table are already ordered by the amount of occurrence of each topic in the subcorpus; in other words, *Communication & Engagement* is the topic appearing most in the subcorpus and *Customers* least. Figure 56 visualises this further (% of normalised frequencies).

FIGURE 56: Total of CSR topics in subcorpus

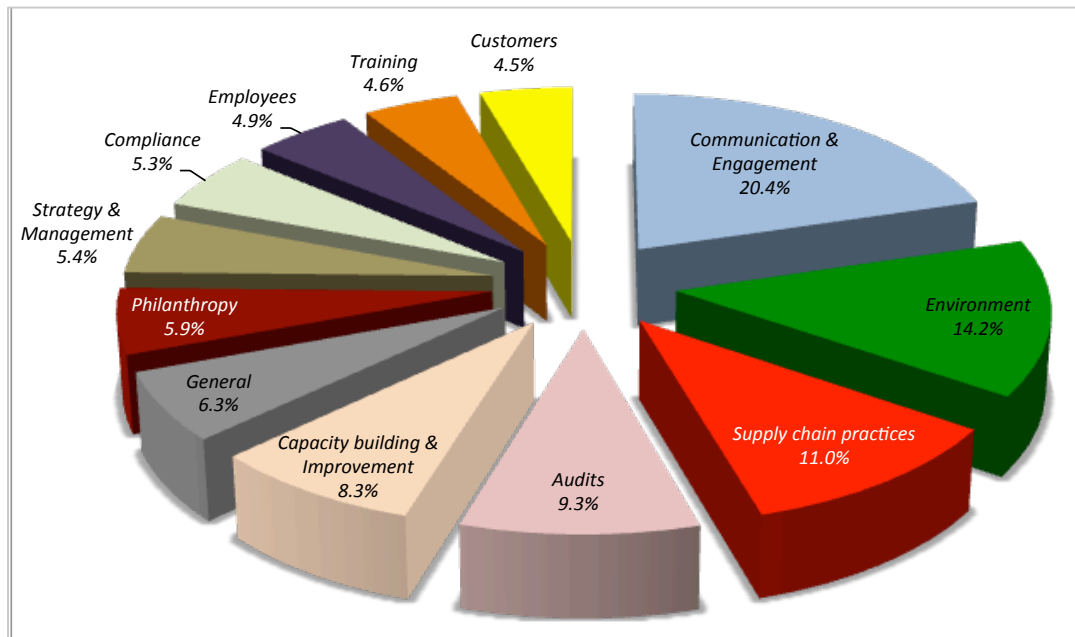


Figure 56 demonstrates that the most referred to CSR topic in the subcorpus under detailed analysis is, by far, *Communication & Engagement* followed by *Environment*. Nevertheless, Table 18 shows that the distribution of CSR topics might vary considerably among reports; for instance, while *Communication & Engagement* is the most referred to CSR topic in many reports, in HAM_2002 *Supply chain practices* prevails, or *Environment* and *Employees* in PUM_2011.

DESCRIPTION

The following sections further examine and describe the CSR topics over time and by company.

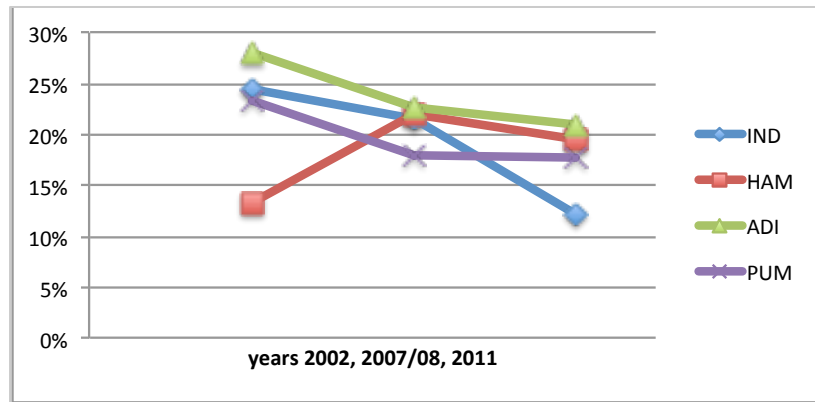
Communication & Engagement

This variant was coded when an utterance under observation refers to internal or external communication processes such as the corporation being open for dialogue with its stakeholders. Moreover, non-material engagement was coded with this variant, such as cooperation with NGOs, peers, associations, etc. In addition, utterances referring to transparency issues and grievance mechanisms were coded here.

Interestingly, *Communication & Engagement* is the **most annotated topic**. That is striking because this, for the present study specifically defined CSR topic, is not an

'official' indicator which appears as such in, for instance, the GRI guidelines²⁷⁴. Figure 57 presents the findings of this topic for companies and years.

FIGURE 57: Findings CSR topic *Communication & Engagement*

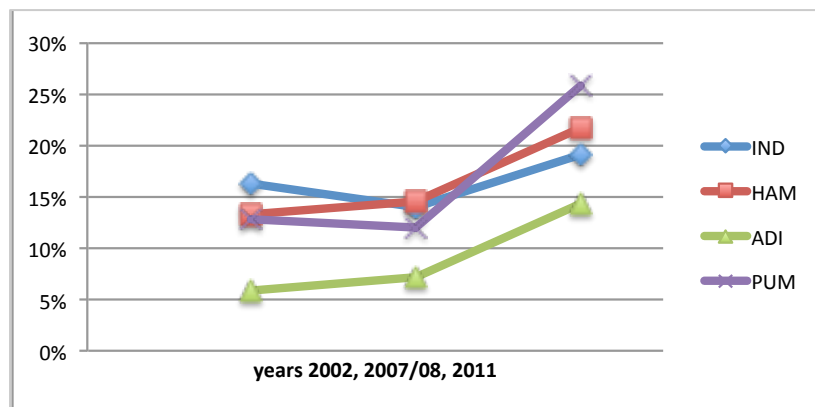


As Figure 57 shows, there is a general **decrease** in the usage of references to the *Communication & Engagement* topic over time when the corporation writes about their prospective responsibilities.

Environment

As outlined in section III.2.2.3, the Environment variant of Step 2 was coded whenever an utterance expresses issues relating to environmental consciousness and protection such as materials, energy, water, biodiversity, emissions, effluents, waste, animals (e.g., use of fur), transport, recycling, etc. It is the second most coded topic in the subcorpus under closer analysis. Figure 58 presents the findings of this topic for companies and years.

FIGURE 58: Findings CSR topic *Environment*



Interestingly, in all four corporations this **topic gains more importance over time**. For 2011 reports *Environment* is coded even more often than *Communication & Engagement* in Inditex, H&M, and Puma. While findings are quite similar in the fast fashion

²⁷⁴ In the GRI guidelines 'Grievance Mechanisms' can be found as Aspects in the various sub-categories of the category 'Social' (see Figure 6).

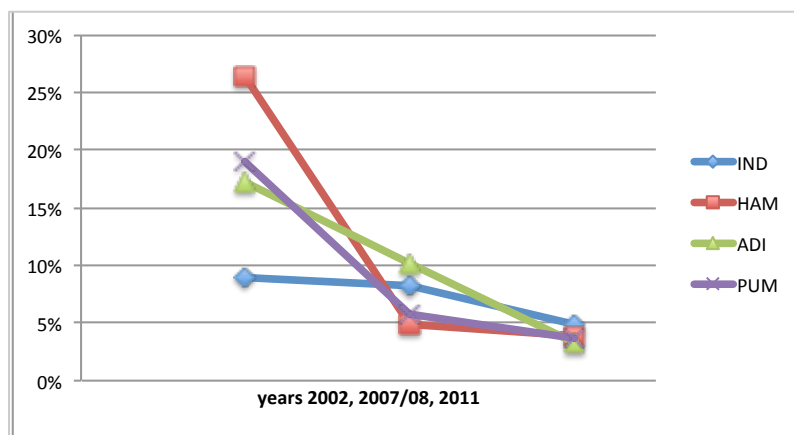
sector, surprising in the sports sector is that **Adidas pays less often attention** to this topic, in comparison to other topics, than Puma does.

Supply chain practices

In section III.2.2.3 it was explained that this variant aggregates all topics referring to labour practices and work conditions in the supply chain such as human rights issues, workers' rights, workplace health and safety, non-discrimination, freedom of association, child labour, forced and compulsory labour, wages and benefits, working hours, diversity and equal opportunity, etc.

The stating of prospective actions in the topic *Supply chain practices* **diminishes significantly over time** (especially in H&M, Adidas, and Puma): for the year 2002 more than 20% of all utterances coded referred to this topic, for 2007/08 only 7%, and for 2011 reports less than 4%. Few other CSR topics underwent such an extreme change. Figure 59 shows how the *Supply chain practices* topic was extensively reported for in 2002 while for 2011 the number of coded utterances is rather low.

FIGURE 59: Findings CSR topic *Supply chain practices*



Audits

The *Audits* variant was coded for utterances referring to any form of assessment and monitoring, mostly in relation to supply chain factories. Findings range for all reports between five and 14% (see Table 18 above). Actually, in the sports sector there seems to be a slight tendency to refer less to this CSR topic over the years, while in the fast fashion sector the decrease in references is less notable.

Capacity building & Improvement

This variant was coded when the utterance under observation refers to 'improving', 'helping to improve', or 'demanding improvement'. This is another variant established specifically for the purpose of the present study. In the GRI table 'Training and Education' can be found in the subcategory Labour Practices and Decent Work (see Figure 6); however, this would be rather covered by the CSR topic *Training* described below. Table 18 above reveals that no trend or tendency is visible for this variant in the reports under

analysis. However, **Adidas** seems to pay slightly more attention to this topic than the other corporations do.

General

The *General* variant refers, on the one hand, to the general stance taken by a corporation to CSR and, on the other hand, to utterances that refer to more than one CSR topic. The variant also includes utterances referring to themes such as honesty or fairness. Moreover, *General*—often termed ‘other’ category— serves for topics that do not fall into any other variant.

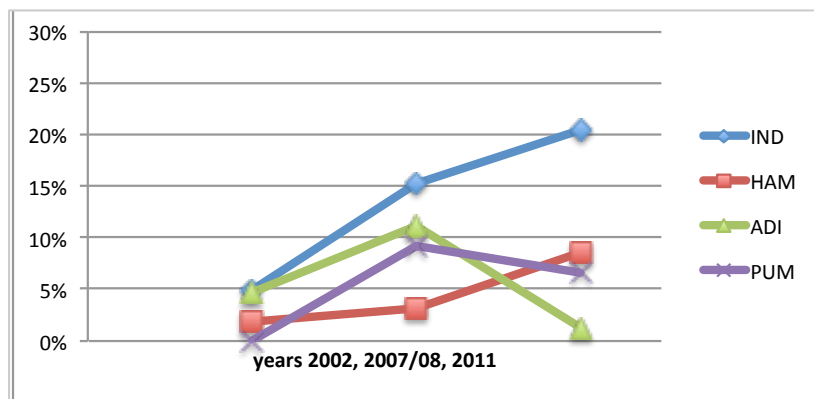
As can be seen from Table 18 above, this topic appears quite constantly in the twelve CSR reports apart from the outlier²⁷⁵ PUM_2008 (and the decrease in ADI_2011). Higher frequency findings in PUM_2008 are due to the company often referring to and writing about the basic pillars they have established for their CSR work: PUMA.Peace, PUMA.Creative, and PUMA.Safe. These pillars frequently relate to more than one topic as can be seen from example (167), which is the reason why such utterances were coded as *General*.

(167) puma.safe will continue to work toward reducing our carbon footprint, developing new sustainable products, and raising work and production standards worldwide. (PUM_2008)

Philanthropy

The *Philanthropy* variant was defined as including all occurrences of utterances describing issues where the corporation does more than is ethically expected from them. Such cases are donations in form of financial and product charity, corporate volunteering of employees in, for instance, community programmes, social development, humanitarian initiatives, community investment, funding and sponsorship. Figure 60 visualises the findings.

FIGURE 60: Findings CSR topic *Philanthropy*



As can be seen from Figure 60, this CSR topic and its development over time seems interesting for various reasons. First of all, it was generally **barely mentioned** in

²⁷⁵ In statistics, an *outlier* is an observation that lies outside the overall pattern of a distribution.

utterances expressing prospective moral responsibility **in 2002** reports, in PUM_2002 not at all. Secondly, the sports vs. fast fashion sector show **opposing tendencies**: Inditex and H&M include more and more forward-looking utterances making reference to philanthropic actions over the years, whereas Adidas and Puma seem to drop the topic again in 2011 reports. Finally, *Philanthropy* seems highly important to **Inditex**: it is the topic which undergoes the most extreme development in Inditex reports over time: from 5% in IND_2002 to 20% in IND_2011.

Strategy & Management

This variant comprehends issues expressed relating to corporate governance, fair operating practices, operations in general, anti-corruption (bribery offered and received), fair competition, management systems, policies, purchasing practices, etc. Interestingly, **Adidas** seems to give much more importance to this topic than the other three corporations under study do. In ADI_2011 as much as 14,1% of all utterances coded refer to the *Strategy & Management* topic.

Compliance

This variant refers to any kind of compliance, such as compliance with the law and regulations, with standards set by initiatives and associations such as the FLA, or, for instance, to suppliers having to comply with the Code of Conduct defined by the corporations they work for. The *Compliance* topic sees the same decreasing development in Inditex and Puma, while findings for H&M reports are rather stable. **Adidas** is again the outlier with the 2011 report: the importance they give to this topic in utterances expressing prospective moral responsibilities doubles in comparison to former reports.

Employees

This variant refers to the characteristics, situation, and well-being of corporate employees. Issues such as diversity, ages, social profiles, non-discrimination, workplace health and safety (accidents, exposure to hazards, lost time and medical treatment due to incidents), anti-harassment, or workforce retention, hiring processes, headcount, and participation and results to internal employee surveys would be coded with this variant. Figure 61 visualises the findings.

FIGURE 61: Findings CSR topic *Employees*

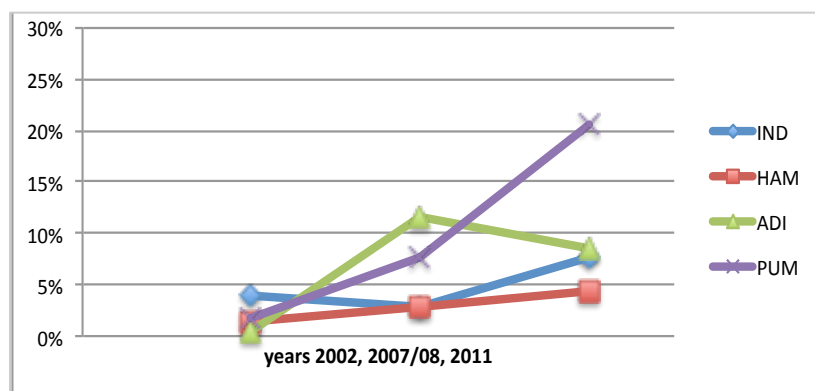


Figure 61 reveals, first of all, that this CSR topic seems to be more frequently addressed towards the end of the time period under study. The fast fashion sector yields similar findings, whereas the sports sector seems to pay more attention to its employees. 11,6% of all coded utterances are annotated with this CSR topic for ADI_2008; yet, the clear outlier is **PUM_2011** with as much as 20,6% (1,7% in PUM_2002).

Training

The *Training* variant refers to human capital development, inter alia, in the corporate and supply chain workforce, on the managerial level, and for business partners. Table 18 above demonstrates that **no specific tendency** can be accounted for. This variant was with an average of 4,6% coded actually **less than expected** in the moment of its establishment. The topic was identified due to the repeated occurrence of it in CSR reports, which is reflected in the key word comparison of the CSR corpus for this study with the British English 2006 corpus – as was the case also for *Compliance, Capacity building & Improvement*, and *Audits* (s.s. III.2.2.3). Actually, from the word frequency lists for the reports under closer analysis (see Appendix B) it can be seen that the word ‘training’ also appears high on the list for some reports; however, this is so for the complete content of the reports and seemingly less for utterances expressing prospective responsibility as defined in Step 1 for the present study.

Customers

This variant includes topics such as product responsibility, consumer health and safety, product and service labelling, customer privacy, client or stakeholder satisfaction, and customer services. The *Customers* variant was coded with an average of only 4,1% presenting its maximum in HAM_2002 with 10,4% and its minimum in PUM_2011 with 0,7%. The topic is generally, when referring to prospective responsibilities, mentioned more in the fast fashion sector than in the sports sector; however, the development over time is contrary between Inditex and H&M: Inditex pays more attention to *Customers* over the years and H&M less.

IN BRIEF...

For Step 2 of the 5-step coding system the content of an utterance expressing prospective responsibility is examined in order to determine and code to which CSR topic the utterance refers. Thus, the question *which CSR topics, as defined for this work, are more or less treated* can be answered.

- **Communication & Engagement** —a for the present study specifically defined CSR topic— is the most frequently annotated one; the amount of annotated utterances slightly decreases over time
- **Environment** is frequently coded in all four corporations and gains considerably more importance over time
- the stating of prospective actions in the topic *Supply chain practices* diminished remarkably over time in H&M, Adidas, and Puma

- the topic *Philanthropy* was barely mentioned in 2002 reports but generally gains importance over time in the fast fashion sector, especially in Inditex, while Adidas and Puma drop the topic again in 2011
- similar to the development of *Philanthropy* in Inditex, Puma pays much attention to *Employees* in 2011
- the topics *Strategy & Management* and *Compliance* are in general more frequently coded for Adidas than for the other three corporations under study, especially for ADI_2011
- the topic *Training* appeared as keyword in the complete corpus but then barely occurs in utterances expressing prospective responsibility
- *Customers* is the least annotated topic

The following Table 19 provides an overview of the most and least coded topics for each corporation in decreasing order²⁷⁶.

TABLE 19: Most and least coded CSR topics for each corporation

	Inditex	H&M	Adidas	Puma
most coded CSR topics	<i>Communication & Engagement, Environment, Philanthropy</i>	<i>Communication & Engagement, Environment, Supply chain practices</i>	<i>Communication & Engagement, Capacity building & Improvement, Strategy & Management</i>	<i>Communication & Engagement, Environment, Supply chain practices, Audits</i>
least coded CSR topics	<i>General, Strategy & Management</i>	<i>Strategy & Management, Compliance, Employees</i>	<i>Training, General, Customers</i>	<i>Philanthropy, Customers, Strategy & Management</i>

The various CSR topics and the findings are examined further when looking at possible correlations between variables below, such as when asking *which social actor is more or less responsible for which CSR topic* (correlation between Step 2 and Step 4 findings).

2.1.3 Step 3 findings – Social Actor Representation (SADIS)

In Step 3, it is annotated how the social actor responsible for the CSR issue coded in the previous step is represented in the utterance in order to answer *how social actors are linguistically represented*. The five variants of this variable were *Designation, Pronounation, Categorisation, Objectivation, and Exclusion*, which are

²⁷⁶ Done through calculating the percentage of normalised frequencies for each CSR topic by corporation for the three years under closer study taken together (most >10%; least <4%).

organised in a scalar approach assuming a different degree of the social actor's identification in each variant (s.s. III.2.2.4). *Designation* is coded when a proper name is used to refer to a social actor. *Pronounation* is coded for cases where a pronoun is supposed to make reference to a certain social actor. *Categorisation* describes the obfuscation of agency through terms of class or category. *Objectivation* occurs when a social actor is referred to by a conceptual metaphor or metonymy. Finally, *Exclusion* applies to utterances where the responsible social actor is least conspicuousness in the sense of not visible at all.

General findings regarding the SADIS (Table 20, Figure 62 below) are provided in the current section yet be presented further in relation to Step 4 (Social Actor) and other findings below, since SADIS findings are certainly more interesting and revealing observed in combination with the findings for the social actor responsible.

TABLE 20: Step 3 findings in percentages

%	Inditex			H&M			Adidas			Puma			Legend:
	2002	2007	2011	2002	2007	2011	2002	2007	2011	2002	2008	2011	
4 <i>Designation</i>	13,8	19,7	20,3	19,8	18,6	5,3	6,3	8,3	0,3	15,5	16,8	21,3	0-9,9%
3 <i>Pronounation</i>	6,5	5,1	2,8	22,5	40,9	47,2	32,2	30,9	22,3	14,7	32,6	25,7	10-19,9%
2 <i>Categorisation</i>	13,0	13,1	8,5	10,1	7,2	2,8	16,7	12,0	8,2	13,8	6,6	5,9	20-29,9%
1 <i>Objectivation</i>	5,7	7,0	14,6	7,4	11,3	8,3	11,7	17,7	11,5	15,5	15,5	11,8	30-39,9%
0 <i>Exclusion</i>	61,0	55,1	53,7	40,2	22,0	36,4	33,1	31,1	57,7	40,5	28,5	35,3	40-49,9%
Total	100	100	100	100	100	100	100	100	100	100	100	100	>50%

Figure 62: Total of Social Actor Representation in subcorpus

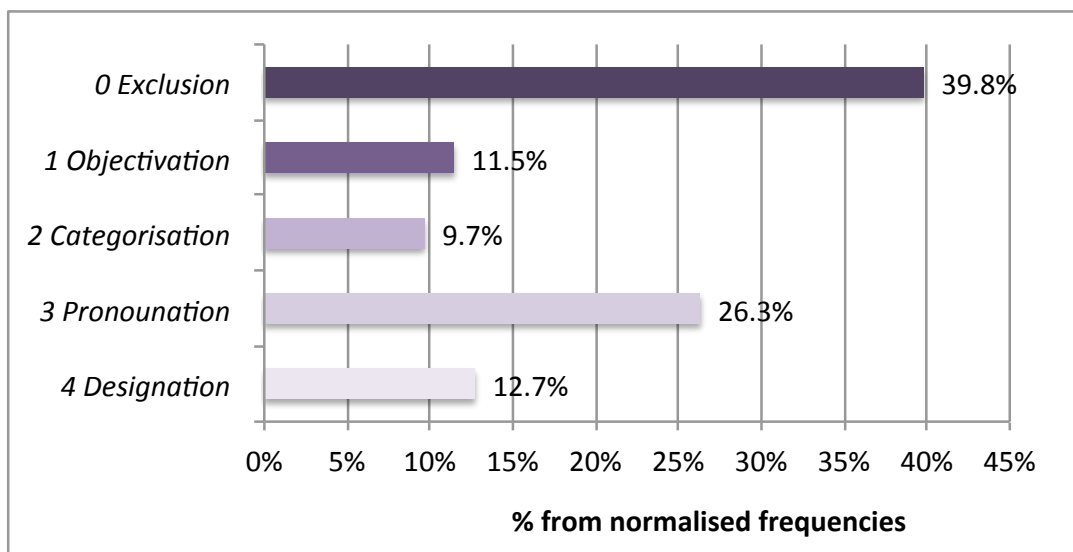


Table 20 and Figure 62 show that the preferred way of social actor representation in the subcorpus is the one of linguistically **excluding** the social actor in the utterance under consideration. This does not necessarily mean that the social actor responsible cannot be identified; in fact, most of the times it is possible to do so from the co- and context of the utterance. Moreover, from Table 20 it becomes clear that *Exclusion* is not the preferred way of social actor representation in each of the twelve reports; for instance H&M in 2007 and 2011 uses prominently *Pronounation*.

IN BRIEF...

Regarding the representation of responsible social actors, the Social Actor Degree of Identification Scale findings, the preferred way of social actor representation in the subcorpus is the one of linguistically excluding the social actor, which concerns actor deletion and, therefore, the highest degree of actor concealment on the SADIS; nevertheless, as Step 4 findings will demonstrate, most of the times it is possible to identify the responsible social actor from the co- and context of the utterance. SADIS findings are more revealing when knowing for which social actor the representation strategies are observed.

2.1.4 Step 4 findings – Social Actor

In Step 4 of the coding system the analyst identifies the social actor responsible — represented or not in the utterance (Step 3)— for the CSR action (Step 2). If possible, this social actor, such as the corporation, supplier(s), NGO(s), etc., is identified through the unit of analysis under observation, or has to be extracted from the co- and context. The research question to answer with the findings of Step 4 codings is *who is the responsible social actor?* The establishment of variants was mostly **data-driven**. Variants are:

- (i) the corporations themselves (*Corporation*);
- (ii) suppliers and/or other business partners of the corporation (*Suppliers & Business partners*);
- (iii) not identifiable social actors (*Unknown*);
- (iv) more than one social actor, including the corporation (*Various, Including Corp.*);

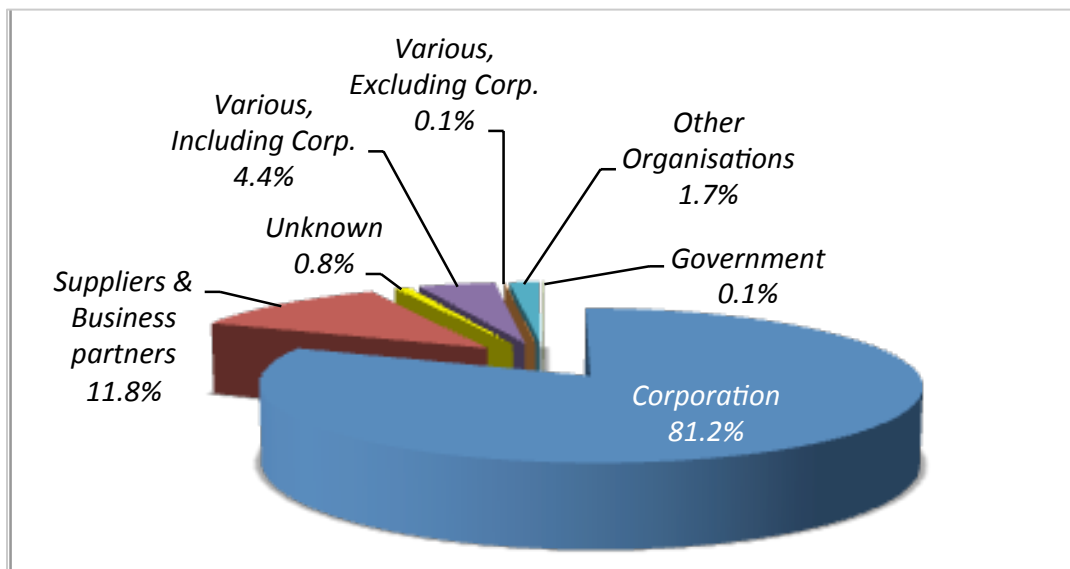
- (v) more than one social actor, excluding the corporation (*Various, Excluding Corp.*);
- (vi) NGOs, associations, initiatives... (*Other Organisations*),
- (vii) states, governments, law makers, politicians... (*Government*)

Table 21 and Figure 63 present the findings in percentages for the subcorpus.

Table 21: Step 4 findings in percentages

%	Inditex			H&M			Adidas			Puma			Legend:
	2002	2007	2011	2002	2007	2011	2002	2007	2011	2002	2008	2011	
<i>Corporation</i>	75,6	57,3	87,8	71,0	89,0	93,3	72,4	82,8	83,9	80,2	88,6	89,0	0-9,9%
<i>Suppliers & Business partners</i>	15,4	9,6	2,4	22,2	6,4	1,7	21,8	14,4	10,8	17,2	4,4	5,1	10-19,9%
<i>Unknown</i>	0,8	0,6	0,0	1,8	0,0	1,1	0,4	0,0	2,3	0,0	0,3	2,2	20-39,9%
<i>Various, Including Corp.</i>	4,9	21,3	7,7	3,6	2,6	2,8	2,9	1,4	3,0	2,6	5,1	3,7	40-59,9%
<i>Various, Excluding Corp.</i>	0,0	0,3	0,0	0,0	0,3	0,0	0,0	0,0	0,0	0,0	0,3	0,0	60-79,9%
<i>Other Organisations</i>	3,3	10,8	1,6	1,5	1,7	1,1	2,1	1,4	0,0	0,0	1,3	0,0	>80%
<i>Government</i>	0,0	0,0	0,4	0,0	0,0	0,0	0,4	0,0	0,0	0,0	0,0	0,0	
Total	100	100	100	100	100	100	100	100	100	100	100	100	

FIGURE 63: Total of Social Actor in subcorpus



Interestingly, **Corporation** is presented in more than 80% of all coded utterances as the responsible social actor.

DESCRIPTION

As Table 21 shows, only **IND_2007** seems to not fall into the pattern of *Corporation* mainly being presented as responsible; the report presents, in comparison to others, a high percentage of shared responsibility between the corporation and other entities (*Various, Including Corp.*), and the attribution of responsibility to *Other Organisations*. These findings are due to, on the one hand, Inditex in the 2007 report describing extensively an agreement signed in October 2007 between Inditex and the Textile, Garment and Leather Worker's Federation (ITGLWF). Utterance (168) illustrates this:

(168) With this agreement, Inditex and the ITGLWF jointly ensure compliance with the Code of Conduct for Inditex manufacturers. (IND_2007)

On the other hand, Inditex outlines extensively in the 2007 report what others do, such as NGOs or initiatives and, basically, states that Inditex cooperates mainly by financing those projects. Utterance (169) is an example:

(169) 20,000 persons will benefit from the equipment for rural education promoted by Fe y Alegría. (IND_2007)

These are the reasons for the variants *Various, Including Corp.* and *Other Organisations* being coded notably more often in IND_2007 than in other reports under closer analysis.

In fact, Table 21 shows that in no report the percentage of *Corporation* being responsible drops below 57%; however, taking into account that the corporation is also represented in the variant *Various, Including Corp.*, actually, the results of the variants *Corporation* and *Various, Including Corp.* can be added up in order to know how often the corporation is represented as the responsible social actor: in each of the twelve reports the findings are higher than 74%.

Apart from the corporation, it is mainly social actors coded with the variant ***Suppliers & Business partners*** who do things. Generally, the amount of utterances coded with a social actor other than the corporation (SAoCP) is with 18,9% surprisingly low. Concretely, *Government* is coded only twice and the social actor *Other Organisations* was coded only in 2,2% of all cases.

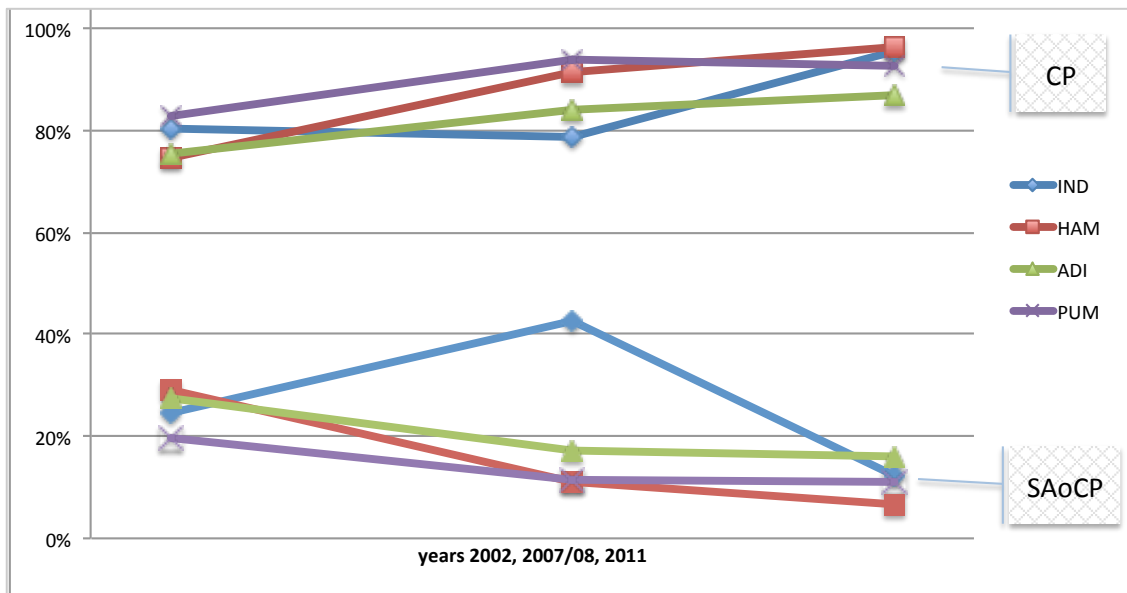
Following the methodological decision to reduce the seven Step 4 variants into a binary variable in the form of a variant including the corporation (**CP**) and a variant for social actors others than the corporation (**SAoCP**), Table 22 and Figure 64 present the findings in percentages for 'corporation vs. others than corporation'.

TABLE 22: The corporation vs. social actors others than the corporation as responsible social actor

Social Actor:		2002	2007/08	2011
corporation	Inditex	75,6%	57,3%	87,8%
others than corporation		24,4%	42,7%	12,2%
corporation	H&M	71,0%	89,0%	93,3%
others than corporation		29,0%	11,0%	6,7%
corporation	Adidas	72,4%	82,8%	83,9%
others than corporation		27,6%	17,2%	16,1%
corporation	Puma	80,2%	88,6%	89,0%
others than corporation		19,8%	11,4%	11,0%

Figure 64 visualises the findings from Table 22. The four lines between 70% and 100% represent CP as the social actor, whereas the four lines below 50% represent SAoCP.

FIGURE 64: The corporation (CP) vs. social actors others than the corporation (SAoCP) as responsible social actor



Interesting to observe in Table 22 and Figure 64 is the general tendency of **presenting CP more** and more over the years as the responsible social actor (2002: 78%; 2007/08: 88%; 2011: 92%) in the four corporations under closer analysis, while, correspondingly, **SAoCP are less mentioned** over time. This is specifically explicit for the social actor *Suppliers & Business partners*: the percentage of utterances identifying them as responsible social actors reduces significantly from 2002 to 2011 – in Inditex by six, in H&M by 13, and in Puma by 3, whereas Adidas halves the percentage. The reasons for the outlier IND_2007 were already given above.

IN BRIEF...

In Step 4 it is asked *who are the responsible social actors* of prospective responsibility assumption in CSR reports.

- ***Corporation* is presented in more than 80% of all coded utterances as the responsible social actor**
- **apart from *Corporation*, it is mainly *Suppliers & Business partners* who are presented as responsible**
 - ◊ **however, the number of utterances identifying the social actor *Suppliers & Business partners* as responsible social actors reduces significantly from 2002 to 2011**
- **the tendency is to present the corporation more and more over the years as the responsible social actor**

Again, Step 4 findings are further discussed below in relation to findings from other steps.

2.1.5 Step 5 findings – Scale of Pragmatic Force of Corporate Responsibility (SPFCR)

For Step 5 the pragmatic force of corporate responsibility assumption in the utterance under observation is coded in order to find answers to the research question *With which degree of force does the corporation assume its responsibilities?* The utterance in consideration is analysed taking into account grammatical (e.g., voice), semantic (e.g., modal strength), and pragmatic (e.g., commissive illocutionary point) criteria expressing a certain illocutionary force (s.s. II.4.2). For Step-5-coding ten variants illustrating different degrees of corporate responsibility assumption are organised in a scalar approach (s.s. III.2.2.6).

It might be coded that the corporation *promises* to do something—which would be a strong commitment and taking on of responsibility by the corporation—or that the text producer, viz., the corporation, directs responsibility to other social actors in the form of, for instance, requests or commands—which would present weak responsibility assumption by the corporation to *corporate* responsibilities defined in CSR in general terms, and concretely in the CSR topics of Step 2 for the purpose of the present study. Table 23 presents the findings for each variant on the SPFCR for each of the twelve reports.

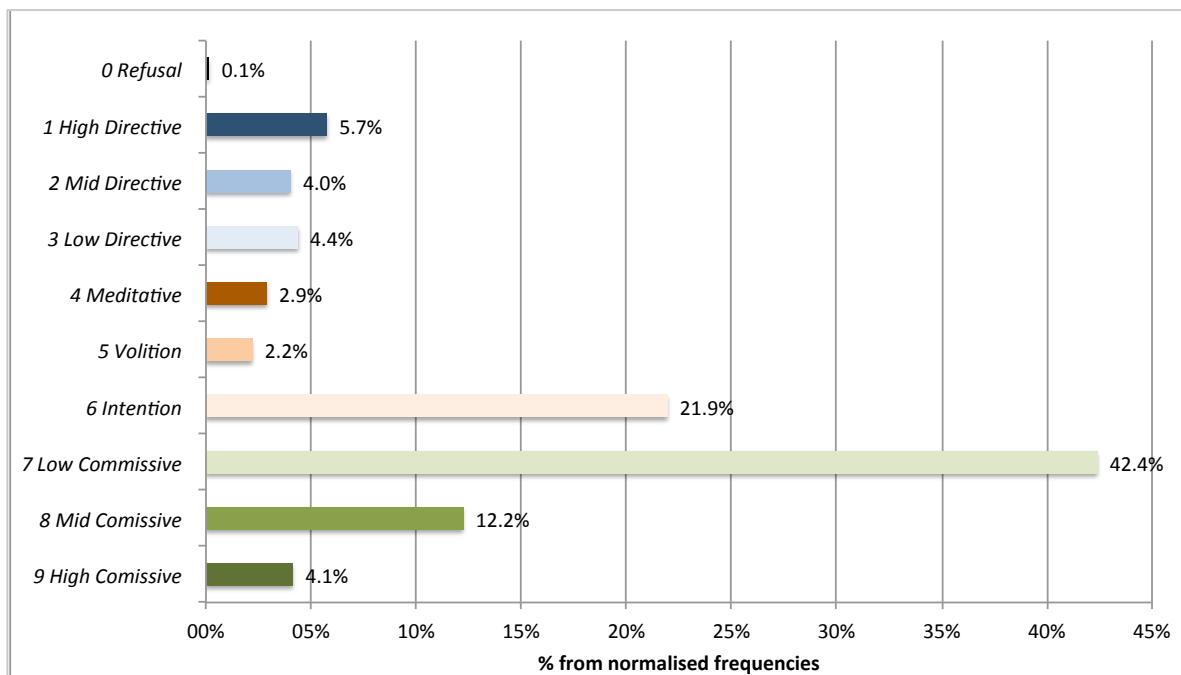
TABLE 23: Step 5 findings in percentages

%	Inditex			H&M			Adidas			Puma		
	2002	2007	2011	2002	2007	2011	2002	2007	2011	2002	2008	2011
9 High Commissive	3,3	5,4	4,1	3,6	7,0	3,3	2,9	6,4	0,3	4,3	6,6	4,4
8 Mid Commissive	9,8	7,0	9,8	12,4	15,7	8,6	14,2	10,1	7,9	15,5	17,7	22,1
7 Low Commissive	30,1	39,2	59,3	39,1	46,1	40,3	36,0	49,5	34,1	42,2	53,8	52,9
6 Intention	34,1	24,8	22,0	14,8	20,0	35,3	16,7	14,4	40,3	14,7	8,9	8,1
5 Volition	1,6	1,0	0,0	1,8	1,4	6,7	1,7	0,7	3,0	0,9	2,5	1,5
4 Meditative	2,4	1,3	0,4	3,0	1,4	2,8	4,2	3,1	2,3	4,3	4,1	5,1
3 Low Directive	4,1	10,5	1,6	4,1	2,9	0,6	4,6	3,3	9,2	5,2	2,5	4,4
2 Mid Directive	11,4	7,0	0,8	11,5	1,4	1,1	4,2	1,9	2,0	4,3	1,3	0,7
1 High Directive	3,3	3,8	2,0	9,2	4,1	1,4	15,5	10,6	0,7	8,6	2,2	0,7
0 Refusal	0,0	0,0	0,0	0,6	0,0	0,0	0,0	0,0	0,3	0,0	0,3	0,0
Total	100	100	100	100	100	100	100	100	100	100	100	100

Legend:
0-9,9%
10-19,9%
20-29,9%
30-39,9%
40-49,9%
>50%

Table 23 demonstrates that, in general terms, the variants *Low Commissive* and *Intention* are the most occurring ones. Figure 65 visualises this further for the findings of the subcorpus.

FIGURE 65: Total of SPFCR in subcorpus



DESCRIPTION

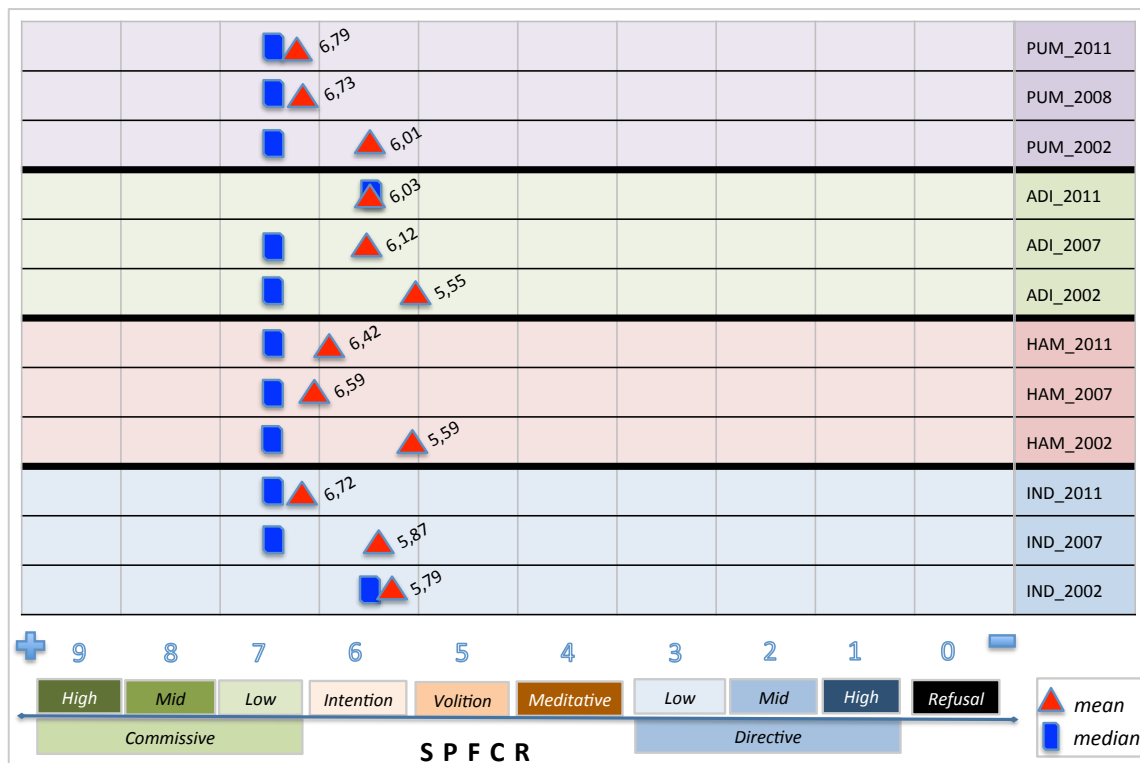
Due to the scalar approach of Step 5 measures the findings shown in Table 23 above can be summarised and visualised in form of central tendencies (*mean*,

median) for each report. Furthermore, the findings for each variant on the SPFCR are observed in detail. When interpreting Step 5 findings it should be taken into account whether the Code of Conduct is included in a report and how this relates to the findings for *Directives*. Moreover, it was defined for the purpose of the present work that only utterances coded as *Mid* and *High Commissives* (8 and 9) are understood as expressions of explicit responsibility assumption; therefore, the findings for these two variants in each report under closer analysis are observed in more detail below.

Central tendencies

The SPFCR presents an ordinal variable for which central tendencies (s.s. III.2.4.1) can be observed. Examining the **mean** and **median** for each report on the SPFCR actually shows how the force of corporate responsibility assumption differs among companies and over time. Figure 66 presents the mean and median for each report on the SPFCR.

FIGURE 66: Central tendencies *mean* and *median* on SPFCR



The mean and median in Figure 66 also suggest that the expressions of corporate responsibility assumption are located mainly in the area of *Intention* and *Low Commissive* in the subcorpus. Nevertheless, a change to **more responsibility assumption** can be perceived. This means, companies assume their responsibility with a stronger force over time; however, while the increase is continuous over the three years under closer analysis

for **Inditex and Puma**, H&M and Adidas show a peak for 2007 central tendencies and then again a decrease of responsibility assumption for 2011.²⁷⁷

Table 24 below concisely presents the means for each of the twelve reports.

TABLE 24: SPFCR means (range of scale: 0 to 9)

	2002	2007/08	2011
Inditex	5,79	5,87	6,72
H&M	5,59	6,59	6,42
Adidas	5,55	6,12	6,03
Puma	6,01	6,73	6,79

Interestingly, **Puma findings are outstanding**; the means for Puma reports are the highest each year.

Indeed, these different central tendencies among reports are, inter alia, due to using more or less *Directives* and explicit expressions for corporate responsibility assumption. From Table 23 above it can be seen how there are perceivable shifts from one report to another, for instance the appearance of *Low Commissives* nearly doubled from IND_2002 to IND_2011.

Variants in detail

In the following, the variants on the SPFCR and their corresponding findings are observed in more detail.

High Commissive

The *High Commissive* variant on the SPFCR delineates a very strong commitment or inclination of the text producer to an action; i.e., the corporation expresses that it takes its responsibility to a certain SoA very seriously. An example is (170).

(170) PUMA explicitly guarantees to work only with suppliers that provide compensation that is “respectful of basic needs and all benefits mandated by law” within our Code of Conduct. (PUM_2008)

This variant was coded only with an average of **4,1%**²⁷⁸ in the subcorpus. Its use was highest in all four companies for 2007/08. Striking is the extreme drop of its use (0,35%) in ADI_2011 (see Table 23 above). In general, the findings show that **corporations rather refrain from promising** or guaranteeing future CSR actions.

Mid Commissive

This variant on the SPFCR delineates a median strong commitment or inclination of the text producer to an action; i.e., the corporation expresses that it takes its responsibility to

²⁷⁷ For ADI_2011 the low median puts the mean into perspective. Also when observing Inditex results, similar but contrary to ADI_2011, for the IND_2007 report the median should be taken into account apart from the low mean.

²⁷⁸ Percentage based on normalised frequency.

a certain SoA seriously. Utterances coded with this variant were found with an average of **12%**. Figure 67 presents the findings for the reports and years under closer analysis.

FIGURE 67: Findings for *Mid Commissive*

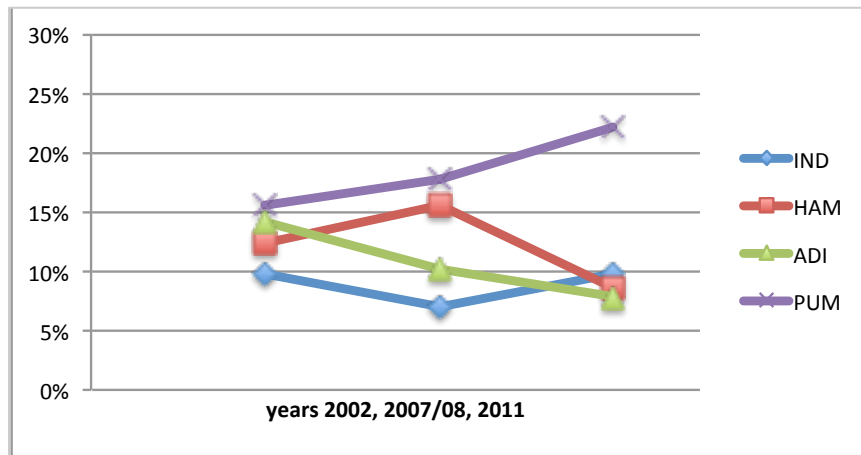


Figure 67 shows a **contrary development** over time in the reporting by **Adidas** and **Puma**: while Adidas expresses less and less serious responsibility assumption, Puma, in comparison to Adidas and the fast fashion sector, increases their already high use of *Mid Commissive* even more. **Inditex** shows a rather steady appearance of this variant, whereas **H&M** demonstrates a marked **drop** for 2011.

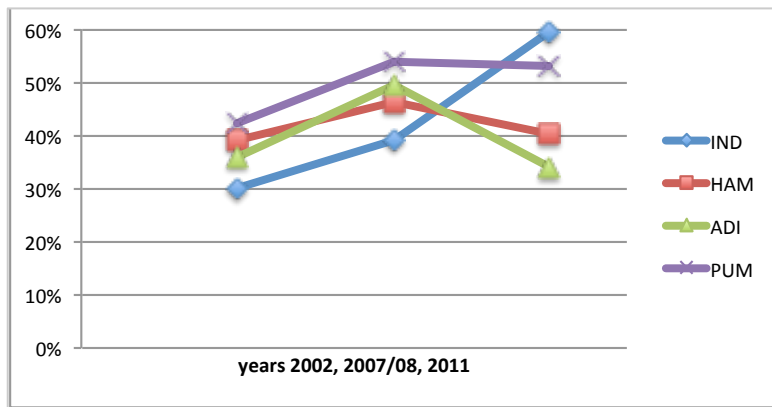
Low Commissive

This variant on the SPFCR delineates a low commitment or inclination of the text producer to an action; i.e., the corporation expresses that it recognises its responsibility to bring about a certain SoA. Being the **most annotated variant**, it was coded with an average of **42,4%** in the subcorpus. This suggests that companies prefer to express their responsibilities as, for instance, **indirect speech acts** in form of assertions, or as mentioning the possibility of commitment. An example is (171).

(171) Increasingly, we are working in partnerships with social enterprises and NGOs...
(ADI_2007)

Apart from Table 23 above, Figure 68²⁷⁹ visualises the findings.

²⁷⁹ Attention has to be drawn to the different scaling between Figure 67 and Figure 68 just in case one wants to compare them to each other. The same is the case for the following figures concerning the SPFCR: scaling is 0 to 30 or 0 to 60.

FIGURE 68: Findings for *Low Commissive*

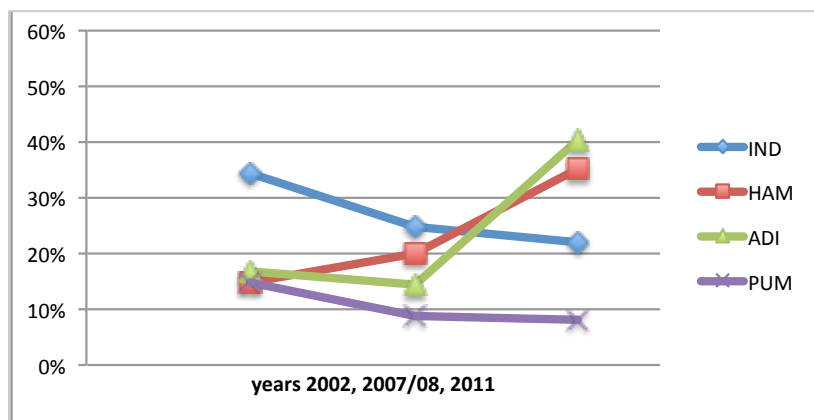
Striking in Figure 68 is the development in **Inditex** reports regarding this variant. Inditex doubled their expression of *Low Commissives* from 2002 to 2011.

Intention

The variant *Intention* on the SPFCR encompasses utterances in which the corporation has decided to take action to bring about a certain SoA; i.e., the corporation is planning an action. Yet, intending does not necessarily mean performing an action. An example is (172).

(172) The aim is to protect the health & safety of our customers and employees in our stores. (HAM_2011)

This variant is with an average of **22%** the **second most coded on the SPFCR** in the subcorpus. Figure 69 visualises the findings, which show a similar development for Adidas and H&M, on the one hand, and for Puma and Inditex, on the other hand. However, the percentages found for Inditex are much higher than for Puma.

FIGURE 69: Findings for *Intention*

Actually, it is interesting to observe how, up to this point on the SPFCR, findings for **Puma** were mostly above the other three companies whereas Puma shows now in this variant of no responsibility assumption the lowest percentage of utterances expressing *Intention*.

Volition

This variant on the SPFCR was coded for utterances that express the corporation's wants or desires of a certain SoA, which belongs even less clearly to the action system than *Intention* does. *Volition* expresses how the text producer would like a SoA to be, or to develop, without explicitly attempting to bring about the desired SoA by influencing others or committing oneself. An example is (173).

(173) Integrating environmental thinking and acting into our daily operations and developing smarter solutions – this is what we want our Environmental Strategy to achieve. (ADI_2011)

This variant was **coded only with an average of 2,2%** in the subcorpus. Actually, from Table 23 it becomes clear that Inditex barely expresses its wishes or desires regarding CSR topics whereas H&M in 2011 does so in 6,6% of all coded utterances²⁸⁰. A slight increase can also be noted for ADI_2011.

Meditative

Utterances coded under *Meditative* rather belong to the realm of epistemic modality; i.e., where the text producer expresses their attitude towards the truth of a proposition, or gives an estimation of the degree of likelihood that a SoA applies. An example is (174).

(174) At Inditex, we believe that training is an ideal instrument for the conduct of mature industrial relations in factories. (IND_2007)

Contrary to first reading impressions, the variant was coded only with an average of **2,9%** and no striking differences between corporations, or over time, can be observed.

Low Directive

This variant on the SPFCR refers again to modulation, that is, language concerned with action. Utterances coded as *Low Commissive* express a low degree of force of obligation opposed by the text producer onto another social actor, which implies that in this variant the social actor presented as responsible (Step 4) is not the corporation anymore. Therefore, the responsibility taken on by the corporation is constantly diminishing when moving to the lower end of the SPFCR. Examples of utterances coded as *Low Directive* are assertions without IFIDs that can be interpreted as indirectly being a directive such as (175).

(175) The auditors carry out a complete visit to the factory including the different areas of production, warehouses and other facilities used by the employees. (IND_2002)

The variant was coded with an average of **4,4%** (see also Figure 70 below; the three *Directive* variants are further analysed in the *Directives, and the Code of Conduct* section below).

²⁸⁰ Striking is that, while all other reports show absolute counts between zero and nine occurrences (between 0,0 and 4,2 as normalised frequencies), in HAM_2011 the *Volition* variant is coded 24 times (11,1 normalised frequency).

Mid Directive

The variant *Mid Directive* on the SPFCR describes utterances in which the corporation diverts its responsibility to another social actor with a median force of obligation. An example is (176).

(176) H&M expects all its suppliers to respect the above Code of Conduct and to actively do their utmost to achieve our standards. (HAM_2002)

The variant was coded with an average of **4%** in the subcorpus. Specifically in the fast fashion sector the amount of utterances coded as *Mid Directive* **decreases** significantly over time (see also Figure 71 below); for instance, from 11,4% in IND_2002 to 0,8% in IND_2011.

High Directive

In this variant the corporation evidently diverts its responsibility to another social actor, obliging them to bring about a certain SoA. On the SPFCR, this implies that corporate responsibility assumption is extremely low. An example is (177).

(177) Business partners must not use forced labour, whether in the form of prison labour, indentured labour, bonded labour or otherwise. (ADI_2002)

The variant was coded with an average of **5,7%**. From Table 23 and Figure 72 below, it can be seen that especially **Adidas** resorts to this variant with as much as 15,5% in ADI_2002.

Refusal

Finally, this variant embraces all negative expressions towards the corporation's responsibility; i.e., the variant includes any refusal of corporate responsibility assumption. An example is (178).

(178) Due to the complexity of collecting and aggregating the data, we have decided not to measure use of and emissions to water in our supply chain (production) or in the use of our products. (HAM_2002)

Refusal was coded only with an average of **0,1%**; in other words, only four of the 3262 annotated utterances in the subcorpus were *Refusal*.

Following this overview of each variant, the three *Directive* variants are further analysed and commented on in the next section.

Directives, and the Code of Conduct

In this section the three *Directive* variants and their development over time are observed further while specifically taking into account whether a report includes the Code of Conduct, and if and how this does affect the number of *Directives*. Table 25 presents the findings for the three *Directive* variants in percentages for each of the twelve reports.

TABLE 25: Percentages of *Directives*

	2002			2007/08			2011		
	<i>Directive</i>			<i>Directive</i>			<i>Directive</i>		
	<i>Low</i>	<i>Mid</i>	<i>High</i>	<i>Low</i>	<i>Mid</i>	<i>High</i>	<i>Low</i>	<i>Mid</i>	<i>High</i>
Inditex	18,7%			21,3%			4,5%		
	4,1%	11,4%	3,3%	10,5%	7,0%	3,8%	1,6%	0,8%	2,0%
H&M	24,9%			8,4%			3,1%		
	4,1%	11,5%	9,2%	2,9%	1,4%	4,1%	0,6%	1,1%	1,4%
Adidas	24,3%			15,8%			11,8%		
	4,6%	4,2%	15,5%	3,3%	1,9%	10,6%	9,2%	2,0%	0,7%
Puma	18,1%			6,0%			5,9%		
	5,2%	4,3%	8,6%	2,5%	1,3%	2,2%	4,4%	0,7%	0,7%

First of all, Table 25 demonstrates that the percentage of utterances coded as *Directives* diminishes in all four companies from 2002 to 2011; for instance, coded utterances are 24,9% of all cases *Directives* in HAM_2002 but only 3,1% in HAM_2011. This implies that over the years corporations **divert less responsibility** to other social actors. Although the percentage of *Directives* in general decreases over time, this does not take place in a similar amount. In addition to Table 25, Figures 70, 71, and 72 show graphically the findings for the three *Directive* variants on the SPFCR.

FIGURE 70: Findings for *Low Directive*

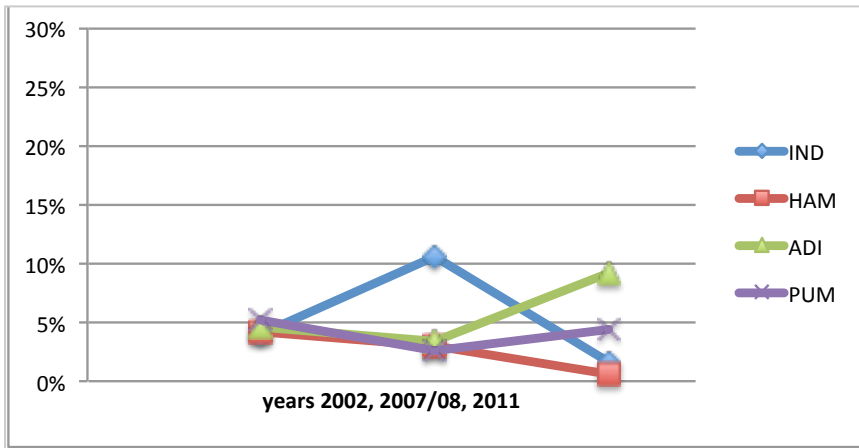


FIGURE 71: Findings for *Mid Directive*

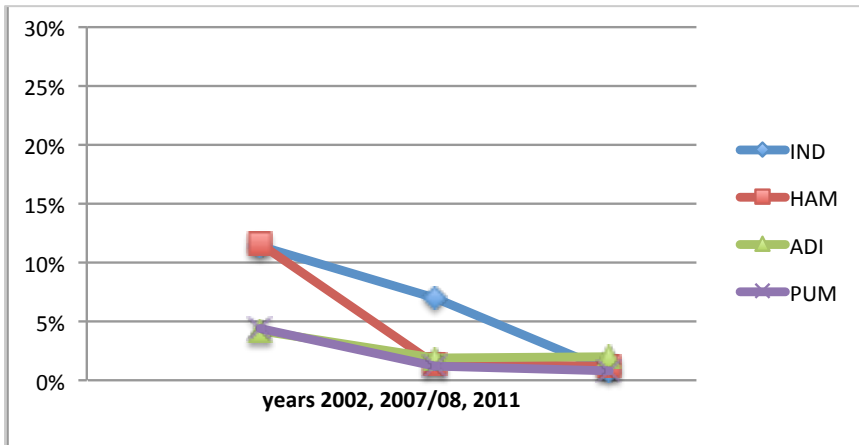
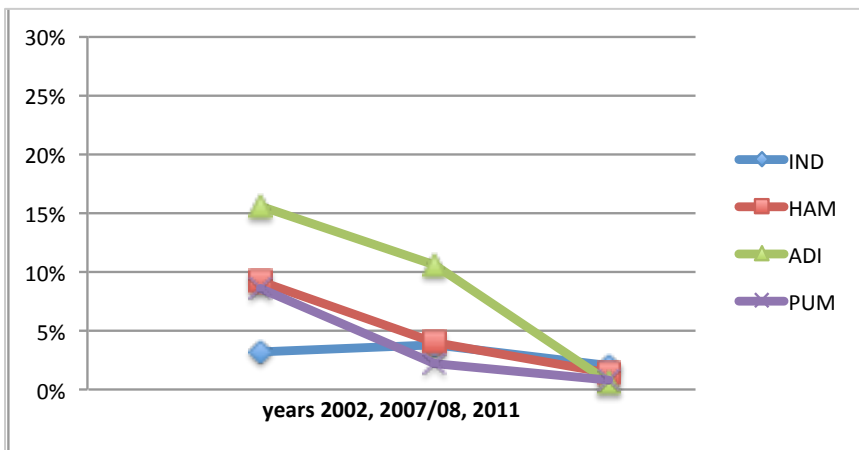


FIGURE 72: Findings for *High Directive*



Interesting to observe in Figures 70, 71, and 72 is that the amount of *High* and *Mid Directives* decreases over time in all four companies, which is not the case as such for *Low*

Directives. The decrease is due to a **general tendency of discarding *Directives*** in the reports under analysis.

Having more or less *Directives* in a report seems partly to depend on whether the **Code of Conduct** of the company is included in the document. The Code of Conduct is the document that describes a set of rules outlining the norms and proper practices the corporation expects their suppliers and business partners to follow. Often Codes of Conduct are written in a directive style such as in example (179).

(179) Business partners must not discriminate in recruitment and employment practices. (ADI_2007)

Table 26 relates the percentage of *Directives* in a report to the inclusion or exclusion of the Code of Conduct.

TABLE 26: Percentage of *Directives* and appearance of Code of Conduct

		2002	2007/08	2011
<i>Directives</i>	Inditex	18,70%	21,30%	4,50%
Code of Conduct		yes	partly	no
<i>Directives</i>	H&M	24,90%	8,40%	3,10%
Code of Conduct		yes	no	no
<i>Directives</i>	Adidas	24,30%	15,80%	11,80%
Code of Conduct		yes	yes	no
<i>Directives</i>	Puma	18,10%	6%	5,80%
Code of Conduct		yes	yes	no

From Table 26, in most cases, a **relation between the percentage of *Directives* and the appearance of a Code of Conduct** in a report can be deduced. IND_2007 is marked as *partly* because in this report, instead of including the whole Code of Conduct, Inditex rather presents segments of it to show how they have modified it. The higher amount of *Directives* in IND_2007 in comparison to IND_2002 is mainly due to a high amount of repetition of these parts of the Code of Conduct for their discussion in the 2007 report.

Striking in Table 26 are PUM_2002 and PUM_2008: both include the Code of Conduct but the percentage of *Directives* coded is in 2008 only $\frac{1}{3}$ of the one in 2002. This is due to the Code of Conduct in PUM_2008 being reformulated and now being rather expressed as something Puma guarantees instead of demanding it from other social actors. The introduction to the Code of Conduct in PUM_2008 is:

We at PUMA AG declare our strict adherence to the respect of Human Rights. As such, we share with our partners a commitment to high ethical standards and guarantee the following Code of Conduct

This explains why the PUM_2008 Code of Conduct is, basically, annotated with *Commissives* instead of *Directives*.

The analysis can be extended through relating the findings for each *Directive* variant to the kind of expressions mainly used in the Code of Conduct. For instance, in HAM_2002 the percentage of *Mid Directive* is certainly higher than in the other two

Directive variants; this is, inter alia, due to formulating the Code of Conduct mainly with *should* instead of *must* – the former was categorised as *Mid Directive* and the latter as *High Directive* on the SPFCR, for the purpose of the present study. On the contrary, Adidas mostly uses *must* in their Code of Conduct, which explains the higher findings for *High Directive* in ADI_2002 and ADI_2007. After having seen in more detail how the *Directive* side of the SPFCR is made up, the next section turns to *Commissives*.

Expression of explicit responsibility assumption

In section III.2.2.6 it was explained that for the interpretation of results, utterances coded with the variants *High Commissive* (9) and *Mid Commissive* (8) are understood as a clear indicator for corporate responsibility assumption; while, even though the variant *Low Commissive* (7) is coded for utterances still from the commissive kind, the taking on of responsibility is discussable and might be refuted, for instance in the case of indirect commissives without an IFID. Consequently, **only forces 9 and 8 on the SPFCR are for this study interpreted as expressing explicitly verbal corporate responsibility assumption for which the corporation could be hold accountable**. Table 27 presents the percentages of coded utterances expressing this explicit responsibility assumption in each report under closer analysis; i.e., the added up findings for *High* and *Mid Commissives*.

TABLE 27: Percentages of coded utterances expressing explicit responsibility assumption

	2002	2007/08	2011
Inditex	13,0%	12,4%	13,8%
H&M	16,0%	22,6%	11,9%
Adidas	17,2%	16,5%	8,2%
Puma	19,8%	24,4%	26,3%

The percentage of utterances expressing explicit responsibility assumption, and the development of these over the time period under study, vary among companies and years: **Inditex** seems to be **steady but low** with 12 to 14% in comparison to the other companies; **H&M findings change** quite an amount among years with 2007 being the peak; findings for **Adidas** are middling for 2002 and 2007 but show the **lowest percentage** of all twelve reports **for 2011**; and **Puma presents the highest percentages** together with a steady increase over the years. Figure 73 visualises this.

FIGURE 73: Utterances expressing explicit responsibility assumption

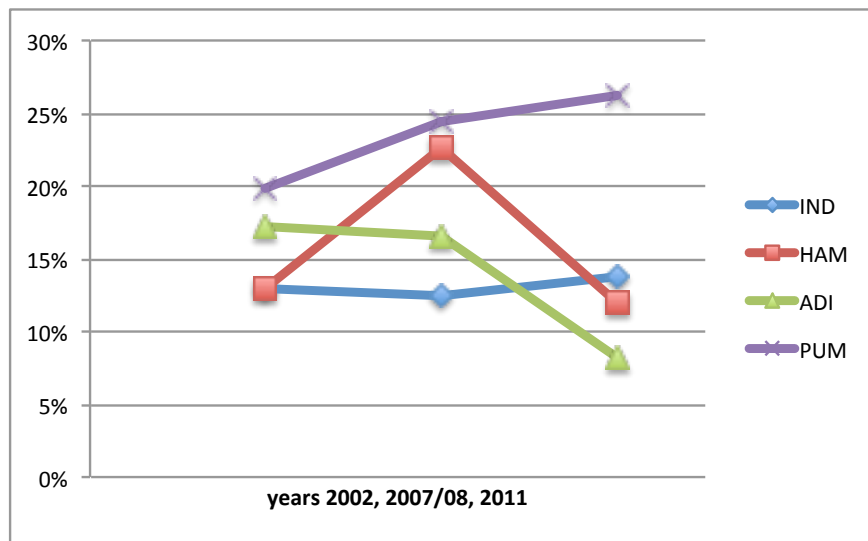


Figure 73 reveals that there seems to be a positive —or, at least, not negative— development in the percentage of utterances expressing explicit responsibility assumption in Inditex and Puma, while H&M and Adidas seem to move away from such kind of expressions in 2011 reports.

IN BRIEF...

In Step 5 the research question wanted to answer was *with which degree of force does the corporation assume its responsibilities*, supposing that the social actor responsible for CSR actions should be the corporation. The ten variants to chose from for annotating utterances were organised in a scalar approach (ordinal categorical data) in which one end of the scale symbolises a very high amount of corporate responsibility assumption (9) and the opposite end the refusal of such (0).

- **general findings for the subcorpus show for each variant that**
 - ◇ corporations rather refrain from promising or guaranteeing future CSR actions (*High Commissive*)
 - ◇ corporations do not reject their responsibilities (*Refusal*)
 - ◇ the expressions of corporate responsibility assumption are located mainly in the area of *Intention* and *Low Commissive* on the Scale of Pragmatic Force of Corporate Responsibility
- corporations under study assume their responsibilities with more pragmatic force over time; however, while the increase is continuous for Inditex and Puma over the ten-year period, H&M and Adidas show a peak for 2007 and then again a decrease of responsibility assumption in 2011 reports

- **the findings for Puma reports on the SPFCR are the highest for each year under closer analysis**

- **the percentage of utterances coded as Directives diminishes in all four companies from 2002 to 2011; i.e., over the years corporations divert less responsibility to other social actors**
 - ◇ **in most cases, a relation between the percentage of *Directives* and the appearance of a Code of Conduct in a report can be deduced**
 - ◇ **there is a tendency over time to not include the Code of Conduct anymore**

- **there seems to be a positive development in the percentage of utterances expressing explicit responsibility assumption (*High and Mid Commissives*) in Inditex and Puma, while H&M and Adidas distance themselves again from such kind of expressions in 2011 reports**

The following four Figures 74, 75, 76, and 77 visualise the findings on the SPFCR for each report. The size of the squares corresponds to the findings in percentages. I believe that with this graphical format it results easier to perceive the shifts in the expression of corporate responsibility assumption. For example, from Figure 74 for Inditex reports it quickly becomes clear how the percentage of utterances coded as *Low Commissive* increased over the three specific years under study while *Intention* and *Directives* decreased.

FIGURE 74: Visualisation of SPFCR findings in Inditex

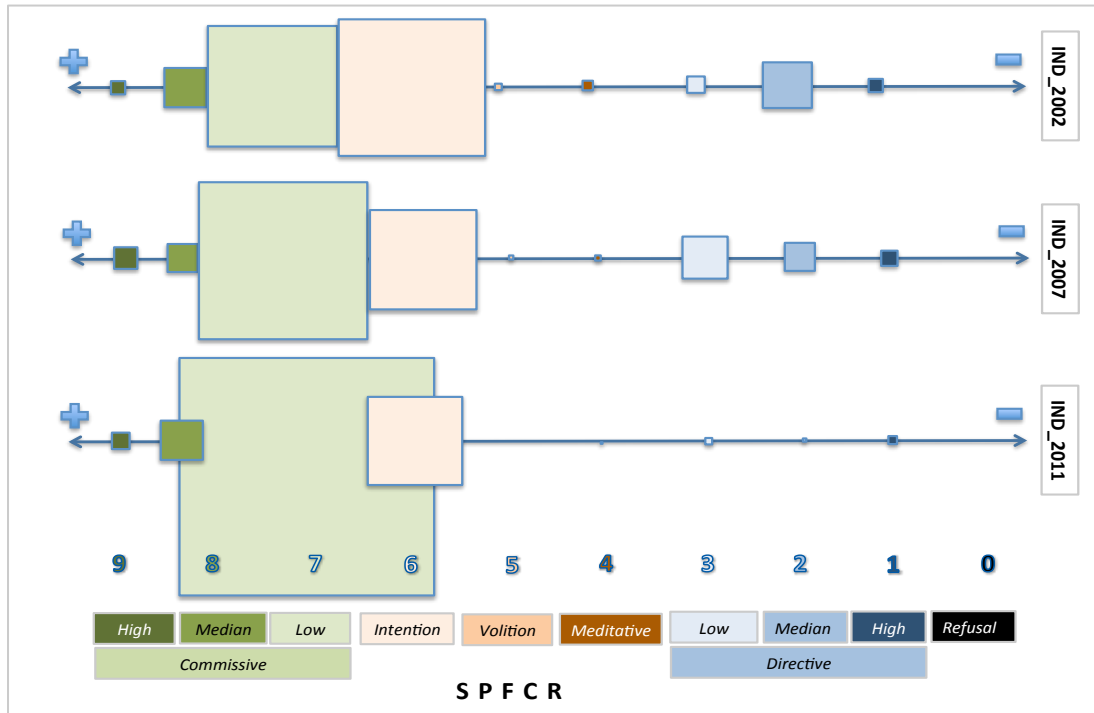


FIGURE 75: Visualisation of SPFCR findings in H&M

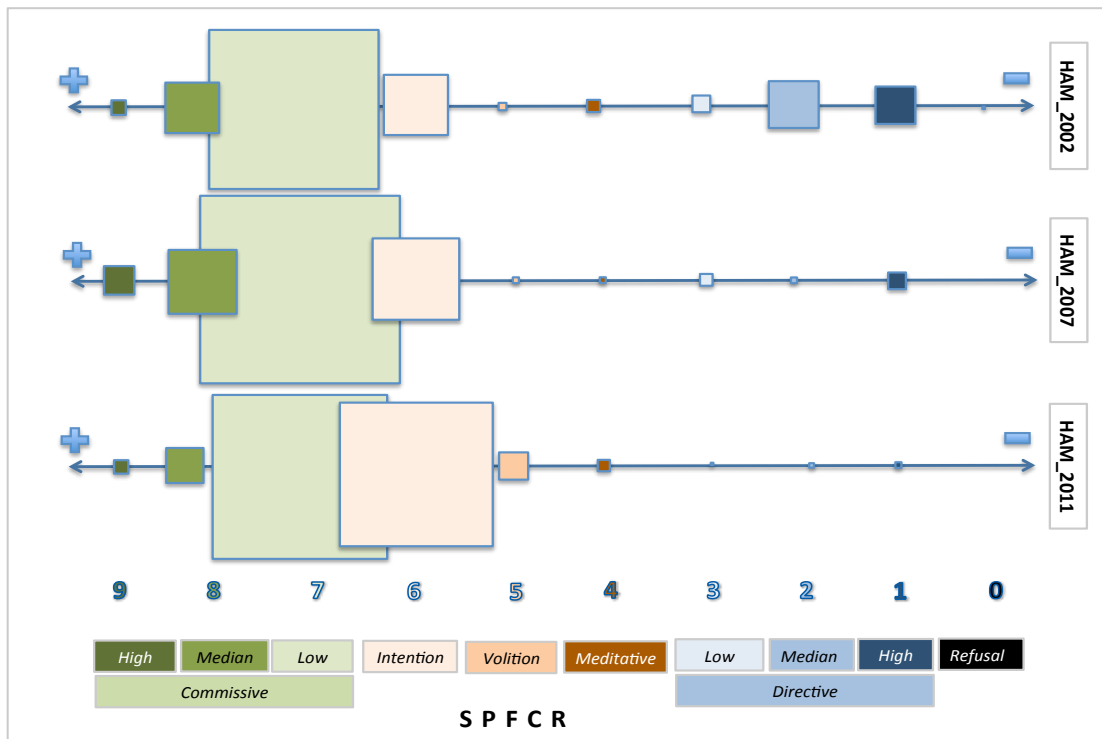


FIGURE 76: Visualisation of SPFCR findings in Adidas

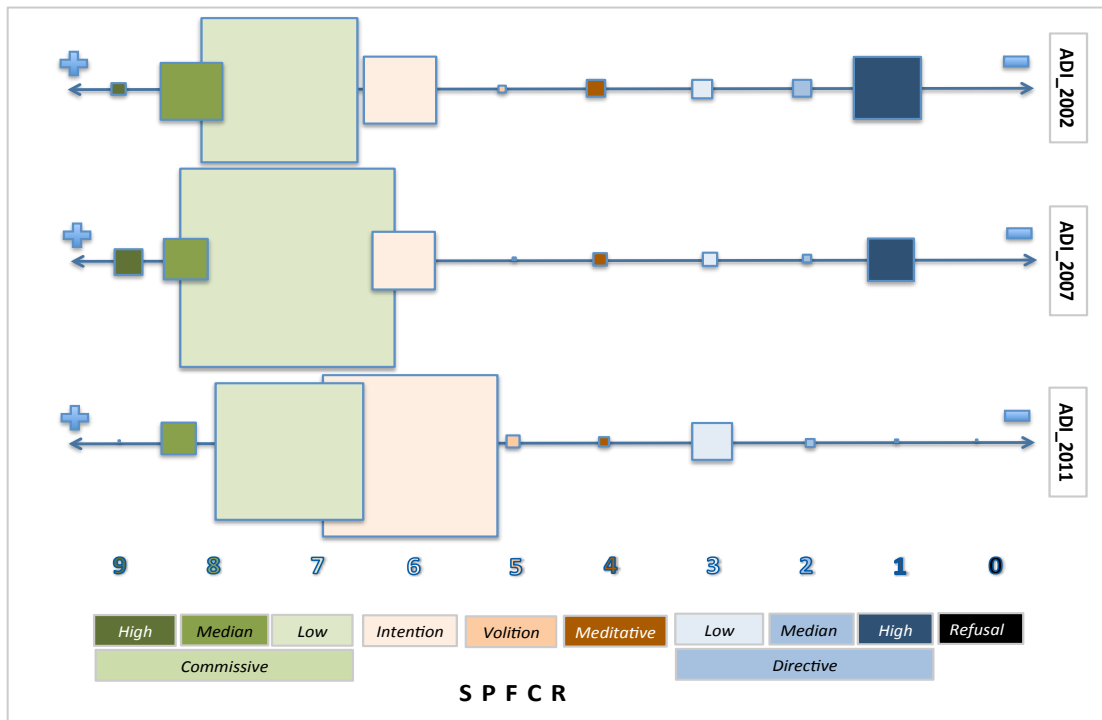
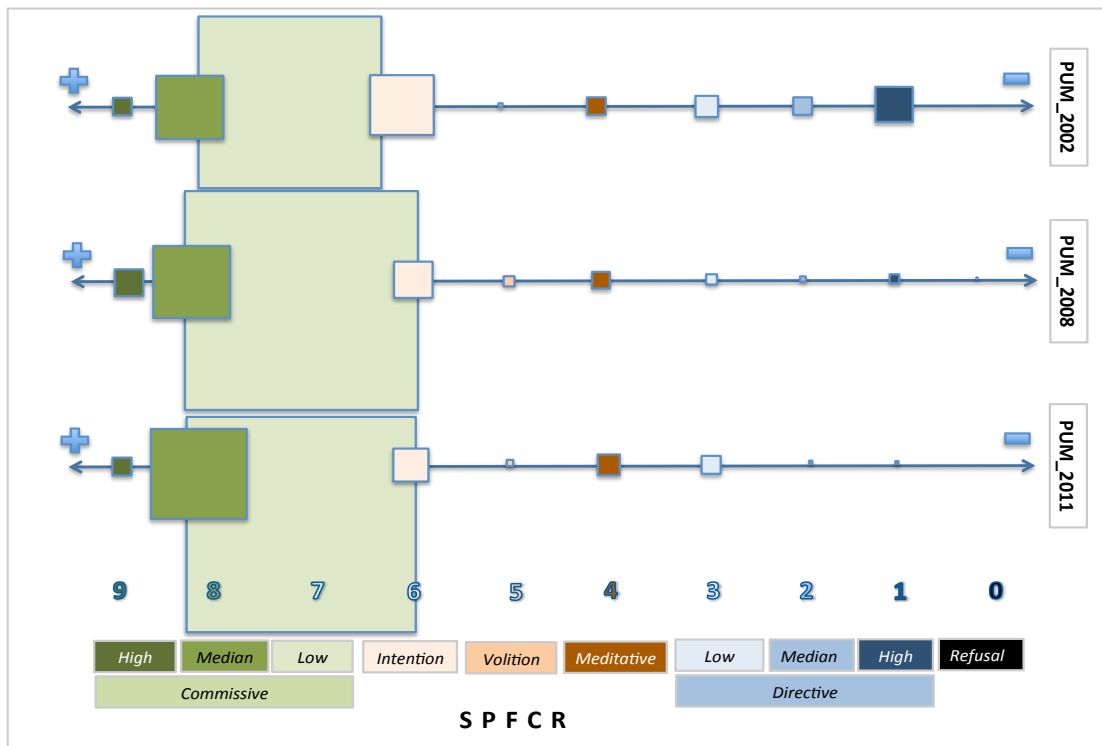


FIGURE 77: Visualisation of SPFCR findings in Puma



Interestingly, the **fast fashion sector vs. the sports sector are not comparable** due to the fact that commonalities seem to appear rather between Inditex and Puma, on the one hand, and H&M and Adidas, on the other hand. Now, if it would be pretended to establish a **ranking** of ‘the winner on the SPFCR’ —viz., which corporation takes on verbally most responsibility in their CSR reports for prospective ideas— **Puma would clearly be on the first place, followed by H&M and Inditex, and then Adidas.**

The next sections in IV.2.2 turn now to present the findings for observing more than one step; i.e., relating one variable to another. As was shown for Step 3, Social Actor Representation, this is necessary, first of all, to be able to interpret findings in a more meaningful manner and, secondly, to answer all of the presented research questions.

2.2 Findings for correlations between variables

The present section IV.2.2 is concerned with the findings for correlations among the variables. Figure 53 in section III.2.4.2 has introduced the six possible relations and combinations among the four variables CSR topic, Social Actor Representation (SADIS), Social Actor, and the Scale of Pragmatic Force of Corporate Responsibility (SPFCR)²⁸¹. In the next sections the findings for crosstabulations are presented in order to answer the associated research questions. The asterisk denotes ‘crosstabulation’, as done by the programme SPSS.

2.2.1 Social Actor * SADIS

In the following sections it is shown how the seven social actors detected as presented as responsible in the subcorpus are represented – viz., the correlation between the variables Social Actor and SADIS is yielded. These considerations correspond to and provide answers for the research question: *How are the diverse responsible social actors linguistically represented?*

Table 28 and Figure 78 present the findings for the subcorpus in percentages from normalised frequencies.

²⁸¹ As was pointed out, Step 1 acts rather as an entrance filter and, thus, is implicitly included in any further step.

TABLE 28: Social Actor and Social Actor Representation crosstabulation for the subcorpus

Social Actor * SADIS (subcorpus)		SADIS					Total	normalised frequency	absolute frequency
		0 Exclusion	1 Objectivation	2 Categorisation	3 Pronounation	4 Designation			
Social Actor	Corporation	38,1%	11,4%	3,9%	31,9%	14,6%	100%	1051,4	2646
	Suppliers & Business partners	38,7%	10,4%	48,9%	2,0%	0%	100%	152,6	345
	Unknown	86,7%	13,3%	0%	0%	0%	100%	10,5	25
	Various, Including Corp.	64,7%	12,2%	11,5%	4,2%	7,3%	100%	56,7	169
	Various, Excluding Corp.	42,7%	57,3%	0%	0%	0%	100%	0,9	3
	Other Organisations	37,8%	16,0%	14,2%	0%	32,0%	100%	22,5	72
	Government	100%	0%	0%	0%	0%	100%	0,8	2

FIGURE 78: Social Actor and Social Actor Representation crosstabulation for the subcorpus

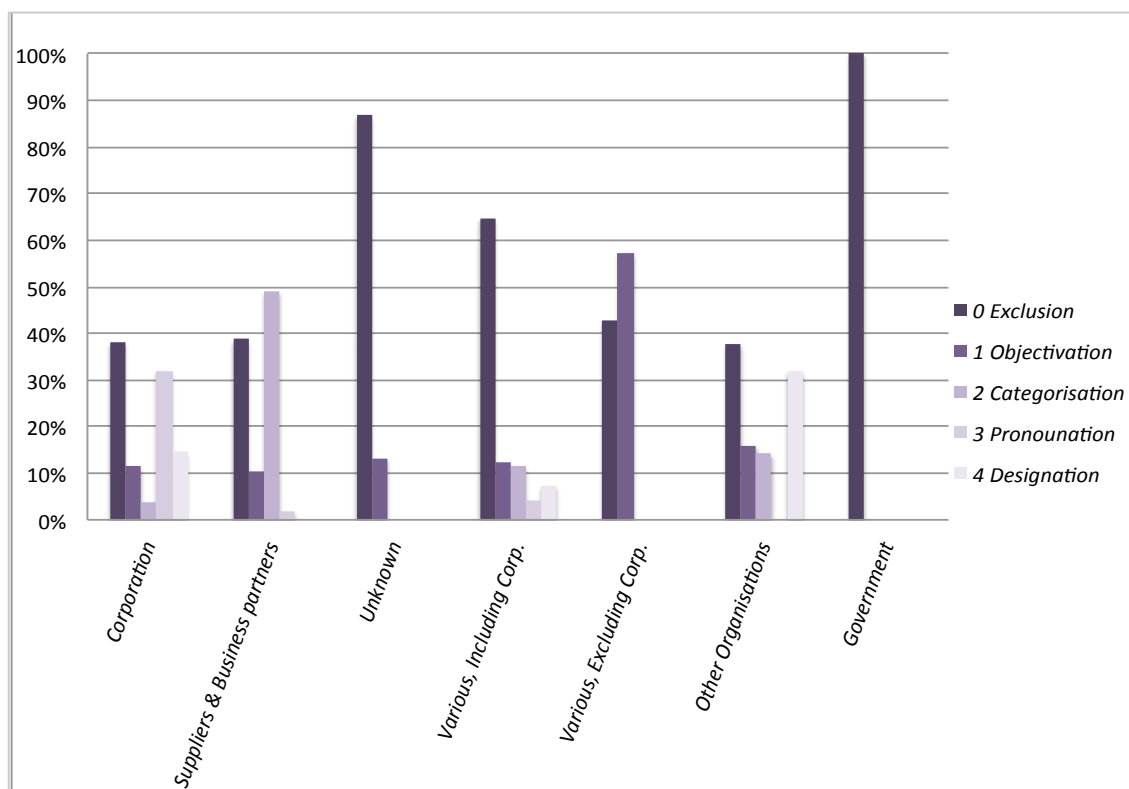


Table 28²⁸² and Figure 78 show that in the subcorpus:

- (i) *Corporation* (normalised count: 1051,4) is mainly represented through *Exclusion* (38,1%) and *Pronounation* (31,9%) followed by *Designation* (14,6%);
- (ii) *Suppliers & Business partners* (normalised count: 152,6) are represented on the SADIS mainly as *Categorisation* (48,9%) and *Exclusion* (38,7%) followed by *Objectivation* (10,4%), no case of *Designation* was found;
- (iii) unknown responsible social actors (normalised count: 10,5) are represented mostly as *Exclusion* (86,7%);
- (iv) if various social actors including the corporation (normalised count: 56,7) are presented as responsible, their representation mainly takes place as *Exclusion* (64,7%);
- (v) only three cases (normalised count: 0,9) of *Various, Excluding Corp.* were annotated, these as *Objectivation* and *Exclusion*;
- (vi) *Other Organisations* (normalised count: 22,5) are represented as *Exclusion* (37,8%) followed by *Designation* (32%), *Objectivation* (16%) and *Categorisation* (14,2%);
- (vii) finally, *Government* is only annotated twice (normalised count: 0,8) and in both cases represented as *Exclusion*.

Findings for a specific corporation or year might deviate considerably from these counts. Therefore, in the following, the linguistic representations for the social actors most frequently coded —*Corporation* (81,7%) and *Suppliers & Business partners* (11,8%)— are illustrated in more detail.

LINGUISTIC REPRESENTATION OF THE SOCIAL ACTOR **CORPORATION**

Table 29 provides the data of the Social Actor Representation for *Corporation* in percentages for each report. The *subcorpus* data row in Table 29, and subsequent tables and figures, refers to the average of the twelve reports. The three columns describing central tendencies (*mean*, *median*, and *mode*) in Table 29 make it

²⁸² The different shades in this and following tables are supposed to mark findings for better readability. The scale from lightest to darkest is: 0,0%, <5%, 5% to 9,9%, 10% to 14,9%, 15% to 20%, >20%.

possible to situate the representation of the social actor *Corporation* on the SADIS (see also Figure 80 below).

TABLE 29: Social Actor Representation for *Corporation*

Social Actor: <i>Corporation</i> on SADIS	SADIS					Total	absolute frequency	normalised frequency	mean	median	mode
	0 Exclusion	1 Objectivation	2 Categorisation	3 Pronounation	4 Designation						
subcorpus	38,1%	11,4%	3,9%	31,9%	14,6%	100%	2646	1051,5	1,73	2	0
IND_2002	66,7%	7,5%	2,2%	6,5%	17,2%	100%	93	33,1	1,00	0	0
IND_2007	55,6%	5,6%	2,2%	8,3%	28,3%	100%	180	44,1	1,48	0	0
IND_2011	56,5%	14,4%	6,5%	2,3%	20,4%	100%	216	57,5	1,16	0	0
HAM_2002	31,3%	8,8%	1,7%	31,7%	26,7%	100%	240	120,5	2,14	3	3
HAM_2007	21,2%	10,4%	3,3%	45,6%	19,5%	100%	307	120,1	2,32	3	3
HAM_2011	35,4%	7,7%	1,8%	50,0%	5,1%	100%	336	155,9	1,82	3	3
ADI_2002	32,4%	11,0%	7,5%	43,4%	5,8%	100%	173	85,9	1,79	2	3
ADI_2007	31,9%	19,7%	2,6%	36,2%	9,7%	100%	351	77,1	1,72	1	3
ADI_2011	62,9%	7,4%	3,1%	26,2%	0,4%	100%	256	119,5	0,94	0	0
PUM_2002	35,5%	18,3%	8,6%	18,3%	19,4%	100%	93	127,6	1,68	1	0
PUM_2008	26,1%	14,6%	3,9%	36,4%	18,9%	100%	280	78,4	2,08	3	3
PUM_2011	33,1%	11,6%	2,5%	28,9%	24,0%	100%	121	31,8	1,99	3	0

As can be seen from Table 29, and as will be further described below, the representation strategies for the social actor *Corporation* differ considerably among the companies under closer study.

Description

The next sections outline in detail the findings for the social actor *Corporation* on the SADIS; first of all, by company, observing the findings for the three reports of each corporation taken together; secondly, over time, i.e., examining whether and how the representation of the social actor *Corporation* changes over the ten-year period under study; thirdly, central tendencies for *Corporation* on the SADIS are visualised. Finally, *Pronounation* in Inditex reports is commented on.

By company

Figure 79 presents the findings for the social actor *Corporation* on the Social Actor Degree of Identification Scale by company (joined findings for the three reports of each company under closer analysis) through circles whose size corresponds to the findings; for instance, in the three Inditex reports taken together *Corporation* was represented in 58,7% of all cases as *Exclusion* (big circle, 5,9 cm, in Figure 79), and only in 5% as *Pronounation* (very small circle, 0,5 cm).

FIGURE 79: Social Actor Representation (SADIS) for *Corporation* in Inditex, H&M, Adidas, and Puma

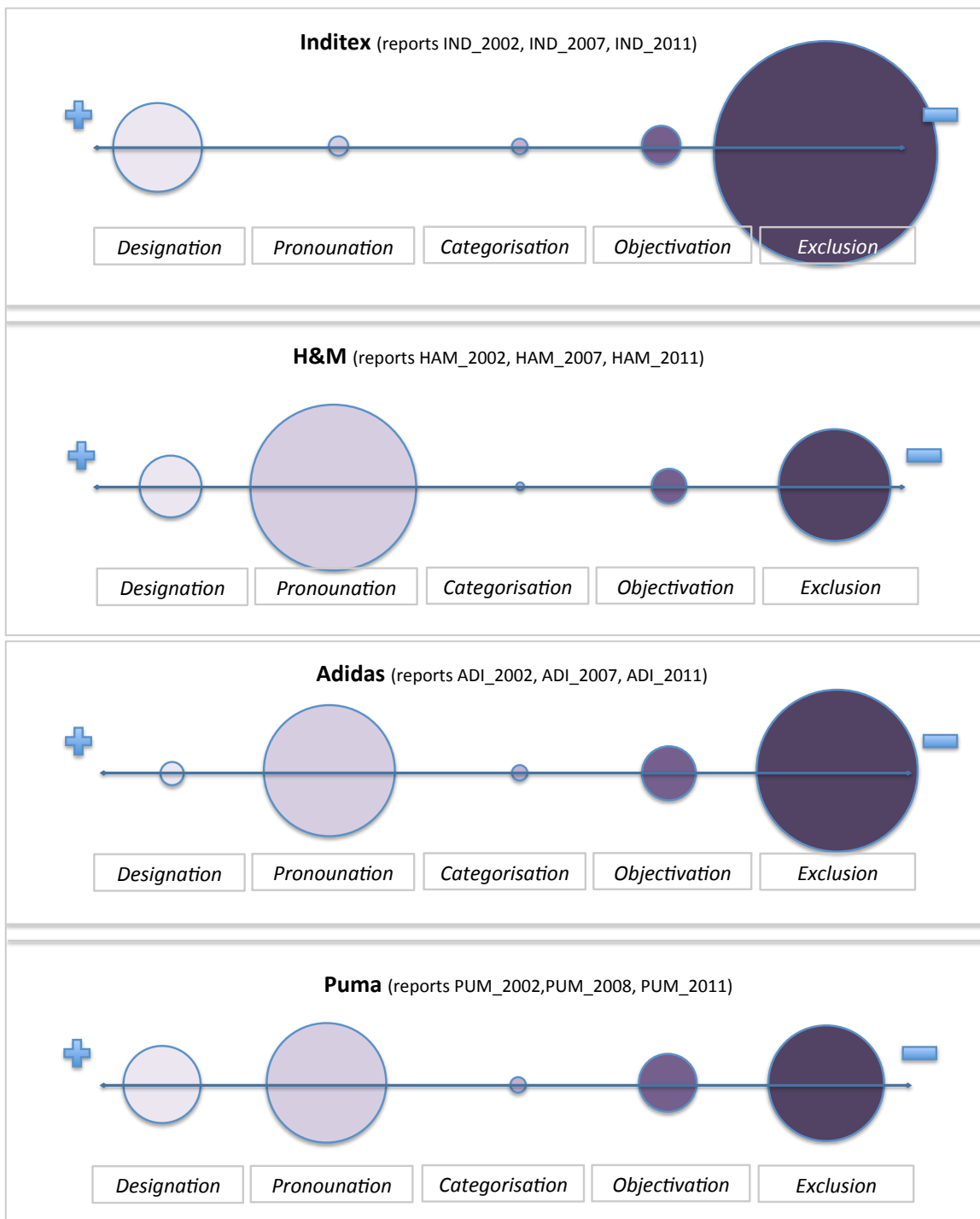


Figure 79 illustrates the various representation tendencies the corporations as text producers apply to represent themselves. As can be seen, Inditex, H&M, Adidas, and Puma represent the social actor *Corporation* quite differently.

Inditex in comparison to the other three **abstains largely from pronoun use** in order to refer to themselves. Inditex **resorts to *Exclusion*** more than the other companies do, and it also presents the **highest amount of *Designation***; therefore, their manner of social actor representation for *Corporation* is mainly distributed on the two extremes of SADIS. Examples for utterances coded as *Designation* and *Exclusion* from the analysed reports can be found in (180) and (181), respectively

(180) INDITEX does not employ anyone who is below the legal age. (IND_2002)

(181) Wastewater from all of our sites is dumped into sewage systems... (IND_2007)

H&M in comparison to Inditex bases their representation of the corporation much more on **pronoun use** (43%), such as in the following example (182).

(182) We recognise the rights of every child to be protected from economic exploitation and from performing any work that is likely to be hazardous or to interfere with the child's education... (HAM_2002)

Moreover, 16% of the representation of the corporation as the social actor in the three H&M reports is by *Designation* and nearly 30% through ***Exclusion***.

In the sports sector, **Adidas** relies on ***Pronounation*** (34%) and ***Exclusion*** (45%) in order to represent themselves in the three reports. In comparison to the other three companies under study Adidas' **use of proper names** (*Designation*) is with 4,6% surprisingly **low**.

Puma seems to be the corporation **without** a specific **tendency** to one or another representation mechanism for themselves: the four variants *Exclusion*, *Objectivation*, *Pronounation*, and *Designation* are represented each with at least 16%. The variant *Categorisation* is, actually low ($\leq 6,3\%$) in all four corporations for the representation of the corporation in CSR reports. Anyhow, below when discussing the SADIS for *Suppliers & Business partners* this variant is the most coded one.

Over time

In the following, changes over time in the representation of *Corporation* in each company are briefly pointed out. Table 29 above illustrates:

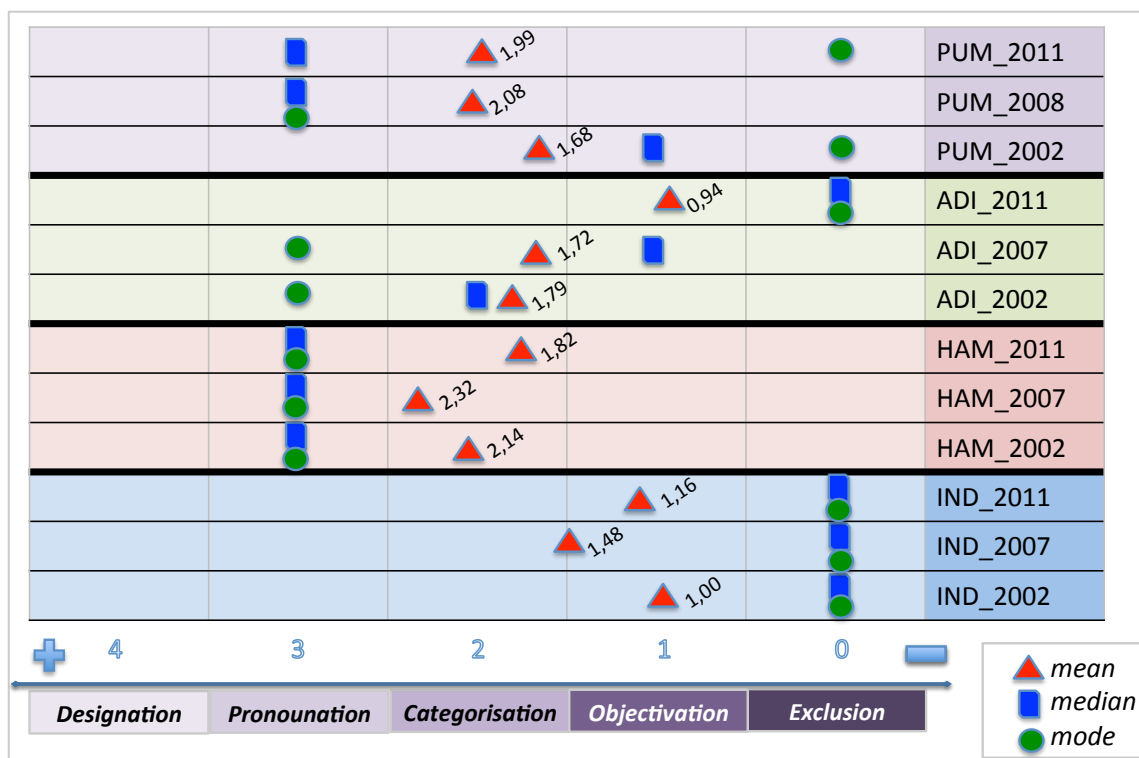
- Inditex
 - high amount of *Exclusion* slightly diminishes over time
 - *Objectivation* and *Categorisation* increase in 2011 report while reducing pronoun use (*Pronounation*)
- H&M
 - decreasing use of proper name (*Designation*)
 - increase in pronoun use

- Adidas
 - for 2011 *Exclusion* has doubled while pronoun use decreased and the use of their proper name nearly disappeared (0,4%).
- Puma
 - peak in *Pronounation* in 2008
 - *Objectivation* and *Categorisation* use diminish over time

Central tendencies

The following Figure 80 presents more graphically the central tendency measures from Table 29 above for *Corporation* on the SADIS.

FIGURE 80: Central tendencies for *Corporation* on the SADIS



The means, medians, and modes on the SADIS show the degree of identification of the corporation as responsible social actor in each report. For each of the three **Inditex** reports, the preferred mode of representing the corporation in utterances of prospective responsibility assumption is on the very lower end of the SADIS – i.e., the social actor degree of identification is **very low**. However, from the co- and context of the utterances under observation it mostly was possible to identify *Corporation* as the, presumably, responsible social actor. For the three **H&M** reports, the corporation was most identifiable as the social actor responsible in the 2007 report whereas there is a considerable **drop of visibility** in the 2011 report. For the three **Adidas** reports, with **each year** the median is one **less** on the SADIS and the difference between the means of 2002 and 2007 to the 2011 mean is the highest one found in comparison to the other

companies under closer study. For **Puma**, 2008 is the year in which the corporation is most identifiable as the responsible social actor.

Pronounation

Interesting to note for *Pronounation* —for which it was mainly expected to encounter the corporate ‘we’— is that in **Inditex** reports *Pronounation* is also coded for the third person singular pronoun ‘**it** instead of ‘we’. Utterance (183) presents an example.

(183) It is constantly making analyses to determine the issues and indicators it should report on...(IND_2011)

Apart from Inditex, also **Puma** makes use of the third person singular pronoun ‘it’ to refer to themselves:

(184) It is committed to working in ways that contribute to the world by supporting Creativity, Sustainability and Peace, and by staying true to the principals of being Fair, Honest, Positive and Creative in decisions made and actions taken. (PUM_2008)

The use of ‘it’ instead of ‘we’ does not modify the narrating style from first to third person point of view (see footnote 219).

Before summarising the so far said about the representation strategies for the social actor *Corporation*, the next section briefly examines *Suppliers & Business partners* on the SADIS.

LINGUISTIC REPRESENTATION OF THE SOCIAL ACTOR *SUPPLIERS & BUSINESS PARTNERS*

11,8% (normalised frequency: 152,5) of responsible social actors are coded as *Suppliers & Business partners* in the subcorpus. This social actor shows on the SADIS a quite different representation in comparison to *Corporation*. Table 30 presents the findings.

TABLE 30: Social Actor Representation for *Suppliers & Business partners*

Social Actor: <i>Suppliers & Business partners</i> on SADIS	SADIS					Total	absolute frequency	normalised frequency	mean	median	mode
	0 <i>Exclusion</i>	1 <i>Objectivation</i>	2 <i>Categorisation</i>	3 <i>Pronounation</i>	4 <i>Designation</i>						
subcorpus	38,7%	10,4%	48,9%	2,0%	0,0%	100%	345	152,6	1,15	2	2
IND_2002	26,3%	0,0%	63,2%	10,5%	0,0%	100%	19	6,8	1,58	2	2
IND_2007	33,3%	0,0%	66,7%	0,0%	0,0%	100%	30	7,4	1,34	2	2
IND_2011	0,0%	16,7%	50,0%	33,3%	0,0%	100%	6	1,6	2,17	2	2
HAM_2002	54,7%	5,3%	40,0%	0,0%	0,0%	100%	75	37,7	0,85	0	0
HAM_2007	9,1%	18,2%	68,2%	4,5%	0,0%	100%	22	8,6	1,68	2	2
HAM_2011	33,3%	16,7%	50,0%	0,0%	0,0%	100%	6	2,8	1,17	2	2
ADI_2002	36,5%	13,5%	48,1%	1,9%	0,0%	100%	52	25,8	1,15	2	2
ADI_2007	29,5%	3,3%	63,9%	3,3%	0,0%	100%	61	13,4	1,41	2	2
ADI_2011	12,1%	33,3%	51,5%	3,0%	0,0%	100%	33	15,4	1,45	2	2
PUM_2002	60,0%	5,0%	35,0%	0,0%	0,0%	100%	20	27,4	0,75	0	0
PUM_2008	14,3%	21,4%	64,3%	0,0%	0,0%	100%	14	3,9	1,50	2	2
PUM_2011	14,3%	14,3%	71,4%	0,0%	0,0%	100%	7	1,8	1,57	2	2

Table 30 illustrates that the social actor *Suppliers & Business partners* is mainly represented as **Categorisation** followed by **Exclusion**. The absence of **Exclusion** in IND_2011 presents a change in the representation strategy for the social actor *Suppliers & Business partners*. In the same vein, ADI_2011, HAM_2007, and the later Puma reports show the same pattern to present *Suppliers & Business partners* less as excluded. Nevertheless, the tendency is to generally not include this social actor as responsible one over time anymore. With a reduced frequency, it becomes more difficult to differentiate between patterns and findings due simply to chance.

IN BRIEF...

The aim of establishing the correlation between the variables Social Actor and their Social Actor Representation (SADIS) is to know *how the diverse responsible social actors are linguistically represented*. The **representation** strategies for the social actor *Corporation* differ among the four companies:

- Inditex relies on excluding (*Exclusion*) or naming (*Designation*) themselves—the two extremes of the SADIS—and abstains largely from pronoun use
- H&M bases their representation of the corporation mainly on pronoun use (*Pronounation*)—apart from *Exclusion*— and this in an increasing manner over time; H&M shows a decreasing use of their proper name (*Designation*)
- Adidas relies on *Pronounation* and *Exclusion* and mostly refrains from using their proper name (*Designation*) to refer to themselves
- Puma, in general terms, shows no specific tendency to one or another representation mechanism for themselves

In Inditex reports *Corporation* is least identifiable and in H&M reports most. Actually, in Adidas reports the possible identification of the corporation as the social actor responsible decreases over time; while Puma reports show, similar to H&M and Inditex, most visibility for *Corporation* in the 2007/08 reports.

Interestingly, the findings demonstrate that not all corporations opt for the corporate 'we' when using a pronoun. Mainly Inditex but also Puma reports present the third person singular pronoun 'it' to refer to the corporate agent.

- representation strategies for the social actor *Suppliers & Business partners* are mainly *Exclusion* and *Categorisation*; however, the percentage of *Exclusion* decreases over time in favour of *Objectivation* and *Categorisation*

Interestingly, comparing central tendencies for the representation of *Corporation* and *Suppliers & Business partners* shows that especially in the case of Inditex the latter yields higher results on the SADIS than the former; i.e., the corporation is less identifiable as the responsible social actor than the business partners they work with, specifically in IND_2002, IND_2011, and also in ADI_2011. The opposite takes place in H&M and Puma reports. It was demonstrated that the corporation becomes less identifiable in Adidas reports over time while the contrary is the case for their *Suppliers & Business partners*.

2.2.2 Social Actor * CSR topic

The research question of *which social actor is presented as responsible for which CSR topic* can be answered by observing the crosstabulation between Social Actor (Step 4) and CSR topic (Step 2) variables of the coding system. The following Table 31 provides the findings for this crosstabulation in the subcorpus.

TABLE 31: Crosstabulation Social Actor * CSR topic for subcorpus, ‘% within Social Actor’

Social Actor * CSR topic (subcorpus)		CSR topic											Total	normalised frequency	absolute frequency	
		Environment	Supply chain practices	Philanthropy	Customers	Employees	Strategy & Management	Communication & Engagement	Training	Audits	Compliance	Capacity building & Improvement				General
Social Actor	Corporation	16,0%	6,4%	6,1%	5,0%	5,9%	5,4%	21,6%	5,1%	9,7%	3,0%	8,5%	7,2%	100%	1051,4	2646
	Suppliers & Business partners	3,3%	41,1%	0,1%	2,7%	0,0%	6,7%	14,5%	0,5%	0,7%	23,4%	4,8%	2,3%	100%	152,6	345
	Unknown	2,5%	32,6%	0,0%	9,2%	4,4%	2,3%	7,6%	8,8%	23,4%	0,0%	9,2%	0,0%	100%	10,5	25
	Various, Including Corp.	16,2%	13,3%	11,0%	1,3%	0,4%	3,5%	19,3%	6,7%	11,8%	1,3%	11,9%	3,4%	100%	56,7	169
	Various, Excluding Corp.	0,0%	26,7%	0,0%	0,0%	0,0%	30,5%	0,0%	0,0%	0,0%	0,0%	0,0%	42,7%	100%	0,9	3
	Other Organisations	2,4%	4,4%	29,3%	0,0%	0,0%	1,1%	11,2%	2,2%	34,7%	2,5%	12,1%	0,0%	100%	22,5	72
	Government	34,9%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	65,1%	0,0%	100%	0,8	2

It should be noted that Table 31 presents ‘% within Social Actor’ (the values in a row add up to 100%) and not ‘% within CSR topic’. That is, the table demonstrates the distribution of CSR topics for each social actor but not the distribution of a CSR topic among social actors. For reasons of completeness, Table 32 below demonstrates ‘% within CSR topic’ in the subcorpus. Essential for the interpretation of findings in percentages is that normalised frequencies have to be taken into account; i.e., even though it might seem from Table 31 that *Government* is ascribed a lot of responsibility for *Capacity building & Improvement* this might not be significant or interpreted as a tendency since the amount of coded utterances for *Government* is extremely low (compare also to Table 32).

TABLE 32: Crosstabulation Social Actor * CSR topic for subcorpus, ‘%within CSR topic’

Social Actor * CSR topic (subcorpus)		CSR topic											normalised frequency	absolute frequency	
		Environment	Supply chain practices	Philanthropy	Customers	Employees	Strategy & Management	Communication & Engagement	Training	Audits	Compliance	Capacity building & Improvement			General
Social Actor	Corporation	91,7%	47,4%	83,1%	90,0%	98,9%	81,5%	86,2%	90,0%	85,0%	46,0%	83,1%	92,9%	1051,4	2646
	Suppliers & Business partners	2,7%	44,1%	0,3%	7,1%	0,0%	14,6%	8,4%	1,3%	0,8%	52,1%	6,8%	4,3%	152,6	345
	Unknown	0,1%	2,4%	0,0%	1,7%	0,7%	0,4%	0,3%	1,5%	2,1%	0,0%	0,9%	0,0%	10,5	25
	Various, Including Corp.	5,0%	5,3%	8,1%	1,2%	0,3%	2,8%	4,1%	6,3%	5,6%	1,0%	6,3%	2,4%	56,7	169
	Various, Excluding Corp.	0,0%	0,2%	0,0%	0,0%	0,0%	0,4%	0,0%	0,0%	0,0%	0,0%	0,0%	0,5%	0,9	3
	Other Organisations	0,3%	0,7%	8,6%	0,0%	0,0%	0,4%	1,0%	0,8%	6,5%	0,8%	2,5%	0,0%	22,5	72
	Government	0,1%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,5%	0,0%	0,8	2
Total		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	1295,3	3262

Tables 31 and 32 (see also Figures 81 and 82 below) provide a general impression of which social actor is in which amount responsible for the diverse CSR topics in the subcorpus: the corporation is in 90% or more of all coded utterances of a topic responsible for *Environment*, *Customers*, *Employees*, *Training*, and *General* whereas it seems that especially *Supply chain practices* and *Compliance* are the CSR topics often also being the responsibility of other social actors, mostly *Suppliers & Business partners*.

Figures 81 and 82 below visualise the data from Table 31 for the correlations between the social actor corporation (CP) and CSR topics and social actors others than the corporation (SAoCP) and CSR topics; i.e., the figures demonstrate the distribution of CSR topics for these social actors in the subcorpus.

FIGURE 81: Crosstabulation for the corporation (CP) and CSR topics for subcorpus

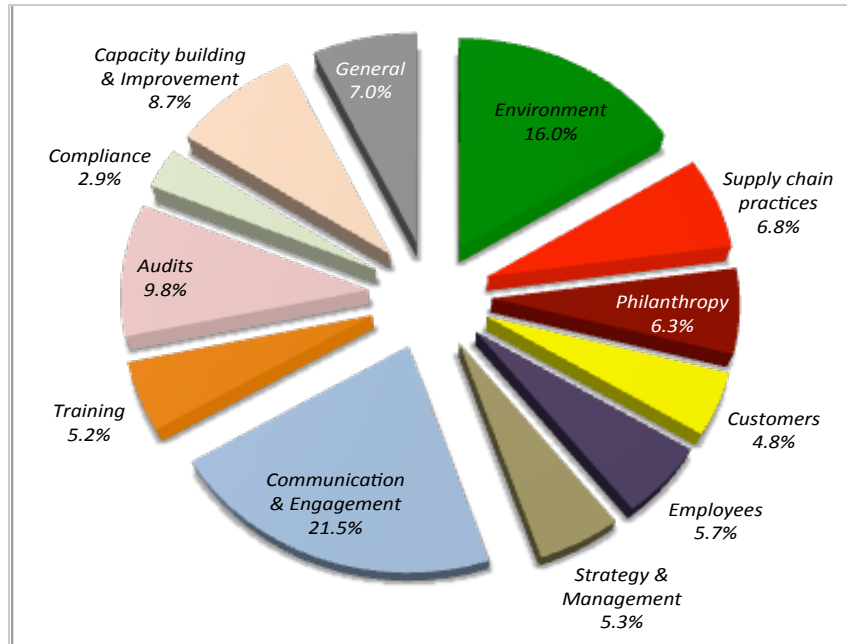
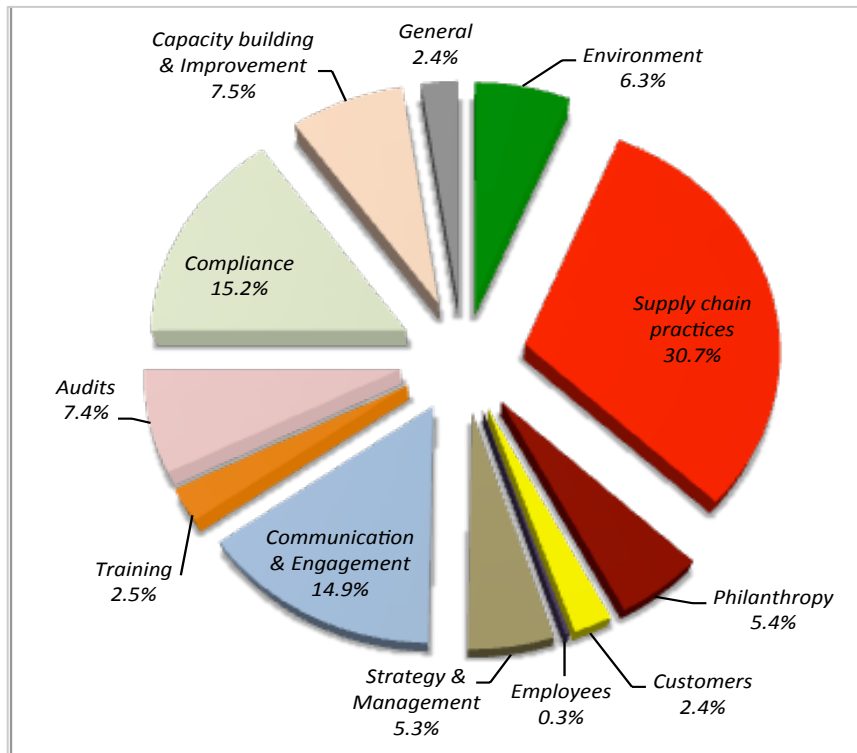


FIGURE 82: Crosstabulation for social actors others than the corporation (SAoCP) and CSR topics for subcorpus



Since the social actors *Unknown*, *Various*, *Excluding Corp.*, and *Government* are only scarcely annotated, in the next sections the social actors *Corporation*,

Suppliers & Business partners, Various, Including Corp., and Other Organisations are discussed in more detail for each report in relation to the CSR topics they are presented as responsible for.

CSR TOPICS FOR THE SOCIAL ACTOR *CORPORATION*

The following Table 33 demonstrates the findings for *Corporation* for each report under closer analysis, besides it includes the already presented findings for the subcorpus in order to observe possible tendencies or outstanding differences between reports.

TABLE 33: Distribution of CSR topics for the social actor *Corporation*

Social Actor: <i>Corporation</i>	CSR topic											Total	normalised frequency	absolute frequency	
	Environment	Supply chain practices	Philanthropy	Customers	Employees	Strategy & Management	Communication & Engagement	Training	Audits	Compliance	Capacity building & Improvement				General
subcorpus	16,0%	6,4%	6,1%	5,0%	5,9%	5,4%	21,6%	5,1%	9,7%	3,0%	8,5%	7,2%	100%	1051,4	2646
IND_2002	21,5%	2,2%	6,5%	3,2%	5,4%	3,2%	22,6%	3,2%	10,8%	7,5%	6,5%	7,5%	100%	33,1	93
IND_2007	20,0%	2,8%	10,0%	6,7%	5,0%	3,3%	23,9%	8,3%	5,0%	3,3%	6,1%	5,6%	100%	44,1	180
IND_2011	20,4%	5,1%	18,1%	7,9%	8,8%	3,2%	12,5%	5,6%	6,5%	1,4%	6,9%	3,7%	100%	57,5	216
HAM_2002	16,3%	14,6%	2,5%	12,9%	2,1%	3,8%	14,2%	5,0%	9,2%	2,9%	5,8%	10,8%	100%	120,5	240
HAM_2007	15,3%	5,5%	3,3%	7,8%	3,3%	5,2%	20,8%	5,9%	12,4%	2,3%	8,8%	9,4%	100%	120,2	307
HAM_2011	22,6%	4,2%	8,6%	4,8%	4,5%	3,0%	20,5%	3,9%	8,6%	2,1%	10,7%	6,5%	100%	155,9	336
ADI_2002	6,9%	8,1%	6,4%	1,7%	,6%	8,7%	31,8%	4,6%	11,0%	3,5%	11,6%	5,2%	100%	85,9	173
ADI_2007	8,0%	4,8%	12,5%	1,1%	13,7%	7,4%	25,9%	3,7%	7,1%	2,0%	8,3%	5,4%	100%	77,1	351
ADI_2011	16,0%	2,7%	1,6%	,8%	10,2%	14,1%	23,4%	5,5%	6,3%	3,1%	14,8%	1,6%	100%	119,5	256
PUM_2002	14,0%	11,8%	0,0%	5,4%	2,2%	2,2%	25,8%	6,5%	17,2%	5,4%	2,2%	7,5%	100%	127,6	93
PUM_2008	13,2%	2,9%	10,0%	1,1%	8,6%	4,6%	18,2%	4,3%	9,3%	2,5%	10,0%	15,4%	100%	78,4	280
PUM_2011	24,8%	1,7%	5,8%	,8%	23,1%	2,5%	17,4%	6,6%	5,0%	,8%	5,0%	6,6%	100%	31,8	121

Description

In the discussion of Step 2 findings above, it was pointed out that the topic **Environment**, in general terms, gains importance over the years and is mentioned more often in 2011 reports than in 2002 reports. This is, first of all, reflected in the findings for when *Corporation* is the responsible social actor for this topic especially for H&M, Adidas, and Puma.

Secondly, it was demonstrated that the amount of utterances coded as CSR topic **Supply chain practices** decreased considerably over the years in H&M, Adidas, and Puma, and slightly in Inditex. These Step 2 findings in combination with Step 4 findings for *Corporation* show the same tendency for H&M, Adidas, and Puma; however, in Inditex the

amount of utterances having the *Corporation* as the social actor responsible for *Supply chain practices* actually increased. This is because in Inditex reports the amount of utterances referring to this topic only decreased slightly over the years (from 8,9% in 2002 to 4,9% in 2011) while the social actor *Suppliers & Business partners* —who in the 2002 report was to 81,8% responsible for this topic— is described much less as responsible social actor over time (from 15,4% in 2002 to 2,4% in 2011); consequently, another social actor, *Corporation*, took over this responsibility. In other words, on the one hand, in all companies, especially Inditex, H&M, and Puma, the appearance of the social actor *Suppliers & Business partners* decreased considerably over time; on the other hand, the CSR topic *Supply chain practices* decreased too, yet not as much in Inditex as in the other companies, and this is why there is a shift in social actors – it is rather *Corporation* who is presented more and more as responsible for this topic. Example (185) from Inditex illustrates this shift:

(185) Inditex will not permit any form of forced or involuntary labour in the production centres... (IND_2007)

Interesting to observe is also how the percentage of utterances coded as ***Philanthropy*** increases considerably for IND_2011, while *Communication & Engagement* decreases. It was already shown that the *Philanthropy* topic gains importance for this corporation over time and, especially, in the 2011 report. Since *Corporation* is the social actor annotated for more than 80% of all coded utterances, the findings for the CSR topics in regard to *Corporation* as the responsible social actor are quite similar for many topics to Step 2 findings (CSR topic) (s.s. IV.2.1.2 above).

As is demonstrated in the next sections, *Compliance*, apart from *Supply chain practices*, is a topic that is less presented as responsibility of *Corporation*.

CSR TOPICS FOR THE SOCIAL ACTOR *SUPPLIERS & BUSINESS PARTNERS*

Table 34 presents the findings for the social actor *Suppliers & Business partners* in relation to CSR topics.

TABLE 34: Distribution of CSR topics for the social actor *Suppliers & Business partners*

Social Actor: <i>Suppliers & Business partners</i>	CSR topic												Total	normalised frequency	absolute frequency
	<i>Environment</i>	<i>Supply chain practices</i>	<i>Philanthropy</i>	<i>Customers</i>	<i>Employees</i>	<i>Strategy & Management</i>	<i>Communication & Engagement</i>	<i>Training</i>	<i>Audits</i>	<i>Compliance</i>	<i>Capacity building & Improvement</i>	<i>General</i>			
subcorpus	3,3%	41,1%	0,1%	2,7%	0,0%	6,7%	14,5%	0,5%	0,7%	23,4%	4,8%	2,3%	100%	152,6	345
IND_2002	0,0%	47,4%	0,0%	0,0%	0,0%	0,0%	26,3%	0,0%	0,0%	26,3%	0,0%	0,0%	100%	6,8	19
IND_2007	0,0%	46,7%	0,0%	3,3%	0,0%	0,0%	13,3%	0,0%	3,3%	33,3%	0,0%	0,0%	100%	7,4	30
IND_2011	0,0%	16,7%	0,0%	16,7%	0,0%	0,0%	16,7%	0,0%	16,7%	16,7%	0,0%	0,0%	100%	1,6	6
HAM_2002	6,7%	57,3%	0,0%	4,0%	0,0%	1,3%	14,7%	1,3%	1,3%	10,7%	0,0%	2,7%	100%	37,7	75
HAM_2007	9,1%	0,0%	0,0%	0,0%	0,0%	18,2%	36,4%	0,0%	0,0%	18,2%	18,2%	0,0%	100%	8,6	22
HAM_2011	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	16,7%	0,0%	0,0%	66,7%	16,7%	0,0%	100%	2,8	6
ADI_2002	0,0%	48,1%	0,0%	1,9%	0,0%	9,6%	17,3%	0,0%	0,0%	13,5%	5,8%	3,8%	100%	25,8	52
ADI_2007	4,9%	42,6%	1,6%	1,6%	0,0%	14,8%	4,9%	0,0%	0,0%	19,7%	4,9%	4,9%	100%	13,4	61
ADI_2011	0,0%	3,0%	0,0%	0,0%	0,0%	18,2%	6,1%	0,0%	0,0%	66,7%	6,1%	0,0%	100%	15,4	33
PUM_2002	0,0%	55,0%	0,0%	5,0%	0,0%	0,0%	10,0%	0,0%	0,0%	25,0%	5,0%	0,0%	100%	27,4	20
PUM_2008	0,0%	7,1%	0,0%	0,0%	0,0%	21,4%	21,4%	7,1%	0,0%	14,3%	7,1%	21,4%	100%	3,9	14
PUM_2011	57,1%	14,3%	0,0%	0,0%	0,0%	0,0%	14,3%	0,0%	0,0%	0,0%	14,3%	0,0%	100%	1,8	7

On the first glance, apart from *Communication & Engagement*, the *Supply chain practices* and *Compliance* topic stand out in Table 34.

Description

Interestingly, for the 2002 reports of all corporations (and also the 2007 ones of Inditex and Adidas) more than 40% of *Suppliers & Business partners'* responsibilities refer to *Supply chain practices* such as in utterance (186).

(186) Weekly working time must not exceed the legal limit, and overtime work should always be voluntary and properly compensated. (HAM_2002)

This percentage drops considerably over time to as low as 0% in H&M. H&M, over the years, seems to demand less from *Suppliers & Business partners* in *Supply chain practices* —basically, dropping the topic— and, in turn, more in topics such as *Compliance* and *Capacity building & Improvement*. Something similar occurs for Adidas: in the 2011 report they suddenly drop the *Supply chain practice* topic for this social actor (and also reduce it in general terms) and start demanding more *Compliance* and *Strategy & Management* such as in utterance (187).

(187) Factories are required to prepare and keep updated a three-year strategic compliance plan (SCP) that directs their internal efforts to comply with the adidas Group Workplace Standards, through the development of sound management systems, monitoring processes and training. (ADI_2011)

Findings in the topics **Communication & Engagement** and *Capacity building & Improvement* show that the corporations as text producers also seem to encourage *Suppliers & Business partners* to engage and improve, such as in (188).

(188) The managers of the External Manufacturers and Workshops shall inform their employees about the contents of this Code of Conduct. (IND_2002)

However, the topic **Training** is barely coded for this social actor.

Moreover, *Suppliers & Business partners* are barely demanded to do something for the **Environment**²⁸³, which is surprising since many infringements seem to occur in the supply chain, for instance in the amount of chemicals drained into rivers. However, such is often coded under *Compliance*, as in example (189).

(189) Our suppliers must comply with all applicable environmental laws and regulations in the country of operation. (HAM_2002)

CSR TOPICS FOR THE SOCIAL ACTOR *VARIOUS, INCLUDING CORP.*

Findings outlining for which CSR topics, and with which distribution, the social actor *Various, Including Corp.* is presented as responsible in the twelve reports are shown in Table 35.

Table 35: Distribution of CSR topics for the social actor *Various, Including Corp.*

Social Actor: <i>Various, Including Corp.</i>	CSR topic												Total	normalised frequency	absolute frequency
	<i>Environment</i>	<i>Supply chain practices</i>	<i>Philanthropy</i>	<i>Customers</i>	<i>Employees</i>	<i>Strategy & Management</i>	<i>Communication & Engagement</i>	<i>Training</i>	<i>Audits</i>	<i>Compliance</i>	<i>Capacity building & Improvement</i>	<i>General</i>			
subcorpus	16,2%	13,3%	11,0%	1,3%	,4%	3,5%	19,3%	6,7%	11,8%	1,3%	11,9%	3,4%	100%	56,7	169
IND_2002	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	50,0%	0,0%	33,3%	0,0%	16,7%	0,0%	100%	2,1	6
IND_2007	11,9%	9,0%	9,0%	1,5%	0,0%	1,5%	31,3%	3,0%	13,4%	1,5%	17,9%	0,0%	100%	16,4	67
IND_2011	0,0%	0,0%	52,6%	0,0%	0,0%	0,0%	10,5%	0,0%	21,1%	0,0%	10,5%	5,3%	100%	5,1	19
HAM_2002	8,3%	50,0%	0,0%	0,0%	0,0%	8,3%	0,0%	8,3%	16,7%	0,0%	8,3%	0,0%	100%	6,0	12
HAM_2007	11,1%	0,0%	11,1%	0,0%	0,0%	0,0%	11,1%	33,3%	0,0%	0,0%	33,3%	0,0%	100%	3,5	9
HAM_2011	20,0%	0,0%	20,0%	0,0%	0,0%	10,0%	0,0%	20,0%	0,0%	0,0%	0,0%	30,0%	100%	4,6	10
ADI_2002	28,6%	0,0%	0,0%	0,0%	0,0%	0,0%	28,6%	14,3%	28,6%	0,0%	0,0%	0,0%	100%	3,5	7
ADI_2007	0,0%	0,0%	0,0%	0,0%	16,7%	0,0%	16,7%	16,7%	33,3%	0,0%	16,7%	0,0%	100%	1,3	6
ADI_2011	33,3%	0,0%	0,0%	11,1%	0,0%	11,1%	22,2%	0,0%	0,0%	11,1%	11,1%	0,0%	100%	4,2	9
PUM_2002	66,7%	0,0%	0,0%	0,0%	0,0%	0,0%	33,3%	0,0%	0,0%	0,0%	0,0%	0,0%	100%	4,1	3
PUM_2008	6,3%	56,3%	6,3%	0,0%	0,0%	6,3%	6,3%	0,0%	0,0%	0,0%	12,5%	6,3%	100%	4,5	16
PUM_2011	0,0%	40,0%	40,0%	0,0%	0,0%	0,0%	0,0%	0,0%	20,0%	0,0%	0,0%	0,0%	100%	1,3	5

²⁸³ The eye-catching 57,1% in Table 34 for PUM_2011 correspond to only three coded utterances.

Actually, the majority of coded utterances with this social actor (nearly 40%) can be found in **Inditex's 2007 report**, as was pointed out already above. Therefore, the absolute frequencies in other reports are quite low (≤ 19) which, again, has to be taken into account when interpreting the percentages in Table 35; for instance, the seemingly high 66,7% for *Environment* in PUM_2002 correspond to only two utterances (absolute frequency).

Description

Such as *Corporation*, this social actor is presented as responsible in different amounts for all CSR topics defined for this study. As might be expected, **Communication & Engagement** is the topic most frequently coded due to utterances such as (190).

(190) These platforms [working groups made up of international representatives of the third sector, local and international business organisations and trade unions] are, ultimately, responsible for facilitating cooperation between their participants to promote environments of open collaboration. (IND_2007)

Moreover, interesting seem the relatively high findings for **Supply chain practices** in HAM_2002 and PUM_2008. (191) is an example utterances from HAM_2002:

(191) This project [organised by Impactt, a UK based organisation specialising in improving labour standards, in partnership with Chinese institutions and a group of 5 purchasing companies - Debenhams, H&M, New Look, Pentland and Sainsbury], as the name reveals, is trying to improve the situation regarding excessive and compulsory overtime. (HAM_2002)

Actually, the high amount of utterances coded as *Supply chain practices* for the social actor *Various, Including Corp.* in PUM_2008 is due to Puma stating as a introductory sentence to their Code of Conduct that “we share with our partners a commitment to high ethical standards and guarantee the following Code of Conduct”, which made me doubt during coding if only Puma or Puma and its partners guarantee the Code of Conduct. Therefore, the Code of Conduct was mainly coded as responsibility of *Various, Including Corp.*

The 52,6% in IND_2011 for **Philanthropy** can be explained with that Inditex in their philanthropic endeavours seems to often collaborate with other organisations (as was described for IND_2007) in the sense of providing money for their work:

CSR TOPICS FOR THE SOCIAL ACTOR OTHER ORGANISATIONS

Finally, it is shown for which CSR topics the social actor *Other Organisations* is responsible. Absolute frequency for utterances coded with this social actor is as low as 72 and, again, 47% of them appear in IND_2007. Table 36 presents the findings.

TABLE 36: Distribution of CSR topics for the social actor *Other Organisations*

Social Actor: <i>Other Organisations</i>	CSR topic												Total	normalised frequency	absolute frequency
	Environment	Supply chain practices	Philanthropy	Customers	Employees	Strategy & Management	Communication & Engagement	Training	Audits	Compliance	Capacity building & Improvement	General			
subcorpus	2,4%	4,4%	29,3%	0,0%	0,0%	1,1%	11,2%	2,2%	34,7%	2,5%	12,1%	0,0%	100%	22,5	72
IND_2002	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	25,0%	0,0%	75,0%	0,0%	0,0%	0,0%	100%	1,4	4
IND_2007	0,0%	0,0%	70,6%	0,0%	0,0%	2,9%	0,0%	0,0%	17,6%	0,0%	8,8%	0,0%	100%	8,3	34
IND_2011	50,0%	0,0%	25,0%	0,0%	0,0%	0,0%	0,0%	0,0%	25,0%	0,0%	0,0%	0,0%	100%	1,1	4
HAM_2002	0,0%	20,0%	0,0%	0,0%	0,0%	0,0%	0,0%	20,0%	0,0%	0,0%	60,0%	0,0%	100%	2,5	5
HAM_2007	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	50,0%	0,0%	50,0%	0,0%	0,0%	0,0%	100%	2,4	6
HAM_2011	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	75,0%	0,0%	25,0%	0,0%	100%	1,9	4
ADI_2002	0,0%	20,0%	0,0%	0,0%	0,0%	0,0%	20,0%	0,0%	60,0%	0,0%	0,0%	0,0%	100%	2,5	5
ADI_2007	0,0%	0,0%	33,3%	0,0%	0,0%	0,0%	16,7%	0,0%	50,0%	0,0%	0,0%	0,0%	100%	1,3	6
ADI_2011	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0	0
PUM_2002	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0	0
PUM_2008	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	25,0%	0,0%	25,0%	50,0%	0,0%	0,0%	100%	1,1	4
PUM_2011	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0	0

Description

If *Other Organisations* appears in a report as responsible social actor, they are mainly described as responsible for **Philanthropy** and **Audits**. This is principally again due to **Inditex** describing in its **2007** report how they support other organisations in their philanthropic efforts, and due to Inditex not carrying out the audits only by themselves but rather instructing others to do so as they state in IND_2007:

Inditex regularly implements procedures for auditing and control of compliance with the code of conduct by its suppliers. International institutions and independent auditors are those responsible for carrying out these periodical audits based on international standards such as the Base Code of Ethical Trading Initiative, ILO and United Nations agreements and the 10 principles of the Global Compact, among others.

IN BRIEF...

Section IV.2.2.2 examines the correlation between the variables Social Actor (Step 4) and CSR topic (Step 2) with the objective to answer *which social actor is presented as responsible for which CSR topic*. Findings to highlight are:

- for the social actor *Corporation*

- ◇ *Corporation* is in 90% or more of all coded utterances of a topic responsible for **Environment, Customers, Employees, Training, and General**

- ◇ towards the end of the time period under study, Inditex takes over the responsibility for *Supply chain practices* which before was rather ascribed to *Suppliers & Business partners*
- ◇ H&M, Adidas, and Puma mention *Environment* considerably more frequently in 2011 than they did in former years; Inditex, in turn, shows high and stable frequency findings for *Environment* for all three years under closer analysis
- ◇ Inditex seems to focus their responsibility assumption in the 2011 report on *Philanthropy*
- ◇ Puma in the 2011 report shows high findings for *Employees* in comparison to former reports, and in comparison to the other corporations
- for the social actor *Suppliers & Business partners*
 - ◇ often presented as responsible for the *Supply chain practices* and *Compliance* topics
 - ◇ for the 2002 reports of all corporations (and also the 2007 ones of Inditex and Adidas) more than 40% of *Suppliers & Business partners'* responsibilities refer to *Supply chain practices*; this percentage drops considerably over time to as low as 0% in H&M
- nearly half of the utterances coded with *Various, Including Corp. and Other Organisations* are coded in Inditex's 2007 report for topics such as *Communication & Engagement* and *Capacity building & Improvement* for the former and *Philanthropy* and *Audits* for the latter

After having seen which social actor is responsible for which CSR topic, the next section focuses on the force of responsibility assumption in relation to CSR topic.

2.2.3 CSR topic * SPFCR

The present section outlines the findings for observing the variables CSR topic (Step 2) and Scale of Pragmatic Force of Corporate Responsibility (Step 5) in relation to each other in order to answer the research question *with which degree of force does the corporation assume responsibility for each CSR topic*; in other words, it is asked how CSR topics are distributed on the SPFCR. For instance, it might result that the corporation mostly promises when assuming responsibility for their customers, yet they only express their plans when talking about the environment. Table 37 illustrates the findings for the subcorpus.

TABLE 37: Crosstabulation CSR topic * SPFCR for the subcorpus

CSR topic * SPFCR (subcorpus)		SPFCR										Total	normalised frequency	absolute frequency	mean
		9 High Commissive	8 Mid Commissive	7 Low Commissive	6 Intention	5 Volition	4 Meditative	3 Low Directive	2 Mid Directive	1 High Directive	0 Refusal				
CSR topic	Environment	2,4%	11,6%	36,6%	40,6%	2,5%	2,5%	1,3%	0,4%	1,1%	0,5%	100%	183,5	461	6,43
	Supply chain practices	3,8%	11,3%	23,1%	12,3%	0,8%	1,9%	9,0%	18,0%	19,4%	0,2%	100%	142,3	308	4,55
	Philanthropy	5,1%	5,9%	60,2%	17,2%	0,0%	2,1%	5,1%	4,1%	0,3%	0,0%	100%	77,0	252	6,50
	Customers	10,5%	17,4%	48,7%	12,6%	2,9%	0,0%	0,4%	0,0%	7,5%	0,0%	100%	58,0	133	6,74
	Employees	4,2%	8,4%	59,8%	16,9%	5,3%	5,4%	0,4%	0,0%	0,0%	0,0%	100%	63,1	194	6,74
	Strategy & Management	4,0%	8,1%	36,8%	31,4%	1,4%	3,2%	7,3%	1,3%	6,7%	0,0%	100%	69,8	182	5,96
	Communication & Engagement	4,5%	10,3%	47,5%	22,9%	1,5%	3,5%	2,8%	1,3%	5,7%	0,0%	100%	263,6	654	6,31
	Training	2,0%	21,4%	46,3%	25,8%	2,1%	0,4%	0,5%	1,7%	0,0%	0,0%	100%	60,1	149	6,84
	Audits	1,6%	18,3%	48,7%	21,6%	0,2%	1,1%	4,5%	3,1%	0,0%	0,4%	100%	120,0	284	6,56
	Compliance	4,8%	13,6%	18,9%	7,7%	1,4%	0,7%	17,4%	9,8%	25,7%	0,0%	100%	68,6	155	4,38
	Capacity building & Improvement	2,6%	8,1%	45,0%	26,0%	3,7%	4,3%	4,0%	3,9%	2,4%	0,0%	100%	107,5	282	6,18
	General	8,8%	18,9%	46,2%	5,2%	7,6%	8,5%	1,8%	3,0%	0,0%	0,0%	100%	81,8	208	6,68

As demonstrated by Table 37, situating utterances expressing a specific CSR topic on the SPFCR reveals that CSR topics are presented with different degrees of force, which implies that the corporation would assume more responsibility for some topics than for others.

In order to evaluate the findings from this crosstabulation, tables reflecting each CSR topic in each of the twelve reports were elaborated and consulted for the description of findings in the next sections. For reasons of conciseness they are not included since, I believe, most of the information provided by those tables, and the information of prevailing interest in order to answer the research question, can be extracted from the summarising Table 38, Table 39, Figure 83, and Figure 84 below. Attention is drawn specifically, on the one hand, to the *mean* each topic presents in each report on the SPFCR (Table 38, Figure 83, Figure 84) and, on the other hand, to how much explicit responsibility —viz., the findings for *Mid* and

High Commissives on the SPFCR— is taken on for each topic by the corporation (Table 39).

The following Table 38 illustrates for each of the twelve reports the CSR topics ordered by their means on the SPFCR. That is, for instance, in IND_2002 *Customers* reached with 7,67 the highest mean on the SPFCR —the corporation assumes most responsibility for this topic in this report— whereas the lowest mean was calculated for *Supply chain practices* (it was already shown that this topic is mainly diverted to other social actors in 2002 reports). The colouring and ordering of each topic is supposed to help visualising the findings. The field ‘Total’ was left in and included in the ordering process to show what the average of the whole report is on the SPFCR, and where it would be situated in comparison to topics. The ‘Total’ then corresponds to the SPFCR mean of each report seen in section IV.2.1.5 above.

TABLE 38: CSR topics ordered by their SPFCR means for each report

subcorpus	Inditex				H&M				Acidas				Puma					
	2002		2007		2011		2002		2007		2011		2002		2008		2011	
	topic	mean	topic	mean	topic	mean	topic	mean	topic	mean	topic	mean	topic	mean	topic	mean	topic	mean
Training (TR)	CU	7,67	GE	7,50	GE	7,11	PH	7,33	CU	7,46	TR	7,18	EM	7,00	TR	7,14	PH	7,50
Employees (EM)	EM	7,40	EM	7,11	CU	7,06	EM	7,20	TR	7,33	GE	6,68	PH	6,91	EM	7,08	CU	7,33
Customers (CU)	EN	6,75	CU	7,00	EM	6,95	AU	6,72	GE	7,23	PH	6,58	EN	6,79	CU	6,80	GE	6,75
General (GE)	SM	6,67	EN	6,77	PH	6,90	CU	6,60	SP	7,06	CE	6,57	TR	6,78	AU	6,80	CI	6,50
Audits (AU)	GE	6,57	TR	6,59	SM	6,86	TR	6,53	EM	6,80	SM	6,55	CE	6,31	CE	6,74	CE	6,48
Philanthropy (PH)	CI	6,43	CE	6,54	TR	6,83	SM	6,45	AU	6,78	Total	6,42	AU	6,25	PH	6,70	TR	6,36
Environment (EN)	TR	6,33	CI	6,27	Total	6,72	GE	6,07	PH	6,73	AU	6,41	CU	5,75	CI	6,61	EM	6,23
Communication & Engagement (CE)	PH	5,83	SM	5,89	SP	6,67	EN	5,84	Total	6,59	EM	6,38	GE	5,64	GE	6,27	EN	6,18
Capacity building & Improvement (CI)	AU	5,81	Total	5,87	CI	6,67	CI	5,79	EN	6,58	EN	6,37	Total	5,55	EN	6,16	Total	6,03
Total	Total	5,79	AU	5,69	EN	6,53	Total	5,59	CE	6,17	SP	6,36	SM	5,50	Total	6,12	SP	5,90
Strategy & Management (SM)	CE	5,70	PH	4,58	CE	6,50	CE	5,53	CI	6,12	CU	6,29	CI	5,46	SM	5,49	SM	5,86
Supply chain practices (SP)	CO	4,75	CO	4,00	AU	6,45	SP	4,34	SM	6,00	CI	6,05	CO	4,23	CO	3,53	AU	5,85
Compliance (CO)	SP	2,82	SP	3,85	CO	5,75	CO	4,20	CO	5,27	CO	5,18	SP	3,27	SP	3,26	CO	3,87

Table 38²⁸⁴ shows that in the subcorpus *Training* is the CSR topic for which corporations on average (subcorpus) take on most responsibility, followed by *Employees* and *Customers*, least responsibility is assumed for *Supply chain practices* and *Compliance*, which are more frequently diverted to other social actors (s.s. IV.2.2.2) and, therefore, coded at the lower *Directive* end of the SPFCR. However, each report might yield rather different findings. For instance, *Customers* is quite down the scale in HAM_2011 and *Supply chain practices* quite up in HAM_2007; Puma seems to commit with a lesser degree of force to *Customers* than the other companies do, but more to *Audits*; the corporations Inditex, H&M, and Adidas assume responsibility for *Philanthropy* with a lower degree in 2007 than in other years, etc.

The following Table 39 demonstrates how much explicit responsibility (*Mid* and *High Commissives*) the corporations assume for a specific CSR topic in each report. Findings in Table 39 are presented in percentages; for instance, the 25% for *Environment* in IND_2002 mean that 25% of all utterances coded as *Environment* in IND_2002 express explicit responsibility assumption (20% in *Mid Commissive* and 5% in *High Commissive*).

²⁸⁴ When observing Table 38 care has to be taken to not over-interpret the ordering of CSR topics on the SPFCR without taking into account the actual mean. For instance, between PUM_2002 and PUM_2008 visually it seems that *Customers* is lower down the scale in 2008; however, the mean for 2008 is actually higher than for 2002.

TABLE 39: Explicit responsibility assumption for each CSR topic by report

CSR topic * explicit responsi- bility assumption	total SPFCR 8+9 in report	Environment	Supply chain practices	Philanthropy	Customers	Employees	Strategy & Management	Communication & Engagement	Training	Audits	Compliance	Capacity building & Improvement	General
IND_2002	13,0%	25,0%	9,1%	0,0%	33,3%	20,0%	33,3%	6,7%	0,0%	0,0%	16,7%	0,0%	42,9%
IND_2007	12,4%	13,6%	15,4%	2,1%	21,4%	22,2%	0,0%	13,2%	11,8%	7,7%	17,6%	15,4%	30,0%
IND_2011	13,8%	10,6%	25,0%	14,0%	27,8%	15,8%	14,3%	3,3%	8,3%	10,0%	50,0%	16,7%	11,1%
HAM_2002	16,0%	13,3%	15,7%	16,7%	20,0%	20,0%	9,1%	15,6%	20,0%	16,0%	26,7%	10,5%	14,3%
HAM_2007	22,6%	20,0%	35,3%	9,1%	37,5%	20,0%	20,0%	9,2%	42,9%	22,0%	36,4%	20,6%	33,3%
HAM_2011	11,9%	9,0%	0,0%	3,2%	23,5%	6,3%	9,1%	12,9%	41,2%	15,6%	18,2%	2,6%	20,0%
ADI_2002	17,2%	21,4%	4,9%	9,1%	25,0%	0,0%	15,0%	20,9%	33,3%	29,2%	7,7%	12,5%	27,3%
ADI_2007	16,5%	9,7%	9,3%	12,8%	80,0%	14,3%	5,7%	21,9%	28,6%	20,0%	15,8%	15,2%	22,7%
ADI_2011	8,2%	4,5%	10,0%	25,0%	33,3%	11,5%	7,0%	9,4%	7,1%	0,0%	9,7%	9,5%	0,0%
PUM_2002	19,8%	13,3%	22,7%	0,0%	33,3%	0,0%	0,0%	14,8%	16,7%	31,3%	20,0%	0,0%	28,6%
PUM_2008	24,4%	31,6%	11,1%	20,7%	33,3%	4,2%	27,8%	24,6%	0,0%	29,6%	27,3%	9,7%	46,8%
PUM_2011	26,3%	20,0%	20,0%	44,4%	0,0%	17,9%	66,7%	25,0%	37,5%	57,1%	0,0%	14,3%	37,5%

For reasons of comparison, the first percentage column in Table 39 repeats from Table 27 in section IV.2.1.5 which percentage of all annotated utterances in a report was coded as explicit responsibility assumption by the corporation. For instance, in IND_2002 13% of all coded utterances were coded as such. In fact, Table 39 can illustrate, on the one hand, that Inditex in 2002 explicitly assumes more responsibility for *Environment* (25%) than it does for *Supply chain practices* (9,1%), for example; on the other hand, it also shows that Inditex in 2002 takes on above average (13%) explicit responsibility for *Environment* (25%).

DESCRIPTION

The following two Figures 83 and 84 situate graphically each CSR topic (through their *means*) on the SPFCR for each report. For reasons of clarity the twelve topics were divided into two blocks: *Environment, Supply chain practices, Philanthropy, Customers, Employees, and Strategy & Management* in Figure 83; *Communication & Engagement, Training, Audits, Compliance, Capacity building & Improvement, and General* in Figure 84.

FIGURE 83: The means of each CSR topic on the SPFCR (I)

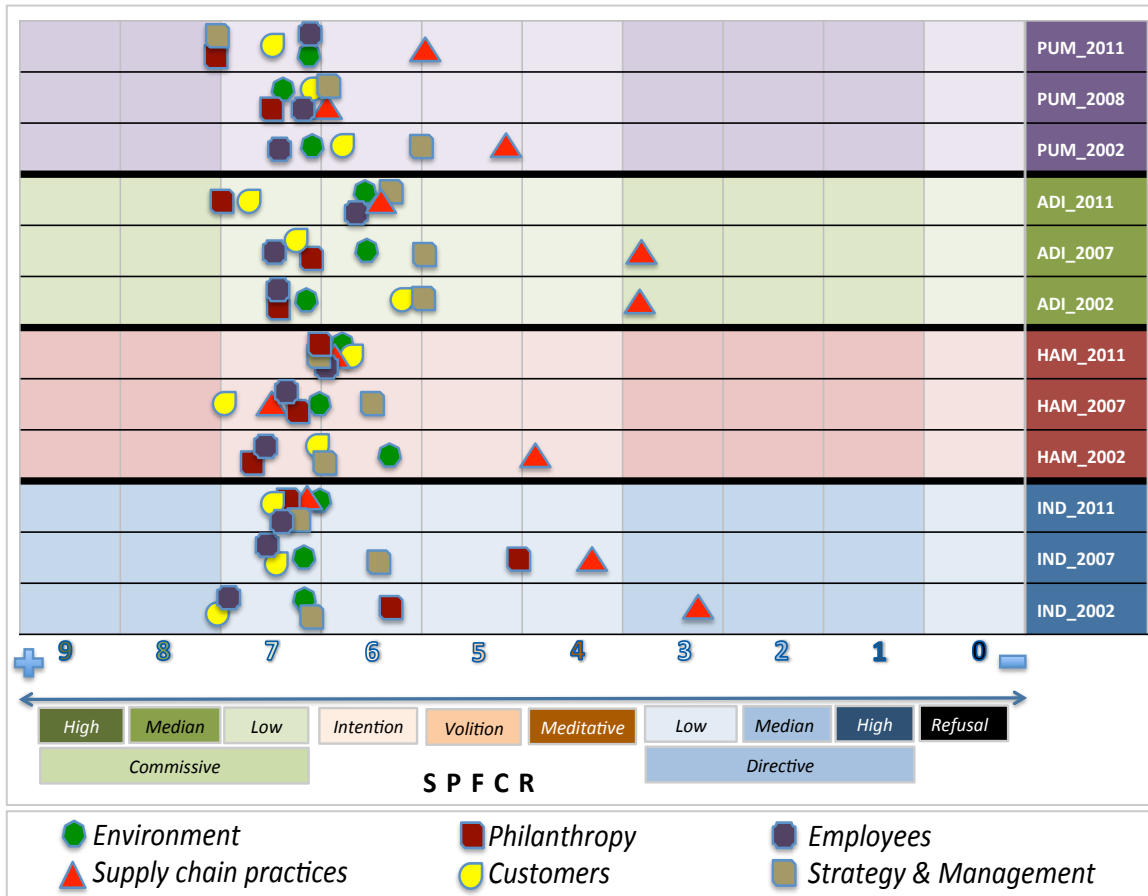
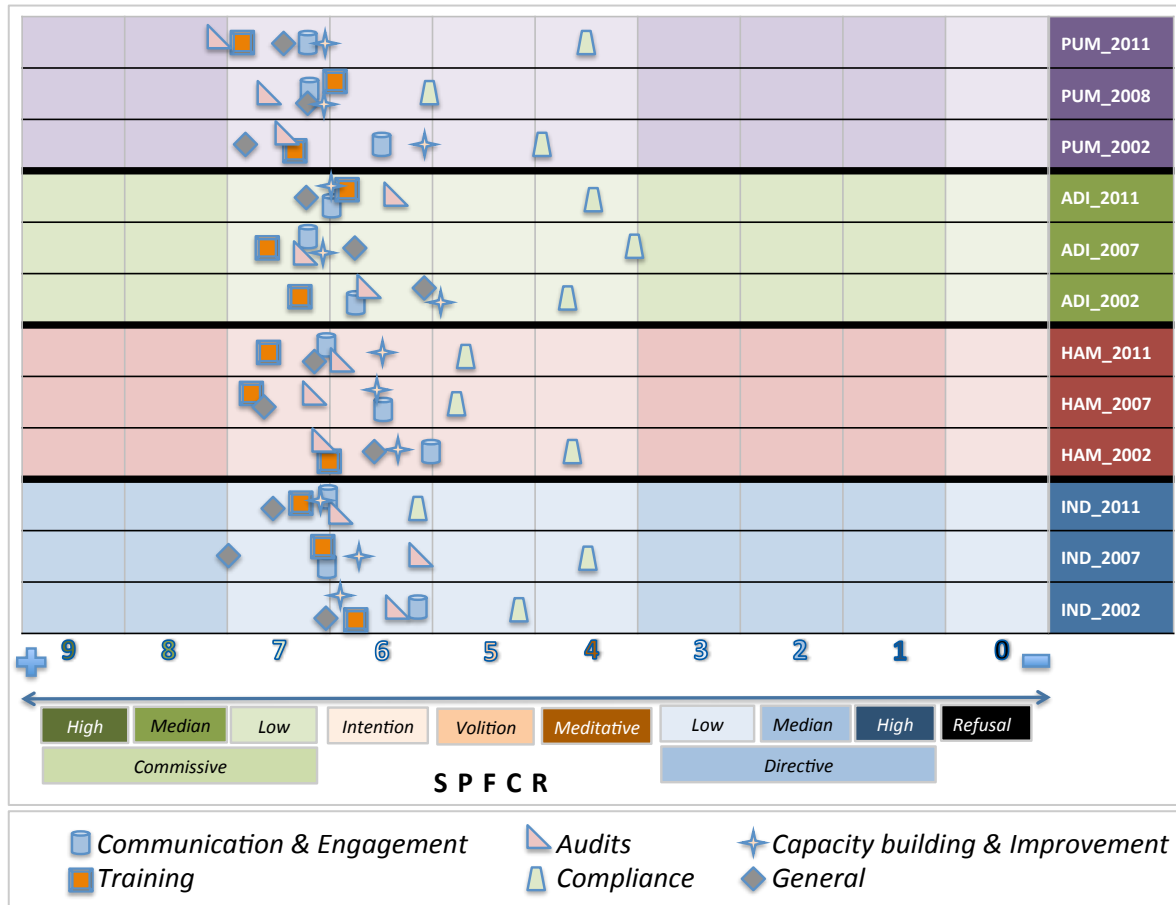


FIGURE 84: The means of each CSR topic on the SPFCR (II)



Comparing the means for each CSR topic on the SPFCR with the help of Figures 83 and 84, and paying attention to explicit responsibility assumption in Table 39, reveals for which CSR topic a corporation assumes responsibility with which degree of force; however, for the following description of findings further data (see above) was taken into account in order to consider also the *distribution* of a CSR topic on the SPFCR, its *standard deviation*, *median*, etc. to compensate for the misleading properties a mean might present²⁸⁵.

Environment

The findings for this topic in relation to the SPFCR are mainly situated in the degrees 4 to 9 on the SPFCR – that is, where the corporation is implied as responsible social actor. *Environment* is mostly coded as *Intention* (40,6%) and *Low Commissive* (36,6%) in the subcorpus.

²⁸⁵ The mean can be uncertain because it does not take into account how dispersed the scores in a dataset are (s.s. III.2.4.1).

The **mean** of *Environment* on the SPFCR is 6,43 in the subcorpus; in other words, the corporations on a scale from 0 to 9 (SPFCR) takes on responsibility with an average of 6,47 (between *Intention* and *Low Commissive*) in the whole subcorpus. HAM_2002 presents the minimum with 5,84 and PUM_2008 the maximum with 6,92 (see Table 38 above).

Observing **Inditex**, as can be seen from Table 39, its explicit (8+9) commitment to take on responsibility for the *Environment* diminishes over time: for 2002 it were 25% of all utterances coded as *Environment* that were coded on the SPFCR as *Mid* or *High Commissive*; for 2007, 13,7%; and for 2011, 10,6%.

H&M shows the peak of explicit commitment for *Environment* for 2007 with 20% (8+9). On the contrary to Inditex, H&M was diverting its responsibility for this CSR topic at the beginning of the time period under study (2002: 15,6%) and even refused it in two cases but established to take on all the responsibility for *Environment* by themselves (4% of directives for 2007; 0%, for 2011), which reflects the general development over time of the corporation being more and more exclusively the social actor responsible in CSR reports.

In the sports sector, **Adidas'** responsibility assumption for *Environment* diminishes drastically over time. Although they mention the topic more often in 2011 than in 2002 or 2007, the tendency goes to express rather *Intention* than explicit responsibility assumption. **Puma** refers most to the *Environment* topic in comparison to other topics in its 2011 report, yet explicitly commits most in 2008.

Supply chain practices

As was shown above, the CSR topic *Supply chain practices* is, especially at the beginning of the time period under study, attributed to *Suppliers & Business partners* in the subcorpus, which explains the distribution of the topic on the SPFCR and its generally low mean. Yet, this changes from initially being diverted to other social actors to, in later years, being taken on by the corporation. In 2011 **H&M** does not express any explicit responsibility for *Supply chain practices*, which was the case in as much as 35,3% for 2007.

Table 39 illustrates that the amount of explicit responsibility assumption for this topic increases for each year in **Inditex** from nine to 25%. This is also due to Inditex increasing its commitment in general terms over time. This can be very well seen observing the mean of the topic on the SPFCR over the years: for 2002 it is 2,82 which implies mainly diverting corporate responsibility, while the mean increases more than one point for 2007 and nearly three points for 2011, which implies that for 2011 the topic *Supply chain practices* is presented with even stronger responsibility assumption of the corporation than is *Environment*.

For **Adidas** and **Puma**, as for H&M, the decrease of the mentioning of the topic *Supply chain practices* over the years is accompanied by an increase from 2002 to 2011 in the degree of corporate responsibility assumption.

Compliance

The topics *Supply chain practices* and *Compliance* have in common that they were rather attributed to the social actor *Suppliers & Business partners* and, so, coded on the *Directive*

end of the SPFCR. This is notable in the means of these topics on the SPFCR as can be seen in Figures 83 and 84, where they appear as kind of outliers. While the topic *Supply chain practices* is presented more and more as corporate responsibility over the years, *Compliance* does not take the same turn and keeps showing **rather low means** on the SPFCR. However, the amount of utterances referring to this topic also decreases over time in Inditex, H&M, and Puma, whereas Adidas doubles the percentage of utterances coded as *Compliance*. Moreover, for instance in ADI_2011, 58% of utterances annotated with this topic are coded as *Low Directive*. Table 39 demonstrates that explicit responsibility assumption for *Compliance* is higher in the fast fashion sector than in the sports sector, which is not due to diverting more or less.

Philanthropy

Regarding **Inditex**, the mean of this topic on the SPFCR being as low as 4,58 for IND_2007 increases for IND_2011 to 6,90 and is ranked fourth of all topics on the SPFCR (see Table 38 above). In fact, on the SPFCR IND_2007 presents itself as an outlier regarding *Philanthropy*, which often appears as low corporate responsibility assumption (*Directives*). This is mainly due to reasons already given above: the corporation describes in this report what others do (54% *Directives* on SPFCR) and states that it supports these actions.

H&M reports show a similar but less pronounced increase of mentioning the topic over the years; yet a decrease of *Philanthropy* on the SPFCR. In the **sports sector** *Philanthropy* was most treated in 2007/08 but its appearance dropped again for 2011 reports, especially in Adidas. The findings for *Philanthropy* on the SPFCR in ADI_2011 and PUM_2011 look promising in Figure 83; however, taking into account that the mentioning of this topic dropped to 1,3% (four cases) in ADI_2011 relativises this finding. This has also to be taken into account when observing explicit responsibility assumption: 25% in ADI_2011 represent only one utterance, and the 44,4% for PUM_2011, four.

Customers

The amount of utterances coded as *Customers* is, apart from H&M reports, quite low. In Inditex the corporation seems highly committed to this topic; nevertheless, utterances in which the corporation states what other social actors have to do can also be found, such as in utterance (192) regarding children clothing safety requirements in H&M:

(192) The supplier must make sure that no details on the garments have sharp edges or sharp points (HAM_2002)

The force of corporate responsibility assumption for *Customers* **increases** over the years in the sports sector.

Explicit responsibility assumption is the **highest** of all topics: in the subcorpus, 27,9% of all utterances coded as *Customers* were also annotated as *High* or *Mid Commissive*.

Employees

The topic *Employees* yields **high means** on the SPFCR (Figure 83). The CSR actions coded in this topic are nearly completely taken on by the corporation, which explains its

distribution on the SPFCR. In the subcorpus, 59,8% are annotated as *Low Commissive*; yet, only in 12,6% (8+9) do corporations show explicit commitment. This average is higher for the fast fashion sector than for the sports sector, which means that Inditex and H&M assume responsibility with a stronger force for their employees than Adidas and Puma do.

Strategy & Management

On the SPFCR *Strategy & Management* presents a **rather low mean** (5,96) in the subcorpus compared to other topics. This is due to *Strategy & Management* being coded mainly as *Intention* (31,4%) and *Low Commissive* (36,8%) and also on the *Directive* end of the scale, especially in the case of Adidas reports. Explicit responsibility assumption in the subcorpus is coded for 12,1% of all utterances; Table 39 shows that findings vary considerably between companies and years.

Communication & Engagement

As can be seen from Figure 84 above, the CSR topic *Communication & Engagement* on the SPFCR yields lower means for the year 2002 in all four corporations than for other years. This is mainly due to that in 2002 reports the corporation diverted more responsibility to other social actors —coded in *Directives*— for this topic. In the sports sector means are generally higher than in the fast fashion sector, which is also reflected in explicit responsibility assumption.

Training

The CSR topic *Training* is with a mean of 6,84 in the subcorpus the topic for which **most corporate responsibility assumption is expressed**. The explicit responsibility assumption is as high as 22,4% of all utterances coded as *Training*, whereby H&M yields the highest explicit commitment in comparison to other companies with more than 40% in HAM_2007 and HAM_2011.

Audits

As was shown, Inditex, rather than doing factory audits by themselves, entrusts other social actors with this task. Therefore, for the CSR topic *Audits*, **Inditex** reports yield lower means on the SPFCR than other corporations, which does not mean that the other corporations do not divert their responsibility for this topic too. *Other Organisations*, which would be the social actor doing audits for Inditex, are mainly coded in *Low Directive*. **Puma** is the corporation taking this topic most seriously with means above seven in all reports and even a median of eight in PUM_2011.

Capacity building & Improvement

Capacity building & Improvement has a mean of 6,18 in the subcorpus. The topic is in the four corporations also described as responsibility of others, and explicit responsibility assumption is with 10,7% for the subcorpus the lowest of all topics.

General

Finally, the average mean for the topic *General* is quite high with 6,68 in the subcorpus. Explicit responsibility assumption is with 29,3% the second highest.

IN BRIEF...

In order to understand if the corporations assume responsibility with a stronger force for one or another CSR topic, the correlation between the variables SPFCR and CSR topics asks *with which degree of force does the corporation assume responsibility for each CSR topic?*

▪ **in the subcorpus**

- ◇ ***Training* is the CSR topic for which corporations assume the highest degree of responsibility, followed by *Employees* and *Customers***
- ◇ **least degree of force of responsibility assumption is taken on for *Supply chain practices* and *Compliance* since they are more frequently diverted to other social actors**
- ◇ **explicit responsibility assumption is highest for *Customers* and *General* and lowest for *Capacity building & Improvement* and *Philanthropy***

Table 40 contrasts for the subcorpus the **position of a topic on the SPFCR** (left column) **vs. the amount of explicit responsibility assumption** for a topic (right column); topics are presented in descending order.

TABLE 40: Position of a topic on the SPFCR vs. the amount of explicit responsibility assumption for a topic (in descending order)

position on SPFCR	explicit responsibility assumption
<i>Training</i>	<i>Customers</i>
<i>Employees</i>	<i>General</i>
<i>Customers</i>	<i>Training</i>
<i>General</i>	<i>Audits</i>
<i>Audits</i>	<i>Compliance</i>
<i>Philanthropy</i>	<i>Supply chain practices</i>
<i>Environment</i>	<i>Communication & Engagement</i>
<i>Communication & Engagement</i>	<i>Environment</i>
<i>Capacity building & Improvement</i>	<i>Employees</i>
<i>Strategy & Management</i>	<i>Strategy & Management</i>
<i>Supply chain practices</i>	<i>Philanthropy</i>
<i>Compliance</i>	<i>Capacity building & Improvement</i>

Outstanding in Table 40 are the topics *Employees* and *Compliance*. The considerable difference between these topics on the SPFCR and in relation to explicit responsibility assumption can be explained through whether responsibility is diverted to other social actors or not. *Employees* is nearly always the responsibility of the social actor *Corporation*, viz., it is not diverted to others which means that it is situated at least on or above 4 (*Meditative*) on the SPFCR, yielding a quite high mean. However, when the corporation takes on responsibility for *Employees* it barely does so as explicit responsibility assumption. Now, *Compliance* is lowest in comparison to other CSR topics on the SPFCR because, as was shown, it is often diverted to other social actors and, therefore, yields a low mean on the SPFCR. Nevertheless, when the corporation takes on responsibility for this topic, they do so quite frequently as explicit responsibility assumption.

Since each of the twelve reports might yield other findings to the once seen for the subcorpus, outstanding differences are highlighted for each corporation:

- **Inditex**
 - ◇ in 2011 it is mainly the corporation who takes on prospective responsibility for *Supply chain practices* and, so, the topic is coded on the higher end of the SPFCR for the end of the time period under study
 - ◇ Inditex yields rather low findings on the SPFCR for *Audits* since they have audits done by others
 - ◇ Inditex assumes responsibility for *Philanthropy* with a higher degree of force in 2011 than in 2007
- **H&M**
 - ◇ H&M assumes responsibility for *Customers* in 2011 with a lower degree of force in comparison to former years
 - ◇ *Philanthropy* is the topic the corporation assumes responsibility most strongly for in 2002
 - ◇ *Supply chain practices* shows a high mean on the SPFCR for 2007
- **Adidas**
 - ◇ over the years Adidas seems to assume responsibility for *Customers* with a stronger force
- **Puma**
 - ◇ Puma strongly assumes responsibility for *Audits* which is the topic highest on the SPFCR for 2008 and 2011
 - ◇ *Strategy & Management* yields high findings on the SPFCR for 2011

The next section turns to the crosstabulation between the CSR topic variable (Step 2) and the representation of social actors (Step 3) in order to illustrate *how social actors are represented in relation to specific CSR topics*.

2.2.4 CSR topic * SADIS * Social Actor

A correlation between three steps is yielded by the research question *how are social actors (Step 4) represented (Step 3) in relation to specific CSR topics (Step 2)*. In order to establish this correlation the variable Social Actor was again defined as a binary one in the sense of the social actor corporation (CP) vs. social actors others than the corporation (SAoCP). Basically, it is pretended to place the CSR topics on the SADIS for the social actors CP and SAoCP in order to detect if representation decisions relate to CSR topics. For instance, it can be asked, is the corporation easier to identify when taking on responsibility for *Environment* or for *Philanthropy*? Moreover, I am also interested in comparing the visibility of SAoCP

to CP in relation to topics in order to reveal whether the identifiability of social actors depends on CSR topics only or also on the social actor responsible for the topic.

Table 41 presents the findings for the crosstabulation between CSR topic and Social Actor Representation for the social actor CP in the subcorpus.

TABLE 41: Crosstabulation between CSR topic and Social Actor Representation for the social actor CP in the subcorpus

CSR topic * SADIS for corporation (CP) (subcorpus)		SADIS					Total	normalised frequency	absolute frequency	mean
		0 Exclusion	1 Objectivation	2 Categorisation	3 Pronounation	4 Designation				
CSR topic	Environment	47,7%	12,6%	2,6%	27,1%	10,1%	100%	177,4	443	1,39
	Supply chain practices	26,1%	13,0%	2,3%	35,5%	23,1%	100%	74,9	166	2,17
	Philanthropy	31,1%	20,5%	3,3%	20,6%	24,7%	100%	70,2	224	1,87
	Customers	37,2%	13,3%	2,1%	25,3%	22,0%	100%	52,9	123	1,82
	Employees	33,3%	15,0%	3,1%	32,4%	16,2%	100%	62,6	193	1,83
	Strategy & Management	42,2%	10,3%	5,0%	33,8%	8,7%	100%	58,9	151	1,57
	Communication & Engagement	40,0%	7,9%	3,6%	36,0%	12,5%	100%	238,2	594	1,73
	Training	60,5%	4,5%	4,6%	20,0%	10,4%	100%	57,9	144	1,15
	Audits	45,9%	10,5%	9,4%	24,9%	9,3%	100%	108,7	252	1,41
	Compliance	35,2%	12,9%	0,7%	23,2%	28,0%	100%	32,3	73	1,96
	Capacity building & Improvement	39,9%	10,0%	5,7%	35,6%	8,7%	100%	96,1	255	1,63
	General	21,2%	14,7%	7,5%	37,4%	19,2%	100%	77,9	197	2,19

The first impression from Table 41 is that CP is more obfuscated for the topics *Environment*, *Training*, and *Audits* than for others, and easier to identify for *Supply chain practices* and *General*.

Since SADIS presents an ordinal variable, central tendencies for each CSR topic on the SADIS can be calculated. Table 42 below presents the SADIS mean of each CSR topic for the corporation (CP) in the subcorpus and for each report. The topics

are already ordered in descending order regarding their position on the SADIS. Moreover, the 'Total' field was left in again and included into the ordering process; it corresponds to the general mean of the social actor on the SADIS, without taking into account CSR topics. For instance, in IND_2002 the corporation (CP) as responsible social actor is allocated on the SADIS with a mean of 0,98, and it is most visible for *Customers* (SADIS mean: 3,00) and least for *Training* (SADIS mean: 0,00).

TABLE 42: SADIS means of CSR topics for the corporation (CP)

subcorpus for CP	Inditex				H&M				Adidas				Puma					
	2002		2007		2011		2002		2007		2011		2002		2008		2011	
	topic	mean	topic	mean	topic	mean	topic	mean	topic	mean	topic	mean	topic	mean	topic	mean	topic	mean
General (GE)	CU	3,00	CO	2,67	SP	2,00	CO	3,00	SP	2,00	EM	1,77	SP	2,82	CU	3,33	CO	3,00
Supply chain practices (SP)	SP	2,50	GE	2,40	CI	1,97	SM	2,94	CI	1,97	GE	1,75	EM	2,50	CO	2,57	GE	2,50
Compliance (CO)	CO	2,00	PH	2,29	PH	1,97	GE	2,85	PH	1,93	SP	1,43	CU	2,40	GE	2,48	CE	2,29
Philanthropy (PH)	GE	1,86	CE	2,27	CE	1,93	EM	2,80	AU	1,93	CI	1,23	GE	2,14	SM	2,43	EM	2,11
Employees (EM)	EM	1,60	EM	2,00	EM	1,58	SP	2,34	CE	1,93	CO	1,11	SM	2,00	EM	2,29	EN	2,07
Customers (CU)	CI	1,14	SM	1,57	SM	1,80	AU	2,24	GE	1,80	CE	1,00	Total	1,65	CE	2,23	CI	2,00
Communication & Engagement (CE)	Total	0,98	Total	1,34	Total	1,79	Total	2,04	Total	1,79	PH	1,00	SP	1,60	CI	2,17	Total	1,92
Total	CE	0,79	CE	1,25	CU	1,75	SM	2,00	CU	1,75	Total	0,91	Total	1,33	Total	1,98	AU	1,86
Capacity building & Improvement (CI)	PH	0,67	TR	1,00	EN	1,67	EN	1,90	EN	1,67	AU	0,88	CO	1,20	AU	1,58	SP	1,75
Strategy & Management (SM)	EN	0,55	CI	0,87	SM	1,64	CU	1,84	SM	1,64	TR	0,64	AU	1,06	EN	1,50	SM	1,67
Audits (AU)	AU	0,42	TR	0,67	EM	1,40	SP	1,27	EM	1,40	SM	0,54	TR	1,00	PH	1,48	CU	1,00
Environment (EN)	SM	0,33	AU	0,72	TR	1,40	GE	1,23	TR	1,40	CU	0,33	CI	1,00	SP	1,41	PH	0,89
Training (TR)	TR	0,00	SM	0,00	CO	1,00	TR	0,83	TR	1,38	EM	0,25	CU	0,00	TR	1,17	TR	0,50

Table 42²⁸⁶ facilitates the comparison of findings between reports. For instance, the topic *Supply chain practices* is after *General* the topic presenting most identifiability of the corporation as responsible social actor in the subcorpus; however, for instance PUM_2008 yields much lower findings for this topic. Or, it was said that CP is generally quite obfuscated for the topic *Training*, yet in ADI_2002 the opposite is the case...

The following Table 43 demonstrates the findings for the crosstabulation between CSR topic and Social Actor Representation for SAoCP in the subcorpus. As was shown above, in general, SAoCP are represented mainly on the lower end of the SADIS, which is why lower means of CSR topics on the SADIS for SAoCP than for CP can be expected (even though the corporations, as was shown, also show a high amount of *Exclusion* to present themselves).

²⁸⁶ I repeat, for the interpretation of Table 42, and also Table 44 below, not only the order of CSR topics should be observed but also the mean since the ordering might be misleading. For example, *Supply chain practices* in HAM_2007 seems to be quite down the scale, yet the mean is actually higher than in ADI_2011. This, certainly, also depends on the representation strategies for CP in each report; thus, if the corporation mainly represents themselves through *Exclusion*, obviously, this is reflected in the means of each CSR topic on the SADIS.

TABLE 43: Crosstabulation between CSR topic and Social Actor Representation for the social actor SAoCP in the subcorpus

CSR topic * SADIS for social actors others than corporation (SAoCP) (subcorpus)		SADIS					Total	normalised frequency	absolute frequency	mean
		0 Exclusion	1 Objectivation	2 Categorisation	3 Pronounation	4 Designation				
CSR topic	Environment	54,8%	12,3%	32,6%	0,0%	0,0%	100%	15,3	38	0,78
	Supply chain practices	72,5%	4,7%	20,7%	0,8%	1,3%	100%	74,9	165	0,54
	Philanthropy	55,6%	19,9%	1,7%	7,1%	15,4%	100%	13,1	50	1,07
	Customers	28,9%	8,7%	62,1%	0,0%	0,0%	100%	5,8	12	1,33
	Employees	100,1%	0,0%	0,0%	0,0%	0,0%	100%	0,7	2	0,00
	Strategy & Management	24,3%	22,0%	50,0%	3,6%	0,0%	100%	12,9	36	1,33
	Communication & Engagement	28,8%	12,7%	50,9%	1,0%	6,6%	100%	36,3	94	1,44
	Training	71,3%	0,0%	12,9%	3,7%	12,5%	100%	6,0	15	0,86
	Audits	41,0%	5,2%	27,9%	5,6%	20,1%	100%	18,0	54	1,58
	Compliance	16,3%	17,3%	63,2%	2,5%	0,7%	100%	37,0	84	1,54
	Capacity building & Improvement	52,5%	20,7%	14,8%	4,9%	7,3%	100%	18,2	50	0,94
	General	24,2%	20,8%	55,4%	0,0%	0,0%	100%	5,8	16	1,31

Table 43 illustrates that SAoCP seem to be rather obfuscated when described as responsible for the topics *Training*, *Supply chain practices*, *Capacity building & Improvement*, and *Environment*²⁸⁷. Yet, for *Audits*, *Compliance*, and *Communication & Engagement* they appear as represented more visibly.

Table 44 presents the SADIS mean of each CSR topic for SAoCP in the subcorpus and for each report.

²⁸⁷ The topic *Employees* was only coded twice for SAoCP which is why it is not taken into account when trying to observe tendencies.

TABLE 44: SADIS means of CSR topics for social actors others than the corporation (SAoCP)

subcorpus for SAoCP	Inditex			H&M			Adidas			Puma			
	2002	2007	2011	2002	2007	2011	2002	2007	2011	2002	2008	2011	
topic	mean	topic	mean	topic	mean	topic	mean	topic	mean	topic	mean	topic	mean
Audits (AU)	1,58	TR	2,00	PH	4,00	SM	1,86	TR	3,00	CU	2,00	CI	2,00
Compliance (CO)	1,54	CO	1,64	AU	1,67	CO	1,39	CI	2,25	CE	2,00	EN	1,00
Communication & Engagement (CE)	1,44	EN	1,50	CE	1,58	CE	1,25	AU	2,20	CO	1,20	SP	1,00
Strategy & Management (SM)	1,33	SP	1,33	CO	1,50	Total	1,08	CU	2,00	CI	1,00	Total	0,80
Customers (CU)	1,33	CO	2,00	Total	1,47	GE	0,33	GE	2,00	SP	0,74	CE	0,67
General (GE)	1,31	CU	1,00	SM	1,25	GE	0,25	CO	1,92	SM	1,00	PH	0,00
Philanthropy (PH)	1,07	Total	0,99	CI	1,14	EN	0,25	SM	1,78	EN	0,00	AU	0,00
Total	1,06	AU	0,94	PH	1,00	CU	0,00	Total	1,45	EN	0,00	Total	0,86
Capacity building & Improvement (CI)	0,94	CE	0,88	AU	0,80	EM	0,00	CI	1,33	CU	0,00	CE	0,83
Training (TR)	0,86	PH	0,80	TR	0,00	SM	0,00	SP	1,33	EN	0,00	SP	0,20
Environment (EN)	0,78	CI	0,40	GE	0,00	CE	0,00	PH	1,00	PH	0,00	EN	0,00
Supply chain practices (SP)	0,54	SM	0,33	SM	0,00	TR	0,00	CE	1,00	SP	0,00	PH	0,00
Employees (EM)	0,00			TR	0,00			SP	0,88	EM	0,00		

Table 44 facilitates the comparison of findings among reports and between a report and the subcorpus. For instance, even though *Audits* is the topic with the highest visibility of SAoCP in the subcorpus, findings for quite a few reports, such as IND_2002 or ADI_2011²⁸⁸, show the contrary. Moreover, interesting to observe in Table 44, and as was shown already in section IV.2.2.2, is that SAoCP are not presented as responsible for all of the twelve CSR topics defined for the present study; Table 44 demonstrates, for instance, that in IND_2002 this social actor is only coded for five out of twelve CSR topics. Important to consider for the interpretation of findings presented in Table 44 is that in the subcorpus absolute counts for SAoCP are with 616 quite low (normalised frequency: 243,9; see also Table 43 above) in comparison to the findings for CP (absolute: 2815; normalised: 1108,1). Therefore, care has to be taken when trying to interpret patterns or tendencies from these findings.

DESCRIPTION

The following explanations regarding the correlation between the variables CSR topic and Social Actor Representation for CP and SAoCP are organised by topic taking into account the findings presented in summarised form in Table 42 and Table 44 above but also more detailed findings regarding, for instance, the distribution and median. The findings for CP are described in detail for each CSR topic whereas for SAoCP differences and similarities are pointed out to compare what was said for CP with what can be seen for SAoCP.

Environment

As was stated above, in general terms, **Inditex** tends to represent themselves mainly as *Exclusion* and *Designation*, however, for the CSR topic *Environment* the amount of representing CP as excluded increases even more and the amount of representing CP by their proper name diminishes in comparison to the average. In all three Inditex reports the degree of identification of CP as responsible social actor for environmental issues is lower than the average for Inditex. For instance, in IND_2011 CP is represented in 55,3% of all representations, independent from the CSR topic, as excluded, yet for the CSR topic *Environment* this is the case for 72,7%; and, in the same report CP is in general coded as *Designation* in 21,3% of all cases but for *Environment* only for 2,3%. The mean on the SADIS of CP in IND_2011 for *Environment* is 0,39 while it is 1,2 in the whole report without restricting to this topic.

²⁸⁸ *Audits* in PUM_2011 for SAoCP was only coded for one utterance.

In the case of **H&M**, the representation of CP as responsible social actor for *Environment* in the 2007 report seems interesting since CP is less excluded (6,3%) for *Environment* than in the whole report (22,8%), and pronoun use is higher. This means that CP is easily identifiable in HAM_2007 for this topic in comparison to the average of the SADIS regardless the CSR topic. Anyhow, in HAM_2002 and HAM_2011 CP is represented as less visible.

In the case of **Adidas**, for ADI_2002 the mean for CP on the SADIS is lower for *Environment* (1,43) than the general mean (1,79). This is due to a lower use of *Designation* and *Pronounation* and increased representation of CP as *Objectivation*. For ADI_2007 CP as responsible social actor is also represented on the SADIS as less visible for the CSR topic *Environment* (mean: 1,43) than in general in the whole report (mean: 1,72). The same holds for ADI_2011 in which the findings for *Exclusion* even double from the 2007 to the 2011 report.

For **Puma**, PUM_2002 and PUM_2008 show the same tendency as Inditex and Adidas to present CP less visible for environmental issues than for the general results on the SADIS. PUM_2011 is different in as far as that the increased use of *Pronounation* results in a slightly higher SADIS mean for *Environment* (2,07) than for the average of the report (1,92).

In the same vein as the representation of the social actor CP in relation to *Environment*, **SAoCP** are represented on the SADIS for the CSR topic *Environment* less visibly (mean: 0,78) than in general regardless topics (mean: 1,06). However, the findings for each report vary considerably. In fact, since absolute counts for each report (between 0 and 8) are so low, tendencies hardly can be demonstrated.

Supply chain practices

CP is in nine reports identifiable above average for the CSR topic *Supply chain practices*. The degree of identification of CP is higher for *Supply chain practices* than in general in **Inditex** reports regardless the topic. For instance, in IND_2007 CP is represented in 56,7% of all cases as excluded and in 23,5% by its proper name, yet for the topic *Supply chain practices*, *Exclusion* presents only 36,4% and *Designation* 54,5%.

As was already pointed out in section IV.2.2.2, the amount of utterances annotated as the corporation being the responsible social actor for *Supply chain practices* decreases over time in **H&M**. In the 2002 report H&M favours pronoun use to represent themselves, which results in a higher visibility of CP for this topic on the SADIS (mean: 2,34) than in general in the report (mean: 2,04). This changes drastically for HAM_2007 in which the amount of findings for *Objectivation* increases while *Pronounation* decreases. This leads to CP being less identifiable for *Supply chain practices* (mean: 1,71) than for the whole report (mean: 2,26) in 2007. For the 2011 report *Pronounation* prevails again and CP appears as slightly more visible for this topic (mean: 2,00) than in general (mean: 1,79).

In the same vein as H&M, **Adidas** reduces the references to the corporation as responsible social actor for *Supply chain practices* over time. In the 2002 report CP is slightly more visible for this topic due to a decrease in *Exclusion* and an increase in *Objectivation*. Moreover, in 2007 the identification of CP as the social actor responsible becomes even easier: although *Objectivation* shows enhanced levels, *Exclusion* decreases

drastically and *Pronounation* lies at 58,8% in comparison to the 36,1% in general. For the 2011 report the identification of CP for *Supply chain practices* is lower on the SADIS than for 2002 and 2007 (means: 2002, 1,86; 2007, 2,12; 2011, 1,43); however, in comparison to the general findings for CP on the SADIS in ADI_2011 (mean: 0,91), the findings for this specific topic present an enhanced degree of identification.

Also **Puma** decreases over time its references to *Supply chain practices* with the corporation as the responsible social actor for it. In the 2002 report CP is easily identified due to the high amount of *Pronounation*; the SADIS mean for the specific topic (2,82) is much higher than in general for the report (1,65). However, this situation changes for the 2008 and 2011 report in which the corporation is less visible for *Supply chain practices* than in general regardless the topic.

For SAoCP in the sports sector the *Supply chain practice* topic is coded on the SADIS only as *Exclusion*, *Objectivation*, and *Categorisation*, which makes —following the general tendency – SAoCP more obfuscated than CP regarding this topic. However, Inditex also refers to SAoCP by pronoun use, and even a few cases of *Designation* can be found.

Philanthropy

For its 2007 report **Inditex** tends to use a higher amount of *Designation* and a lower one of *Exclusion*, in comparison to the general findings of the SADIS regardless the topic, which makes CP more visible as the responsible social actor for the topic *Philanthropy*. The same is the case for IND_2011.

Also **H&M** represents CP extremely visibly for this topic, at least in the first two reports under analysis: the 2002 report shows only cases of *Pronounation* and *Designation*; the 2007 report lacks cases of *Exclusion*; the 2011 report, in turn, even though the mean for the specific topic (1,97) is still higher than the general one (1,79), rather adapts to the average results of the SADIS regardless the topic.

Now, in the sports sector, for **Adidas** CP can be found in ADI_2002 on the SADIS for *Philanthropy* (1,64) slightly below the average mean (1,79), while **Puma** does not refer to themselves in combination with the topic at all in 2002. This changes for 2007/08 reports where Adidas lies slightly above the average mean for the report yet shows again an increased use of *Objectivation* but also of *Pronounation* in comparison to the average mean on the SADIS. An example for this increased findings in *Objectivation* is (193), where the brand name is used as metaphor for the corporation.

(193) TMaG [Taylor Made adidas Golf] is committed to supporting charitable organisations that champion youth, golf, and those less fortunate of all age groups. (ADI_2007)

Puma in its 2008 report includes philanthropic issues yet presents CP as less visible for them than for other topics due to a high amount of *Objectivation* and a low one for *Pronounation*. As described above, the enhanced use of *Objectivation* is due to Puma using the name of its CSR programme pillars as social actor representation.

Finally, for 2011 the mentioning of the topic with CP as responsible social actor diminishes in the sports sector. Interestingly, and in contrast to what was said in general terms about PUM_2011 (that the corporation appears as highly responsible and visible)

CP is represented mainly as *Exclusion* and *Objectivation*. In sum, CP is easier to identify for the *Philanthropy* topic in the fast fashion sector than it is in the sports sector.

For **SAoCP** the CSR topic *Philanthropy* is coded in seven out of twelve reports with a total of 50 occurrences. Interestingly, for 2002 reports no corporation mentioned SAoCP as responsible for philanthropic issues. The vast majority of annotated cases, 41 out of 50, corresponds especially to IND_2007 and also to IND_2011 for reasons already given above. Of the 30 utterances found in IND_2007 70% are coded as *Exclusion* but also 16,7% as *Designation*; in IND_2011 even 27,3% are coded as *Designation* for when a SAoCP is responsible for a philanthropic issue. An example is (194).

(194) The educational projects that Fe y Alegría carries out in Latin America involve progress in the improvement in the social conditions of thousands of persons as well as strengthening the society in which they are carried out. (IND_2007)

Anyhow, CP in IND_2007 is with 2,29 on the SADIS significantly more visible than SAoCP with only 0,8.

Customers

Surprisingly, in Puma and Inditex reports for 2002 and 2007/08 CP was represented as quite visible for this topic but then they show the same pattern of diminishing their visibility for it in 2011 reports to below the average mean. In Adidas reports the corporation was easily identifiable in 2002 but then mainly coded as *Exclusion* for 2007 and 2011. In brief, at the end of the time period under study it becomes more difficult to identify CP as the responsible social actor for *Customers*. Findings for SAoCP in form of absolute counts are too low to identify patterns.

Employees

Puma and Inditex show for all years for CP a mean on the SADIS for *Employees* higher than the average mean regardless topics. **Inditex** in all three reports employs less *Exclusion* and more *Designation* or *Pronounation* in order to represent CP in relation to this topic. **Puma** uses more *Designation* than for other topics. **Adidas**, in 2002 and 2007 presenting a mean for this topic below the average one, employs more *Pronounation* and less *Exclusion* for the 2011 report which results in a higher mean for CP on the SADIS for the *Employees* topic (1,77) than the average mean (0,91). In **H&M**, in turn, CP is less visible over the years for the *Employee* topic: the 2007 and 2011 report show a mean below the average one due to H&M using slightly more *Exclusion* and less *Pronounation* to represent CP for this topic. In brief, when CP is presented as responsible for *Employees*, CP is identifiable above average in Inditex and Puma, and in ADI_2011. SAoCP were barely coded for this topic.

Strategy & Management

Observing Table 42 above reveals that the sports sector and H&M present for 2002 and 2007 reports means for the topic *Strategy & Management* clearly above the average mean of CP on SADIS. Interestingly, this changes for 2011 reports where especially Adidas shows a much lower mean than the average one. Inditex takes an opposite development:

in 2002 and 2007 presenting SADIS means for CP in relation to the topic far below the average ones, for 2011 this mean is clearly higher due to an increased use of *Pronounation* in comparison to the rest of the report.

In relation to SAoCP the topic *Strategy & Management* is mostly mentioned in Adidas reports (7,8 out of 12,9, normalised frequencies) where SAoCP is mainly coded as *Categorisation*, which provides major visibility for SAoCP in comparison to CP. In ADI_2011 SAoCP is even more visible than CP for the topic *Strategy & Management*.

Communication & Engagement

For **Inditex**, in IND_2002 and IND_2007 CP appears somewhat less visible on the SADIS for this topic than in general in the report. IND_2011, in turn, presents CP as more easily identifiable when referring to *Communication & Engagement* (mean topic: 1,69; mean general: 1,20) due to an increased use of the proper name to represent CP. CP in **H&M** is in all three reports more visible for this topic in comparison to the representation of CP in each report regardless topics due to an elevated use of *Pronounation* and *Designation* mechanisms and a reduction of *Objectivation*.

Adidas and **Puma**, in turn, are both less visible in the 2002 reports and somewhat more in the 2007/08 and 2011 reports. Interestingly, in PUM_2002 CP is to 40% represented through *Pronounation* but not at all through *Designation* (general findings regardless topic: *Pronounation* 17,7%; *Designation* 18,8%), whereas in PUM_2011 it is mainly the elevated amount of utterances coded as *Designation* that makes CP more identifiable.

As Table 44 above demonstrates, findings for the representation of SAoCP are quite different for each report.

Training

Interestingly, apart from ADI_2002, CP as the responsible social actor is throughout the reports coded on the SADIS for the CSR topic *Training* with **means below the general ones** for each report. In favour of *Exclusion*, Inditex reports present a decreased use of *Designation* and H&M reports of *Pronounation* (as was shown, H&M mainly represents the corporation by *Pronounation* whereas Inditex prefers *Designation*). For ADI_2002 it is the other way around: less *Exclusion* and *Objectivation* and more *Pronounation* lead to an identification of CP as responsible social actor above the average for this report. Nevertheless, for ADI_2007 and 2011 this changes again in favour of *Exclusion*. Puma applies less *Pronounation* in 2002 and 2008 reports and elevates the use of *Exclusion*, whereas for 2011 it is *Designation* that shows less counts. For SAoCP, the sports sector and Inditex show means quite above average whereas the contrary is the case for H&M; however, absolute counts between 0 and 4 for each report are very low.

Audits

Similar to the topic *Training*, CP is represented for the topic *Audits* as slightly less visible in comparison to the general means for each report regardless topics. This is the case for ten reports; only HAM_2007 and HAM_2011 do not follow this pattern. The HAM_2007 report shows high counts for *Categorisation* and HAM_2011 less *Exclusion* and more *Designation*.

Comparing the findings for CP and for SAoCP, first of all, the CSR topic *Audits* is striking in as far as that a **clear difference** between the social actor representation for CP vs. SAoCP can be perceived: CP is more obfuscated for this topic than SAoCP is. In general terms, this would be expected to be the other way around because CP's mean on SADIS is 1,68 and that of SAoCP is 1,06. In fact, *Audits* is the topic **SAoCP is most visible** for in the subcorpus (mean: 1,58); yet, some reports deviate from this general finding.

Compliance

From the general mean of CP on the SADIS for all reports in comparison to the one for the *Compliance* topic it is already apparent that CP and also SAoCP are **more easily identifiable** as the responsible social actors for this topic than for others. For CP, only HAM_2011 and PUM_2002, due to excluding more often, present topic means below the general ones. The higher identifiability of SAoCP for the *Compliance* topic is due to *Suppliers & Business partners* mainly being the social actors different from CP who have to comply; and, as was shown in section IV.2.2.1, this social actor is mainly represented as *Categorisation*.

Capacity building & Improvement

No general tendency of the topic means and general means for each report of CP on the SADIS can be detected for the topic *Capacity building & Improvement*; nevertheless, the general mean is with 1,68 slightly higher than the topic mean with 1,63 for all reports. The same can be said for SAoCP and its representation in relation to this topic.

General

The topic mean of *General* for CP on the SADIS is with 2,19 (general mean: 1,68) the **highest of all topics**. Apart from HAM_2007, in all reports the means for CP on the SADIS for this topic are above the general means for the reports under closer analysis, which is mainly due to the reduction of *Exclusion*. For SAoCP the topic is only found in seven reports, with low frequencies, and no apparent tendencies.

IN BRIEF...

The research question *how are social actors represented in relation to specific CSR topics* supposes correlating three steps (Step 2, 3, 4) from the coding system. This correlation is examined for Step 4 as a binary variable: the corporation (CP) vs. social actors others than the corporation (SAoCP).

- **General**
 - ◇ **CSR topic for which CP is most easily identifiable as social actor responsible**
- **Supply chain practices**
 - ◇ **CP is in nine reports identifiable above average**

- ◇ SAoCP seem to be rather obfuscated
- **Compliance**
 - ◇ CP and SAoCP appear as represented quite visible for this topic
- **Philanthropy**
 - ◇ a topic for which CP is easier identifiable in the fast fashion sector than it is in the sports sector
- **Employees**
 - ◇ CP is identifiable above average in Inditex and Puma, and in ADI_2011
- **Customers**
 - ◇ towards the end of the time period under study it becomes more difficult to identify CP as the responsible social actor
- **Communication & Engagement**
 - ◇ CP and SAoCP appear as represented more visibly than for other topics; however, findings for the representation of both social actors are quite different for each report
 - ◇ in Puma and Inditex visibility of CP enhances over time; H&M and Adidas show a peak for 2007
- **Capacity building & Improvement**
 - ◇ CP and SAoCP seem to be slightly more obfuscated than for other topics, yet no general tendency among reports can be detected
- **Strategy & Management**
 - ◇ the topic provides in Adidas' 2011 report major visibility to SAoCP in comparison to CP
- **Audits**
 - ◇ CP is strikingly more obfuscated than SAoCP
 - ◇ even though *Audits* is the topic with the highest visibility of SAoCP in the subcorpus, findings for quite a few reports are contrary
- **Environment**
 - ◇ CP and SAoCP are rather obfuscated for this topic
- **Training**
 - ◇ CP and SAoCP are obfuscated for this topic

Taking into account that SAoCP are mostly coded on the lower end of the SADIS in comparison to CP, the visibility of the social actor responsible for a certain CSR topic seems to depend only for two topics on the social actor and for the rest of the cases rather on the topic. That is to say, the identifiability of both, CP and SAoCP, is

low for, for instance, *Environment* or *Training*, yet in the case of *Audits* a considerable difference between social actors is found: SAoCP is often quite visible for the ***Audits*** topic whereas CP is rather obfuscated. The contrary is the case for ***Supply chain practices*** where the representation of the social actors mostly seems to obfuscate SAoCP and present CP on the higher end of the SADIS.

The next section examines the correlation between the variables Social Actor and SPFCR in order to demonstrate how social actors others than the corporation are distributed in the *Directive* variants on the SPFCR.

2.2.5 SPFCR * Social Actor

A further possible correlation to establish between variables from the 5-step coding system is between the force of corporate responsibility assumption, SPFCR (Step 5), and Social Actor (Step 4). The first thought might be that this is pointless because the SPFCR was developed in order to represent the pragmatic force with which the *corporation* takes on responsibility. So, why to relate it to the variable Social Actor? It was already discussed that the SPFCR itself codes different social actors: the variants of the SPFCR can be divided into the ones which correspond to the corporation (*Commissives, Intention, Volition, Meditative, and Refusal*) and the ones which are coded for descriptions of what other social actors have to do (*Directives*). In fact, these latter ones are revealing when observed in correlation to the variable Social Actor in order to examine *with which pragmatic force responsibility is ascribed by the corporation to social actors others than the corporation*.

Since *Suppliers & Business partners* and *Other Organisations* are the two social actors mostly coded in *Directives*, Table 45 illustrates the findings for them in normalised frequencies.

TABLE 45: Findings for *Suppliers & Business partners* and *Other Organisations* in the *Directive* variants on the SPFCR in the subcorpus

subcorpus, normalised frequency	3 Low Directive	2 Mid Directive	1 High Directive	Total
<i>Suppliers & Business partners</i>	40,7	40,4	70,9	152,1
<i>Other Organisations</i>	12,3	9,0	1,2	22,5

Findings for the subcorpus reveal, for instance, that 95,6% of all *High Directives* are coded for *Suppliers & Business partners* whereas *Other Organisations* are mainly coded as *Low* and also *Mid Directives* on the SPFCR.

Interesting is then to observe the correlation between the SPFCR and social actors for the three *Directive* variants. Actually, to measure *with which pragmatic force responsibility is ascribed by the corporation to social actors others than the corporation* presents another use of the SPFCR initially not thought of. Table 46 summarises the means on the SPFCR for the two social actors *Suppliers & Business partners* and *Other Organisations*.

TABLE 46: Means on the SPFCR for *Suppliers & Business partners* and *Other Organisations*

	sub- corpus	Inditex			H&M			Adidas			Puma		
		2002	2007	2011	2002	2007	2011	2002	2007	2011	2002	2008	2011
<i>Suppliers & Business partners</i>	1,82	1,89	1,87	1,33	1,73	1,68	1,50	1,58	1,44	2,73	1,85	1,86	2,57
<i>Other Organisations</i>	2,49	2,75	2,74	2,50	2,40	2,50	2,25	1,80	2,50		2,50		

Table 46 demonstrates that *Other Organisations* are 'directed' with a weaker illocutionary force than *Suppliers & Business partners* are, since the former yields higher means on the SPFCR than the latter.

DESCRIPTION

Examining the findings from each report for, firstly, the social actor *Suppliers & Business partners* on the SPFCR, it can be observed that in the **fast fashion sector** this social actor is represented throughout time with a decreasing degree of corporate responsibility assumption on the SPFCR which, in turn, implies a stronger force of instructing *Suppliers & Business partners* to do something. To put it in different words, at

the beginning and even middle of the time period under study H&M and Inditex rather *encouraged (Low Commissive)* or *expected (Mid Commissive)* *Suppliers & Business partners* to do something; whereas for 2011 both companies rather *demand* or *order (High Commissive)*. For instance, in IND_2011 the variant *Suppliers & Business partners* was coded for 83,3% of its appearance as *High Directive* whereas in IND_2002 this was the case for only 21,1%. When interpreting these findings it should be taken into account that the amount of utterances coded for this social actor decreases considerably over the years. In the **sports sector** this development takes the opposite turn as Table 46 shows: for 2011 *Suppliers & Business partners* are mainly *asked* or *encouraged (Low Directive)* to do something, whereas they rather *had to (High Directive)* in former years.

Secondly, for the social actor ***Other Organisations***, if mentioned at all, the distribution on the SPFCR is for all reports mainly in the *Mid* and *Low Directive* variants as the SPFCR means in Table 46 reveal. This implies that the social actor *Other Organisations* is not obliged with the same force as *Suppliers & Business partners* to do certain CSR actions.

IN BRIEF...

The question with which pragmatic force responsibility is ascribed by the corporation to social actors others than the corporation can be answered for the two social actors *Suppliers & Business partners* and *Other Organisations* as follows:

- ***Other Organisations* are made with a weaker illocutionary force responsible than *Suppliers & Business partners* are**
- ***Suppliers & Business partners***
 - ◇ **in the fast fashion sector responsibility is ascribed with a strong directive force to *Suppliers & Business partners* over time**
 - ◇ **in the sports sector responsibility is ascribed with a weaker directive force to *Suppliers & Business partners* towards the end of the time period under study**

The next section asks if and how Social Actor Representation (Step 3) is related to the force with which corporate responsibility assumption is expressed (Step 5).

2.2.6 SPFCR * SADIS

The present section observes the correlation between the variables SPFCR (Step 5) and SADIS (Step 3) in order to examine if and how the representation of social actors relates to the degree of force with which corporate responsibility assumption is expressed. It might be asked, when the corporation is presented as taking on explicit responsibility (*High* and *Mid Commissive*), is it represented more or less obfuscated than for planning (*Intention*) or wanting (*Volition*); or, how are

other social actors represented in the three *Directive* forces? As was pointed out in the previous section, actually, the SPFCR was constructed to present the force with which the corporation takes on responsibility; however, the three *Directive* variants can also be used to examine with which force others are presented as having to do something.

Figure 85 presents the findings for the crosstabulation of the variables SADIS and SPFCR in the subcorpus through visualising the SADIS means in each SPFCR variant. *Directive* variants are separately marked.

FIGURE 85: Findings for the crosstabulation of the variables SADIS and SPFCR in the subcorpus

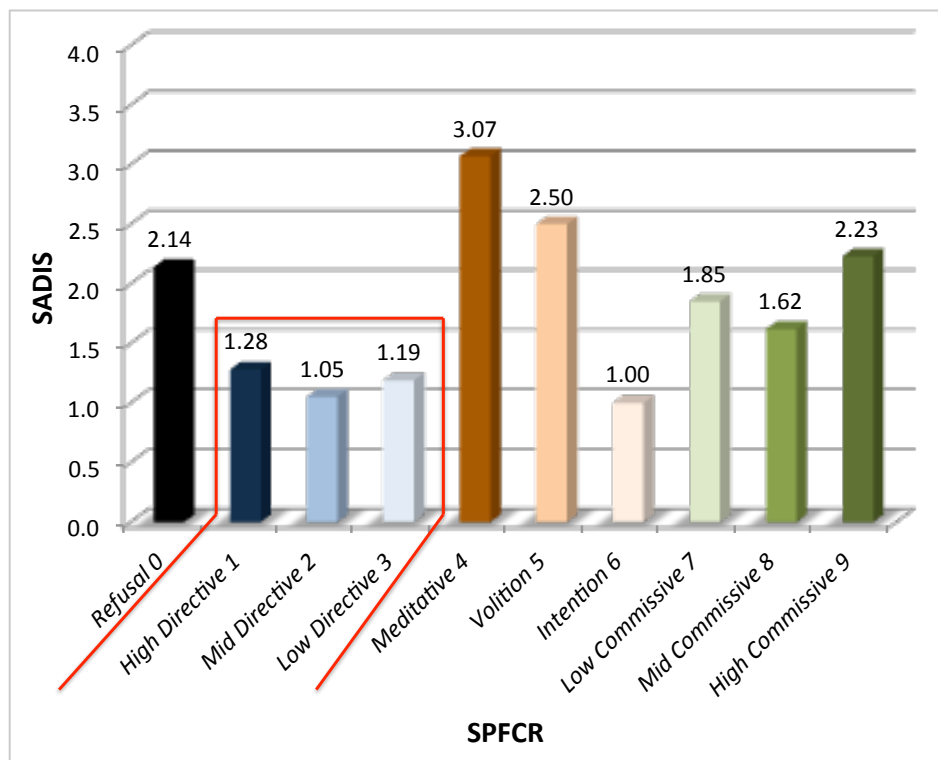


Figure 85 illustrates that in the subcorpus utterances which were coded in one of the *Directive* variants present a higher obfuscation of the social actor responsible; this corresponds to the representation strategies for SAoCP (s.s. IV.2.2.1).

Actually, the quite low SADIS mean for the variant *Intention* on the SPFCR in Figure 85 is due to that in many reports future undertakings planned and outlined by the corporation are presented in form of lists with non-finite verb clauses which, consequently, are coded as *Exclusion* (0 on SADIS). Interesting to see from

the general overview in Figure 85 is also that the variants on the SPFCR where the corporate responsibility assumption is rather medium to low, such as *Meditative* and *Volition*, present a higher degree of identification of the social actor responsible, in these cases the corporation, than variants on the SPFCR where corporate responsibility assumption is higher, such as in *Mid Commissive*. Nevertheless, the findings for the highest coding of corporate responsibility assumption, *High Commissive*, present with 2,2 a mean on the SADIS (median: 3) that stands for an easy identification of the social actor responsible, i.e., the corporation.

Table 47 below presents for each report and each SPFCR variant the SADIS means wherefore the SPFCR variants were already ordered by their corresponding SADIS means. For instance, in IND_2002 the corporation is represented as most identifiable in the *High Commissive* variant on the SPFCR (SADIS mean 3,50) and least identifiable in the *Intention* variant (SADIS mean: 0,19).

TABLE 47: SADIS means in descending order for each SPFCR variant

subcorpus	Inditex			H&M			Adidas			Puma		
	2002	2007	2011	2002	2007	2011	2002	2007	2011	2002	2008	2011
SPFCR	mean	mean	mean	mean	mean	mean	mean	mean	mean	mean	mean	mean
Meditative (ME)	3,07	3,50	4,00	3,30	2,80	3,00	2,86	3,15	3,00	3,20	3,15	4,00
Volition (VO)	2,50	2,67	2,40	2,67	2,60	2,88	2,70	2,41	3,00	3,00	3,00	3,29
High Commissive (HC)	2,23	2,33	2,00	2,19	2,26	2,43	2,50	2,05	2,00	2,40	2,63	2,18
Refusal (RE)	2,14	1,82	1,75	2,11	2,23	2,00	2,50	1,67	1,54	1,55	2,24	2,17
Low Commissive (LC)	1,85	1,64	1,40	1,74	2,20	2,00	1,90	1,67	1,26	1,49	2,16	2,00
Mid Commissive (MC)	1,62	1,27	1,38	1,50	1,90	1,92	1,67	1,66	1,00	1,47	1,94	2,00
Total	1,61	1,21	1,22	1,46	1,83	1,77	1,41	1,64	1,00	1,33	1,86	1,93
High Directive (HD)	1,28	1,17	0,50	1,42	1,79	1,29	1,40	1,38	0,96	1,20	1,50	1,86
Low Directive (LD)	1,19	,91	0,31	1,39	1,71	1,00	1,09	1,36	0,92	0,80	1,38	1,17
Mid Directive (MD)	1,05	,08		0,93	1,40	0,82	1,03	1,11	0,83	0,17	1,29	1,17
Intention (IN)	1,00			0,51					0,38		1,29	

For the interpretation of Table 47 the findings for each report, or at least corporation, on SADIS should be considered (s.s. IV.2.2.1). For instance, *Meditative* in IND_2011 presents the highest mean possible, which actually can only be achieved because Inditex in this report represents *Corporation* quite frequently as *Designation*. *Meditative* is also the SPFCR variant with the highest visibility for the corporation in HAM_2011; however, since H&M rather makes use of pronouns to refer to themselves, the mean is with 3,00 lower. The next section describes further detailed findings.

DESCRIPTION

The following description is organised by SPFCR variants, and also comments on the findings for explicit responsibility assumption (*Mid plus High Commissive*). It was already discussed that the variant *Refusal* was barely coded, which is why the detailed examination of findings starts for the *High Directive* variant.

High Directive

When stating what others have to do, the text producer represents these others mainly through *Categorisation* and *Exclusion*, but also through *Objectivation*; in no report the social actor is stated concretely by its proper name. Therefore, SADIS means for *High Directive* are in all reports between 1,0 and 2,1 with medians of 1,0 and 2,0.

Mid Directive

In the case of *Mid Directives* the social actors that should do something are mainly represented as *Exclusion* and *Categorisation*, and in Adidas also as *Objectivation*; however, ten cases of *Designation* can be found mainly in Adidas and H&M such as in utterance (195).

(195) HKPC [Hong Kong Productivity Council] will also provide training for management and supervisors. (HAM_2002)

Striking is that these cases of *Designation* always have ***Other Organisations*** as social actors stated as responsible and not *Suppliers & Business partners*, for instance.

In general terms findings show that the possible identification of the social actor other than the corporation who *should* or *will* do something decreases in Adidas and Inditex over the years and increases in H&M and Puma.

Low Directive

In the same vein as *High* and *Mid Directive*, *Low Directive* is mainly coded on the SADIS as *Exclusion*, *Objectivation*, and *Categorisation*. This is reflected in the SADIS means for each report. Interesting to observe is that for H&M, Adidas, and Puma SADIS means are considerably low for the SPFCR variant *Low Commissive* in 2002 reports – i.e., it can be

challenging to identify the social actor responsible; however, the visibility increases over time.

In the three *Directive* variants the social actors responsible were others than the corporation; for the rest of the variants on the SPFCR it is the corporation who is the responsible social actor.

Meditative

In the *Meditative* variant the corporation is mainly presented as *Pronounation* and *Designation*. This implies that the corporation is **easily identifiable** when *thinking, considering, or believing* in —i.e., epistemically asserting— a certain SoA, which is also reflected in the high SADIS means for this variant. In other words, when linguistically no responsibility is taken on, the corporation is represented quite visibly in all of the twelve reports under analysis.

Volition

The maybe surprisingly different SADIS means between reports in the fast fashion sector for this SPFCR variant should not be over-interpreted due to findings with quite low absolute counts (less for HAM_2011). Nevertheless, in general terms the SADIS mean for this variant on the SPFCR is with 2,50 for all reports higher than the general mean, regardless SPFCR variant. This implies, as for *Meditative*, that the corporation as the responsible social actor is **represented quite visibly** when *wanting or desiring* something.

Intention

Actually, the *Intention* variant presents the **lowest SADIS mean** of all SPFCR variants in the subcorpus. As abovementioned, this is mainly due to that *intentions, aims, and plans* are often presented in the various reports as lists containing **non-finite clauses** such as in the following screenshot (Figure 86) from ADI_2011 presenting the ‘2012 Milestones’ – viz., Adidas’ plans for next year.

FIGURE 86: Screenshot from ADI_2011 of a list containing non-finite clauses expressing future plans of the corporation

<ul style="list-style-type: none"> • Provide ongoing training and consultation for existing suppliers to improve their KPI rating to the next level.
<ul style="list-style-type: none"> • Scorecards reviewed and updated for 90% of our business units and licensees that have own sourcing arrangements.
<ul style="list-style-type: none"> • Participate in SAC, GSCP, FLA and WFSGI forums to promote the use of FFC as a sharing platform for compliance data. • Integrate SCI methodology into current monitoring tools; apply tools from 2013 onwards. • Deliver 25 full and self-assessments using the Fair Wage tool. • Start applying the Global Social Compliance Programme Equivalence Assessment.
<ul style="list-style-type: none"> • Key jurisdiction has been identified where public

Consequently the coding of **Exclusion** is quite frequently in the *Intention* variant, which leads to a low mean and, thus, to a low possible identification of the corporation as social actor responsible. In some cases, especially in IND_2007 where the findings for social actors others than the corporation were considerably high, it was even difficult to identify for such non-finite clauses if it is the *Corporation* who is responsible or rather *Various, Including Corp.*, or even an *Other Organisation*.

It seems interesting to observe the findings for this variant in more detail for each corporation and year; eventually *Intention* is the second most coded SPFCR variant. It was already illustrated that **Inditex** in general prefers *Exclusion* over any other social actor representation as defined for the present study; this tendency is extremely pronounced in the *Intention* variant for which, for instance, in the IND_2007 report 95% of all utterances coded as *Intention* are annotated as *Exclusion* on the SADIS.

H&M reports call attention due to various changes in this variant and the representation of the corporation over the years. Whereas for the 2002 report the two extremes on the SADIS *Exclusion* and *Designation* prevail, for the 2007 report *Exclusion* drops drastically in favour of *Pronounation*, which implies an improved recognisability of the corporation as social actor responsible for utterances coded as *Intention*. However, for HAM_2011 this picture changes completely: first of all, the amount of utterances coded as *Intention* increases notably in comparison to the 2002 and 2007 reports – it actually doubles; secondly, *Exclusion* is with 67% the preferred representation mechanism in HAM_2011 while *Designation* is abandoned.

Something similar to H&M can be observed for **Adidas**: utterances coded as *Intention* even triple for 2011, and 86% of all utterances coded as *Intention* in 2011 are representing the corporation as excluded. **Puma**, in contrary to H&M and Adidas, reduces

the amount of utterances expressing *Intention* drastically over the years (in normalised frequencies, from 23,3 in 2002 to 2,9 in 2011). Furthermore and opposite to H&M and Adidas, for the 2011 report the tendency is to represent the corporation as more recognisable than for the two former reports.

Low Commissive

As was demonstrated, the SPFCR variant *Low Commissive* is the one most coded in nearly all reports under closer analysis (in IND_2002 and ADI_2011 it is actually *Intention*). Following the general trend for **Inditex**, this variant is mostly coded as *Exclusion* and *Designation* in the three Inditex reports presenting low medians of zero or one. In **H&M** reports, apart from *Exclusion* and *Designation*, *Pronounation* prevails. Actually, the amount of utterances coded as *Pronounation* in the *Low Commissive* variant doubles from the 2002 to the 2011 report in H&M whereby *Exclusion* and *Designation* decrease over time. Observing the SADIS means shows that H&M is increasingly more recognisable as the social actor responsible when coded as *Low Commissive*. The contrary is true for **Adidas**: as years pass the corporation is less visible for this variant due to a decreasing amount of *Pronounation* and an increase in *Exclusion*. **Puma**, in the same vein as H&M, increases its visibility over the years as the social actor responsible when coded as *Low Commissive*.

Mid Commissive

The *Mid Commissive* variant highlights how Adidas' 2011 report is different to the 2002 and 2007 ones in the sense of social actor representation: in 2011 it becomes more challenging to identify the corporation as the social actor responsible. Interestingly in Puma reports, where the 2011 report stands generally out for the high amount of explicit commitment of the corporation, for the variant *Mid Commissive* Puma is represented as quite difficult to identify: in 60% it is coded as *Exclusion*. The SADIS mean for PUM_2011 in *Mid Commissive* is only 1,17 (median: 0) in comparison to 2,16 (median: 3) for the 2008 report. In the same vein, H&M reduces the visibility of the corporation in *Mid Commissive* over time.

High Commissive

The *High Commissive* variant on SADIS is striking for the generally high identifiability of the corporation as the social actor responsible in the case of Inditex (medians of 3,5 and higher), although means are decreasing over time (3,50 for 2002, 3,35 for 2007, and 2,40 for 2011). This implies that if Inditex promises or guarantees something they do it without hiding. However, it has to be acknowledged that the amount of utterances coded as *High Commissive* is generally low. H&M, in contrast to Inditex, increases its identifiability in *High Commissive* over time, yet does not reach a SADIS mean over two – i.e., H&M is not as identifiable for this variant as the other three corporations. Adidas and Puma, in the same vein as Inditex, show fewer occurrences of *Exclusion* than H&M does for this SPFCR variant and present higher SADIS means; however, in the sports sector, as in Inditex, means decrease over time.

Explicit responsibility assumption

Finally, it is illustrated how the corporation is represented in utterances expressing explicit responsibility assumption. Table 48 presents the SADIS means for the SPFCR variants *Mid* and *High Commissive* observed together.

TABLE 48: SADIS means for explicit responsibility assumption for each report

	Inditex	H&M	Adidas	Puma
2002	1,69	2,02	1,66	1,57
2007/08	2,49	1,82	2,19	2,18
2011	1,68	1,47	0,92	1,33

Interestingly, as Table 48 demonstrates, in ADI_2011 the possible identification of the corporation drops considerably in comparison to the two former reports, or any other of the reports. Adidas, Puma, and Inditex are most identifiable for explicit responsibility assumption in their 2007/08 reports and least in 2011. H&M decreases in its identifiability over time when explicitly assuming responsibility.

IN BRIEF...

In this final crosstabulation, it was asked through correlating the SADIS and the SPFCR if and how the representation of social actors relates to the degree of force with which corporate responsibility assumption is expressed.

- in the three *Directive* variants social actors are mainly represented as *Categorisation* and *Exclusion*, but also through *Objectivation*; yet, striking is that in *Mid Directive* some cases of *Designation* can be found which always have *Other Organisations* as social actors stated as responsible
- variants on the SPFCR where corporate responsibility assumption is rather medium to low —i.e., *Meditative* and *Volition*— present a high degree of identification of the corporation as social actor responsible
- the *Intention* variant presents the lowest SADIS mean of all SPFCR variants in the subcorpus, implying a low possible identification of the corporation when expressing plans; this is mainly due to an elevated use of non-finite clauses, which would be coded as *Exclusion*
- regarding *Commissive* variants, the corporation is most obfuscated in *Mid Commissive* while findings for *High Commissive* present with 2,23 a mean on the SADIS (median: 3) which stands for a easy identification of the corporation

- **identifiability of the corporation for explicit responsibility assumption is highest for 2007/08 reports in Inditex, Puma, and Adidas, and for 2002 in H&M**

After having seen the findings for each variable and the possible crosstabulations between variables, the next and final chapter of Part IV summarises further and reflects on the so far said.

IV.3 Round up and summary

The purpose of this final chapter of Part IV is to outline the findings presented in sections IV.2.1 and IV.2.2 in a more concise manner and less technical language, and to briefly comment on particularities for each corporation. This fourth part of the present work presented the findings from the analysis of twelve reports which were selected out of sixty from the CSR corpus established specifically for the purpose of the present study. The sampling method was non-random since, deliberately, the European corporations under study —instead of the US ones— were chosen (Inditex, H&M, Adidas, Puma). Moreover, three specific reporting years were selected, representing the beginning, middle, and end of the time period under study (2002 to 2011) (see chapter IV.1).

As was described in the first chapter of Part IV, about the concrete twelve reports it can be said that, first of all, the design and layout seem more sophisticated in later reports than in earlier ones. Secondly, it should be borne in mind that information on who took part in producing the text in the very reports should not be assumed to be complete or exact. Thirdly, incongruences regarding the adherence to GRI guidelines can be found in terms of what corporations declare in their reports vs. what the GRI states. Fourthly, language mistakes occur, especially in Inditex reports. Last but not least, a general impression from reading the reports was that H&M and Adidas reports seem not as appealing as Inditex and Puma reports are. Interestingly, findings for Adidas from the sports sector show more similarities to findings for H&M from the fast fashion sector, and Puma and Inditex findings seem to be more alike. This makes the established differentiation of companies into various sectors —which was supposed to provide another variable for comparison of companies— beside the point for the interpretation of findings.

3.1 General summary of findings for subcorpus

The purpose of analysing a sample of reports from the CSR corpus is to reveal whether specific discursive content and mechanisms can be found which would dissociate the corporation as the responsible social agent from what is conceived as CSR, viz., *the voluntary commitment by a company to act in an ethical and*

responsible manner in the social and environmental dimensions, beyond legislative and economic demands. In order to do so, more concrete queries were formulated and implemented. First of all, only forward-looking utterances referring to rather moral issues were considered from the reports. It was detected that the four corporations under closer analysis include quite different amounts of such prospective statements in their reports. For instance, in 2002 H&M presents nearly four times as many as Inditex does (IV.2.1.1).

Following this first ‘filtering’ of utterances for further analysis, it was determined for each utterance to which CSR topic it refers (s.s. IV.2.1.2). Findings for the subcorpus show that corporations above all write about internal or external communication processes and engagement with other social actors; yet, the amount of utterances coded as such decreases over time in favour of other issues. Moreover, the environment is extensively treated —and increasingly over time— when corporations describe what they, or other social actors, do and will do. Mainly in reports for the fiscal year 2002, corporations also disclosed quite amply what had to be done in the factories they outsourced their production to; however, the amount of utterances referring to human rights issues, fair labour conditions or, for instances, wages and benefits of workers in such factories dropped surprisingly over the years. Other topics gain importance instead, such as pointing out where more than is ethically expected is done in form of donations, charity, or humanitarian initiatives. Interestingly, corporations comment only scarcely on their customers and employees and what is/will be done for them in form of, for instance, customer attention or training for employees. This does not mean that companies do not extensively *report* on their employees or customers, and issues concerning them (various reports actually do); it rather means that corporations do not present what *will be done* for customers as frequently as for the environment, for example.

Having learnt which CSR topics are more or less frequently treated, it is also of interest to observe who is presented in CSR reports as responsible for keeping rivers clean, engaging in dialogue with NGOs, paying fair wages, etc. It is mostly the corporation themselves who assume in different degrees of force responsibility for such; yet, especially at the beginning of the time period under study, also suppliers and other business partners of the corporation are ascribed responsibility for

current and future conditions and happenings. The corporations present themselves frequently as carrying for communicating and engaging, and for the environment. If employee or customer issues are mentioned, they are also presented as the corporation's responsibility.

Nonetheless, in general terms corporations seem to refrain from promising or guaranteeing future CSR actions; they rather prefer to express their responsibilities indirectly, mention the possibility of commitment, or state that they plan or intend doings. Such is the case when writing about the environment. However, for other topics corporations readily assume their responsibility, for instance when referring to customer issues or training of employees or business partners (topics scarcely mentioned). Least responsibility is assumed for what occurs in the supply chain and for complying, since these are issues more frequently diverted to other social actors.

Actually, social actors others than the corporation are only presented as responsible for a limited variety of CSR topics. If it is other social actors who are described as responsible, they are so often for complying with regulations and for taking care of what occurs in the outsourced factories. The amount of utterances diverting responsibility for practices in supply chains from the corporation to suppliers seems to depend on whether the Code of Conduct is included in a report or not, which was especially the case for the beginning of the time period under study. So, in 2002 reports many utterances are found that state what business partners should or have to do in their factories, yet this amount decreased considerably over time resulting in less corporate responsibility being diverted but also in mentioning less what should be done in the supply chain.

A further point of departure for the analysis of mechanisms which would detach the corporation from their responsibilities, or attach to, is to observe how responsible social actors are represented in language. It is assumed that if a social actor is highly identifiable, for instance, through their proper name, responsibility ascription would be more straightforward than if a social actor is, for example, represented through a generic category they belong to. Findings show that the corporation when assuming responsibility in an utterance is mainly (i) not represented at all, (ii) represented by a pronoun such as the corporate 'we', or (iii) it is, to a lesser extent, represented by the corporation's name. On the one hand, all

four corporations show a tendency to exclude themselves when taking on responsibility; on the other hand, some combine this with pronoun use and others with stating their proper name. In the cases where corporate responsibility is diverted to business partners or suppliers, these social actors are mainly represented in language through what they do: they supply ('suppliers'), they own ('factory owners'), they stitch ('stitchers'); or they are backgrounded through not being represented. However, in most cases when a social actor —the corporation itself or other social actors— is linguistically excluded from an utterance under analysis, it can be derived from the co- and context whom this social actor is supposed to be.

Interestingly, the representation of social actors seems to more or less strongly obfuscate them in relation to the CSR topic they are described as responsible for. Thus, the corporation is more obfuscated assuming responsibility for the environment, providing training, and for auditing, and easier to identify in relation to supply chain practices and general issues. Social actors others than the corporation, in turn, seem to be rather obfuscated when described as responsible for trainings, practices in the supply chain, and the environment; yet, for auditing and, for instance, complying they appear as represented more manifestly.

Thought provoking then is to observe, for instance, that corporations (i) straightforwardly assume responsibility for providing training, yet it is difficult to identify them as the responsible social actor for it; (ii) when writing about general issues the corporation adheres to, they are clearly identifiable and they express their responsibility readily; (iii) regarding supply chain practices and issues of complying, the corporation, when it refrains from diverting its responsibility to other social actors and assumes it by themselves, is easily identified; (iv) for the environment the corporation rather plans instead of promises and, moreover, is not easy to identify, etc. In other words, observing the findings holistically shows that, on one extreme, corporations might strongly *attach* themselves to their responsibilities by readily assuming them and being highly visible as the responsible social actor, such as in utterance (196):

(196) INDITEX guarantees that its employees perform their work in safe and healthy workplaces. (IND_2002)

Findings show that this was actually the case: when corporations promise, they are also easily to identify.

On the other extreme, they might *detach* themselves through diverting their responsibility to other social actors or by rather expressing their intentions, which is certainly no commitment yet. Moreover, findings show that it is difficult to identify the corporation when outlining their plans. In addition, the corporation might be difficult to identify but assumes a high amount of responsibility, such as exemplified by (197):

(197) New product innovations will be quantitatively assessed for environmental performance. (ADI_2011)

On the contrary, often when the corporation assumes little responsibility through expressing how they feel about something and what they desire, it is actually easy to identify the corporation as responsible social actor. For social actors others than the corporation to whom corporate responsibilities is diverted, it is found that other organisations such as NGOs are made with a lesser pragmatic force responsible and are easier to identify than suppliers and business partners are.

3.2 General summary of findings by corporation

After this overview of what seem to be general tendencies observed in the findings of the subcorpus, some deviations, patterns, and exceptional cases are pointed out for each corporation in the following sections.

3.2.1 Inditex – the steady case

Comparing findings for Inditex reports to the ones from the other corporations, it seems that findings for Inditex are **steadier** throughout the reporting period under analysis. For instance, the percentage of utterances coded as explicit responsibility assumption does barely change among the three reports. Or, it was said that in general the amount of utterances coded for practices in the supply chain decreases considerably over the years, yet in Inditex this is not the case.

The topic concerning **supply chain practices** is interesting to observe for Inditex since all other corporations towards the middle and end of the research period diminish the amount of diverting responsibility to other social actors

mainly through dropping this topic. What Inditex does is to also divert less corporate responsibilities, yet instead of not referring to practices in the supply chain anymore, they continue doing so but with the corporation as the responsible social actor. In other words, in Inditex the amount of utterances having the corporation as the social actor responsible for supply chain practices actually increases. Furthermore, the amount of explicit responsibility assumption for this topic also increases for each year in Inditex from 9 to 25%. This is partly due to Inditex increasing the force of corporate responsibility assumption in general terms over time.

A further topic interesting to observe in Inditex refers to **philanthropic issues**. The amount of utterances expressing what Inditex does beyond the ethically demanded undergoes the most extreme development in Inditex reports over time due to showing an increase from 5 to 20%. Specifically the philanthropy topic is also a good example for illustrating another characteristic of Inditex reports – especially in 2007 and 2011 they like to **share corporate responsibilities**. Inditex in their philanthropic endeavours seems to often collaborate with other organisations. Therefore, especially the 2007 report does not fall into the general pattern of the corporation mainly being presented as responsible. The report presents, in comparison to others, on the one hand, a high percentage of shared responsibility between the corporation and other entities and, on the other hand, the attribution of responsibility to other organisations. Consequently, these social actors are also coded notably more frequently in Inditex.

Not only the findings for the philanthropy topic contribute to this high amount of sharing or diverting responsibility in later Inditex reports but also utterances coded for the **auditing topic** due to Inditex not carrying out the audits by themselves but rather instructing others to do so. Consequently, the force of corporate responsibility assumption is quite low.

A further curiosity in Inditex reports is the **linguistic representation of the corporation**. Inditex, in comparison to the other three corporations under closer analysis, abstains largely from representing themselves by the corporate 'we'. If they use a pronoun at all to refer to the corporation, it is rather third person singular 'it'. Apart from that, Inditex resorts to excluding themselves as the responsible social actor more than the other companies do, and it also presents the

highest amount of using the corporate name. Yet the social actor degree of identification for the corporation is very low. Actually, in their 2002 and 2011 reports the corporation is even less identifiable as the responsible social actor than are the business partners they work with.

3.2.2 H&M – the promotional case

Since H&M reports show a high amount of utterances expressing prospective responsibility, a rather promotional style can be ascribed to their kind of 'reporting'. Striking for H&M reports is that the one for **2007** seems to present a **peak** in many respects: For 2007 more responsibility is assumed by the corporation than for 2002 or 2011, and also a higher percentage of utterances expressing explicit responsibility assumption can be found. In general terms it was shown that corporations are rather obfuscated when responsible for the environment, yet in H&M's 2007 report the corporation is easily identifiable for this topic. The already discussed topic regarding supply chain practices presents a strong force of corporate responsibility assumption for the 2007 report with 35,3% of all utterances referring to the topic presenting explicit responsibility assumption. However, the corporation is hardly identifiable for supply chain practices in 2007, contrary to the general trend.

Overall, H&M bases their **linguistic representation of the corporation**, on the one hand, on backgrounding —i.e., excluding— the corporation and, on the other hand, increasingly on pronoun use in form of the corporate 'we'. The use of their proper name drops considerably for the 2011 report, contributing to a general **drop of visibility** of the corporation in the last report of the time period under study.

Regarding the **topics** treated in H&M reports, it can be observed that the corporation refers more frequently to their customers than the other corporations do. Moreover, for the 2002 report, surprisingly, the supply chain practices topic is the most frequently coded one. Similar to Inditex, the philanthropy topic becomes more frequently coded over time too.

3.2.3 Adidas – the business case

Adidas gains this epithet since their reports provide the impression that their CSR efforts might be mainly based on the business case. One of the indicators for this is the topic regarding **strategy and management** issues since this topic is coded strikingly more frequently for Adidas reports than for any other corporation under closer analysis, especially for the 2011 report. Apart from the strategy and management topic, Adidas reports in general terms are coded more frequently for topics referring to complying or improving but less for topics relating to the environment or philanthropic issues.

Furthermore, Adidas **assumes least responsibility** of all corporations. A high amount of utterances strongly diverting responsibilities to other social actors can be observed in the 2002 report. The 2011 report shows an extreme drop of utterances expressing promises or guaranteeing and, if explicit responsibility assumption takes place (actually, 2011 it is the lowest of all twelve reports), the possible identification of the corporation is considerably low in comparison to the two former reports, or any of the reports from the other corporations. Actually, over the years the corporation is generally **harder to identify** since excluding themselves as the responsible social actor increases while the use of corporate 'we' decreases. Similar to Inditex's 2002 and 2011 reports, for Adidas 2011 the corporation is less identifiable as the responsible social actor than the business partners they work with. In fact, in general terms, findings are 'best' for the 2007 Adidas report, similar to H&M.

3.2.4 Puma – the outstanding case

Findings for Puma reports are outstanding in the sense that they show the **highest corporate responsibility assumption**, which furthermore increases over the years. Puma also presents the highest percentages for explicit responsibility assumption, which shows a steady increase over the years too. That is, Puma assumes most responsibility of all the corporations under closer study. One indicator for this is the reformulation of their **Code of Conduct in the 2008** report: instead of demanding from other social actors it is rather presented as something the corporation guarantees.

Striking, and unlike the other corporations, is also that Puma reports show over the years a considerable **decreasing amount of utterances expressing prospective responsibility**, implying that they rather move away from a promotional style of their reports. It also seems that Puma does not incline to one or another representation strategy for the corporation: exclusion can be found as much as using a pronoun or their proper name. Regarding topics, Puma seems to assume less responsibility for customers than the other companies do, but quite more for **auditing**. For the 2011 report Puma refers frequently to the **environment** and surprisingly often to their **employees**.

After the detailed and summarised presentation of findings from the textual analysis, in the next part, Part V, of the present work, the findings are interpreted and explained in context, viz., taking into account the discourse practice and social practice dimensions of discourse.

PART V – DISCUSSION OF FINDINGS AND REFLECTION ON METHOD

Overview

Part V of this study is two-fold in the sense that it presents, on the one hand, the discussion of findings (chapter 1) and, in addition, a reflection on the specifically for this study developed methodology (chapter 2). After having descriptively presented in Part IV the findings from the textual analysis, chapter 1 of Part V turns to the explanatory level where many of these findings are contextualised through drawing on the discourse practice and social practice dimensions for this study (see Part II). In order to do so, first of all, some considerations concerning discourse production of CSR reports seem necessary (s.s. 1.1). This is followed by a discussion of the findings regarding the amount and force of prospective corporate responsibility assumption (s.s. 1.2). Section 1.3, then, observes further the reasons for some CSR topics being more or less frequently treated, and which impression this might raise. In a similar vein, section 1.4 focuses on social actors and their representation. Since the findings for the CSR topic *Supply chain practices* and associated variants from other variables are attention-grabbing, section 1.5 discusses these findings in context. Finally, the bigger picture of corporate discourse on CSR is explored (s.s. 1.6), for instance, by considering whether corporations can be held responsible based on what is said in CSR reports, or by observing the circle of corporate power. Following this discussion, the second chapter of Part V provides some reflections on Corpus Linguistics tools (s.s. 2.1) and, mainly, on the established methodology (s.s. 2.2), since the application of the method has raised some new considerations regarding its development.

V.1 Interpretation and explanation of findings

Fairclough argues that a comprehensive and critical approach to discourse analysis must be able to span the continuum from a detailed text analysis through to the broader social circumstances and conditions under which discourse is produced, distributed, and interpreted. A mere descriptive analysis of a specific text is not sufficient if one wants to make visible the connections between properties of texts and social processes and relations (ibid.) (*ideologies, relations of power*). Therefore, the findings from such a descriptive text analysis should be interpreted and explained in the context of situation of the text; that is, the analyst observes, and takes into account for interpretation, the discourse practice and the social practice in which the text is embedded, and in which it exists to form part and shape a specific discourse. This chapter, then, critically examines the most attention-grabbing findings. This is done, on the one hand, in the light of the previous state of the subject as outlined in the theoretical background presented in Part II. On the other hand, on this explanatory level the implications of findings are discussed – what findings might mean, or why they should be considered.

1.1 Discourse production

Discourse production presents an essential part of the discourse practice dimension. For this work it was attempted to gain a deeper insight, beyond the literature review, into the production processes of a CSR report. A questionnaire was sent to each corporation under closer study; moreover, two personal interviews were conducted with practitioners from communication companies assisting corporations with their CSR and other disclosure.

As was shown, the production process of a CSR report consists of various steps, such as a materiality analysis, orientating on guidelines, arranging content with various corporate departments, consulting communication experts, or obtaining external validation. The materiality analysis identifies critical economic, environmental, and social issues of the corporation, since it is supposed that such issues may substantively influence the decisions of its stakeholders. This means that the corporation evaluates, based on a (self-)assessments, which content could be advantageous to include in their CSR report. Consequently, linguistic production

anticipates the market in order to be effective and profitable, that is, in its function to propagate the system of beliefs of the corporation. This is also possible since CSR and its reporting are not normative; hence no legal regulations exist for CSR or executing such reporting, corporations are provided with leeway in the content and format of their reports. However, numerous standards for orientation exist, yet it could be asked in how far these contribute beyond symbolic performance.

1.1.1 The Global Reporting Initiative guidelines

Actually, many corporations, and so the ones under closer study in this work, orientate on the Global Reporting Initiative (GRI) guidelines for their reporting (s.s. II.2.2.1). The GRI can be understood as a form of symbolically constructing standardisation. Milne et al. (2009) drawing on J. B. Thompson (1990) describe the various modes and strategies of ideology. There, the mode of *unification* implies the typical strategy of symbolic construction *standardisation*. As an example they provide that “[a] standard framework is promoted to unify symbolic forms. While often serving particular interests, the framework is promoted as being shared and acceptable to all” (Milne et al., 2009: 2019). The GRI framework presents itself as thought through and produced by think tanks that include the voice of representatives of corporations, NGOs, governments, or trade unions. This implies, stating to adhere to the GRI becomes a seal of approval, and it can also be interpreted as a way of unburdening corporations.

Following such a template can bear the danger of companies rather ticking boxes instead of pondering on stakeholder’s interests. For instance, Adidas writes: “Our reports use the GRI reporting guidelines to inform us about what qualitative and quantitative information to disclose to meet stakeholders’ interests” (ADI_2007). So, it is not the corporation reflecting, and maybe a materiality analysis, that inform report content but rather the specifications of the guidelines. Another example which might indicate the counterproductivity of preconceived reporting indicators comes from H&M: at the beginning of H&M’s 2002 report it is asserted that it is the first CSR report ever published; yet, at the end of the report it is stated that there was a previous one (which is not the case, see also Table 4). This might be because the 2002 report was “inspired” by the GRI, and the

guidelines demand to inform about the previous report. So, was that box just ticked without reflection?

Apart from praise and critique of this agenda setting guidelines already pointed out in the course of this work (e.g., s.s. II.2.2.1, II.2.2.3, II.3.2.1), this study encounters and criticises that incongruences regarding the adherence to GRI guidelines can be found in terms of what corporations declare in their reports vs. what the GRI states (s.s. IV.1.1.3). The value and integrity of such a reputation enhancing reporting system has to be questioned if a specific CSR report indicates the use of and adherence to the GRI guidelines but is then not listed in the GRI database as such, or the other way around. It seems, then, that adopting a template such as the GRI guidelines not only guides in discourse production but also aids to legitimise the business in society. This can be understood as increasing symbolic performance, yet it could be doubted in how far actual performance is enhanced by such a standardised CSR reporting framework.

1.1.2 External assurance and verification

Interestingly, part of the production process of a CSR report often is to have the report validated or assured (s.s. II.3.2.1). Already the GRI offers a measure of its application level which can be self-declared, third-party checked, or checked by the GRI. As was shown (Table 14), H&M and Adidas self-declare the application level of the GRI guidelines, Inditex has their reports third-party checked, and Puma has them GRI-checked. Apart from the measure of the GRI application level some corporations, moreover, have their reports assured by an auditor.

One of the interviewees pointed out that it is essential for a corporation to be found truthful by their stakeholders (*trust*). She explained that some corporations get an expensive, well established, prestigious, external auditor to seal the CSR report, others go with an organisation like Corporate Citizenship who issues an assurance statement, and again others do not get audited at all (s.s. II.3.2.1). At the end all comes down to preferences, trust and resources. Regarding the corporations under closer analysis, Inditex had all ten reports from the time period under study assured by an external auditor, H&M and Adidas not one, and Puma started external assurance with their 2006 report.

It might be assumed that the more a text seems to be warranted, for instance, through validations by other social actors, the more legitimate and truthful will it be interpreted by its receivers. Yet, external assurance and verification, actually, seems not to verify that the content of a report corresponds to the actions of the corporation. It was already shown that, for instance, in the case of Inditex, the report and data contained in it is reviewed, but not where these data comes from or how it materialised. In addition, if the auditing team consults with somebody about the report and its content, it would be Inditex's management and the various departments participating in the production of the report. Therefore, external assurance of a report seems to be another tool of image management. As Breeze (2013) observes, an increasing emphasis on quality, such as in the form of external 'validations' and 'audits', serves to complement the traditional emphasis on quantity.

1.1.3 Out-house

Indeed, it seems that corporations are concerned with the quality of their reports. Apart from obtaining external verification, part of the production process is outsourced in some corporations to professional communication companies. Yet, surprisingly, this appears to be a topic rather not to talk about. In section IV.1.1.1 the information each report provides on text production was presented, and it was concluded that information on who took part in producing the text in the very reports should not be assumed to be complete or exact since incongruences regarding the outsourcing of text production can be found. This was already shown for Adidas and the strategy and communications consultancy Salterbaxter (s.s. IV.1.1.4).

Salterbaxter is also involved in the production of H&M reports; the one for 2011 even states so and Salterbaxter lists H&M as a client (www.salterbaxter.com/category/clients, accessed on 07/02/2017). Interesting is, that H&M when answering the questionnaire did not refer to the involvement of such an external communication company. It is true that the questionnaire does not explicitly ask if parts of the production process of a CSR report are outsourced; however, it is asked:

Who produces Corporate Social responsibility reports, or information on CSR, in the corporation?

Is the preparation of these data supported by internal resources (specific departments, etc.) or an external firm analysing information?

Who are the main players involved in putting the CSR report together?

Where there any changes in the production procedures of CSR reports in the corporation since the first one was issued?

I assume that this kind of questions could have provided the scope for mentioning externalising the production of reports²⁸⁹.

Something similar to H&M occurs with the corporation who answered the questionnaire, yet wants to remain anonymous. They respond that the production of CSR reports takes place in-house; yet, from observing their reports it clearly can be seen that parts of the production process are outsourced. So, are there specific reasons for this? A person working for a business communication company such as Salterbaxter who was interviewed for this study was asked why sometimes the names of external production firms appear in reports and sometimes not. The interviewee reacted like if it was of minor importance. Nevertheless, I find it peculiar and believe that this and the implication of Salterbaxter in H&M and Adidas reports deserve further inquiry, especially, since **H&M and Adidas reports show some common patterns in language use**, which might be due to sharing the same external communication consultancy.

A further question to ponder on would be, then, how much influence such external communication companies have regarding linguistic choices. In a similar vein, this can be asked for translated reports for which it could be argued that the translator takes linguistic choices. Be that as it may, considering that communication consultancies or translators present *animators*, the corporation is still the *principal* (Goffman, 1981). Therefore, for this study, it is assumed that the corporation signs off such external work, especially, since it would also be the corporation who would have to account for the stated in their texts.

²⁸⁹ It could be argued that the questionnaire was answered in 2014, and since H&M's reports from 2012 onwards do not mention Salterbaxter's involvement anymore, the respondent to the questionnaire could not have included this information. However, it is unclear if later reports were not produced with the help of Salterbaxter, or if their participation is just not mentioned anymore. Salterbaxter's client list points to the latter.

1.1.4 Production result and its interpretation

As was shown (see, e.g., section II.3.2.1), the production of the information in a CSR report takes place as a **goal oriented process** that unfolds in terms of stages or phases resulting in a written document. Mulholland (1994: 27) observes that "[w]riting assumes that [communicators] have carefully presented the material to include only what they can vouch for". Fundamental to keep in mind regarding the data under analysis is that every single word, picture, graph, layout, etc. is not trusted to chance but **entirely calculated by communication specialists**, as an interviewee observed. This is why the genre of CSR reports can be comprehended as an instrument and outcome of organisational power (Hardy & Phillips, 2004).

For this study, it is understood that the *parole* of each corporation is examined – that is, **intentionfull utterances** (Du Bois, 1993). The corporation as the *principal* (Goffman, 1981) (s.s. II.3.1.2) is supposed not to be lying (Dewhurst, 2009), and to promise only if they believe that they can keep the promise (s.s. II.4.2.1). Based on corporate claims of transparency, this study assumes that corporations **communicate cooperatively** (Grice, 1975), and that they are committed to what they say (felicity conditions of speech acts).

Taking into account, then, that everything in a CSR report is meticulously planned and thought through (the content as much as its linguistic and visual presentation), the findings from the analysis of linguistic content and mechanisms, if suggestive of tendencies or patterns, allows for the interpretation of how corporations create meaning in a specific context. In addition, Castelló and Lozano (2011: 14) observe, "[t]he way that organisations define and use words reflects their implicit intentions and consequent actions". Enhanced findings for a specific corporation regarding promises for, for instance, customer issues should be indicative, then, of corporate intentions and consequent actions concerning their customers.

1.2 Prospective corporate responsibility assumption: amount and force

After having seen that it can be assumed that corporations are committed to what they say since what they say is thoroughly planned through, this section interprets the amount of forward-looking utterances in CSR reports (s.s. V.1.2.1 below) and the force with which corporations assume responsibilities (s.s. V.1.2.2 below). Actually, a high amount of coded utterances as prospective responsibility

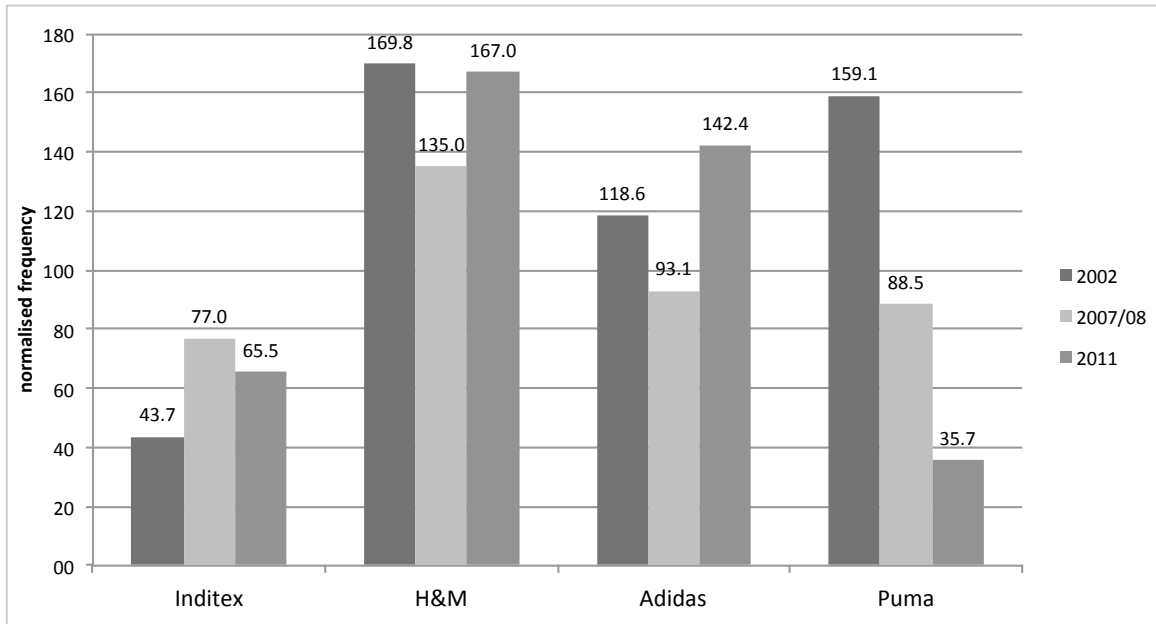
assumption could be interpreted as the CSR report being used not only for informing on corporate achievements and the state of affairs but also to promote the corporation and their future ideas. Such statements regarding the present and future aid to confirm the continuity of the corporation over time – their shown beliefs, desires, intentions, abilities, etc. not only confirm but also legitimate the continued existence of the corporation.

1.2.1 Amount of forward-looking utterances in CSR reports

Solely forward-looking utterances referring to rather moral issues are considered from the reports, since CSR is defined as *the voluntary commitment by a company to act*, and it is driven by social expectations. Measuring *how many utterances expressing prospective moral responsibility* (RQ₁), thus, disregards all backward-looking —i.e., reporting— statements in a CSR report and focuses on self or other commitment. Taking into account the report genre of the documents under analysis, which points to providing rather retrospective information, the amount of utterances coded as prospective moral responsibility expression could be expected to be low.

Findings show that the four corporations under closer analysis include quite different amounts of such prospective statements in their reports (s.s. IV.2.1.1). H&M reports present the highest number of utterances expressing prospective responsibility in their three reports taken together (471,8 normalised frequency) and Inditex reports the lowest (186,2). Adidas reports show a rather medium amount (354,1) in comparison to H&M and Inditex, and Puma reports (283,3) are interesting for presenting over the time period under study a considerably decreasing amount of utterances expressing prospective responsibility. Figure 87 visualises this.

FIGURE 87: Amount of utterances expressing prospective moral responsibility



These findings evince the double nature of CSR reports: reporting what has been done and stating new or on-going commitments and intentions (see also, Bondi, 2016). Already Thøger Christensen and Cheney (2011) state that CSR communication is not only about finished CSR projects but also includes expressions about the future. Furthermore, Breeze (2013) describes how lexicogrammatical resources more typical in a promotional genre can be found in annual reports. Indeed, Aras and Crowther (2011) confirm that marketing has completely overtaken reporting. All this implies, the reporting genre could be perceived as 'distorted' and appropriated for image building purposes.

This study argues that utterances referring to hopes, intentions, or envisaged commitments of a corporation in their CSR *report* add a promotional style to the text. Recently, Bondi (2016), moreover, observes that forward-looking statements in such a context emphasise the corporation's trustworthiness, consistency, and caring image. Certainly, stating new or on-going commitments and intentions can portray the corporation as a contributing and, therefore, valuable citizen, which would further legitimise the corporation's existence in society.

H&M then, showing a high amount of utterances expressing prospective responsibility, seems to use their reports to cultivate on-going and future ideas whereas, in comparison, Inditex rather attends to what should be typical for the

genre, reporting on retrospective actions. Interestingly, the steep decrease in findings for Puma might indicate a turning to the initial purpose of a report.

It was shown then that all CSR reports under closer analysis present forward-looking expressions, even though in different amounts. These utterances, for the purpose of the present study, are further annotated for the degree of force with which the corporation assumes their responsibilities since *planning* is forward-looking yet not as strong a commitment as *promising* would be.

1.2.2 Force with which corporations assume their responsibilities

Forward-looking utterances in a CSR report have the potential to promote the corporation as an engaged citizen. Corporations have their stage to express their beliefs, desires, or intentions; yet, not only stating what oneself will do but also asserting what others should do comprises prospective utterances. In order to capture the range of forward-looking utterances in CSR reports and answer *with which degree of force the corporation assumes its responsibilities* (RQ₅), the Scale of Pragmatic Force of Corporate Responsibility (SPFCR) was established for this study. Assuming that the social actor responsible for CSR actions is the corporation, ten variants for annotating utterances were organised in a scalar approach in which one end of the scale symbolises a very high amount of corporate responsibility assumption (force 9) and the opposite end the refusal of such (force 0): *High Commissive, Mid Commissive, Low Commissive, Intention, Volition, Meditative, Low Directive, Mid Directive, High Directive, and Refusal*.

Findings show for the analysed subcorpus that the expressions of corporate responsibility assumption are located mainly in the area of *planning* (*Intention*) and ‘factual’ statements or indirect commissives (*Low Commissive*) on the SPFCR, while corporations rather refrain from *promising* or *guaranteeing* future CSR actions (*High Commissive*). Figure 88 visualises the findings of 2002 and 2011 reports from all four corporations observed together.

FIGURE 88: 2002 and 2011 findings on the SPFCR for all four corporations

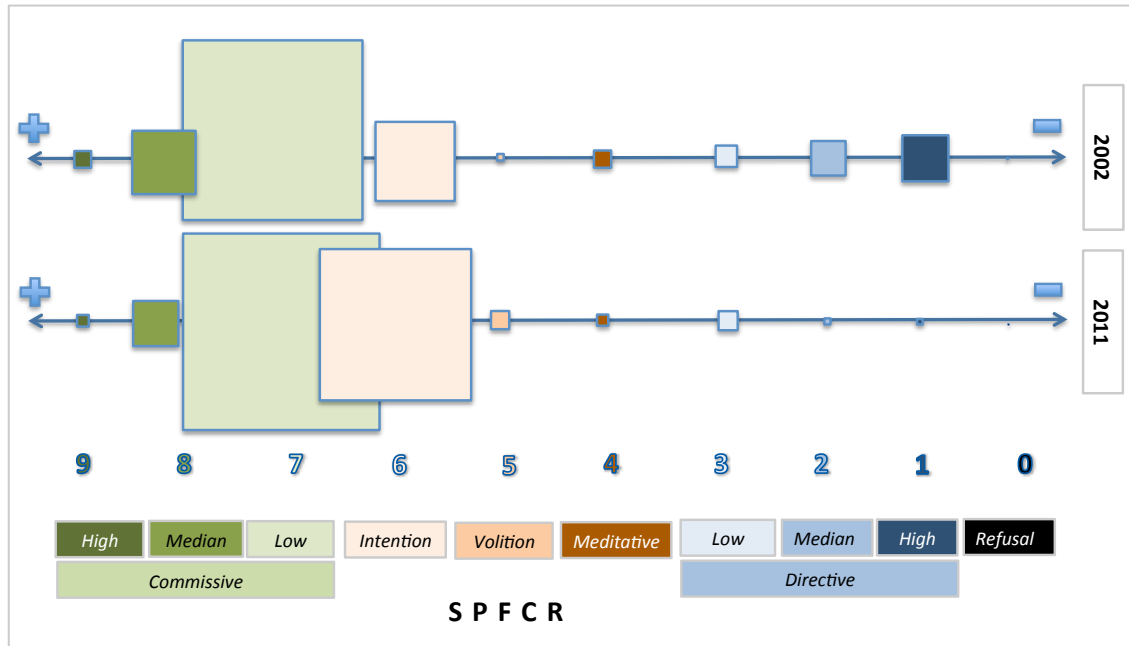


Figure 88 visualises that, over time, corporations under study assume their responsibilities with more pragmatic force, especially, due to the percentage of utterances coded as *Directives* diminishing in all four companies from 2002 to 2011. Regarding the *Refusal* variant, the extreme low amount of findings make sense for the kind of documents under observation insofar as it seems pointless and image-damaging to openly refuse one's responsibility in a CSR report. More surprising seem the low findings for utterances in which the corporation would express their thoughts and feelings (*Meditative*). First reading impressions indicated a higher amount of such utterances; in addition, for instance, Koller (2014b) affirms that the discourse on emotions and relationships has become characteristic of corporate discourse. It could be argued for the subcorpus under analysis that—at least in expressions of prospective responsibility— planning actions and affirming intentions is prevailing over providing access to the internal world, the 'emotions' of the corporation.

In the entire subcorpus *Low Commissive* (7) is by far the most coded variant. Even though the variant is defined for the commissive kind (or, at least, interpreted as such), actually, the verbally taking on of responsibility is discussable and might be refuted. Many utterances coded as *Low Commissive* are from the factual kind (s.s. III.2.2.6) such as (198).

(198) We train our suppliers... (ADI_2007)

The uncertainty with (198) and similar utterances is that it can be interpreted as a direct assertion or, indirectly, as a commitment in an assertion (s.s. III.2.2.6). The proposition of the utterance *We train our suppliers...*, interpreted as 'we do and we will do', describes a habit or factual truth. Nevertheless, (198) presents an idiomatic use of language that implies a commitment but does not make it explicit, which is why, for this study, only utterances coded as *Mid* and *High Commissive* are viewed as explicit responsibility assumption. The use of indirect speech acts will be further treated below in section V.1.6.2.

Important to consider is that utterances such as (198) from the frequently coded *Low Commissive* variant are presented in CSR reports as *factual beliefs*, i.e., knowledge (s.s. II.1.2.1). Already Breeze (2013) observes that many aspects seem to be taken for granted in corporate discourse, apparently, with little need to justify the whys and wherefores of claims made. Certainly, often corporations backup claims such as *We train our suppliers...* with numbers or photos; nevertheless, it remains unclear how much of this 'proof' corresponds to actions since no verification of such seems available (s.s. V.1.1.2). This implies that corporations through their CSR discourse can create certain knowledge which is barely questioned (*ideology*); especially, since it seems that in the capitalist system there are no independent social actors left who are powerful enough to question the corporation.

Apart from the high and growing number over time of utterances coded as *Low Commissive* and *Intention*, Figure 88 furthermore visualises a reduction of *Directives*, (which will be discussed below in section V.1.5), and also a decrease of expressions of explicit responsibility assumption (*High* and *Mid Commissive*). However, the latter is only the case for H&M and Adidas, whereas Inditex and Puma show an increase in such expressions.

Utterances of explicit responsibility assumption in the form of promising or examples such as (199) are of specific interest since uttering a promise counts as the undertaking of an obligation to do the action (essential condition) (Searle, 1969; see also, Sadock, 2008 [2006]).

(199) We will continue to do monitoring... (NIK_2004)

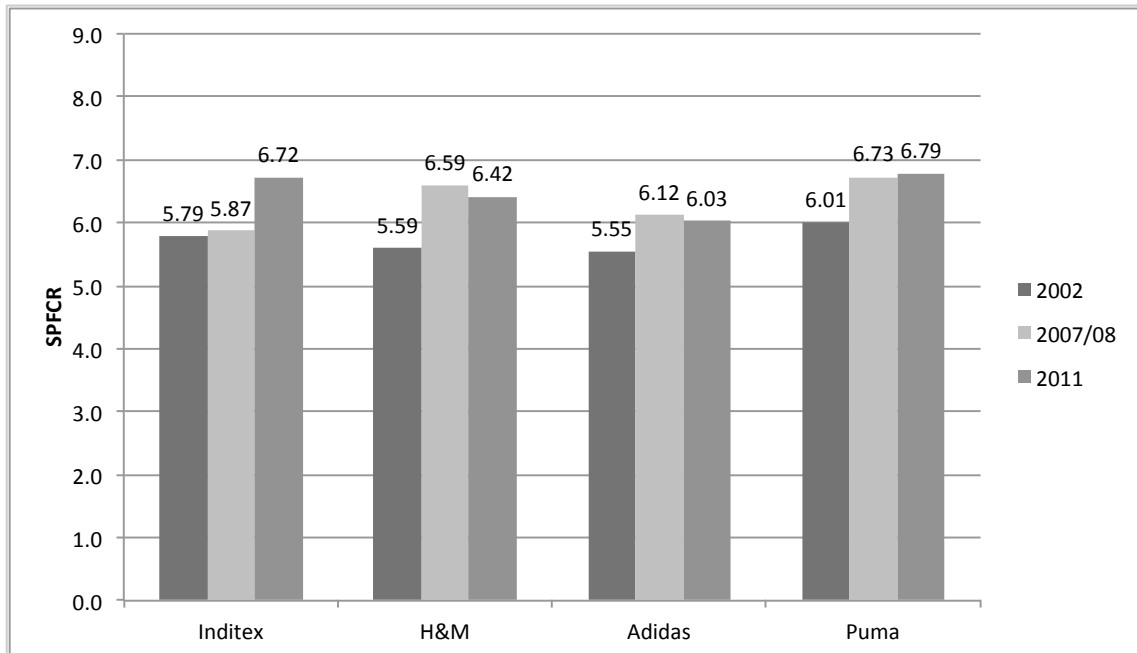
This implies that, by publishing an in this study as *Mid* or *High Commissive* coded utterance, the corporation is responsible for bringing about the SoA described in such utterance; and it could be held accountable for it. Yet, whatever the theoretical implications (Speech Act Theory) of a promise might be, I believe that, in practice, cultural differences in language use should be considered too. Personal experience shows that promising does not seem to have the same significance in Spanish vs. German societies, for instance²⁹⁰. So, should findings for explicit responsibility assumption be assessed differently depending on the cultural background of each corporation?

This is thought-provoking especially when considering the various dimensions of discourse (s.s. II.1.3.3); yet, I would answer in the negative. Text producers actually have to count with being read by people from many different cultures since all corporations selected for the present study are multinationals who produce and sell their products in various countries. Rules of language use are certainly not universal (see, e.g., Ochs, 1976; Pratt, 1986); however, I think that for the four European corporations under closer study it could be assumed that “promising assures distinctively by creating a moral reason for doing as one says one will do” (Watson, 2004: 72).

Puma, actually is the corporation that promises most, which also confirms the positive reading impression yielded by Puma reports. Interestingly, the findings for Puma reports on the SPFCR are the highest for each year under closer analysis. Figure 89 illustrates the mean each of the twelve reports generates on the SPFCR.

²⁹⁰ It actually has happened more than once to me in Spain, involving conversation partners of diverse social variables, that promises were made which I had interpreted as such, yet which did not present much commitment to my vis-à-vis.

FIGURE 89: Means of the twelve reports on the SPFCR (range of scale 0 to 9)



Assuming that higher findings on the SPFCR imply more responsibility assumption by the corporation, Puma would be chosen as ‘the winner’ with the highest degree from the four corporations, followed by H&M and Inditex, and then Adidas²⁹¹. However, as Figure 89 shows, all corporations have increased the force of corporate responsibility assumption from 2002 to 2011.

The present study assumes that the utterance of explicit responsibility assumption, for instance in the form of promises, convey a more trustworthy and caring image of the corporation (see also, Bondi, 2016); at the same time, they also present a binding commitment. Promising implies —maybe too much— sticking one’s neck out since reneging on a promise can be image damaging. Obviously, the mere expressing of ‘facts’ or intentions commits the corporation less because such intentions can be rebutted. Thus, it might no doubt be argued that, on the one hand, expressing intentions, in comparison to promises, is a sign of prudence; on the other hand, uttering mainly ‘facts’ and plans can serve as point of critique.

²⁹¹ The means of the three reports observed together for each corporation are in decreasing order: Puma, 6,33; H&M, 6,17; Inditex, 6,15; Adidas, 5,89.

1.3.3 Force of responsibility assumption in relation to CSR topics

Findings suggest that the degree of force of corporate responsibility assumption is actually related to which CSR topic is of concern in the analysed utterance. Taking into account also the amount of explicit responsibility assumption, *Training* and *Customers* are the CSR topics for which corporations assume the highest degree of responsibility. This seems interesting considering which kind of actions these topics imply, and that these are the least frequently coded topics in the subcorpus.

For instance, *Customers* is tagged for this study for actions involving product responsibility, consumer health and safety, client or stakeholder satisfaction, customer services, product and service labelling, customer privacy, data security, etc. It might be argued that many of these, basically, are already legally defined in the countries the corporation predominantly sell their products, in the 'West'. Moreover, eager-to-buy customers are essential for the existence of a clothing corporation; thereof the importance to keep them satisfied. So, it might be 'easier' and more imperative to explicitly assume responsibility for *Customers* than for practices in the supply chain, for instance. Indeed, least degree of force of responsibility assumption is taken on for *Supply chain practices* and *Compliance* owing to these topics being more frequently diverted to other social actors (s.s. V.1.5 below).

When observing the findings for CSR topics and yielded correlations with this variable, it could be taken into account if a topic is rather 'easy' or 'tricky' to control, or how topics relate to reputation management, issue management, risk management, and impression or image management (s.s. II.2.2.3), or even which topic aids legitimisation of the corporation in society. For instance, if a corporation promises in a CSR report to offer a new training platform for their employees but then misses doing so, in how far would that—in comparison to missing to introduce maximum working hours in outsourced factories— be image damaging for the corporation in the eyes of a range of stakeholder groups? It can be assumed that a picture of disappointed corporate employees on the evening news would be less stirring up than one of emaciated factory workers.

Lets suppose that frequency of appearance of a CSR topic equates relevance of this topic for the corporation—in the sense of what is important to them or even where they have issues— and lets assume that an elevated force of corporate

responsibility assumption —for instance, in the form of promising— should be found only for topics the corporation feels certain about, or has no issues with. Interestingly, *Training* and *Customers* are the CSR topic for which corporations assume the highest degree of responsibility, and these are the least frequently coded topics in the subcorpus. In comparison, *Supply chain practices* is the third most frequently coded topic, but also the one the corporation assumes second-least responsibility for (principally due to findings from 2002 reports). So, especially at the beginning of the time period under study, practices in the supply chain are an issue —taking the wider context into account, an image damaging issue— which might be why the topic is frequently mentioned and why corporations rather assume responsibility for it with a low force. The next sections look further into the prominence and relevance of CSR topics.

1.3 Covered CSR content: CSR topics

The following sections in V.1.3 look at *content* of CSR reports; that is, it is observed and discussed which topics are treated in prospective utterances in CSR reports, and which ones appear more or less frequently. For this study twelve CSR topics were defined through observing current CSR guidelines, a literature review, and a data-driven approach: *Environment*, *Supply chain practices*, *Philanthropy*, *Customers*, *Employees*, *Strategy & Management*, *Communication & Engagement*, *Training*, *Audits*, *Compliance*, *Capacity building & Improvement*, and *General*. From the twelve reports under closer analysis all but one mention at least once each of the twelve topics in forward-looking utterances. Only Puma's 2002 report does not cover the *Philanthropy* topic.

Findings show that *Communication & Engagement* —a for this study specifically defined CSR topic— is the most frequently annotated one, followed by *Environment*, which in all four corporations is coded considerably more over time. Interestingly, some topics seem to lose importance over time and others gain in importance (if frequency of appearance equates importance). For instance, the stating of prospective actions in the topic *Supply chain practices* diminished remarkably during the period under study in H&M, Adidas, and Puma; or, the topic *Philanthropy* was barely mentioned in 2002 reports but gains in importance over the years, and even is the most coded one in Inditex's 2011 report. In fact, some

corporations pay more attention to certain topics than others. For example, Puma focuses on *Employees* in 2011; or, Adidas seems in general, and especially in 2011, to refer more to the topic *Strategy & Management* than the other three corporations under study do.

Breeze (2013) observes that the contents of CSR reports have changed from being, initially, focused on the environmental domain to, more recently, include issues such as social concerns and labour standards in the supply chain; and, predictably, in the future contents will turn around issues such as diversity or democracy in the workplace. Apart from Breeze's consideration regarding the supply chain (s.s. V.1.5 below), the findings from this study can confirm her observations; however, it has to be taken into account that Breeze observes CSR contents in more general terms and does not restrict to topics in utterances expressing prospective responsibility as this study does.

Regarding the insights gained from the two interviews hold with practitioners from communication companies producing CSR reports (s.s. III.1.2.2), one interviewee stated that community investment (*Philanthropy* in this study) and environment (*Environment*) are themes constantly coming up; they are expected and companies are comfortable with them since they have treated them for a long time. Moreover, adding to these two the customer (*Customers*) and employee (*Employees*) topics make up "the four main topics in the bucket" which the interviewee "would have expected to see even in a basic report ten years ago" (interview done in 2014). Certainly, which topics should be treated in a CSR report, moreover, depends on the industry and on the materiality assessment of each corporation. Öberseder et al. (2013) found that employee, customer, environmental, and supplier domains are the most relevant for companies, apart from emphasising the domains that pertain to their core business or industry.

Actually, as findings show for cases of prospective responsibility expressions, (i) the *Philanthropy* and *Employees* topics in comparison to other topics were barely treated in 2002 reports, yet gained in importance over time; (ii) customer issues are mainly coded for H&M reports; (iii) the environmental topic was and is, even increasingly, treated in the analysed CSR reports; and (iv) H&M, Adidas, and Puma dropped the topic *Supply chain practices* after their 2002 reports.

It seems then that the **environment** and its protection is a firm component of corporate CSR disclosure in general terms and in prospective expressions. The concept 'triple bottom line' (social, environmental, and financial) illustrates this; moreover, the environment is mentioned in The Ten Principles of the UN Global Compact, even more extensively treated in the GRI guidelines, and other studies of CSR domains seem to include the environmental topic throughout²⁹². Also the amount of coded utterances for *Environment* in this study shows that the topic is frequently, and increasingly, mentioned. Bondi (2016: 62) observes, "[f]uture reference has a special role in environmental issues, where sustainability inevitably implies future reference to the impact of present-day choices".

Indeed, the environment and its protection are of concern to all humanity since environmental issues know no frontiers. It might be said that *Environment* is a more global topic than, for instance, *Employees* is. I would argue that involving environmental issues into corporate CSR strategies presents a responsibility-as-obligation to corporate agents since the corporation "should exercise its (self-)supervisory duties to see to it that" a certain SoA occurs (s.s. II.2.2.2). The corporation is expected by society to avoid harm to the environment. Any incidents relating to the environment caused through corporate activities would be image damaging. In fact, some environmental parameters are regulated by law, such as pollution of waters or animal husbandry for the production of wool or leather; yet, such laws are often only of local relevance. Therefore, affirming what the corporation envisages for the environment might also anticipate binding international regulations (s.s. V.1.6.1 below for more discussion on this).

Regarding the *Philanthropy* and *Employees* topics which were, in comparison to other topics, barely treated in 2002 reports, yet gained in importance over time in expressions of prospective responsibility, findings show that the four corporations under closer analysis refer in quite different amounts to these topics. Indeed, as the interviewee pointed out, after the initial years of CSR communication, companies would report based on the structure of their stakeholders or material issues. This is because companies have realised that CSR disclosure is not just talking about the environment, communities, employees, and customers but that

²⁹² Surprisingly, Carroll (1991) in his CSR pyramid covers the environment only as any other stakeholder the corporation should treat fair, just, and avoid harm to.

stakeholders want to read what is most important. Now, companies would step out of 'the four buckets' to give emphasise to a specific CSR topic since they are more aware of where to emphasise. This seems to be reflected in the findings, inter alia, in the *Philanthropy* and *Employees* topics in Inditex and Puma, respectively, and also in the rather different choice of topics in Adidas reports.

Adidas frequently mentions their, and their suppliers and business partners', strategy and management. Considering that companies would report based on the structure of their stakeholders or material issues, Adidas appears to rather focus on responsibility-as-obligation topics, such as *Strategy & Management* and *Compliance*, especially in the 2011 report, and not aim at such a caring image which could be evoked by more 'emotionally loaded' topics. Such a choice of prevailing topics do not come as a surprise since Adidas states clearly in their reports that their CSR efforts are based on the business case.

1.3.1 Puma and their employees

The CSR topic *Employees* is generally not mentioned very frequently in the subcorpus even though, the topic seems to be more often addressed towards the end of the time period under study. This does not confirm Öberseder et al. (2013) findings, nor the expectations of the interviewee; yet, might be due to the attention directed at the conditions in outsourced production sites instead of internal employee issues at the onset of CSR reporting in the clothing sector. Interestingly, Puma in their 2011 report shows surprisingly high findings for *Employees* in comparison to former reports (1,7% in PUM_2002, 20,6% in PUM_2011), and in comparison to the other corporations. Explanations for such an outlier can only be guessed since inquiries into internal company information are futile (see attempts to contact corporations under study)²⁹³.

One of the reasons could be that the report might be focused rather to an internal audience, yet no such indication could be found in the report. It might also be argued that, unlike Puma's 'pure' 2002 and 2008 CSR reports, the 2011 one presents a disassembled report; maybe joining the annual report and sustainability information led to more focus on employees in the CSR sections. A

²⁹³ Yet, a rather external approach would be to investigate if Puma had any official trouble concerning their employees by, inter alia, contacting trade unions or working through the press.

further reason could lie in, as Puma's CEO states, "the transformation of our business model, also initiated in 2011" (PUM_2011). As Inditex and Adidas, Puma presents 5-year sustainability plans²⁹⁴; the inception of a new plan in 2010 probably implies a refocusing of CSR topics too. Whatever the reasons, internal or external issues, the focus of Puma's 2011 CSR information lies on their employees which is already indicated by a special 'Thanks to our employees' section in the CEO letter at the beginning of the report. I think, committing to employees projects a caring image of the corporation.

1.3.2 Corporate altruism and Inditex

It seems that not only Puma but also Inditex in their 2011 report regarding *Philanthropy* turns more frequently to a topic presenting responsibility-as-virtue rather than responsibility-as-obligation, which implies that the corporation "voluntarily assumes various responsibilities-as-obligation in the light of plurality of normative demands, and does so with judgement" (van de Poel, 2015a: 42; see also, section II.2.2.2). As was shown, philanthropic issues in the data under analysis in general gain in importance over time. Yet, the amount of utterances expressing what is and will be done beyond the ethically demanded undergoes the most extreme development in Inditex reports due to presenting an increase from 5 to 20% over the ten year time period under study. This makes the *Philanthropy* topic the most coded one in Inditex's 2011 report. Philanthropic responsibilities, as defined by Carroll (1991), refer to being a good corporate citizen through contributing resources to the community and improving quality of life in general. For this work the topic is more concretely characterised by financial and product charity donations, humanitarian initiatives, corporate volunteering, community aid, social development, etc. This means that taking on philanthropic responsibilities goes beyond acting ethically correct, something which is barely captured in the GRI guidelines (see Figure 6).

The reasons for a corporation assuming philanthropic issues can be quite broad. The corporation actually might try to be a good citizen, rather boost their image management or, probably, take advantage of both. When considering *Philanthropy*, it should be kept in mind that the case of the corporation Inditex and its success is

²⁹⁴ No such information could be found in H&M reports.

exceptional since Amancio Ortega made it from an errand boy to one of the richest men in the world. In addition, the prosperity and growth of the company keeps flourishing, which might be reasons for Inditex's enhanced altruistic efforts over time: giving back to society instead of merely acting ethically correct.

Yet, going beyond the ethically expected in certain fields can raise suspicion superior to sheer image management. One rather negative impression I had regarding the *Philanthropy* topic in Inditex reports—in comparison to Puma, for instance—is that the corporation seems to mainly provide other social actors with the means (i.e., money) to carry out philanthropic projects: “In 2011, Inditex targeted social and humanitarian programmes throughout the world with over 13 million euros” (IND_2011). More specifically,

Inditex carries out [community development programmes] with not-for-profit organisations like the Entreculturas Foundation, Caritas, the Carolina Foundation, and their associated organisations in each country with experience in the areas of training and co-operation. The objective is to promote education as a development factor in those communities where Inditex operates with production, distribution, or sales. Currently, there are community development projects under way in seven Latin American countries (Argentina, Brazil, Chile, Mexico, Peru, Uruguay, and Venezuela), Bangladesh, India and Cambodia. (IND_2011)

Apart from the educational component of such community development programmes, they also treat health issues: “Administering of vitamin A supplements to 51,346 children and 2,221 mothers” (IND_2011).

This is only a small insight into Inditex's philanthropic endeavours in 2011, which in its full scope is presented as:

- ‘Community development programmes’ which are ‘Intended to improve people's quality of life and their surroundings through training and generation of opportunities in their communities’
- ‘Monitoring programmes’ in form of ‘Regular humanitarian assistance projects for refugees and other displaced persons’
- ‘Emergency programmes’ in form of ‘Plans for urgent situations to provide relief in catastrophes’
- ‘Sponsorship and patronage’ related to ‘Local activities linked to culture, promotion of sports and social assistance’
- ‘Employment programme’ for people at risk of social exclusion
- ‘Network of universities’ in form of ‘Collaborative agreements with educational programmes at universities’ (IND_2011)

I believe that various controversial issues arise from such social investment programmes. The most obvious one from reading this list is that corporations seem to get more and more involved in originally political subjects such as education or health services. Scherer et al. (2016) observe that CSR takes a political turn, implying that corporations officially take on tasks that formerly were the sole responsibilities of states. One might ask then, where to will an enhanced corporate involvement in political matters lead? Why does Inditex give money for aspects that barely can be counted to risk management? Is it pure image management? What does Inditex get out of it? Prestige? Visibility? Influence?

Actually, corporate giving presents a further aspect: **the problem of the gift**. Rajak (2011: 236) observes, "the logic of the gift works through CSR to reassert asymmetrical relations of dependency, rather than the liberation of autonomy through enterprise". It would have to be further examined in how far financial aids enable beneficiaries or rather put them in such **asymmetrical relations of dependency**. Important to keep in mind is that these beneficiaries are not only a Venezuelan family but also public universities or 'not-for-profit organisations'. In how far can these entities work independently then? Do they just cover up systematic social domination? Chomsky fittingly describes that domination is justified with the well-being of the dominated:

No olvidemos cómo se impone siempre una ideología. Para dominar, la violencia no basta, se necesita una justificación de otra naturaleza. Así, cuando una persona ejerce su poder sobre otra -trátase de un dictador, un colono, un burócrata, un marido o un patrón-, requiere de una ideología que la justifique, siempre la misma: esta dominación se hace "por el bien" del dominado. En otras palabras, el poder se presenta siempre como altruista, desinteresado, generoso.

www.proyecto33.com/el-lavado-de-cerebros-en-libertad-es-mas-eficaz-que-en-las-dictaduras-noam-chomsky (accessed on 23/01/2017)

So, when Inditex states that "More than 600.000 people in vulnerable areas benefitted from these social investment programmes" (IND_2011), not only 'areas' are presented as 'vulnerable' but also the people who live in them and who 'benefit' from what the corporation does. Is the corporation then the saviour? Why does a corporation care about a Venezuelan kid?²⁹⁵

²⁹⁵ Apart from asking if 'they' need 'our' education (see Khan et al. 2007, and section V.1.5 below).

Probably, outsourcing production —and, thus, the involvement of the corporation in Latin American and Asian countries beyond selling products— has contributed to the establishment of social programmes “in those communities where Inditex operates with production, distribution, or sales” (IND_2011). Some people wonder why Inditex’s money and prosperity has not been kept and returned to where the success story started, in Galicia, Northern Spain. Why did outsourcing take place first of all? In the documentary movie *Fíos Fóra*²⁹⁶ outsourcing is framed by business owners as competitive necessity, as coercion by the market, rather than profit seeking. Yet, as Marx states, value creation takes place through human labour (Marx, 1969 [1898]), and human labour is cheaper and less regulated in, for instance, India than in Spain. Therefore, value creation for the corporation and philanthropic giving is extended to countries that not necessarily would have had to be involved if profit seeking were not an issue.

Textile designers who keep production in Spain demonstrate this (see, for example, documentary movie *Fíos Fóra*). I doubt that a textile company producing locally and prudently considers in their CSR efforts the quality of educational programmes in a country thousands of kilometres away. Would such a company even have reasons for an extensive CSR programme? Drebes (2016: 113) argues that the exploitation of labour “seem[s] to create a need for measures of CSR. Hence it can be provocatively argued that corporations themselves appear to generate the ‘market’ for CSR, which again highlights the absurdity of the CSR system”.

This discussion of the *Philanthropy* topic could be taken much further. As a round up it can be said that it is unclear to an external observer why a corporation would engage beyond the ethically expected. Probably, involving oneself in such actions humanises the corporation as a valid and contributing citizen. In addition, it seems to me that altruistic initiatives are a more comfortable and controllable topic —which, moreover, might be easier to plan and calculate— than others. Certainly, the picture of a native child playing in the dirt with the indication that

²⁹⁶ www.fiosfora.gal. See also, <http://praza.gal/cultura/10433/las-costureiras-que-fixeron-medrar-o-sector-textil-co-seu-esforzo-quedaron-sen-nada-mentres-os-empresarios-se-enriquecianr> (accessed on 27/01/2017).

she soon, thanks to the corporation, will have a school bench to sit on is emotionally loaded and might gain the corporation public recognition.

Through frequently referring to the *Philanthropy* topic in its 2011 report, Inditex creates a caring image of the corporation. Moreover, they associate themselves through more frequently using their proper name (more *Designation* and less *Exclusion*) when writing about this topic, in comparison to other topics, which makes the corporation quite visible as the responsible social actor for *Philanthropy*. Regarding the force of corporate responsibility assumption, the degree is considerably higher for *Philanthropy* in the 2011 report than in the former two. These content and mechanisms could be understood as helping to produce a more humane and authentic image of the corporation and, therefore, present it as trustworthy.

After having seen specific topics each corporation emphasises on —Puma and Inditex stress rather emotionally loaded topics towards the end of the time period under study, such as caring for their employees or the well-being of less privileged children, and Adidas rather focuses on strategy and management— the most coded topic, *Communication & Engagement*, is discussed in the next section.

1.3.3 The most coded: *Communication & Engagement*

Communication & Engagement —a for the present study specifically defined CSR topic— is the most frequently annotated one; this is striking because it is not an ‘official’ indicator which appears as such in, for instance, the GRI guidelines. This variant was coded when an utterance under observation refers to internal or external communication processes such as the corporation being open for dialogue with its stakeholders. Moreover, non-material engagement was coded with this variant, such as cooperation with NGOs, peers, associations, etc. In addition, utterances referring to transparency issues and grievance mechanisms were coded with *Communication & Engagement*.

This topic is annotated for 20% of all analysed utterances. Taking into account that twelve CSR topics are defined for the purpose of the present study, it is surprising that every fifth utterance is coded with a topic that is not even mentioned as such in guidelines (anyhow, the GRI mentions issues such as grievance mechanisms or transparency). So, why might corporations refer so

frequently to communicating and engaging with others in prospective responsibility expressions? It could be argued that this presents a way of showing that corporations are receptive, open to listen to other opinions, to engage, and not to just appease sceptics or critics.

Repeatedly pointing out that communicating and engaging with other social actors, such as governmental and nongovernmental organisations, takes place suggests an enhancement of corporate leverage; for instance, the involvement of NGOs legitimises corporate actions. The message could be understood as: if a NGO—habitually viewed as trying to remedy the outcomes of the capitalist business system—works in collaboration with a corporation, or with the money a corporation provides, consequently, the NGO has to agree with the practices of this corporation, which cannot be so bad then (see also, Khan et al., 2007). In fact, the corporation can legitimise themselves through demonstrating their engagement with others, especially when associating themselves to other organisations or institutions that are highly legitimate (Pollach, 2015) (see also the notion of ‘social capital’ in II.1.2.2; Ihlen, 2005; or, Cook, 2008, on the power of PR).

Certainly, apart from enhancing corporate leverage through displaying social relations, a transparent engagement—for instance in the form of being responsive to concerns—is necessary to engender trust and build relationships. Ihlen (2011: 157) argues, “corporations would come across as more believable [...] if they provided more evidence of true stakeholder dialogue”. Referring frequently to the *Communication & Engagement* topic in prospective utterances could be interpreted as an attempt to provide more evidence of stakeholder dialogue. However, the conduct of the present study has shown that communicating with stakeholders is emphasised in reports (findings for *Communication & Engagement* topic), yet when trying to get in touch with corporations such willingness to engage is scarce (questionnaire, s.s. III.1.2.2). This suggests that corporations practice a one-way informational strategy while plotting a two-way dialogue strategy.

Actually, examining the subcorpus for reader contact facilities shows that the readiness of corporations to be approached decreases over time. For the four corporations under closer study invitations to the reader to contact the corporation can be found in Adidas’ and Puma’s 2002 and 2007/08 reports but not in their 2011 ones anymore; Inditex even had a reader questionnaire at the end of

their 2002 report but did not further invite to contact them in later reports; however, the exception is H&M who states in their 2011 report “We would like to have your feedback” and answered promptly when I contacted them. So, H&M did as they say; furthermore, they provide an email address of a physical person and not just a generic one such as sustainability@...

As abovementioned, for many of the nine corporations under study it was a challenge to find adequate contact information to send to the request of filling in the questionnaire; and once I had discovered an email, the replies were mainly prefabricated, or even automatic responses, saying that they cannot deal with my request or will get back to me soon, which then never happened. Nowadays, the Internet allows for an on-going and interactive communication process instead of a static information disclosure or rather slow interchange; yet, corporations seem to not make use of this medium/channel to enhance the ideas of transparency and dialogue.

The point is that the content of CSR reports highlights the frequent communication and engagement of the corporation with other social actors, yet when a concrete stakeholder contacts them, dialogue is denied (less in the case of H&M). This implies that not all stakeholders can participate and enter in dialogue to the extent they wish. This was shown already for the workers in the countries production is outsourced to (see, e.g., Khan et al., 2007) but is also the case for researchers (see this study or, e.g., Urban and Koh, 2013). Restricting access to information and impeding the establishment of contacts indicate a power asymmetry (see, e.g., Maillat & Oswald, 2009) between interlocutors. Restricting access to information—which, if not done so, might imply a loss of information control to the respondent, and which could provide *cultural capital* to the inquirer—and impeding the establishment of contacts—which, if not done so, could provide *social capital* to the inquirer—maintains the powerless in their position, which is indicative of corporation’s *symbolic capital*.

1.3.4 Round up CSR topics

The present study cannot resolve if the high or low quantity of appearance of a CSR topic might be a sign of importance of a topic to the corporation, or of defocusing on an issue. It can only observe what is there and what not and assume that

frequently coded content is the one corporations want to make public, because they feel comfortable about the topic or have issues with it, or because they have intentions to create specific beliefs in text receivers regarding the topic. Certain is that the content of CSR reports is intentional and in every last detail thought through (s.s. II.3.2.1).

Since findings vary for each report, they actually confirm that corporations decide what to put on the agenda – they control the content of CSR reports. Yet, it also has to be acknowledged that all reports, less one, cover the whole spectrum of CSR topics defined for this study. However, I want to recall that the CSR topics for this study were defined by referring mainly to the GRI guidelines, other academic work, and by a data-driven approach. Since the contents of CSR standards and guidelines are often negotiated between powerful social actors, and also a data-driven approach was taken, it should, then, not be surprising that the reports under study cover the whole spectrum of CSR topics.

The divergent findings for the amount of each CSR topic among the twelve reports indicate that the appearance and quantity of prospective disclosure regarding topics in CSR reports depends on the specifications of each corporation. Therefore, corporate produced discourse on CSR can articulate and sustain certain knowledge and, thus, power. In other words, the corporation as the text producer provides the knowledge considered as adequate for the text receiver to have through focusing attention on a specific topic in order to leave others in the shadows. The most outstanding topic in the subcorpus confirming this is the *Supply chain practices* one (s.s. V.1.5 below), which is also striking when observing who is stated as responsible for topics treated in forward-looking utterances in CSR reports. The next section discusses the findings for responsible social actors and the manner in which they are represented in language.

1.4 Social actors and their linguistic representation

One approach taken in this study in order to find out whether corporations in their CSR reports use specific discursive mechanisms or content to dissociate themselves from their CSR responsibilities is to analyse *who* are the social actors presented as responsible for CSR topics in prospective utterances. For the purpose of this study, it is supposed to be the corporation who is responsible for actions

described in *Corporate Social Responsibility*. If a corporation would state that a supplier is responsible for adequate grievance mechanisms in the factory, the corporation sourcing from this supplier would, thus, be understood as dissociating themselves from responsibilities defined in CSR.

Apart from presenting diverse actors as responsible, a further dissociation/association mechanism can be to represent these social actors as more or less easily identifiable. For instance, as was shown, the corporation associates themselves to providing *Training* by stating with a high degree of force that they assume responsibility for it; yet, the representation strategy for the corporation as the responsible social actor actually makes it difficult to identify the corporation as such. The following sections discuss the findings for the variables Social Actor, the Social Actor Degree of Identification Scale (SADIS), and the correlation between the two.

1.4.1 Responsible social actors

The findings show that in four out of five coded utterances it is the corporation itself who is presented as the responsible social actor in the subcorpus under analysis. However, the distribution of this finding has to be taken into account: in 2002 reports social actors others than the corporation, especially *Suppliers & Business partners*, were mentioned more frequently as responsible than in 2011 reports. For 2002 *Suppliers & Business partners* are mentioned for 20% of all coded utterances as responsible, for 2007/08 reports for 8,5%, and for 2011 as little as 5,3%. Over time in all for companies under study the corporation takes on more frequently prospective responsibility by themselves and **diverts less** to other social actors, which is specifically explicit for the social actor *Suppliers & Business partners*. Interestingly, apart from *Suppliers & Business partners* in earlier reports, other social actors such as governments or other organisations barely appear as responsible.²⁹⁷

This is surprising since it was expected to find more utterances diverting corporate responsibility to social actors others than the corporation. In fact, as was

²⁹⁷ IND_2007 does not entirely fit this pattern. It was already shown that and why Inditex's 2007 report ascribes more than thirty percent of all coded utterances to the social actors defined as *Various, Including Corp. and Other Organisations*.

demonstrated in the development of this variable (s.s. III.2.2.5), many initial variants were considered and the ultimate ones still counted seven (*Corporation, Suppliers & Business partners, Unknown, Various, Including Corp., Various, Excluding Corp., Other Organisations, Government*). The finding that the corporation, especially towards the end of the time period under study, is mostly presented as responsible shows that, in the case of responsible social actors, the corporation associate themselves to their responsibilities. Of further interest should be then to discuss how *Corporation* is represented when assuming these responsibilities.

1.4.2 The representation of *Corporation*

Findings show that the representation strategies for the social actor *Corporation* differ among the four companies under closer study: Inditex relies on excluding or naming themselves and abstains largely from pronoun use; H&M bases their representation of the corporation mainly on pronoun use, apart from *Exclusion*; Adidas refrains from using their name to refer to themselves and relies on *Pronounation* and *Exclusion*; Puma shows no specific tendency to one or another representation mechanism for themselves. Table 49 summarises this with the corporations already ordered by their visibility.

TABLE 49: Preferred representation strategies for the social actor *Corporation* by corporation

	Inditex	Adidas	Puma	H&M
preferred representation for <i>Corporation</i>	<i>Exclusion, Designation</i>	<i>Exclusion, Pronounation</i>	<i>Exclusion, Pronounation, Designation</i>	<i>Pronounation, Exclusion</i>
mean of <i>Corporation</i> on SADIS	1,23	1,41	1,85	2,07

In Inditex reports *Corporation* is least identifiable and in H&M reports most. Actually, in Adidas reports the possible identification of the corporation as the social actor responsible decreases over time, while Puma reports show, similar to H&M and Inditex, most visibility for *Corporation* in the 2007/2008 report.

The findings demonstrate that, with 38% of all annotated utterances for *Corporation*, linguistically **excluding** the corporation is quite common in the subcorpus, especially in Inditex and Adidas. Yet, it has to be taken into account

that, even though excluded, the corporation in such cases is **identifiable** as the responsible social actor from the co- and context of the utterance under observation²⁹⁸.

As was shown, various scholars have treated mechanisms for backgrounding or suppressing social actors, such as nominalisation or passive voice. Diverse stances to such impersonalisation strategies emerge. Some highlight ideological reasons for certain social actors being repeatedly represented as excluded throughout a text, or even throughout a specific discourse. Others describe stylistic reasons such as avoiding repetition. Marín Arrese (2011) observes that the use of nominalisations and passive constructions has also been associated with an ‘objective’ use of language.

For the purpose of the present study, repeatedly linguistically excluding the responsible social actor is interpreted as obfuscating the identity of the responsible social actor, since a higher cognitive effort is required from the text receiver to identify such a responsible actor. This would constitute a dissociation mechanism then. The issue I see with excluding a responsible social actor linguistically—even though they can be identified from the co- and context—is that it becomes more uncertain whom to hold accountable, since the assignment of responsibility stands in relation to a more or less explicit naming of agency (Hoon, 2004).

In the three Inditex reports, and also in Adidas’ 2011 report, more than half of the times *Corporation* is described as responsible it is linguistically excluded from the utterance. In the Adidas report this can be traced to the frequent use of non-finite clauses, for instance, in the form of lists. Yet, for Inditex this is not the case to such extent. Inditex seems different since it resorts to excluding themselves as the responsible social actor more than the other companies do, but it also presents the highest amount of using the corporate name. Yet, the social actor degree of identification for the corporation is very low. One might ask why Inditex, in comparison to the other three corporations under closer analysis, abstains largely from representing themselves by the corporate ‘we’. Actually, if they use a pronoun

²⁹⁸ The variant *Unknown*, which was established for cases where the responsible social actor cannot be identified, was coded only 25 times out of 3262 coded utterances. This implies that in more than 99% of annotated utterances it is possible to identify the responsible social actor.

at all to refer to the corporation, apart from 'we', it is also third person singular 'it'. The use of 'it' to refer to the corporation seems less inclusive, less emotional, and more distancing than the use of 'we'; certainly, the group dynamic in the sense of 'we-ness' is not established and the personification of the corporate rhetor does not take place as such.

An explanation for Inditex barely applying the corporate 'we' might be found in the association of brand and company names since lexical choices are related in some way to identity (Baker 2006). H&M, Adidas, and Puma's company names are closely associated with their brands and products while this is not the case for Inditex. I can wear H&M or Adidas, but hardly anybody would understand if I say 'I wear Inditex'. Inditex is rather known for their commercial formats, such as Zara, Massimo Dutti, or Bershka. So, if H&M uses the corporate 'we' to represent themselves, as they frequently do, the text receiver can associate this 'we' with a company, a brand, a store, products, etc., they might even visualise the red inclined letters of the company logo, or interpret the 'we' as an inclusive one and feel connected. Yet, if Inditex would say 'we' probably no such associations could be made by most of the potential text receivers. Therefore, Inditex might opt for less pronoun use, and also 'it' besides 'we', to refer to themselves. If the corporate 'we' can maximise the affective impact and establish a group dynamic, it seems that the less emotionally loaded third-person self-reference in form of the company's name or corporate 'it' bestows detachment and the impression of objectivity.

In general terms, if *Exclusion* is also associated with an 'objective' use of language, it can be argued that Inditex's representation strategy for the social actor *Corporation* aims to providing the impression of objectivity: the corporation is mostly excluded, called by its proper name, or referred to with 'it'. Using the proper name can be interpreted as 'overtly placing themselves behind their statements', which Lischinsky (2011a: 265) describes as authors being able to "build on 'a personal ethos of competence and authority' (Hyland 1998, p. 236) and draw on the legitimacy associated with their social position to buttress their discourse". If the company name is stated as the representation of the corporation as responsible social actor, a 'unique' reference (an agent of collective agency) exists for responsibility ascription.

If Inditex presents itself as an objective institution through third-person self-reference and, mainly, *Exclusion*, H&M's strategy is rather to emotionally invite the text receiver to identify with the corporation and their CSR efforts through representing the corporation frequently by the corporate 'we'. For the purpose of the present study, pronoun use was identified on the SADIS as making the identity of the responsible social actor more manifest than, for instance, using a metaphor; however, it is still an ambiguous reference, and it is more uncertain whom to hold responsible if a 'we' is used than if the proper name would be. Hand in hand with the findings for the amount of utterances coded for H&M reports, H&M by frequently using the corporate 'we' can legitimise themselves as a committed citizen and 'rope in' the text receiver.

Interesting in H&M reports is the decreasing use over time of the company name to represent the social actor *Corporation* and, simultaneously, an increase in pronoun use, which indicates a moving from strongly evoking and directly naming the corporation as responsible social actor to a rather incomplete defined social actor adding an affective tone. While H&M builds a group dynamic in terms of 'we-ness', Adidas does the opposite and drops the corporate 'we' over time in favour of excluding themselves. This complicates the identification of *Corporation* as responsible social actor, especially in Adidas' 2011 report (63% *Exclusion*) and dissociates the corporation from their CSR responsibilities. As abovementioned, while patterns can be identified for representation strategies of the social actor *Corporation* in Inditex (mostly *Exclusion*, followed by *Designation*), H&M (*Pronounation* and *Exclusion*), and Adidas (*Exclusion* and *Pronounation*), Puma does not show such tendencies. *Designation*, *Pronounation*, and *Exclusion* appear nearly in equal proportions.

1.4.3 The representation of *Suppliers & Business partners*

After having discussed how the social actor *Corporation* is represented, attention is paid to *Suppliers & Business partners* now. As was shown, *Suppliers & Business partners* are in nearly half of all instances categorised —i.e., presented in terms of what they do— when described as responsible social actor in CSR reports. In the rest of the utterances this social actor is mainly excluded; moreover, some cases of *Objectivation* can be found, and few instances of pronoun use in the form of 'they'.

Interestingly, *Suppliers & Business partners* are never represented by their proper name (*Designation*) in utterances expressing prospective responsibility²⁹⁹. This social actor is concealed since its identity is mainly represented through a category they belong to. Yet, I believe that there is a noteworthy difference between *Suppliers & Business partners* or *Corporation* being obfuscated – i.e., yielding low findings on the SADIS.

For instance, as was discussed, the corporation Inditex is often represented by *Exclusion*, thus, by omission; for the 2002 and 2011 reports *Corporation* even yields lower means on the SADIS than *Suppliers & Business partners* does. However, when the corporation is excluded, but the co- and context indicate that they are responsible, it can be known that the corporation —that is Inditex in an Inditex report, Puma in a Puma report— is responsible. In other words, in the case of *Corporation* the social actor can be identified by a unique reference, by their proper name. Yet, when *Suppliers & Business partners* are excluded, even though it is clear from the co- and context that they are responsible, it is not and cannot be known who this social actor actually is. Since *Suppliers & Business partners* are never called by their proper name, their identity is unknown. This, on the one hand, would make it difficult to hold *Suppliers & Business partners* responsible; on the other hand, it leaves corporations even further off the hook: they have not only diverted their supposed responsibilities to another social actor, moreover, they have diverted it to a social actor whose identity is unknown.

Indeed, from the CSR report the identity of *Suppliers & Business partners* cannot be known. However, some corporations publish a supplier list on their websites. Nike being the first one to do so, in 2007 also Adidas makes its global supplier list public and still does so³⁰⁰. Puma also provides a public factory list on their website³⁰¹, and H&M³⁰² does so with even more detailed information than Adidas

²⁹⁹ In comparison, the variant *Other Organisations* —which apart from *Suppliers & Business partners* also presents a social actor other than the corporation— was coded in a quarter of all utterances with this social actor as *Designation*. An example from HAM_2011 is: “In 2012 the Fair Labor Association (FLA) will independently assess wage structures at around 200 of H&M suppliers’ factories”.

³⁰⁰ www.adidas-group.com/en/sustainability/compliance/supply-chain-structure (accessed on 06/01/2017)

³⁰¹ about.puma.com/en/sustainability/supply-chain/public-factory-list (accessed on 06/01/2017)

and Puma. For Inditex no such list could be found in January, 2017. Unfortunately, I am not able to provide any information on when Puma and H&M have started to disclose their supplier lists, yet I cannot recall to have seen such when accessing corporate webpages mainly in 2013.

Even though these lists are available now, it is still impossible to know what the concrete identity of the social actor responsible in, for instance, (200) is.

(200) This means that business partners must internalise compliance and take ownership of their activities that ensure long-term, consistent compliance execution. (ADI_2007)

The representation of corporate suppliers and business partners in the data mostly takes place in form of a generic and collectivised social actor (s.s. IV.2.2.1), which contributes to impeding the identification of the responsible social actor.

It thus appears that the corporation as the text producer has no interest in clearly stating in their CSR reports who the social actors behind the categorisations ‘suppliers’, ‘manufacturers’, or ‘business partners’ are; or, considering the various tiers of many supply networks, maybe it is not always obvious, not even to the corporation, who *Suppliers & Business partners* actually are. These considerations could be related to the *Supply chain practices* topic, which seems to be a ‘tricky’ one, as is further discussed below. Practices in corporate supply chains are mostly controversial as other discourses on CSR demonstrate, for instance by the press or NGOs. In addition, the findings for this CSR topic were thought-provoking.

1.5 The supply chain

This section revises and discusses the findings for the CSR topic *Supply chain practices*, also in relation to the social actors *Suppliers & Business partners* and *Corporation*, the *Directive* variants on the SPFCR, and the inclusion of the Code of Conduct in a report. Since findings for this topic are attention-grabbing and issues regarding the supply chain of textile corporations seem to be particularly important for some critical groups of society, it is appropriate to take a detailed look at what might be the reasons for these findings and what they might mean in a wider context.

³⁰² sustainability.hm.com/en/sustainability/downloads-resources/resources/supplier-list.html#cm-menu (accessed on 06/01/2017)

1.5.1 The diverse findings

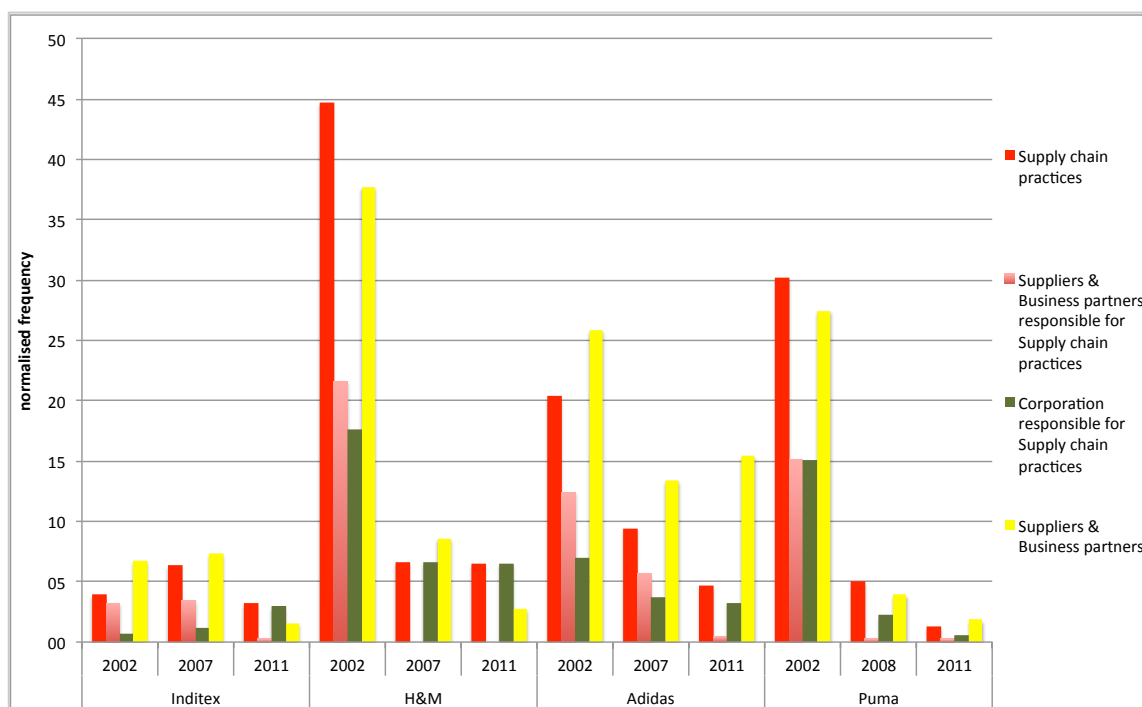
The amount of utterances coded as CSR topic *Supply chain practices*³⁰³ decreased considerably over the years in H&M, Adidas, and Puma, and slightly in Inditex. Findings show that for the year 2002 more than 20% of all utterances coded referred to the *Supply chain practices* topic, for 2007/08 only 7%, and for 2011 reports less than 4%. As was shown, the expression of prospective responsibility regarding the supply chain was for 44% of all mentionings coded for *Suppliers & Business partners* as responsible social actor, which implies diverting corporate responsibility. For the 2002 reports of all corporations (and also the 2007 ones of Inditex and Adidas) more than 40% of *Suppliers & Business partners'* responsibilities refer to *Supply chain practices*; this percentage drops considerably over time to as low as 0% in H&M. With the decrease over time of utterances referring to practices in the supply chain also the amount of utterances annotated as diverting corporate responsibility decreases; concretely, less *Directive* utterances and less utterances with *Suppliers & Business partners* as the responsible social actor are found. Table 50 illustrates the normalised frequency findings for *Supply chain practices*, *Suppliers & Business partners*, *Directives*, and correlations among these variants.

³⁰³ For the purpose of the present study, the variant *Supply chain practices* was defined as aggregating all topics referring to labour practices and work conditions in the supply chain such as human rights issues, workers' rights, workplace health and safety, non-discrimination, freedom of association, child labour, forced and compulsory labour, wages and benefits, working hours, diversity and equal opportunity, etc.

TABLE 50: Array of findings for Supply chain practices, Suppliers & Business partners, and Directives

normalised frequencies	Inditex			Total	H&M			Total	Adidas			Total	Puma			Total
	2002	2007	2011		2002	2007	2011		2002	2007	2011		2002	2008	2011	
total of coded utterances	43,7	77,0	65,5	186,2	169,8	135,0	167,0	471,8	118,6	93,1	142,4	354,1	159,1	88,5	35,7	283,3
Supply chain practices	3,9	6,4	3,2	13,5	44,7	6,7	6,5	57,8	20,3	9,4	4,7	34,5	30,2	5,0	1,3	36,5
Suppliers & Business partners	6,8	7,4	1,6	15,7	37,7	8,6	2,8	49,1	25,8	13,4	15,4	54,6	27,4	3,9	1,8	33,2
Suppliers & Business partners responsible for Supply chain practices	3,2	3,4	0,3	6,9	21,6	0,0	0,0	21,6	12,4	5,7	0,5	18,6	15,1	0,3	0,3	15,6
Corporation responsible for Supply chain practices	0,7	1,2	2,9	4,9	17,6	6,7	6,5	30,7	7,0	3,7	3,3	14,0	15,1	2,2	0,5	17,9
Directives	8,2	16,4	2,9	27,5	42,2	11,3	5,1	58,6	28,8	14,7	16,8	60,3	28,8	5,3	2,1	36,2
Directives for Suppliers & Business partners	6,8	7,4	1,6	15,8	37,7	8,6	2,8	49,1	25,8	13,4	15,4	54,6	27,4	3,9	1,8	33,1
Directives regarding Supply chain practices	3,2	3,7	0,3	7,2	23,6	0,0	0,0	23,6	12,9	5,7	0,9	19,5	15,1	0,3	0,5	15,9
Code of Conduct included	yes	partly	no		yes	no	no		yes	yes	no		yes	yes	no	

In addition, Figure 90 visualises for each report in normalised frequencies (i) how many utterances are coded for the *Supply chain topic*, (ii) how many of these utterances are responsibility of the social actor *Suppliers & Business partners*, (iii) how many of these utterances are responsibility of the social actor *Corporation*, and (iv) how often the social actor *Suppliers & Business partners* is coded for the report.

FIGURE 90: Responsible social actors for *Supply chain practices*

Interestingly, **Inditex** seems to take a different approach to the topic in comparison to the other three corporations since Inditex shows a less radical strategy ('the steady case'): no considerable change in the amount of utterances referring to practices in the supply chain can be observed. Actually, Inditex, in comparison to the other three corporations under closer study, shows for their 2002 report already considerably fewer utterances in form of prospective responsibility expression referring to the topic. Moreover, in Inditex not dropping the topic—or not giving so much emphasise to it in 2002— goes hand in hand with shifting the responsibility for the supply chain from *Suppliers & Business partners* to *Corporation*.

As Table 50 and Figure 90 demonstrate, also in the other three corporations it is rather *Corporation* instead of *Suppliers & Business partners* who is presented as responsible for this topic towards the end of the time period under study. For instance, H&M in 2007 and 2011 assumes all responsibility when supply chain practices are mentioned – in fact, *Suppliers & Business partners* are not presented as responsible at all anymore for the topic. Yet, this approach seems different since the amount of mentioning *Supply chain practices* has decreased so drastically over the years in H&M, Adidas, and Puma. In addition, even though the corporation

takes over in H&M, Adidas, and Puma, the amount of corporate responsibility assumption decreases for these three companies whereas it increases for Inditex.

As Table 51, moreover, demonstrates, the degree of force of corporate responsibility assumption shows a steady increase for Inditex (in form of the SPFCR mean as well as the percentage of utterances coded for the topic expressing explicit responsibility assumption).

TABLE 51: Force of responsibility assumption for *Supply chain practices*

	Inditex			H&M			Adidas			Puma		
	2002	2007	2011	2002	2007	2011	2002	2007	2011	2002	2008	2011
mean of <i>Supply chain practices</i> on SPFCR	2,82	3,85	6,67	4,34	7,06	6,36	3,27	3,26	5,90	4,77	6,44	5,40
explicit responsibility assumption for <i>Supply chain practices</i> (normalised frequency)	0,4	1,0	0,8	7,0	2,3	0,0	1,0	0,9	0,5	6,9	0,6	0,3
explicit responsibility assumption for <i>Supply chain practices</i> (percentage of utterances coded for the topic)	9,1%	15,4%	25,0%	15,7%	35,3%	0,0%	4,9%	9,3%	10,0%	22,7%	11,1%	20,0%

For the other three corporations findings are less steady. Especially H&M surprises through not promising anything regarding the supply chain in its 2011 report anymore, whereas, for H&M's 2007 report *Supply chain practices* yields the highest mean on the SPFCR and 35% of explicit responsibility assumption.

1.5.2 Possible reasons for decrease in topic

As was shown the stating of prospective actions in the topic *Supply chain practices* diminishes significantly over time, especially in H&M, Adidas, and Puma. This general tendency to refer less to *Supply chain practices* is actually surprising in as far as the topic seems to be treated extensively over the whole time period under study by NGOs, organisations such as the Clean Clothes Campaign³⁰⁴, and by institutions such as the UN, specifically for human rights (United Nations, 2011).

³⁰⁴ As was explained in III.1, one of the corpora initially created for contrasting with the CSR report corpus, actually, consists of documents from the Clean Clothes Campaign. Even though this and the press corpus were not annotated, especially the Clean Cloth Campaign corpus seems to emphasise on *Supply chain practices*.

Moreover, journalistic efforts repeatedly reveal that this topic is paramount during the entire time period under study.³⁰⁵

So, what might be the reasons for H&M, Adidas, and Puma drastically dropping to refer to the *Supply chain practice* topic in forward-looking statements in their CSR reports? First of all, let's examine why the amount of utterances referring to the topic might have been so high in 2002 reports. One explanation could be that issues in the supply chain of transnational textile companies seem to have drawn public attention to such companies and, actually, gave rise to CSR reporting. As was shown, practices in the supply chain came to public attention in the 1990s when major companies' suppliers' misdeeds were publicised and created reputational nightmares for transnational companies. It might even be argued that CSR discourse emerged due to the attention drawn to the outsourced production sides. This, then, could present a plausible explanation for why corporations inform extensively on their supply chains in 2002 reports (which are also for Inditex, H&M, and Puma the first reports ever published by the company, 2001 for Adidas). Yet, the question remains why H&M, Adidas, and Puma drop the topic so drastically in their reports for 2007/08 and 2011. It might help along first to ask *who is responsible for practices in the supply chain*.

It seems that it has been, and still is, **unclear who actually is responsible** for fair working conditions or adhering to safety standards in the net of suppliers corporations have established. An often-asked question is whether the corporation is responsible for practices in its supply chain. Some corporations themselves clearly state that they are not, others say that they are not but care anyhow, and again others present themselves as responsible also for what is going on in their outsourced production sites. From a legal point of view, the question seems difficult to answer too. Findings for 2002 reports of H&M, Adidas, and Puma show that around half of all utterances coded with this topic are presented as responsibility of *Suppliers & Business partners*; in Inditex the ratio is even higher. This presents an extremely elevated amount of diverting responsibility in comparison to the findings for other topics. So, it appears that at the beginning of

³⁰⁵ Nevertheless, the decrease over time of utterances referring to practices in the supply chain seems to be true only for the approach to data taken for the purpose of the present study since from observing word frequency lists (Appendix B) from the reports it might be interpreted that corporations continue to *report* on the topic *Supply chain practices*.

the time period under study, factory owners and managers were presented by the corporation as responsible for what happens in their factories. Specifically the inclusion of the Code of Conduct into CSR reports is a manifestation of this.

What appears to have happened then is that critics denounced that by implementing **Code of Conducts** for their suppliers, the corporation itself seems to be off the hook. Issues such as child labour or discrimination would have to be dealt with in the factories and not in the corporation's headquarters. Corporations and even entities such as the Fair Labour Association (FLA) or Ethical Trading Initiative (ETI) identified the responsibility of poor working conditions as something suppliers overseas have to deal with (Bendell, 2005). The findings for 2002 reports regarding the amount of to suppliers diverted responsibility and the inclusion of the Code of Conduct in the CSR report confirm this. However, this picture changes slightly for 2007/08 reports and completely for 2011 ones. As was demonstrated, for 2007/08 only Adidas keeps its Code of Conduct directing suppliers in the report; Inditex discusses it and points out changes, H&M removed it from the report, and Puma included it again yet, interestingly, framed it as something the corporation assumes responsibility for. For 2011 no Code of Conduct can be found in any of the corporations' reports. Correspondingly the amount of utterances diverting responsibility for the supply chain to suppliers diminishes.

The voice of critics, then, might have been heard. In fact, the UN looked into the subject and assembled the UN Guiding Principles on Business and Human Rights, endorsed in 2011 (yet, the elaboration started in 2005 (McPhail & Carol, 2016)), which present a global standard for preventing and addressing the risk of adverse impacts on human rights linked to business activity (United Nations, 2011). These Guiding Principles state that **corporations have a responsibility to respect human rights**. This implies that as further the middle and end of the time period under study is approached, it becomes clearer that corporations cannot turn their back on infringements in their outsourced production sites. As the findings show, corporations mostly refrained from presenting suppliers as responsible towards the end of the period under study.

Once it turned out that corporations might be responsible too or, at least, that they cannot just rest on implementing Codes of Conducts and the demand to

comply³⁰⁶, it could be expected that this would be reflected in later CSR reports. Yet, findings show that instead of taking over the initially diverted responsibility for the factories, corporations rather reduced drastically mentioning the topic in prospective utterances in their CSR reports (less Inditex). Why might this be? Reasons are open to speculation. What is clear is that corporations can no longer get away with merely stating that suppliers are responsible. So, they could either describe themselves as responsible or refrain from mentioning the topic. Motivations against the former and for the latter could be located, inter alia, in risk and image management, difficulties with transparency, or uncertainty about what is expected or needed.

For instance, openly stating that the corporation assumes responsibility for the safety conditions and fair treatment of workers in a factory somewhere in Bangladesh seems a risky affirmation. Numerous reports from NGOs or the press show that corporations have no idea of, do not want to know, pretend not to know, or even disguise what is going on in the factories producing goods for them³⁰⁷. Certainly, the involvement of diverse actors, middlemen, the geographical distance, different cultures, laws, and politics make the supply chain something difficult to control; yet, these are no excuses for human rights violations. It seems, then, less risky to just drop the topic instead of writing in an official document with public access that the corporation has everything under control and assumes responsibility for it, since incidents in the supply chain are often serious and, consequently, image damaging.

Nevertheless, barely communicating what the corporation guarantees or plans for their supply chain —while promising for other topics— might lead to a transparency issue. Holmer Nadesan (2011) points out that, already, the biggest transparency issue currently lies in overseas operations. Even if the corporation sets clear standards for suppliers, enforcing and monitoring its compliance is often described as difficult and out of reach for the corporation; so, practices in the supply chain seem to be a ‘tricky’ issue, difficult to control. However, more

³⁰⁶ Compliance is after *Supply chain practices* the second most coded topic for *Suppliers & Business partners*.

³⁰⁷ See, for example, www.expansion.com/2012/03/21/empresas/1332335225.html or www.youtube.com/watch?v=pBLbjQwdZvk (accessed on 20/01/2017).

customers now care and demand transparency on the conditions of production of the goods they are going to purchase; since, as Bashar (2013: 12) found, "there is a positive linear relationship between ethical, legal, economic and philanthropic activities and consumers' buying behaviour", corporations seem to have to perform a balancing act between customers' demands and not committing themselves to such a 'tricky' topic.

Certainly, other interpretations for the radical decrease of utterances referring to *Supply chain practices* after H&M, Adidas, and Puma's 2002 reports might be conceivable. One of them is that corporations had accomplished to have supply chain issues under control so that they could focus on other topics then, or that this topic might have been perceived as less important/urgent over the years; yet, recent, and not so recent, events show differently. Drebes (2016: 106) wonders why CSR programmes established by corporations and work done by academics "has thus far led to such little change regarding the working conditions of workers in the supply chains of multinationals". In the same vein, I find it puzzling that the focus on prospective responsibility assumption by the corporation regarding supply chain practices becomes less over time, since the process of outsourcing production had and has a profound effect on the social order and on environmental issues of the nations now producing garments, but also of the nations who were deprived of such a part of the production chain.

1.5.3 Disguising the exploitative capitalist mode

A serious question to ask, especially if CSR programmes in the supply chain are not effective, is if CSR programmes do any good then? When infringements in factories came to light, corporations from the clothing industry had to engage in enhanced image management, in this case, in form of CSR. Yet, it might be suspected that the efforts of the capitalist system to 'improve' and 'help' in the sites production was outsourced to rather serve to calm the capitalist consciousness. I doubt how effective it is to prescribe in a move of postcolonial legacy what are the needs of a Bangladeshi seamstress. Corporations and 'western' think tanks define what are humane conditions of capitalist labour, such as no child labour and a 60 hours week.

Few studies can be found dedicated to this side of the coin. Interestingly, an interviewee said that once some big CEO from a non-textile corporation told him that ‘child work is necessary as part of a process we have to pass through’. This might sound shocking, yet gets relativised when considering what Khan et al. (2007) have published about the football stitchers that seem to have contributed to the whole modern CSR phenomenon.

Khan et al. (2007) for their study of the dark side of entrepreneurship made the effort to go on-side and talk to the football stitchers in Sialkot, Pakistan. The intention of the authors was to complement the state of affairs agreed to and put forward by corporations, NGOs, and international organisations, such as the ILO, with the impressions of the party concerned. “The Sialkot case was, and remains, celebrated as a highly effective example of corporate social responsibility, with credit given to the institutions who cooperated to ensure the speedy removal of this abuse of human rights [child labour]” (Khan et al., 2007: 1070). In their outstanding and eye-opening work, the authors show how the ‘West’ graces itself with having eradicated child labour in the stitching process; while established and endorsed social structures, which maintained stitcher families, were subsequently eradicated too – leaving families in poverty, women ashamed and harassed, and subcontractors with even more power over their workforce.

The question is if corporate postcolonial intentions and doings —or rather of the ‘capitalist system in general in form of coalitions among governmental, nongovernmental, business, etc. organisations— are what is needed in the ‘developing’ world. Does the Venezuelan kid need a Christian led school³⁰⁸ providing ‘our’ education? Or do they need the space and the possibility to maintain their resources in order to live in peace with their beliefs and culture? How can it be that ‘we’ assume to know what ‘they’ need if ‘they’ are not even given a voice, as in the case of the football stitchers where “the overwhelming majority of the stitchers, including their children, were vehemently opposed to the

³⁰⁸ See, for instance, the collaboration of Inditex in Community Development Programmes and the discussion of *Philanthropy* in IND_2011 above (s.s. V.1.3.2). Refer also to Figure 9.

removal of child labour“ (Khan et al., 2007: 1066-67)³⁰⁹. Also Drebes (2016) ask whether people that are taken responsibility for want this at all. Moreover, L'Etang et al. (2011: 177) reemphasise “that the evaluation of CSR initiatives ought properly to include the perspectives of all those affected by CSR programs”.

The ruling logic seems to be: child labour is despised in progressive capitalist societies; child labour still exists in other parts of the world; ‘they’ need ‘our’ help to become better societies. Chomsky (s.s. V.1.3.2 above) fittingly describes that domination is justified with the well-being of the dominated. I certainly do not want to argue in favour of child labour, I just want to highlight again that moral responsibility depends on the coercion and evaluation by society in its prospective and retrospective sense. Consequently, such a moral scrutiny is attached to culture, to common-sense beliefs. Something that appears blameworthy in one society might be praiseworthy in another (see also, Risser (n.d.) or Williams (n.d.) on *moral disagreement*), a fact that entangles the treatment of agency and responsibility even more.

It is capitalist multinationals imposing their producing schemes and their Code of Conducts, and suppliers have to abide if they want orders to keep coming in (see also, Drebes, 2016). The capitalist system dictates as can be seen from findings from 2002 reports (Code of Conducts). It does dictate what suppliers have to do, and it further seems to decide when it is good to sound less authoritarian³¹⁰, as findings for 2011 reports show. Since they are still in effect, why are Code of Conducts not included in CSR reports anymore? In order to sound less demanding? Because it is unclear who is responsible? Because they are well known already? In order not to remind who is making the rules? As stated above, the reasons for why

³⁰⁹ Khan et al. (2007: 1065) state regarding child labour in football stitching: “It was perhaps taken for granted that child stitchers would be grateful for being rescued from the scourge of child labour. If so, this assumption could certainly have been challenged, as had happened when child labourers were invited to participate in a conference on child labour held in Amsterdam later in 1997. Contrary to the organizers’ expectations, the children cogently said that work provided them with dignity and a sense of soldiering solidarity with their household, by helping to bear its cost of living (Swift 1997). What they wanted was not the abolition of child labour, but a living wage and other workplace rights (Swift 1997). The response to this ‘inconvenient fact’ was to ensure the complete marginalization of child labourers in subsequent conference proceedings”.

³¹⁰ Findings also show that *Suppliers & Business partners* were demanded with a stronger force on the SPFCR (mainly, *High* and *Mid Directives*) than *Other Organisations* (mainly, *Low Directives*).

corporations change their strategy on referring to suppliers and the supply chain are open to speculation; yet, what seems clearer is that it is the corporate agent who decides what to talk about in their reports and how to frame a topic. Thus, attention can be drawn to or distracted from certain issues —such as that a decent wage is incompatible with capitalism— and discourses can be shaped. The case of referring less frequently to *Supply chain practices* in prospective utterances entails, on the one hand, that the topic is backgrounded; on the other hand, by dropping the content corporations also avoid the kind of demanding language and the questionable diverting of corporate responsibilities.

1.6 Corporate discourse on CSR

In relation to the former section, it can be summarised then that corporate CSR discourse produced by the clothing industry seems to have emerged at the beginning of this century because of a specific kind of globalisation related to the capitalist system. The urge of profit seeking appears to have led to outsourcing extensive parts of garment production to countries in which the human workforce exists in conditions that can still contribute to value creation for the corporation. Another component of recent globalisation was and is the development of transportation and communication systems, which contributes to an enhanced information flow enabling people around the world to be informed (in two senses: the of actively and critically searching for information and in the sense of being flooded with information).

Once as ethically wrong perceived corporate actions were detected and disseminated, corporations had to react and, most importantly, make this visible by communicating what actions were/are/will be taken to rectify whatever induced displeasure in certain stakeholder groups: corporate CSR discourse was born. These considerations would imply that if the corporation would have had predominantly acted ethically, there would have been no need for CSR. If corporate wrongdoings have diminished since the implementation of CSR is hard to say, more certain is that by now the phenomenon CSR is deeply institutionalised and has become indispensable as an asset of corporate communications.

After the elaboration of this study and the understanding gained from it, I doubt that CSR programmes —and their further internal and external development by

corporations, initiatives, or even governments— are the right approach. If a corporation attempts to prove their being a legitimate moral citizen, maybe it should not be done by presenting all their CSR efforts but rather through justifying that the corporation has no need for such. Does somebody who acts ethically has to prove that they do so? Anyhow, as Breeze (2013: 188) observes, “[l]arge public relations operations are cheaper and easier to put into motion than, say, a thorough rehaul of the company's environmentally threatening activities”.

Corporations seem to be the new priests (Achbar et al., 2006b) who can advocate their own rules since in the supranational circles in which corporations operate, rights and duties are barely uniformly defined due to the diverse national laws, more or less willing and able governments, and the sometimes apparently lack of authority in supra-governmental institutions. So, maybe, no more institutionalisation of CSR in form of guidelines, ISOs, or certifications is needed, but rather transnational laws which make the ethically correct binding to all social agents³¹¹. CSR can be understood as anticipating such global regulations

1.6.1 Anticipating regulations

As was shown, one criticism of CSR is that a reason for doing CSR might actually be to be one step ahead of governmental interference, in order to avoid any kind of legislative restrictions or binding obligations. Framing corporations as moral entities and corporate citizens presents an advantage criteria since it diverts public attention from the task of establishing laws and rules that govern and regulate (see, e.g., May, 2011). Clapham (2006, and in there cited) describes how trade unions fear that CSR initiatives become a substitute for corporations respecting legal obligations and for governments to cover up their failure to address the social consequences of globalisation.

Moreover, corporations seem to proactively enter politics by, on the one hand, lobbying and, on the other hand, taking on tasks that formerly were the sole responsibilities of states. As was shown above for Inditex (s.s. V.1.3.2), philanthropy becomes more frequent over time. Taking action beyond ethical

³¹¹ I am aware of that this is wishful thinking and does barely acknowledge that ‘ethically correct’ also depends on culture; however, I believe that, for instance, protecting the planet or the content of the Universal Declaration of Human Rights can be understood as globally ethically correct.

demands is without doubt laudable, and corporate financial support certainly can be of help in unforeseeable events such as a natural disaster; but is it right that corporations participate over a prolonged period in local health and education systems? If corporations get even more influential on the political level, who is left to reprimand them and enforce rules?

The findings for the present study can, furthermore, contribute to what Prasad and Elmes (2005) describe. These authors show how corporate Environmental Management produces such powerful discourse on the environmental topic that alternate standpoints are hardly heard, resulting in the corporation as environmental stewards and the suppression of other voices. The *Environment* topic was the second most frequently coded one for prospective utterances in the subcorpus. The scope of this study does not allow for drawing conclusions on if this suppresses alternative standpoints, yet it seems surprising how much—and even increasingly over time—relevance is given to this topic. The clothing industry, indeed, deals with environmental harmful chemicals in the production process, due to outsourcing the carbon footprint is enlarged³¹², and more environmentally threatening results of fast fashion come to light³¹³; however, other sectors such as the oil industry seem to be more demanded to treat this topic. One reason for clothing corporations picking up *Environment* so frequently might be to anticipate harsher regulations.

Another finding by this study speaking in favour of that corporations might not seek stronger governmental regulations is that *Government*³¹⁴ was annotated as responsible social actor only twice out of 3262 coded utterances. Moreover, in these two utterances it is linguistically not represented (*Exclusion*) and has to be deduced from the co- and context. Probably, if corporations in CSR reports would more often challenge governments to doing something, the corporation would,

³¹² The online course *Supply Chains in Practice* on www.futurelearn.com demonstrates that “[t]he supply chain involved in the production of a typical pair of shapewear pants covers 70,764 miles, 16 different manufacturing sites, across three continents, to provide a pair of pants to a customer in London” (www.futurelearn.com/courses/supply-chains/1/steps/105918, accessed on 10/02/2017).

³¹³ See, for example, www.eldiario.es/consumoclaro/cuidarse/motivos-salud-dinero-ambiente-decir_0_616989131.html (accessed on 07/03/2017).

³¹⁴ The *Government* variant is coded in cases where a state, the law, politics, a political authority, or a government is made responsible for a CSR topic.

basically, be calling for stricter legislations which, again, might not be in their favour. In addition, governments are understood to be responsible for ensuring that corporations respect the law (s.s. II.2.1.3). So, governments as responsible social actor can barely be found in the CSR reports under closer analysis; nevertheless, they seem to be all active in driving CSR instead of regulations, for instance. The GRI actually has a Governmental Advisory Group:

the Governmental Advisory Group is a high-level advisory body that provides GRI's Board and Executive Management with a direct source of advice from governments. [...] The Group enables GRI to better understand governments' perspectives on their role in corporate social responsibility and sustainability reporting; governments can benefit from more detailed knowledge of GRI's work and achievements.

www.globalreporting.org/information/about-gri/governance-bodies/governmental-advisory-group/Pages/default.aspx, accessed on 18/01/2017)

Is it then that governments are not interested in making binding laws if they advise on CSR? What is government's role in CSR? Maybe it is just easier, or even more delighting, to sit in an advisory group and discuss with CEOs, professors, managers, deputy secretaries, etc. instead of negotiating with other governments about possible global regulations and the implementation of an international jurisdiction.

CSR already has been described as the silencing of politics (see, e.g., May, 2011). Indeed, much power falls into corporate hands if the ones responsible for making laws and ensuring that corporations respect the law are taken out of play. Governments seem to be lulled into complacency by, inter alia, financial aids, assurance that corporations care, being included and allowed to advise, lobbying... Khan et al. (2007: 1071) describe the hegemonic operation of power as a 'velvet curtain' —opposed to the 'iron curtain' of military might— which “relies upon a naturalization of the asymmetrical distribution of material and symbolic resources”. Such 'resources' seem to belong more and more to private capitalist enterprises instead of public institutions.

1.6.2 Being held responsible

It was observed that governments would be the legal entity to hold corporations responsible for any law-breaking. The question in this section is if corporate agents could also be held accountable for not doing as said in their CSR reports. Obviously, the answer is 'no' since CSR and content expressed in CSR reports is not

legally binding. However, firms always have to expect that some day some stakeholder might ask uncomfortable questions about a CSR plan the corporation laid out in a CSR report. If they finally have not done as stated in a former CSR report, not more than image-damaging consequences can be expected; yet, in business such might be devastating. Apart from CSR not being legally binding, this section inquires into to which extent the language used in CSR reports binds the corporation to the stated.

First of all, the **textual agency** of CSR reports is highlighted again (s.s. II.5.3). A CSR report lasts, endures, and remains in form of a text. It can be ascribed textual agency since it **preserves** what was done/reported (retrospective) and also expressions of intentions and commitments (prospective) made by the corporation. Although a CSR report is no legally binding document, as a contract might be, it can be consulted and used to question the corporation regarding the realisation of plans and promises. Therefore, it can be argued that the text is binding – it commits the text producer.

Intriguingly, findings from the textual analysis indicate that it could be a difficult endeavour to hold corporations responsible, based on language use, for suggested performances then not being translated into action. Most obviously, the findings for (i) the force of corporate responsibility assumption, (ii) social actor representation, and (iii) the correlation between these two variables demonstrate that if one would want to scrutinise corporate action taking and accuse corporations of not walking the talk, for many coded utterances the corporation could defend themselves by denying, justifiably, such responsibility assumption.

First of all, regarding the force of corporate responsibility assumption, as findings show (s.s. IV.2.1.5), corporations seem to be careful when choosing the words for their commitment. The amount of explicit responsibility assumption is rather low (16,4% of all coded utterances) while expressing indirectly a commitment, stating 'facts', intentions, or plans is most frequent (64,3%). From a language use perspective, it is 'safer' for corporations to rather express their plans—one might argue that it is maybe even more prudent— since explicit responsibility assumption presents a binding commitment, and plans can be rebutted. In cases where corporations might not have done as formerly stated,

indeed, the corporation cannot be accused of deceiving and be held responsible if they had not promised in the first place.

Secondly, the choice of representation mechanisms complicates the clear identification of the corporation as the responsible social actor; in addition, as was shown, the identity of *Suppliers & Business partners* is unknown since they are never called by their proper name. Findings show that corporations are in less than 15% of all coded utterances called by their proper name. In 38% they are even deleted from the utterance; the issue with linguistically excluding the corporation as the responsible social actor, even though they can be identified from the co- and context, is that it becomes more difficult to hold them accountable. The same occurs when a social actor is substituted by a grammatical actor; obviously, the latter cannot be held responsible.

Thirdly, the representation strategies for the corporation in relation to the force of corporate responsibility assumption are revealing. Interestingly, the corporation is most easily identifiable when stating what they think, believe, or want – all forces that present a rather low amount of corporate responsibility assumption. When they express their intentions (22% of all coded utterances), it is most difficult to identify the corporation as the responsible social actor. Strikingly, when corporations promise—which is the case only in 4% of all coded utterances—they are highly visible. This even intensifies the force of a promise. This finding might be surprising, but, actually, if a promise is already formulated (strong force and binding by the mere act of promising), why not make it even stronger by manifestly representing the social actor responsible for keeping such promise.

It seems then that much of the language use in prospective utterances in the CSR reports under closer analysis can be understood as a precaution the text producer takes to avoid claims based on what was said in a report. Indeed, it could result difficult for critical stakeholders to eventually hold the corporation responsible if they in the future do not do as supposedly assumed in a CSR report. The consequences of prospective expressions in CSR reports beyond image management are probably not threatening for corporations since, first of all, the expressed is not legally binding and, secondly, since language use in such utterances attenuates the potentiality to ascribe responsibility to the corporation. However, in order to lighten up this rather dark picture, it might be considered

that texts on CSR serve as a reflective exercise for corporations. The next section discusses this further.

1.6.3 Shaping what to aspire to

It was shown that the corporations under closer study rather express their intentions and indirect commitment instead of explicitly committing. This can be interpreted as low commitment but also as prudence since corporations are often criticised to not walk the talk. Certainly, who does not promise cannot be blamed. It was already pointed out that the present study cannot contribute to disclosing whether corporations walk the talk, since only the talk is analysed. Moreover, as Thøger Christensen, Morsing, & Thyssen (2013) argue, already the fact of composing and publishing CSR information —regardless of how much of it corresponds to real action taking— might shape the corporate ‘consciousness’ and, thus, lead to more responsibility assumption in the future.

This can actually be exemplified by an observation H&M makes in their 2002 report:

One of our objectives for reporting on CSR has been to create a base for improvement of our performance. A concrete example is that while evaluating our work in 2002 we have realised that less factory re-inspections than expected were unannounced. Such insights help us to develop targets and action plans for specific areas of improvement where we find that our work is not meeting our ambitions. The internal benefits of the measures and reporting should not be underestimated.

Thøger Christensen et al. (2013: 373) observe that *talking* about CSR has “the potential to stimulate positive social change, even when such talk is not fully reflected in organizational practices”. These authors call the announcement of ‘ideals’ and ‘intentions’ *aspirational talk*; this includes “formulating definitions, articulating ideals, laying down principles, contesting standards, publicizing visions, putting forward plans, etc.” (ibid.). Actually, the present work (in Step 1 of the coding system) identifies and filters for further analysis such aspirational utterances and annotates (in Step 5) if the utterance puts forward a plan (*Intention*), publicises a vision (*Volition*), lays down principles to follow (e.g., *Directives*), etc. Following Thøger Christensen et al. (ibid.) any aspirational utterance, regardless of its force, “has the potential to produce positive developments within the field of CSR and beyond” because talking about and

pondering on CSR may “move the field forward towards higher goals and superior standards”. Maybe the various forces defined by this work for corporate responsibility assumption actually correspond to the potential that the talk is walked.

For instance, since Puma shows a higher amount of explicit responsibility expressions, it could be anticipated that they keep their promises³¹⁵, already for image management reasons. Whereas little can be expected from Adidas in 2012 since they barely have guaranteed for anything in their 2011 report. This is not to be understood as a critique of Adidas but rather as pointing out different strategies of shaping future responsibility assumption. The extent to which Adidas can be hold accountable by their stakeholders is minor than for Puma, for instance.

Taking into account that the corporate strategy gets translated into the communication strategy which, in turn, informs the corporate strategy (Cornelissen, 2011; s.s. II.3.1.2), prospective utterances viewed as aspirational talk can be understood as constructive. Being expected to produce CSR disclosure, corporations have to deal with the phenomenon and reflect on their corporate strategy. Developing a communication strategy regarding CSR might influence also the corporate strategy (see also, e.g., Boje, Oswick, & Ford, 2004; Thøger Christensen & Cheney, 2011). Seen from a constructivism approach, the realm of CSR is then not only constructed for the text receiver through corporate³¹⁶ CSR communications but also for the text producer. The production of CSR information might then be understood as a strategic manipulation of external perceptions of the corporation (Bartlett, 2011), and also as corporations, in the sense-giving process, creating their own CSR stories in order to define the corporate identity (Wehmeier & Schultz, 2011).

1.6.4 The circle of corporate power

In chapter II.5 the ‘circle of corporate power’ based on discourse was presented. From the literature review it was summarised and assumed that, in society, the corporation seems to have material and intellectual means (Bourdieu’s *capitals*) to

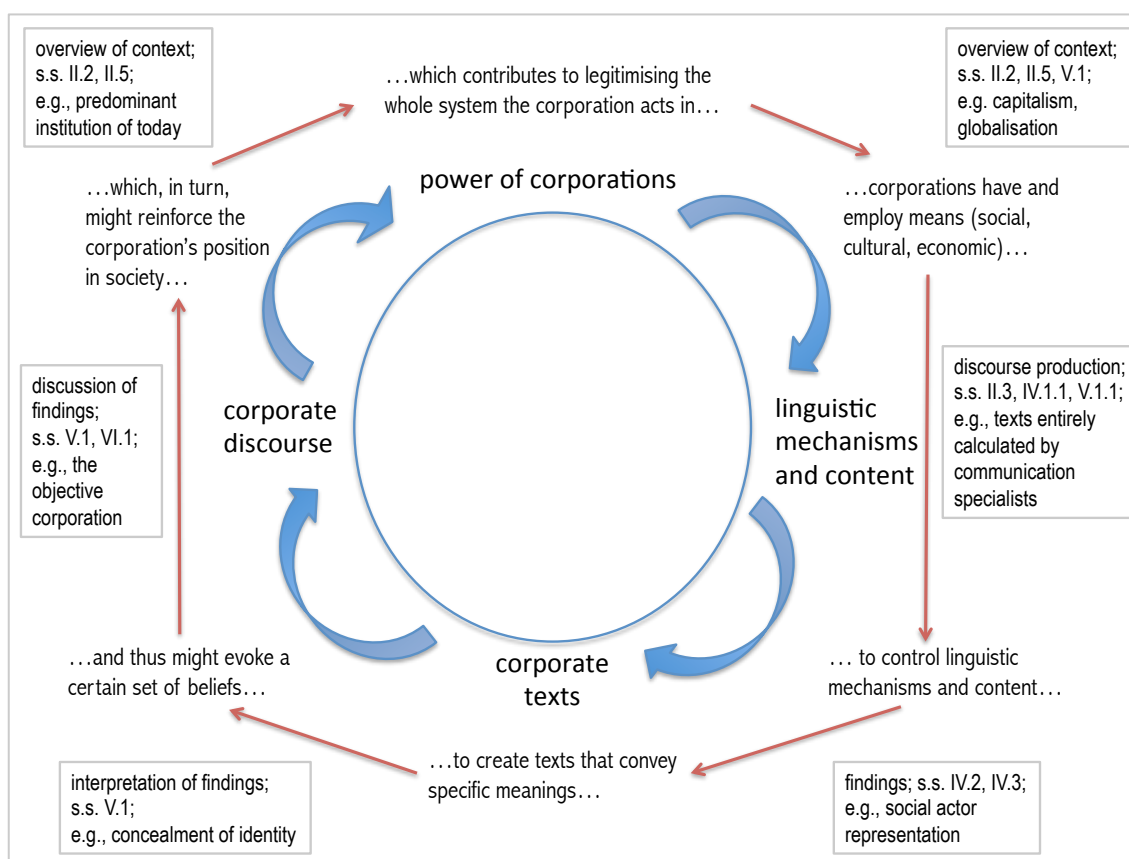
³¹⁵ Supposing that the sincerity and essential conditions are met (see also section V.1.1).

³¹⁶ Certainly, other discourses on CSR such as by NGOs or governments also contribute to the creation of the phenomena CSR.

intentionally make use of specific linguistic (and non-linguistic) features and devices in texts created by the corporation; thus, the corporation by creating numerous texts could shape a discourse in favour of their image to gain reputation and manage risks/issues/...; such a discourse which might put the corporation in the light they pretend would provide more means for the corporation in form of sales, talent retention, reputation, etc.;...

I believe that the present study, from the insights gained from academic literature, interviews, questionnaires, and the textual analysis with the developed methodology, is able to contribute to the understanding of this circle of corporate power. Figure 90 illustrates this. The figure revives the circle of corporate power (curved arrows, see also Figure 20) in its centre; a more narrative description is added around it, connected by straight arrows; in boxes the corresponding parts of this study are pointed out and an example is provided.

FIGURE 91: The annotated circle of corporate power



As was shown then, corporations have means —which could be described in the various forms of capitals: social, cultural, economic... (Bourdieu)— and they

employ such means to create certain texts which contribute to a specific discourse. For instance, Inditex certainly has the money (*economic capital*) but also the connections or networks (*social capital*) to create texts on CSR that reflect the corporation's commitment and the collaboration with and, therefore, approval by other organisations (*symbolic capital*). The texts are prepared by qualified communication specialists (*cultural and economic capital*) who are able to employ specific language features and devices deliberately targeting a communication goal pursuant to the corporate strategy (*symbolic capital*).

The repetitive use of one or another feature or device may signal implications, or encode presuppositions chosen by the text producer in order to conceal or expose information. Findings show, for instance, that each corporation chooses certain mechanisms to represent themselves linguistically. Inditex, by mostly employing the two extremes of manifestation (use of proper name) and concealment (social actor exclusion) to represent the corporation, might evoke an objective image of themselves. Thus, texts are created that can convey a specific meaning (*symbolic capital*).

These texts, comprehended in their rather immediate and more global contexts, constitute a discourse that might evoke a certain set of beliefs, such as creating the image of an objective Inditex. The 'nicknames' attributed to each corporation in IV.3.2, and here partly enhanced, reflect the effect each corporation generates of themselves, based on the findings from the analysis and the reading impressions of the researcher: Inditex – the steady and objective case; Adidas – the business case; H&M – the emotional promotional case; Puma – the outstanding case. By choosing —i.e., deliberately deciding on— which mechanisms and content to use, the corporation as the text producer can create a specific image of the corporation. Discourses are ways of constructing reality; they also construct the identities of producers and receivers of a text in connection to practices and structures in society.

The purpose of corporate CSR communication can be described, then, as establishing a CSR discourse which presents the business to its stakeholders in a way which will make them continue to grant the license to operate. Corporate discourse on CSR, thus, can contribute to positioning the corporation in society, for example, through establishing its social acceptability. This, in turn, not only might

legitimise the corporation as a corporate citizen but also bestow legitimacy upon the whole system the corporation acts and functions in, and depends on (capitalism, globalisation, hegemony). This, again, aids to maintain the corporation as the predominant institution of today. Discourse as a tool to accomplish power through consent can demonstrate and establish a specific agent or group in the position of leadership (Spence, 2007). This powerful corporate agent might then use language with the goal to evoke a certain set of beliefs in other social actors – which, in turn, might reinforce the social position of this agent...

Which kind of belief system a specific CSR discourse evokes not only depends on contents and mechanisms found in CSR reports but also on each text receiver's *habitus*. Some advocates of capitalism might interpret outsourcing production, with all its consequences, as the logical move in the sense of profitability. Others might focus more on the social variables and condemn outsourcing as modern slavery. So, at the end, the present study can provide findings which are here interpreted from a critical position, yet are open to diverse interpretations depending on the mental models of each text receiver. Inditex might be praised or scrutinised for their altruistic efforts; the same can be said for Adidas mainly making a business case out of CSR. Whatever interpretation each text receiver might reach, I believe it is essential to bear in mind that the very phenomenon of CSR seemingly was created through the neglectful behaviour of corporations.

If the corporation would predominantly act ethically there would be no need for CSR. Under the umbrella of CSR corporations might (re-)design what it means to be moral (certainly, influenced by standards, over which they anyhow also exert influence); thus, not only shaping what corporations aspire to but also redefining social expectations. Consequently, when interpreting CSR and its reporting, it should be kept in mind that corporate reports only provide the knowledge that is conceived as opportune by the text producer, and this aids, on the one hand, to pre-empt critique from other social players and, on the other hand, to keep most of text receivers hegemonically in their position of loyal customers, shareholders, business partners, enabling authorities, etc.

V.2 Reflections on method

Findings confirm that corporations use diverse communication strategies, or discursive choices (in form of linguistic content and mechanisms/realisations), to detach themselves more or less strongly from, or rather attach to, their responsibilities. This is nothing new in the sense that other works already have found different strategies in CSR communications (see, e.g., Itänen, 2011; Ihlen et al., 2011b). The innovation of the present work, and invigorating contribution to the field, is how these findings have been yielded. Especially, the development of a method and systematisation of tools that can measure linguistic responsibility assumption and social actor concealment are originative.

Since the 5-step coding system presents a methodology specifically developed for the current study, this chapter provides some reflection on the established method; precisely, on its development, functioning, and applicability. In general, it seems to me that the method is a valid tool to reveal discursive content and mechanisms in the data under analysis. Variables appear to have been properly developed since they are functional and productive; however, some points of introspection are necessary. Therefore, the following sections reflect, first of all, on Corpus Linguistics tools and Content Analysis in relation to this work (V.2.1); secondly, on the methodology and its various coding steps (V.2.2); and, thirdly, presents some final considerations (V.2.3).

2.1 On Corpus Linguistics tools and the Content Analysis approach

As was shown, for this study a corpus of 60 documents presenting CSR communications from nine corporations from the clothing industry was established, apart from two further corpora presenting non-corporate communications on CSR (s.s. III.1). Having compiled so much data, the expectation was to make use of CL tools to facilitate its analysis. After having extensively tested and worked with diverse Corpus Linguistics tools on the lexical and semantic level, a CL approach to the data did not result as adequate for the proposed methodology as expected. Therefore, it was decided to select twelve reports from the CSR corpus for a close reading and textual analysis supported by a Computer Assisted Qualitative Data Analysis tool (s.s. III.2.1.3). The following section, V.2.1.1, reflects

on this. Moreover, the subsequent section, V.2.1.2, briefly comments on Content Analysis and that the method development has looked for guidance in this approach, yet does not and cannot claim strict adherence to it.

2.1.1 Corpus Linguistics tools

It was shown that the initial idea to make more use of CL tools, specifically of the semantic tagger in Wmatrix, in order to sample and extract specific data for analysis from the corpora had to be discarded. Specific CL tools could not facilitate a manner to examine and analyse the data in the way the methodology dictates. The expressions of prospective moral responsibility (Step 1) are manifold: it might be *assumed, recognised, attributed, etc.*, in direct or indirect speech acts of different types, through modal markers, specific lexical items, or grammatical structures... and this is where any sort of corpus analysis with existent CL tools only in terms of lexicon and individual words, or even semantic or grammatical categories, seems to be limited. I assume that discursive devices to refer to responsibility are much more far-reaching than retrieval criteria in CL tools permit, and I did not want to limit the present research to such retrieval criteria.

Moreover, I personally found a detailed text analysis of *pdf* documents more reliable, controllable, and comfortable for a critical discourse study in comparison to observing content obtained through specific retrieval criteria with CL tools. At the end, the researcher observing concordance lines often would have to go back to the original document anyhow to conduct, apart from the quantitative analysis, a more qualitative one. For instance, if the CL tool has found 245 instances of the first person plural pronoun 'we' in a CSR report, the researcher cannot assume that it is the corporate 'we' each time; some cases might refer to a referential *we*, others to a, for instance, generic one. This means, since mere frequency counts of any linguistic device should not be considered as revealing, a profound qualitative analysis is necessary before drawing any conclusions from findings. This often requires more co- and context than a concordance line can offer. Also in Content Analysis it is desired to have a 'true to life' (*ecological validity*) measurement process, which in the case of the present study would refer to working on the original documents.

Due to the fact that, finally, a more qualitative method was used, only a smaller number of texts could be examined, and the desired combination and comparison of findings from a detailed text analysis with the findings from concordance lines analysis had to be discarded for the present study. However, even though the amount of analysed data had to be reduced, a comparison between different companies, sectors, and over time has still been possible due to the fact that a multi-text analysis from different text producers and years has been accomplished.

2.1.2 Content Analysis

The development of the methodology in form of a 5-step coding system specifically established for the detailed text analysis of the CSR corpus for the present study was oriented on the Content Analysis approach (see, e.g., Neuendorf, 2002). As Vicente Mariño (2006) points out, CA in combination with discourse analysis has the potential to overcome the criticised issues of CA, such as fixing attention on the message only, or its rather quantitative nature. For the purpose of the present study CA is an orientative aid, and no claim is made to following precisely a CA method. For instance, I had decided to also take a data-driven approach: the variants for Step 4 (see also Step 2) would be instantiated during coding which goes against the CA approach where categories should have been decided on and established before the coding process begins.

Moreover, the present study did not permit for establishing *intercoder reliability*. CA requests that at least two different coders are trained and used for coding in order to note the reliability on each variable. Due to the fact that the entire coding was done by myself, I cannot provide intercoder reliability. However, I have tested and corrected the coding scheme, practiced coding, and have gone for- and backwards in order to see if I had coded similar instances in the same manner. By doing so, I attempt to provide, at least, *reliability* assuming that the “measuring procedure yields the same results on repeated trials” (Neuendorf, 2002: 112). Actually, before the final annotation of the twelve reports under closer examination took place, I had already analysed more than four reports for trials, the testing of CL tool use, and the development of the coding system.

2.2 On the developed methodology

In order to establish the proposed and used method, as abovementioned, an abductive approach moving forward and backward between data and theory was adopted; that is, variants under development were applied to actual data from the CSR corpus, tested, revised and adapted till they covered seemingly all instances in the data and reached a satisfying degree of **mutually exclusiveness** and **discreteness**. Certainly, it is challenging to categorise language use, and this study does not claim to have established 100% discrete variants; yet, I believe that the proposed coding scheme, even though problems of category boundaries might exist, provides the analyst with sufficient hints to decide in the case of doubt for one or the other variant.

Indeed, I consider to have established a level of *precision* —that is, “the fineness of distinction made between categories or levels of a measure” (Neuendorf, 2002: 113)— for the five steps of the coding scheme which is appropriate for the purpose of this study. Variants are perceived as detailed enough to be meaningful for further interpretation and explanation processes, yet they are not too detailed to outreach the scope of the present research. For instance, it is explained how the scales of Step 3 (SADIS) and 5 (SPFCR) could be extended with decimals in order to annotate, if desired, more detailed information about linguistic mechanisms (s.s. III.2.2.6 and Appendix C).

Nevertheless, after having extensively worked with the proposed method and the findings its application provides, some further considerations can be made. First of all, the **amount of findings for some variants** are disproportionately higher than for other variants in the same variable, as is the case, for instance, for *Low Commissive* findings (42,4%) on the SPFCR (s.s. V.2.2.4 below for further discussion).

Secondly, the **amount of variants** in variables, such as CSR topic (Step 2) or Social Actor (Step 4), is quite high which makes the interpretation of complex findings challenging. This, for instance, gave reason already to sometimes treat the variable Social Actor as a binary one (corporation vs. social actors other than corporation), thus, reducing variants from seven to two. Based on the anyhow low amount of utterances for each of the social actor other than the corporation such a reduction seems reasonable.

Last but not least, even though it was attempted to develop a coding system where each variable and each variant are mutually exclusive (see *Development* sections in III.2.2), some **overlapping between variables** is still taking place; for example, Step 4 codings for who the responsible social actor is are reflected also on the SPFCR. Nevertheless, this aids to reconfirm findings. Actually, the findings for the various variables and correlations between them finally attest each other. For instance, the correlation between CSR topic * Social Actor yields findings also visible in CSR topic * SPFCR since it can be distinguished from the SPFCR whether the corporation is responsible. Or, the amount of *Directives* can be connected to the findings for social actors others than the corporation. The following paragraphs more concretely reflect on some variables, or steps, of the coding system.

2.2.1 Step 2 – CSR topic

Concerning CSR topics, it was considered to try to convert the categorical nominal data from Step 2 into an ordinal format too – in other words, I have thought about whether CSR topics could be somehow ordered, for instance, by their importance. This approach was, at the end, not taken since companies seem to tend to disclose on issues of prime concern for them, and it seems difficult to define what is more important; however, I still hold it as a valid idea which would need further theoretical foundation in the light of the meaning of CSR in the modern world.

Besides trying to define the ‘importance’ of a CSR topic, further attempts of finding points in common among topics were considered in order to detect patterns, and also to be able to maybe reduce the amount of variants. However, a categorisation is difficult; nevertheless, the following ideas were at least kept in mind for the discussion of findings and could be consider for further work:

- Is the sense of responsibility regarding the topic rather responsibility-as-obligation or responsibility-as-virtue? (s.s. II.2.2.2)
- How do topics relate to reputation management, issue management, risk management, or impression or image management? (s.s. II.2.2.3) / Which topics are more image damaging if a problem arises?
- Which topics create a humane/caring/trustworthy/... image?
- Which topics have global vs. local impact? (e.g., *Environment* vs. *Employees*)
- Which topics seem ‘easier’ or ‘trickier’ to plan and to control?
- With which topics might corporations anticipate binding laws?

- Which topics are more easily visible for the diverse stakeholder groups in case a problem arises?
- Which topics are more or less costly or difficult to put into practice?
- ...

Considering and implementing these ideas might help to reduce the number of variants or, at least, find any kind of systematisation for them to facilitate the interpretation of findings.

2.2.2 Step 3 – Social Actor Representation (SADIS)

Step 3 of the coding system, besides Step 1 and Step 5, required an extended theoretical background study. The elaboration of a scale representing the degree of a social actor's possible identification was challenging and, as far as I know, never defined before to such an extent. Therefore, the SADIS might be considered as a contribution to Social Actor Theory. I repeat, the scale can be further detailed including more representational choices or linguistic realisations (see Appendix C).

Even though the SADIS results innovative and has shown to be productive and revealing, some concern has arisen during its application. Actually, the differentiation between the *Objectivation* and *Exclusion* variants might require an extra effort by the analyst. It is essential to clearly distinguish between conceptual vs. grammatical metaphor. Consequently, *the report states...* presents a conceptual metaphor (with a grammatical actor instead of a social one) and should be coded as *Objectivation*, whereas *Wages have to be paid...* presents a grammatical structure with neither a grammatical nor social actor and should, accordingly, be coded as *Exclusion*.

2.2.3 Step 4 – Social Actor

When discussing the findings for social actors on the SADIS, I realised that the variants of the variable Social Actor have been established not only through a data-driven approach but also by being unconsciously influenced by the impression provided by the texts. In fact, some of the variants were from scratch on defined in plural —*Suppliers & Business partners, Other Organisations*— and others in singular —*Corporation, Government*. Since, for instance, suppliers and business partners are often treated in a plural form in CSR reports, I understand where the decision stems from to define the variant as *Suppliers & Business partners*;

however, I acknowledge that it might be more adequate to define each variant in singular, less the two *Various* variants, obviously. The differentiation between plural and singular would rather correspond to the differentiation between individualised vs. collectivised/specific vs. generic uses on the SADIS (see Appendix C). Anyhow, for this study *supplier* and *suppliers* would have been coded as *Categorisation* of the social actor *Suppliers & Business partners*, but if a further fine-graining of the SADIS is considered, I think it more correct and consistent to denominate all social actor variants in singular.

A further doubt regarding some variants occurred after being far into the final coding process. In the explanations to Step 4 (s.s. III.2.2.5), it was shown that the initially established variant *Employees* as responsible social actors was merged into *Corporation* assuming that employees are part of the corporation. However, I have found utterances in which the corporation seems to state what employees have to do, such as (201).

(201) It begins with the values we all share and we expect all H&M employees to act responsibly and live up to our principles and policies. (IND_2007)

For the purpose of the present study (201) was coded on the commissive side of the SPFCR; however, maybe it would be more adequate to not perceive employees as part of the corporation, since corporations seem to do so, and introduce a variant for employees in Step 4 for further applications of the coding system.

2.2.4 Step 5 – Scale of Pragmatic Force of Corporate Responsibility (SPFCR)

Step 5 certainly was most challenging in its elaboration, especially the conceptualisation of what I pretended to do: to code the discursive representation of a specific social actor's —the corporation's— commitment to social responsibility issues, which was then rephrased as *corporate responsibility assumption*. In order to conceptualise such idea, Modality studies and Speech Act Theory seemed to present theoretical backgrounds; however, neither —taken separately nor combined— can fully report for the SPFCR. Indeed, the SPFCR is not supposed to concretely represent different kinds of speech acts, nor kinds of modality, and their strength but rather the amount of responsibility assumed by the corporation. Nevertheless, Modality studies and Speech Act Theory have presented fundamental reference points for the development of the scale.

I believe to have achieved then a synergy of diverse theories and approaches to language for Step 5, and to have developed a more holistic access to the expression of responsibility by combining diverse considerations for the SPFCR. The connection of different fields, which were not often obviously connected with each other, have facilitated the construction of this instrument. The objective when using the SPFCR is to determine the overall force of the utterance by considering the different resources (grammatical, semantic, etc.) found in the utterance and its co-text, and not to try to fit an utterance neatly into speech act nor modality categories. For instance, it has to be kept in mind that what is named *Directives* on the SPFCR are not 'pure' directives in speech act terms but rather mostly assertions of that obligations of other social actors exists.

Now, there are various issues, conceptual and practical ones, to comment on regarding the SPFCR. First of all, it might be argued that directing others to do something can be acknowledged as a more responsible behaviour than mere *wanting* or *considering* to do something oneself. In general terms, having things done through instructing another social actor can be understood as, at the long end, being more productive than just *thinking* about it; it is action taking. Nevertheless, for the purpose of the present study the variants were organised on the scale in the presented order because it is the corporation who is assumed to be responsible, and giving away ones responsibility is here considered as less responsible than pondering on it. This approach might be arguable; however, as Thøger Christensen et al. (2013) observe, in CSR, words might lead to action. Therefore, for this study thinking about doing something is considered as assuming more responsible than to write off ones responsibilities directly to others.

Another doubt was pointed out regarding Step 5³¹⁷. The SPFCR does actually not distinguish between different deontic sources (see footnote 118). That is to say, *We have to treat workers fairly* is coded in the same way as *We must treat workers fairly*. In Modality studies the instance with *have to* would be regarded as presenting a deontic source outside of the text producer: the corporation has to do so because the government or society tells them to do so, or expects it. Whereas in

³¹⁷ I want to thank Dr Christopher Hart for this observation.

We must... the deontic source rather lies inside the text producer: it is the corporation itself who feels morally obliged to do so, or, if not morally, they might just notice that they must do so in order to achieve certain business outcomes. In fact, on the SPFCR both *We must...* and *We have to...* would be coded as *High Commissive*; the deontic source is not remarked. Nevertheless, I do not believe that this is a limitation to the SPFCR for the purpose of the present study due to the fact that, as far as the expression of degree of responsibility assumption by the corporation is concerned, it does not matter so much if the deontic source lies inside or outside the corporation; important is that the text producer expresses in a certain degree their intention to do something (sincerity condition), regardless of why they do it. It might be interesting for further studies to also distinguish among deontic sources.

A further issue is that the **amount of findings for some variants** on the SPFCR are disproportionately higher than for other variants. For instance, *Low Commissive* findings make up 42,4% of all findings. This should be reconsidered in form of splitting up the variant into various —for instance, distinguishing between utterances indirectly expressing a commissive and utterances including an IFID— or in form of combining other variants on the SPFCR into one, which might be contemplated for *Intention*, *Meditative*, and *Volition*, for example, since they present neither commissive nor directive speech acts³¹⁸. In brief, on the one hand, a further fine-graining of the SPFCR is possible (see also footnote 258) and might be even recommendable for some frequently coded variants; on the other hand, the amount of variants might be reduced by, for instance, combining *High* and *Mid Commissive* into an ‘explicit responsibility assumption’ variant, or having only one ‘assertions of that obligations of other social actors exists’ variant instead of three *Directives*.

2.2.5 Step cross-cutting concerns

Indeed, some concerns or problems cross-cutting variables were also encountered during the application of the coding system. Deciding on and always executing the

³¹⁸ However, personally I would advise against combining the three variants because they are, first of all, conceptually rather different and, secondly, they sometimes yield quite different findings in relation to other variables.

same procedure when handling such cases could restrain some; others could not be contained so easily and would need further research and elaboration.

For instance, if in Step 4 *Various, Including Corp.* is coded, how should be proceeded in Step 5 with the coding on the SPFCR? Depending on who the social actor responsible is, in Step 5 coding would take place on the commissive or directive side of the scale. Therefore, if the corporation and other social actors are responsible, the Step 5 coding becomes apparently infeasible. In order to handle such codings, it was decided, and always adhered to, that cases where the social actor responsible in Step 4 is coded as *Various, Including Corp.* will be coded in Step 5 on the commissive end of the scale, namely, as if it would be the corporation responsible. Reasons in favour for such decision are that the corporation takes on responsibility, even if shared, and that less weight can be ascribed to such Step 5 coding observing it in regard to the Step 4 coding. In other words, a *Mid Commissive* coding in Step 5 where only the corporation is stated as responsible actor in Step 4, can be interpreted as being stronger than a *Mid Commissive* coding with *Various, Including Corp.* being responsible. This consideration shows again that the findings from the various steps should also be observed in combination. (202) is such an example:

(202) Progress against action plans will be monitored by business partners themselves, our internal monitoring team and external independent monitors. (ADI_2002)

In (202) actually three different social actors are stated. For the reasons outlined above, (202) would be coded as *Mid Commissive* in Step 5.

A further question would be how to treat such instances on the SADIS (Step 3) – if there are three different social actors, there might also be three different social actor representations. The approach taken for the present study in such cases is to orient SADIS coding on the representation of the corporation. In comparison, if Step 4 presents a *Various, Excluding Corp.* coding, the SPFCR coding takes place on the directive end of the scale such as if it would be a single social actor; the SADIS coding would have to be decided for each case.

In fact, as far as the Step 4 variant *Unknown* is concerned, SPFCR coding is not resolved. Lets observe example utterance (203):

(203) The factory workers should be informed about labour laws and human rights according to national and international legislation. (HAM_2002)

In (203) the social actor responsible for informing factory workers is excluded by a passive construction. From the co- and context it does not become clear who should inform them, and the factory owners, trade unions, the government, or the corporation might be imagined doing so; i.e., (203) might be coded as *Mid Commissive* or *Mid Directive* on the SPFCR. Fortunately, and surprisingly, in the documents under closer analysis from the CSR corpus the coding of *Unknown* is very low (for the sum of the twelve documents analysed, *Unknown* would be coded only 0.2 times in 10000 words). This means that general coding findings are not too much distorted; however, this problem has not been solved yet and needs further consideration. For the purpose of the present study, such instances were coded depending on the perception of the analyst of who might be meant as responsible, and often in favour of the corporation since, at least, even though the corporation might not be the social actor doing the action, they state that the action has to get done and, thus, somehow take responsibility for it.

2.3 Final considerations regarding the method and reading impressions

In spite of the presented reflections and suggestions for improvement concerning the method, the established 5-step coding system has proven to be an adequate tool—in form of actual, concrete measurement techniques—to find answers to the diverse research questions of this study. Furthermore, I believe that it presents a valid contribution to the development of analysing tools in CDS. Although the coding system has been specifically developed for the annotation of CSR reports in the present work, I consider that the method can also be of value for other research in similar or different areas concerning the critical study of discourse(s) (s.s. VI.1.2).

Interestingly, the findings from the analysis are consistent to the personal impression conveyed from reading the CSR reports (s.s. IV.1.2). It can be seen that **the impression of H&M and Adidas reports being less appealing than Inditex and Puma reports are actually compatible with the findings**. For instance, Puma evoked a committed impression during reading, and Puma shows the highest findings on the SPFCR. Moreover, while H&M and Adidas show a peak for 2007 and a considerable drop for 2011 reports, there seems to be a pattern

showing improvement³¹⁹ for Inditex and Puma from year to year. For instance, there appears to be a positive —or, at least, not negative— development in the percentage of utterances expressing explicit responsibility assumption (*High* (9) and *Mid Commissive* (8)) in Inditex and Puma over the years (and also of general findings for the SPFCR), while H&M and Adidas seem to move away from such kind of expressions in 2011 reports.

The fact that findings are consistent to reading impressions might suggest that text analysis with the proposed method can be related to actual text interpretation. However, this study does not claim that it has established a method of text analysis which, then, can provide adequate evidence on what goes on in text receiver's heads. Certainly, further studies would be needed to make such claim (s.s. VI.1.4); however, supposedly it could be proven that the actual reading impressions of real text receivers correspond to the findings yielded by the application of the method, then, interestingly, the method could be used to pre-test the effect a text might have on a readership.

³¹⁹ 'Improvement' as defined for the interpretation of findings, e.g., high findings on the SADIS and the SPFCR.

PART VI – CLOSURE

VI.1 Conclusions and final considerations

This final chapter provides closure to the study by, first of all, presenting the conclusions (1.1). In the following, some contributions (1.2) but also limitations (1.3) of the present work are outlined, and prospects for further research are suggested (1.4).

1.1 Conclusions

This critical study of corporate CSR discourse focuses on CSR reports by the clothing companies from the fast fashion retailers H&M and Inditex, and the sportswear manufacturers Adidas and Puma. In order to provide an analysis tool for the research, an innovative methodology in form of a 5-step coding system has been developed and applied. The main interest lies in prospective statements in CSR reports. Such utterances have been analysed for (i) the CSR topic they refer to, (ii) the as-responsible-presented social actors and their linguistic representation, and (iii) the force with which the corporation assumes its responsibilities. I believe the established method has been proven a valid tool for revealing, in the CSR reports under analysis, whether or not companies use specific discursive mechanisms and content to dissociate themselves from their CSR responsibilities in prospective utterances. The interpretation and explanation of findings from the textual analysis in their wider context aid to understand how the corporation has become to be the dominant economic institution of today.

Expectedly, whether or not companies use specific discursive mechanisms and content in CSR reports to dissociate themselves from their responsibilities cannot be answered with a simple yes or no. The analysis of twelve CSR reports with the proposed method yields findings evincing the use of diverse dissociation and association mechanisms, furthermore, depending on which corporation produces the text and for which year of the ten-year period under study (2002 to 2011). Nevertheless, meaningful patterns can be detected. In general terms, association mechanisms mainly emerge regarding whomever is presented as the responsible social actor, whereas dissociation mechanisms can be found concerning the supply chain, the representation of social actors, and the rather low amount of explicit responsibility assumption.

Concerning association mechanisms, in the case of responsible social actors, the overall finding that the corporation, especially towards the end of the time period under study, is mostly presented as responsible shows that corporations associate themselves positively towards their responsibilities. This also implies that the amount of responsibility ascription to other social actors, especially suppliers and business partners, decreases over time, which contributes to presenting the corporation as less authoritative and demanding. Demanding less also entails that, over the years, corporations under study assume their responsibilities with a stronger pragmatic force, thus, associating the corporation to CSR actions. Even though not much explicit responsibility assumption was detected, at least expressions of planning actions and asserting intentions in general prevail over expressions providing access to the internal world, the 'emotions' of the corporation.

Regarding dissociation mechanisms, the CSR topic concerning supply chain practices, and all it involves, is striking. At the beginning of the time period under study, corporations mainly dissociate themselves from practices in the supply chain by stating that suppliers and business partners—an actually unidentified social actor—are responsible for such. However, towards the middle and end of the time period under study, corporations refrain from diverting the responsibility for supply chain practices, yet they continue dissociating themselves by generally dropping the topic in prospective utterances.

Furthermore, the representation of the corporate actor can mostly be interpreted as a dissociation mechanism since the corporation is frequently linguistically deleted from utterances manifesting prospective responsibilities of the corporation; or, the corporation is represented by the corporate 'we', which indicates a non-unique reference to the responsible social actor. Another dissociation mechanism is spotted for the force of corporate responsibility assumption; corporations seldom promise or guarantee, they rather express their potential commitment indirectly or present factual statements.

Certainly, deviations from or extremes of such general patterns of association and dissociation mechanisms can be found. For instance, Inditex seems to adopt a different discursive approach regarding practices in the supply chain. Puma promises more frequently than the other corporations do, and Adidas less and

least. H&M counts on representing themselves through the corporate 'we' more than any other corporation. Nevertheless, the overall findings allow for some general interpretations.

It is assessed as positive, regarding the conceptualisation of this study, that corporations over time present themselves more and more as the responsible social actor of CSR topics; yet, this finding is attenuated by the finding that the identity of the corporation is frequently concealed. Hence, corporate text producers seem to leave a margin regarding the association of the corporation to their responsibilities, which could provide them with an advantage in possible confrontations with critical stakeholders.

The finding that corporations hardly explicitly commit provides corporations with leeway to argue against potential accusations that they do not 'walk the talk'. One who does not promise cannot be called a deceiver, who only expresses plans and intents can easily rebut if such do not turn into actions. Intriguingly, findings from the textual analysis indicate that it would be a difficult endeavour to hold corporations responsible, based on language use, for suggested performances then not being translated into action. Much of the language use in prospective utterances in the CSR reports under closer analysis can be understood as a precaution the text producer takes to avoid demands based on what was said in a report.

Despite of the choice of mechanisms complicating the clear identification of the corporation as the responsible social actor and presenting a low corporate commitment, any kind of forward-looking utterances in a CSR report has the potential to promote the corporation as an engaged citizen and thus to appease stakeholders. As it was found in other research, the findings and insights from this study suggest that CSR is also a practice for anticipating binding regulations and becoming more politically influential. This is indicated, inter alia, through the role governments play in CSR reports and in the institutionalisation of CSR, through the amount of coded utterances for environmental initiatives, or through the role corporations take on in education and even in health systems nowadays. The influence and power of corporations are growing and corporate discourse, such as in the form of CSR disclosure, can be considered one essential pillar for this, since language use presents the basis for defining and spreading corporate idea(l)s.

CSR as a way of presenting the corporation as caring and trustworthy is one means for legitimising the corporation in society. An intriguing prospect is that, if corporations would predominantly act ethically, there would be no need for CSR. Maybe, *if no problem can be solved from the same level of consciousness that created it*, corporations need to practice CSR to reach a different level of consciousness. Indeed, the expression of intentions can also be viewed as a triggering exercise of reflection for corporations to detect where a company might not act entirely ethically correct, or where they could turn the talk into action. CSR can be understood then as an exercise imposed on corporations to create awareness for what it would imply to be a moral corporate citizen, which corporations have taken ownership of in order to spread their intentional message to the public.

1.2 Contributions of this work

The contributions of the present study are, at least, two-fold in the sense that, on the one hand, the text analysis of CSR reports and the interpretation and explanation of findings provide new insights into corporate CSR discourse from the garment industry. On the other hand, the development of an innovative methodology for such text analysis involves (i) a committed reflection on some theoretical considerations, (ii) a systematisation or synergy of certain approaches to language, (iii) a proposal for a new tool for CDS, and, (iv), maybe even a tool for professional communication practitioners.

The present study undertook to make visible what and who is referred to in which manner in prospective statements in CSR reports of well-known corporations from the clothing industry over a ten-year period of reporting. Since specific patterns in language, which have meaning potential, can be found in CSR reports, I hope that the results from the text analysis contribute to a general raising of consciousness on how a particular use of language might support the creation of a certain impression regarding a social actor, a situation, or a topic.

As for the proposed and applied method, the establishment of the SPFCR and the SADIS is not only a possible contribution in the form of a hands-on tool for CDS but also in terms of a reconsideration of some theoretical fundamentals. First of all, the development of the SPFCR for this study required a thorough examination of Modality studies and Speech Act Theory. I think that with the considerations for

the SPFCR these mainly semantic and pragmatic approaches to language also have been brought nearer together. For instance, as Nuyts et al. (2010) show, traditionally defined deontic modality and directive speech acts seem to present quite some intersections. Moreover, I argue that in actual language use something like unqualified utterances (vs. qualified ones) —as presented in Modality studies by modal space and polarity— might not exist, since uttering always implies a context that qualifies (s.s. II.4.2.2). I believe that the SPFCR presents a synergy of conceptions and frameworks from, inter alia, Modality studies and Speech Act Theory.

Furthermore, this study extends the treatment of prospective senses of responsibility in general terms and, especially, the understanding of how such prospective responsibility assumption or ascription can be expressed in language. Most importantly, with the SPFCR the present work offers a tool for *measuring* a social actor's linguistically expressed prospective responsibility assumption in texts – in this case, the corporation. I believe that the scale can be applied to any social actor who is assumed to be able to take on responsibilities. This also implies that the SPFCR is not limited to corporate CSR discourse, which is further shown below.

The construction of the SADIS presents, I assume, a potential contribution to the field of Social Actor Theory. While other studies often have focused on specific representation strategies, such as impersonalisation, the SADIS attempts to cover strategies of all ranges, from the most manifest representation of a social actor's identity to the most concealing ones. Moreover, the SADIS might present a more practicable systematisation of van Leeuwen's (see, e.g., 2008) approach. Certainly, it is also rather reduced in comparison to van Leeuwen's systematisation; however, it is shown that this measurement, consisting now of five 'degrees', could easily be extended to include more detailed representation strategies and mechanisms (see Appendix C). Importantly, such as the SPFCR, the SADIS could be applied to any text or discourse genre in order to find patterns in the representation of concrete social actors.

Although the 5-step coding system has been specifically developed for the annotation of CSR reports in this study, I consider that the method —directly or with modifications, entirely or parts of it— can also be of value for other research

in similar or different areas broached by the critical study of discourse(s). For instance, political discourse might be thus analysed. A statement by a politician after an incident could be imagined, in which it is often mentioned what has to be done to avoid such incidents in the future; this implies responsibility assumption by the politician, their party, or/and an institution, as well as responsibility ascription to other social actors, such as the police. Step 1 would filter prospective statements in the speech; Step 2 would have to be adapted to the possible topics treated; Step 3 would measure how the politician linguistically represents themselves, their party, the police, the people, the responsible ones for the incident, etc.; Step 4 would record all these social actors; Step 5 would measure the degree of responsibility assumption by the text producer.

The same scenario could be constructed for a police spokesperson providing a statement on the situation. Indeed, after such incident, the analysis of the speeches of various social actors with the proposed method could reveal who presents whom in which degree as responsible for what. This is why throughout this work the coding procedure is paraphrased in very general terms as *Somebody* (social actor) *presented such as* (social actor representation) *is to a certain degree* (pragmatic force) *responsible for something* (topics). I believe that through the application of the presented measurement technique a more impartial analysis of the statements by various social actors could be possible. Moreover, only certain aspects of the coding system, such as the SADIS, could be applied in other research too – partial applications of the procedure are possible.

Up to now, possible applications of the method to other (critical) discourse studies were considered; however, I think that also text producers themselves could benefit from it. Morsing and Schultz (2006) observe that little work has been done to assist corporations in how to approach the complexity of CSR communication (see also, Bartlett & Devin, 2011). Regarding corporate CSR discourse, my *Weltanschauung* puts me in a linguist-as-critic rather than a linguist-as-consultant position, which is why I propose that the application of the method by corporate text producers to their own texts could reveal to them if the words they have chosen actually correspond to their actions. For instance, in this study, findings for Adidas can be interpreted in the sense of the corporation discursively not performing too well in comparison to others; however, maybe their CSR

intentions are much better in practice. I suggest then that corporations could apply the proposed method to adjust their commitment in language to their commitment in action. Obviously, what could be called an abuse of the method is possible too: to discover and take advantage of where a text could read more in favour of corporate interests, regardless actual CSR efforts in practical policies and actions.

1.3 Limitations of this work

Indeed, possible limitations of this study need to be considered too. Many of these go hand in hand with prospects for further studies, outlined in the next section. The limitations mainly concern the possibility of (i) comparing corporate CSR discourse to discourse produced by other social actors, (ii) determining the effect of CSR communications on text receivers, and (iii) flaws in the analysis itself.

First of all, I consider that the present work is coherent and can stand on its own; however, having decided not to code the established press and the Clean Clothes Campaign corpus, the data under analysis only comes from corporate actors and does not take into account other discourses on CSR in detail for analysis. Although, such texts and discourses were considered for the interpretation and explanation of findings, annotating the other two corpora could have provided results further contributing to the explanation of, for instance, findings for CSR topics. Certainly, it would be interesting to discover why given CSR topics are more or less frequently present —and therefore coded— for a certain company in a specific year. One way to do so could be to contrast the findings for CSR reports to findings from the corpus containing press articles. It is imaginable that if the press in a certain year referred excessively to, for instance, environmental infringements, this could explain increases in the amount of utterances referencing this topic for the CSR report of that year.

Secondly, a further limitation of this work, and, an oft-stated criticism of CDS, is that reception and interpretation by real text receivers has not been further researched. This implies that the discourse practice dimension is not fully covered. However, I have tried to also put myself into the position of such a ‘real’ reader of CSR reports and set forth my reading impressions. Furthermore, first steps were taken to consider the effect that specific language use and discursive devices might have on text receivers through a survey on reader’s perception of diverse forces of

author's commitment (s.s. III.2.2.6). The results contributed to the development of the SPFCR. In brief, concerning the discourse practice dimension, while this study has accomplished to gain deeper insights into text production, it still lacks depth concerning evidence for the creation of sets of beliefs in the process of discourse reception and interpretation.

Lastly, the analysis itself naturally did have some limitations. Firstly, it is interesting to observe the learning curve; obviously, I would have done some things differently if I had the same knowledge I have now at the beginning of this research. Secondly, I would have liked to code more reports from the CSR corpus, apart from the other two corpora already mentioned, or to perfect the method (s.s. V.2.2). Moreover, while I have tried to be very careful in double-checking—for instance, in the coding process and further statistical treatment of the findings—possible errors are not to be discarded. Nevertheless, the sheer amount of data examined minimises the chance that occasional errors may have an important impact on results.

Furthermore, the researcher's ideological stance has to be considered. As was pointed out in the note at the beginning of this work, I cannot hide my critical stance to current political and economic systems but I can examine findings from diverse viewpoints and consider them. Fairclough (1989: 5) observes:

The scientific investigation of social matters is perfectly compatible with committed and 'opinionated' investigators (there are no others!), and being committed does not excuse you from arguing rationally or producing evidence for your statements.

Certainly, further limitations of this work could be mentioned, such as focusing only on the verbal mode and not analysing the visual one; anyway, research can be endless, especially, considering the initial research project a PhD candidate has.

1.4 Prospects for further research

As was stated at the beginning of the former section, limitations of this work can also be considered as suggestions for further studies. Apart from those, various other prospects can be mentioned. First, these are listed below and, then, I proceed to describe in more depth the next steps I would take if I were to expand the analysis in subsequent research, viz., work further on (i) coding other discourses on CSR, (ii) text reception and interpretation, and (iii) multimodality.

Some further issues to be examined might be:

- How the frequency of CSR topics in prospective utterances relates to the presence the topic is given in the rest of the report, i.e., in retrospective utterances.
- How the CSR report from the following year builds on what was expressed as intention or commitment in the previous report.
- To what extent and in which ways (if any) do corporations ‘copy’ from what peers present/do.
- How is integrated reporting progressing?

As to specific questions, it could be further asked:

- Is someone who demands from somebody else some state of affairs also assertorically committed to the obtaining of that state of affairs (Green, 2014)?
- Does the pragmatic strength of the verb *to commit* still correspond to its semantic strength?
- How to organise CSR topics in some meaningful manner (s.s. V.2.2.1).

Apart from these questions for further research, I think the comparison of findings for corporate CSR discourse to findings from the analysis of other discourses on CSR would be helpful for substantiating or nuancing the interpretation and explanation of findings from CSR reports themselves. This might also provide the opportunity “to match domination with resistance, and ideologies with counter-ideologies” (van Dijk, 1998: 130). Assuming that CSR discourse is a reaction to critique of corporate conduct (s.s. II.5.2) underlines the necessity for further research into such counter-discourses.

Furthermore, a study on interpretation of texts by actual readers of CSR reports could reveal to what extent findings from the application of the method are compatible with real-time, situationally contextualised discourse reception. If such compatibility should be the case, I believe that the method’s applicability would be reinforced. The fact that the findings from the analysis were consistent with my general impression from reading the CSR reports already suggests that text analysis with the proposed method can reveal possible, situated text interpretations and, thus, the potential creation of sets of beliefs.

Last but not least, regarding multimodality, examining linguistic discourse might present a powerful tool for revealing patterns and pointing out their possible implications as this study has done; however only examining linguistic content and discursive mechanisms can be incomplete in a technological time

when rich arrays of meanings and intentions are conveyed in discourse by how texts are shaped in different fonts and colours, accompanied by pictures, tables, graphs, etc. Therefore, a more complete analysis of CSR discourse could incorporate the visual/graphical dimension of text production, display, and interpretation. The enterprise would be to adapt the developed method to the analysis of visuals in order to further observe how visuals and language interact to form a specific discourse message. First methodological steps were already taken in that direction.

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Appendix

Appendix A – Overview of each company with main facts

All information compiled and retrieved in February, 2014. All nine companies are multinationals and publicly held.

TABLE A1: General overview of the nine corporations under study

	Brands	Official website	Headquarters (country)	Year of Founding	Primary industry by Hoover's industry codes	Top competitors
NIKE, Inc.	Nike, Converse, Hurley International, NIKE Golf, Jordan Brand	www.nikebiz.com	United States	1964	Footwear Manufacturing	adidas , New Balance, PUMA SE
adidas AG	Adidas, Reebok, Taylormade-adidas Golf, Rockport	www.adidas-group.com	Germany	1920	Footwear Manufacturing	NIKE , PUMA SE , Callaway Golf
PUMA SE	PUMA, Cobra Golf, Tretorn	www.puma.com	Germany	1924	Footwear Manufacturing	adidas , ASICS, NIKE
Industria de Diseño Textil, S.A.	Zara, Bershka, Pull & Bear, Massimo Dutti, Stradivarius, Oysho, ZARA HOME, Uterqüe	www.inditex.com	Spain	1985	Clothing Stores	El Corte Inglés, H&M , The Gap
Hennes & Mauritz AB	H&M, COS, Monki, Weekday, Cheap Monday, & Other Stories.	www.hm.com	Sweden	1943	Clothing Stores	Arcadia, Inditex , The Gap
The Gap, Inc.	Gap, Banana Republic, Old Navy, Piperlime, Athleta, INTERTMIX	www.gapinc.com	United States	1969	Clothing Stores	American Eagle Outfitters, J. Crew, TJX Companies
V.F. Corporation	Wrangler, Lee, Rustler, Red Kap, Horace Small, Bulwark, Majestic, Eastpak, JanSport, Kipling, Napapijri, The North Face, Reef, Vans, Eagle Creek, SmartWool, Timberland, Lucy, Nautica, 7 for all Mankind, Ella Moss, Splendid	www.vfc.com	United States	1899	Apparel Manufacturing	Columbia Sportswear, Levi Strauss, The Gap
PVH Corp.	Calvin Klein, Tommy Hilfiger, Van Heusen, IZOD, ARROW, Speedo, Olga, Warner's; Licensed Brands: Chaps, DKNY, Donald J. Trump, Geoffrey Beene, I K E BEHAR, Joseph Abboud, Kenneth Cole, Michael Kors, SEANJOHN, Ted Baker, Valentino Garavani	www.pvh.com	United States	1881	Apparel Manufacturing	Jones Group , Perry Ellis International, Ralph Lauren
The Jones Group	Robbi + Nikki, Boutique 9, Joan & David, Givenchy Jewelry, Jones New York, Anne Klein, Rachel Roy, Nine West, Enzo Angiolini, Gloria Vanderbilt, Nine & Co., Easy Spirit, Bandolino, BandolinoBlu, Code Bleu, Pappagallo, Currants, Le Suit, Jones Wear, Mootsies Tootsies, Westies, GLO Jeans, I.e.i., Energie, Grane, True Freedom	www.jny.com	United States	1975	Women's Clothing Manufacturing	Brown Shoe, PVH , VF Corporation

Comments on Table A1:

- *Brands* as stated on company websites
- *Company names* ordered first by 'sector' and then by sales

- Top competitors³²⁰ information as stated by Hoovers (2014a; 2014b; 2014c; 2014d; 2014e; 2014f; 2014g; 2014h; 2014i)³²¹
- *Hoover's Industry Codes* are a proprietary industry classification system developed by the Hoover's editorial staff to identify the business activities of companies in the Hoover's database; the codes were developed to expand on SIC and NAICS code descriptions

TABLE A2: The corporations under study in numbers

	Fiscal Year end	Revenue (British Pounds, million)	Market Value (British Pounds, million)	Net Income (British Pounds, million)	Nr. of employees
NIKE, Inc.	May	16688.8609	39046.39543982	1638.3605	48 000
adidas AG	December	12164.58656325	14288.003109379999	429.92491650000005	46 623
PUMA SE	December	2673.2992859250003	2596.5974727	57.37781205	10 935
Industria de Diseño Textil, S.A.	January	13673.92701304098	56851.26768089999	2024.36703730674	120 314
Hennes & Mauritz AB	November	11956.65361226	43556.291493631994	1669.49127458	72 276
The Gap, Inc.	January	9892.9971	10348.794730399999	717.4335	136 000
V.F. Corporation	December	6729.190317500001	15577.89626469	671.6903815000001	57 000
PVH Corp.	January	3819.7796679	5971.678610829999	274.230264	28 700
The Jones Group	December	2349.12485	711.7183982999999	-34.69785	11 790

Comments on Table A2:

- Revenue, Market Value, Net Income, and Nr. of employees information as stated by Hoovers (2014a; 2014b; 2014c; 2014d; 2014e; 2014f; 2014g; 2014h; 2014i)

³²⁰ Top Competitors are a company's three main challengers, handpicked by Hoover's editors, on the basis of lines of business, geographic rivalries, and market segments.

³²¹ Hoover's information is compiled by their in-house staff of industry editors using sources such as: public documents, company websites, telephone interviews, industry-specific trade journals, news and PR media, Dun & Bradstreet.

TABLE A3: The participation of the corporations in associations, organisations, initiatives, etc.

	UN global compact	Global Reporting Initiative	Ethical Trading Initiative	Fair Labor Association	Better Cotton Initiative	Foreign Trade Association (Europe only)	Sustainable Apparel Coalition
NIKE, Inc.	participant since 26/07/2000	yes	no	yes	yes	no	yes
adidas AG	no	yes	no	yes	yes	yes	yes
PUMA SE	participant since 03/10/2006	yes	no	yes	no	yes	yes
Industria de Diseño Textil, S.A.	participant since 19/09/2001	yes	yes	no	yes	yes	yes
Hennes & Mauritz AB	participant since 16/02/2001	yes	no	yes	yes	no	yes
The Gap, Inc.	participant since 27/11/2003	yes	yes	yes	no	no	yes
V.F. Corporation	no	no	no	no	yes	no	yes
PVH Corp.	no	yes	no	yes	yes (Tommy Hilfiger)	no	yes
The Jones Group	no	no	no	no	no	no	no

Comments on Table A3:

Participant information in associations, organisations, initiatives, etc. as stated on websites of organisation, initiative, association, etc. (that does not mean that the corporation has followed the organisation, initiative, association, etc. during the entire time period under study, it was just stated as a member when accessing the correspondent websites on the 07/02/2014)

"The UN Global Compact is a strategic policy initiative for businesses that are committed to aligning their operations and strategies with ten universally accepted principles in the areas of human rights, labour, environment and anti-corruption. By doing so, business, as a primary driver of globalization, can help ensure that markets, commerce, technology and finance advance in ways that benefit economies and societies everywhere." www.unglobalcompact.org

"The Global Reporting Initiative (GRI) is a leading organization in the sustainability field. GRI promotes the use of sustainability reporting as a way for organizations to become more sustainable and contribute to sustainable development. "

www.globalreporting.org

"The Ethical Trading Initiative (ETI) is a leading alliance of companies, trade unions and NGOs that promotes respect for workers' rights around the globe. Our vision is a world where all workers are free from exploitation and discrimination, and work in conditions of freedom, security and equity."

www.ethicaltrade.org

"Since 1999, FLA [Fair Labor Association] has helped improve the lives of millions of workers around the world. As a collaborative effort of socially responsible companies, colleges and universities, and civil society organizations, FLA creates lasting solutions to abusive labor practices by offering tools and resources to companies, delivering training to factory workers and management, conducting due diligence through independent assessments, and advocating for greater accountability and transparency from companies, manufacturers, factories and others involved in global supply chains."

www.fairlabor.org

"The Better Cotton Initiative (BCI) is a not-for-profit organisation stewarding the global standards for Better Cotton, and bringing together cotton's complex supply chain, from the farmers to the retailers."

www.bettercotton.org

"The Foreign Trade Association (FTA) is Europe's premier association for trade policy and global supply chains. FTA brings together over 1,200 retailers, importers, brand companies, and national associations to improve the political and legal framework for trade."

www.fta-intl.org

"The Sustainable Apparel Coalition is a trade organization comprised of brands, retailers, manufacturers, government, and non-governmental organizations and academic experts, representing more than a third of the global apparel and footwear market. The Coalition is working to reduce the environmental and social impacts of apparel and footwear products around the world. [...] The focus of the Sustainable Apparel Coalition is The Higg Index – a suite of assessment tools that standardizes the measurement of the environmental and social impacts of apparel and footwear products across the product lifecycle and throughout the value chain."

www.apparelcoalition.org

Appendix B – Word frequency lists for the reports of the subcorpus

Word frequency lists yielded by Wmatrix³²². Customised stop list applied.

TABLE B1: Word frequency lists for Inditex reports

IND_2002				IND_2007				IND_2011			
position on original frequency list with stopwords	word	absolute frequency	relative frequency	position on original frequency list with stopwords	word	absolute frequency	relative frequency	position on original frequency list with stopwords	word	absolute frequency	relative frequency
9	INDITEX	232	0.826	8	inditex	413	1.034	6	inditex	492	1.312
14	social	148	0.527	21	stores	142	0.356	14	suppliers	221	0.589
18	environmental	126	0.449	22	social	138	0.346	16	2011	204	0.544
22	corporate	103	0.367	23	2007	137	0.343	18	group	196	0.523
25	table	97	0.345	25	new	132	0.331	22	social	160	0.427
27	board	88	0.313	26	development	130	0.326	23	stores	156	0.416
30	management	79	0.281	27	their	129	0.323	25	store	132	0.352
31	committee	78	0.278	28	group	127	0.318	29	number	120	0.320
32	their	77	0.274	32	business	102	0.255	33	environmental	105	0.280
34	board_of_directors	74	0.264	33	international	102	0.255	35	new	101	0.269
36	stores	71	0.253	34	store	102	0.255	36	training	97	0.259
37	dimension	70	0.249	36	number	98	0.245	38	during	91	0.243
39	general	69	0.246	38	suppliers	96	0.240	39	their	88	0.235
40	2002	68	0.242	39	management	96	0.240	41	zara	84	0.224
42	meeting	66	0.235	40	training	93	0.233	42	employees	80	0.213
43	company	65	0.231	41	company	89	0.223	43	people	78	0.208
44	program	62	0.221	42	corporate	87	0.218	44	code	77	0.205
45	information	61	0.217	43	code	86	0.215	45	euros	76	0.203
46	shall	57	0.203	44	most	85	0.213	47	sales	74	0.197
47	sales	57	0.203	45	external	85	0.213	48	programme	74	0.197

³²² This word frequency lists were retrieved from Wmatrix which implies that they were produced from the raw text format file from which, for instance, repeated page headers were deleted (s.s. III.1.3.2). Also MaxQDA provides frequency word lists; however, as they are established based on the *pdf* document, repeated page headers such as 'Corporate Responsibility report' would be considered and, therefore, result in an extremely high count of the words 'corporate', 'responsibility', and 'report'.

TABLE B2: Word frequency lists for H&M reports

HAM_2002				HAM_2007				HAM_2011			
position on original frequency list with stopwords	word	absolute frequency	relative frequency	position on original frequency list with stopwords	word	absolute frequency	relative frequency	position on original frequency list with stopwords	word	absolute frequency	relative frequency
6	our	307	1.624	5	our	614	2.504	5	our	599	2.856
11	we	198	1.047	7	we	390	1.590	7	we	461	2.198
17	environmental	123	0.651	15	suppliers	165	0.673	16	2011	130	0.620
23	production	88	0.465	21	business	118	0.481	20	more	109	0.520
27	suppliers	74	0.391	25	code	91	0.371	23	use	95	0.453
30	should	65	0.344	26	workers	87	0.355	25	cotton	91	0.434
31	will	61	0.323	28	use	84	0.343	26	factories	86	0.410
32	work	60	0.317	30	violations	83	0.338	27	suppliers	82	0.391
34	their	56	0.296	32	number	78	0.318	28	timescale	79	0.377
35	child	52	0.275	33	supply_chain	76	0.310	29	snapshot	79	0.377
36	requirements	52	0.275	35	report	75	0.306	30	status	77	0.367
38	code	50	0.264	37	products	74	0.302	32	sustainability	74	0.353
39	quality	50	0.264	38	can	73	0.298	33	their	74	0.353
40	supplier	49	0.259	41	conduct	70	0.285	40	customers	58	0.277
41	project	48	0.254	42	2007	68	0.277	42	stores	54	0.257
42	products	47	0.249	43	environmenta	67	0.273	43	conscious	53	0.253
43	workers	47	0.249	44	more	66	0.269	44	sustainable	53	0.253
45	children	47	0.249	45	production	64	0.261	45	better	50	0.238
47	responsibility	44	0.233	46	CSR	61	0.249	46	workers	50	0.238
48	conduct	42	0.222	47	working	61	0.249	47	products	48	0.229

TABLE B3: Word frequency lists for Adidas reports

ADI_2002				ADI_2007				ADI_2011			
position on original frequency list with stopwords	word	absolute frequency	relative frequency	position on original frequency list with stopwords	word	absolute frequency	relative frequency	position on original frequency list with stopwords	word	absolute frequency	relative frequency
7	our	242	1.224	6	our	681	1.555	7	our	304	1.410
8	we	241	1.219	8	we	507	1.158	9	we	239	1.109
13	suppliers	138	0.698	10	group	404	0.923	10	2011	180	0.835
16	environmental	100	0.506	11	adidas	377	0.861	11	adidas	173	0.803
19	factories	98	0.496	13	suppliers	293	0.669	14	suppliers	164	0.761
22	adidas-salomon	90	0.455	19	environmental	230	0.525	16	environmental	142	0.659
25	management	76	0.384	20	management	207	0.473	17	group	133	0.617
26	2002	73	0.369	23	2007	170	0.388	22	number	102	0.473
28	SOE	72	0.364	28	employees	144	0.329	23	performance	98	0.455
29	factory	66	0.334	30	their	140	0.320	25	management	93	0.431
30	report	65	0.329	32	business	134	0.306	28	n.a.	87	0.404
31	standards	64	0.324	33	more	134	0.306	29	compliance	82	0.380
32	performance	64	0.324	34	standards	132	0.301	31	2015	74	0.343
34	sea	63	0.319	37	performance	125	0.285	32	factories	74	0.343
36	their	62	0.314	39	compliance	117	0.267	33	target	72	0.334
38	social	61	0.309	42	training	110	0.251	36	more	70	0.325
39	labour	61	0.309	43	social	107	0.244	37	sustainability	69	0.320
40	will	60	0.304	44	programme	107	0.244	39	business	68	0.315
41	workers	59	0.298	45	supply_chain	105	0.240	42	2012	65	0.302
42	team	58	0.293	49	global	99	0.226	43	sustainable	63	0.292

TABLE B4: Word frequency lists for Puma reports

PUM_2002				PUM_2008				PUM_2011			
position on original frequency list with stopwords	word	absolute frequency	relative frequency	position on original frequency list with stopwords	word	absolute frequency	relative frequency	position on original frequency list with stopwords	word	absolute frequency	relative frequency
7	puma	117	1.687	6	puma	497	1.388	6	puma	444	1.195
10	social	76	1.096	8	our	444	1.240	9	our	299	0.805
13	environmental	72	1.038	10	we	347	0.969	11	2011	262	0.705
14	standards	72	1.038	21	suppliers	149	0.416	17	we	186	0.501
18	production	53	0.764	23	management	137	0.383	18	environmental	185	0.498
24	we	45	0.649	25	environmental	129	0.360	22	management	173	0.466
25	manufacturers	44	0.634	31	2008	120	0.335	28	sustainability	114	0.307
30	conduct	32	0.461	34	factories	100	0.279	29	fully	110	0.296
31	code	31	0.447	35	their	98	0.274	30	board	108	0.291
33	global	27	0.389	38	will	93	0.260	34	reporting	100	0.269
37	compliance	26	0.375	39	labor	93	0.260	35	employees	99	0.267
38	S.A.F.E	26	0.375	40	employees	91	0.254	37	suppliers	98	0.264
40	will	23	0.332	41	sustainability	88	0.246	38	total	97	0.261
41	company	22	0.317	43	more	87	0.243	39	report	96	0.258
43	product-related	20	0.288	44	social	84	0.235	40	data	96	0.258
44	accountability	20	0.288	45	products	79	0.221	41	sustainable	95	0.256
45	employees	20	0.288	46	code	77	0.215	42	creative	93	0.250
46	suppliers	20	0.288	48	project	76	0.212	44	energy	91	0.245
47	compounds	20	0.288	49	standards	75	0.209	47	products	86	0.232
48	working	20	0.288	50	workers	74	0.207	48	their	85	0.229

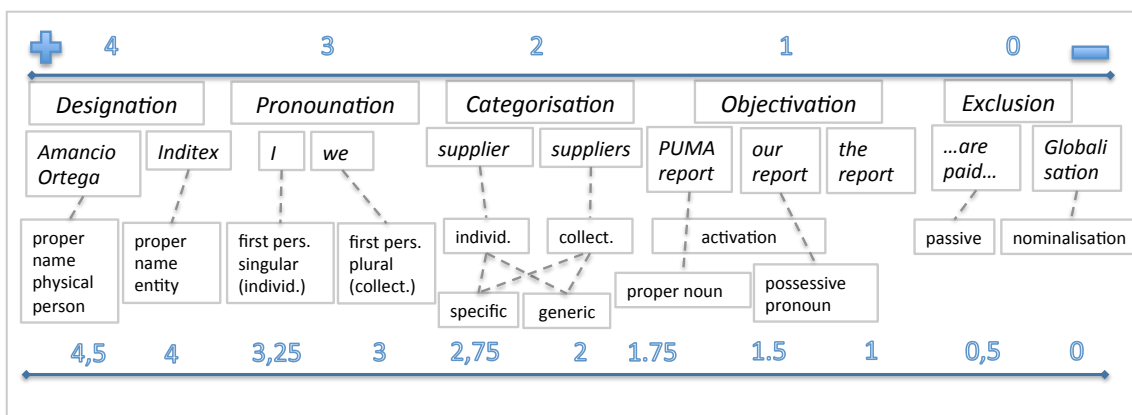
Appendix C – Extension of SADIS with linguistic categories, a proposal

Since a meticulous study of linguistic realisations of diverse social actor representation is not the aim of this study, only the sociological categories of social actor representation are considered for the SADIS (s.s. III.2.2.4). For further studies, it would be possible then to choose, for instance, all *Exclusion* social actor representations from the data and analyse them for their linguistic realisations, or to specifically study the use of metaphors in *Objectivation*. Possible sub-categories of the variants would look closer at the different linguistic realisations, as was shown, for instance, in section III.2.2.4 when discussing *activation* in the variant *Objectivation* (see Figure 36).

Indeed, a categorised or objectivised social actor can be activated by the use of a possessive pronoun or a premodifying genitive construction. A categorisation or classification might be generic or specific. An excluded social actor can be excluded, for instance, through a passive voice or a nominalisation, whereby a deleted social actor is less conspicuous in a nominalisation than in the use of a passive voice (Marín Arrese, 2002b) where the syntactic slot for a circumstantialisation is essentially available. For the *Designation*, *Pronounation*, and *Categorisation* variant, an individualised social actor seems more salient than a collectivised one; furthermore, the proper name of a physical person is more concrete than the one of a legal person in *Designation*.

Figure C summarises and visualises these possible sub-categories with examples. It would be possible to adopt decimals for the representation of linguistic realisations inside the margins of a variant as suggested in Figure C (the numeric values are not evenly distributed).

Figure C: Possible sub-categories of variants on SADIS



Appendix D – The reports constituting the corpus

On the DVD *Supplemental materials* the reader can find folders with files which include the original *pdfs* of the reports constituting the entire CSR corpus and the subcorpus with the twelve reports under closer analysis (all rights reserved to corporate text producers). The folders and files are organised on the DVD as follows:

/Appendix D_reports			
/CSR_corpus			/subcorpus
/fast_fashion	/sports_sector	/middle_high_price	
/Inditex_reports	/Nike_reports	/VF_Corp_reports	/ADI_2002
/IND_2002	/NIK_2004	/VFC_2005	/ADI_2007
/IND_2003	/NIK_2006	/VFC_2011	/ADI_2011
/IND_2004	/NIK_2009		/HAM_2002
/IND_2005	/NIK_2011	/PVH_Corp_reports	/HAM_2007
/IND_2006		/PVH_2008	/HAM_2011
/IND_2007	/Adidas_reports	/PVH_2009	/IND_2002
/IND_2008	/ADI_2002	/PVH_2010	/IND_2007
/IND_2009	/ADI_2003	/PVH_2011	/IND_2011
/IND_2010	/ADI_2004		/PUM_2002
/IND_2011	/ADI_2005	/Jones_Group_reports	/PUM_2008
	/ADI_2006	/TJG_2005	/PUM_2011
/H_and_M_reports	/ADI_2007	/TJG_2006	
/HAM_2002	/ADI_2008	/TJG_2007	
/HAM_2003	/ADI_2009	/TJG_2008	
/HAM_2004	/ADI_2010	/TJG_2009	
/HAM_2005	/ADI_2011	/TJG_2010	
/HAM_2006		/TJG_2011	
/HAM_2007	/Puma_reports		
/HAM_2008	/PUM_2002		
/HAM_2009	/PUM_2003		
/HAM_2010	/PUM_2004		
/HAM_2011	/PUM_2006		
	/PUM_2008		
/GAP_reports	/PUM_2010		
/GAP_2003	/PUM_2011		
/GAP_2004			
/GAP_2006			
/GAP_2008			
/GAP_2010			
/GAP_2012			

Appendix E – SPSS data

On the DVD *Supplemental materials* the reader can find folders with files which include the retrieved SPSS data for the findings from the twelve reports under closer analysis. For each corporation the data is presented for the *complete* findings and for findings for the social actor corporation (*CP*) and social actors other than the corporation (*SAoCP*). The folders and files are organised on the DVD as follows (please note that each file contains three sheets, one for each year under analysis):

/Appendix E_SPSS data

/Inditex_SPSS	/H_and_M_SPSS	/Adidas_SPSS	/Puma_SPSS
/IND_complete	/HAM_complete	/ADI_complete	/PUM_complete
sheet 2002	sheet 2002	sheet 2002	sheet 2002
sheet 2007	sheet 2007	sheet 2007	sheet 2008
sheet 2011	sheet 2011	sheet 2011	sheet 2011
/IND_CP	/HAM_CP	/ADI_CP	/PUM_CP
sheet 2002	sheet 2002	sheet 2002	sheet 2002
sheet 2007	sheet 2007	sheet 2007	sheet 2008
sheet 2011	sheet 2011	sheet 2011	sheet 2011
/IND_SAOCP	/HAM_SAOCP	/ADI_SAOCP	/PUM_SAOCP
sheet 2002	sheet 2002	sheet 2002	sheet 2002
sheet 2007	sheet 2007	sheet 2007	sheet 2008
sheet 2011	sheet 2011	sheet 2011	sheet 2011

Appendix F – Overview of the study in the Galician language

Este estudo analiza como se asume a responsabilidade prospectiva no discurso da Responsabilidade Social Corporativa (RSC) da industria de confección téxtil, e para tal fin propónse unha metodoloxía e analízanse os informes da RSC dalgúns das empresas textís transnacionais. A *Responsabilidade Social Corporativa* é unha práctica voluntaria das empresas que, ademais de incorporar nas súas políticas e na súa xestión o cumprimento das obrigas legais e económicas, tamén integra nelas preocupacións sociais, laborais e medioambientais para, así, se responsabilizaren das consecuencias e do impacto das súas accións diante dos seus grupos de interese (*stakeholders*).

A RSC e a súa comunicación poden describirse como fenómenos relativamente recentes que chaman a atención dos investigadores en campos como a economía ou a mercadotecnia. Sen embargo, aínda hai poucos traballos de lingüistas ou analistas do discurso sobre esta práctica voluntaria das empresas. O estudo do discurso —tanto verbal como non verbal— é hoxe en día un dos piares básicos da investigación lingüística. Investigadores como Norman Fairclough (1989, 1995, 2003) ou Teun A. Van Dijk (1998, 2008) son os principais teóricos dunha escola da análise do discurso que pon especial énfase en adoptar unha visión social da linguaxe como elemento en constante relación con outros aspectos, e nos que incide de maneira construtiva e transformadora, producíndose unha relación inversa semellante. De igual xeito, esta escola considera que o discurso deveu un dos elementos de maior peso no mundo actual e, de feito, é en moitos casos a ferramenta colectiva máis importante en procesos de cambio social. A linguaxe manifestada nos varios tipos de discurso xoga un papel primordial, xa que condiciona as relacións sociais, ideolóxicas e de poder, e inflúe decisivamente no cambio e no avance sociais.

Este traballo asume que resulta de especial interese examinar como as empresas empregan o discurso para informar ao destinatario, para construír a súa propia imaxe e reputación, e para lexitimarse no actual contexto capitalista de globalización; como e quen elabora os informes da RSC; que mecanismos discursivos son específicos destas narrativas; que diferencias lingüísticas existen entre os informes coetáneos e non coetáneos das distintas multinacionais do sector téxtil etc. O afondamento no discurso público da RSC das empresas ten

ademais unha xustificación —especialmente na actualidade— inmediata, se o relacionamos con fenómenos sociais como a explotación dos traballadores, a crise económica, a reforma laboral ou a brecha social. Autores como Fairclough afirman que o novo capitalismo pode considerarse como unha re-elaboración da rede das prácticas sociais, xa que estamos diante dunha re-estruturación das relacións entre campos económicos, políticos e sociais. Nesta reestruturación pódese situar o discurso da RSC, que pode axudar a constituír a RSC nun elemento de acción social da empresa, e cómpre entender como se constrúe tal representación.

O obxectivo fundamental desta tese de doutoramento é revelar se se utilizan certos mecanismos e contidos lingüísticos e discursivos nos informes da RSC, os cales axudan a vincular ou desvincular a corporación en canto axente social da súa responsabilidade sobre as accións definidas dentro do ámbito da RSC. As preguntas clave da investigación pódense formular do seguinte xeito: (i) cal é o actor social representado no discurso como responsable das accións definidas dentro do ámbito da RSC?; (ii) que mecanismos lingüísticos se usan para dita representación?; e (iii) con que forza se expresa dita responsabilidade?

Esta investigación ocúpase do discurso da RSC presente nos textos publicados polas propias empresas textís. Construíuse un corpus principal de análise con documentos de nove empresas multinacionais (Inditex, H&M, The Gap, Nike, Adidas, Puma, VF Corporation, PVH Corporation e The Jones Group) nos que se pode rastrexar o seu compromiso coa sociedade e o medio ambiente. Todos os documentos que se analizan, todos os datos incorporados ao corpus, foron obtidos a través da Internet, medio que lles posibilita aos conglomerados empresariais ter unha grande difusión da información que desexan transmitir.

As características dos documentos considerados permiten adoptar un enfoque sincrónico, diacrónico ou multifactorial na interpretación dos resultados: é dicir, permiten analizar comparativamente os informes de diferentes empresas para o mesmo ano, examinar a evolución do discurso da RSC nunha década, e comparar resultados de diferentes empresas, así como tamén de diferentes ámbitos do sector téxtil (roupa deportiva, roupa de *fast fashion*, roupa de prezo medio-alto). O corpus intégrano 60 documentos en forma de informes específicos de RSC ou de informes anuais que inclúen información de RSC, cando é o caso, e ten un tamaño de máis de 1,6 millóns de palabras.

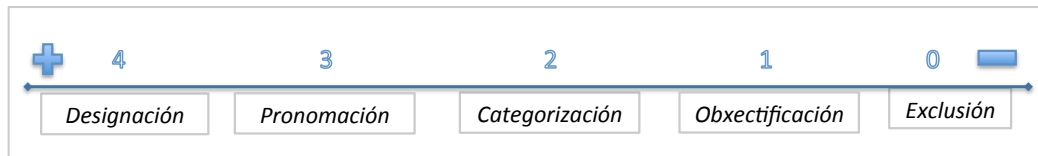
Como marco analítico para examinar o discurso e analizar o corpus establecido, aplícase un enfoque crítico e interpretativo e utilízase unha metodoloxía que parte da codificación dos diversos elementos significativos, para así entendermos unha peza moi relevante das relacións entre sociedade e empresa no actual marco da globalización. A metodoloxía utilizada é debedora de diversos enfoques da análise do discurso. Asimesmo, a fundamentación teórica ten un compoñente multidisciplinar: alén da análise do discurso, nítrese *inter alia* do estudo da comunicación, a análise do contido, a pragmática, a filosofía, a ética, o dereito e a economía.

Proponse un sistema de codificación textual de cinco pasos (proceso que se aplica a cada enunciado do texto sometido a estudo), cuxa fundamentación teórica incluímos na súa descrición:

- (i) En primeiro lugar, compróbase se un enunciado expresa dalgunha maneira responsabilidade prospectiva: por exemplo, en forma de obriga, ordes ou promesas. Este paso baséase, por un lado, na teoría dos actos de fala (especificamente nos actos directivos e compromisivos; Searle, 1979) e, por outro lado, nunha revisión da noción de *responsabilidade* nos ámbitos da ética e a filosofía (Sousa, 2009; van de Poel, 2015a). Só no caso de que o enunciado exprese un contido relativo á responsabilidade tal e como é definida para o presente traballo, continúaase co segundo paso; se non o expresa, o enunciado non é considerado.
- (ii) No segundo paso examínase se o enunciado trata un tema definido dentro da RSC. Se é o caso, codifícase segundo o tema a que se refire; en caso contrario, non se selecciona o enunciado. Os temas da RSC defínense atendendo aos contidos informativos dalgúns estándares (*Global Reporting Initiative, UN Global Compact*) sobre a RSC dunha empresa, os contidos que recolle a literatura revisada da RSC e os contidos dos propios informes baixo análise. Os doce temas definidos para o presente traballo son: (a) *Medio ambiente*, (b) *Prácticas na cadea de insumos*, (c) *Filantropía*, (d) *Consumidores*, (e) *Empregados*, (f) *Estratexia e xestión*, (g) *Comunicación e implicación*, (h) *Adestramento*, (i) *Auditorías*, (k) *Cumprimento*, (l) *Fomento de capacidades e melloramento*, e (m) *Outro/xeral*.

(iii) En terceiro lugar, defínese como aparece representado o actor social responsable da acción codificada no segundo paso, e que se especificará no cuarto. Para o desenvolvemento desta codificación adáptase a teoría dos actores sociais de van Leeuwen (1996) e establécese unha escala de identificación do actor social de cinco graos, como se mostra na Figura F1:

Figura F1: Escala de identificación do actor social



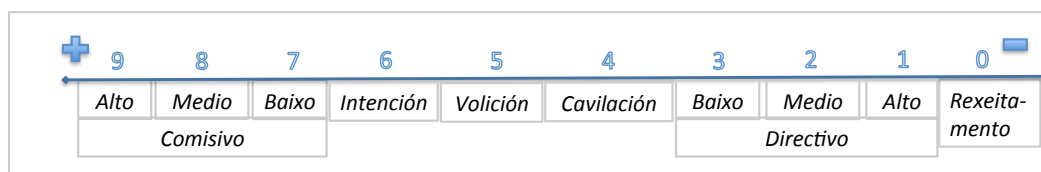
Un actor social pode ser representado no texto: (a) polo seu nome propio (*Designación*), o que implicaría unha doada identificación do actor responsable da acción; (b) por un pronome (*Pronomación*), o que presentaría unha referencia menos específica que o uso dun nome propio; (c) polo que fai (quen *prové* é un *provedor*), ou por unha característica da súa identidade (*Categorización*); (d) por unha metáfora ou unha metonimia (*Obxectificación*), o que presentaría un actor abstracto e dificultaría a atribución de responsabilidade; e, por último, (e) o actor social pode estar eliminado do enunciado (*Exclusión*) como no caso do uso da voz pasiva, o que pode impedir a identificación do actor social responsable da acción. Para facilitar o tratamento estatístico dos enunciados analizados, adxudícanse valores numéricos a cada categoría da escala, como se mostra na Figura F1.

(iv) No cuarto paso identifícase o actor social que é representado no texto como responsable do tema específico de RSC. O actor social entendido como responsable extráese do enunciado analizado ou do seu contexto. Para facerse unha idea preliminar de cales son os posíbeis axentes que se van atopar, investigouse cales son as partes implicadas e/ou interesadas (*stakeholders*) na acción da empresa baixo observación, e a partir disto establecéronse os seguintes posíbeis códigos: (a) *Corporación*, (b) *Provedores e asociados comerciais*, (c) *Descoñecido*, (d) *Varios, incluíndo a*

corporación, (e) *Varios, excluíndo a corporación*, (f) *Outras organizacións*, e (g) *Goberno*.

- (v) No quinto e último paso examínase con que forza pragmática se expresan o compromiso ou a obriga no enunciado en relación coa corporación. A escala de forza pragmática que se desenvolveu consta de dez compoñentes ou graos, e baséase en consideracións da teoría dos actos de fala (Searle, 1979), da modalidade (Halliday & Matthiessen, 2004; Lyons, 1977) e, moi especialmente, da modalidade deóntica. Ademais levouse a cabo unha enquisa por Internet para determinar como posíbeis lectores interpretan a forza de diferentes enunciados comisivos (isto é, promesas) e directivos (recomendacións, suxestións, ordes etc.). A escala da forza pragmática coa cal a corporación asume a súa responsabilidade móstrase na Figura F2:

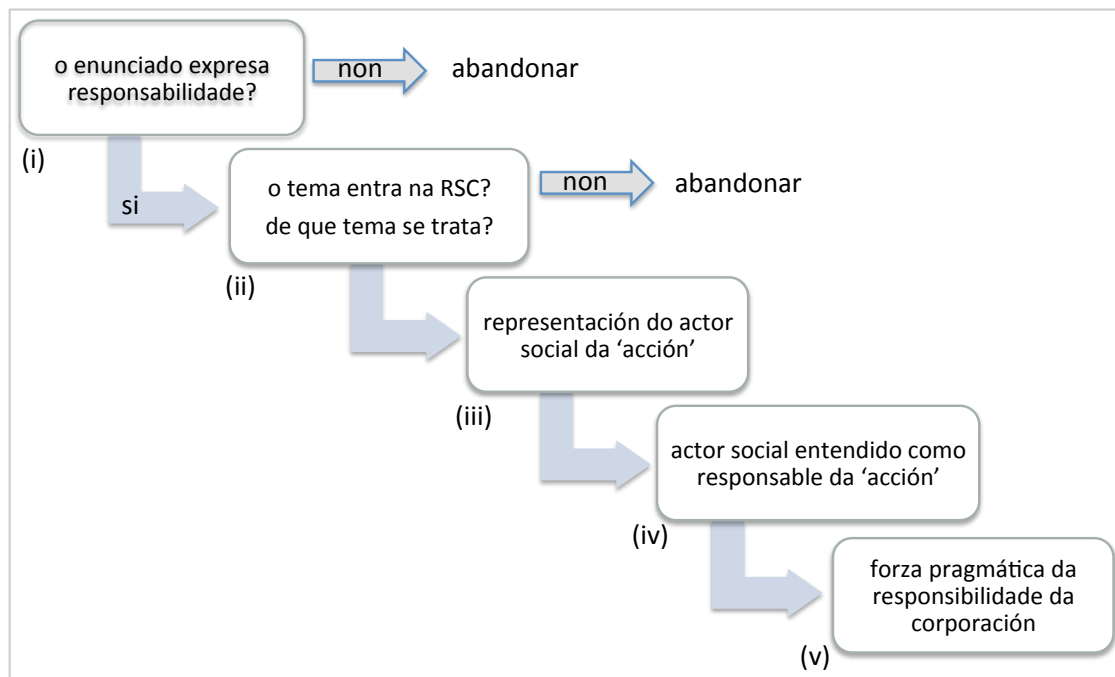
Figura F2: A escala da forza pragmática da responsabilidade corporativa



A corporación pode asumir a súa responsabilidade cunha forza pragmática alta, por exemplo cando *promete* ou *garante* algo (*Compromisivo alto*); pode expresar as súas metas (*Intención*), visións (*Volición*) ou crenzas (*Cavilación*); pode sinalar cara a outros actores sociais como responsábeis (*Directivos*) ou pode negar ser responsable (*Rexeitamento*). Máis unha vez se asignan valores numéricos para o tratamento estatístico dos datos.

Estes cinco pasos de codificación dun enunciado pódense representar graficamente como se amosa na Figura F3:

Figura F3: Os cinco pasos do sistema de codificación



Para ver como se aplica este sistema de codificación, escollemos un enunciado extraído da *Memoria Anual 2011* do Grupo Inditex que, como todos os estudados, pasaría o seguinte proceso de notación:

Esta política garantiza que ninguna de las prendas que Inditex pone a la venta implica riesgos para la salud o seguridad del cliente.

Seguindo as cinco fases de codificación, este enunciado superaría a primeira delas por expresar unha responsabilidade prospectiva: é dicir, polo feito de garantir algo existe un compromiso de obter un estado específico descrito no propio enunciado – neste caso o de non prexudicar ao consumidor. No segundo paso codificaríase ese enunciado como relativo ao tema de *Consumidores*. A continuación, vese que a representación do actor social —o terceiro paso na codificación do enunciado— se produce por medio dunha personificación: unha “política” garante algo (*Obxectificación*). O uso dunha metáfora dificulta a identificación do actor social responsable do que se garante, neste caso a saúde ou a seguridade do cliente. De todas formas, do contexto do enunciado pódese tirar que a propia empresa Inditex é autora desta política e, polo tanto, a corporación sería o actor social responsable: de tal xeito se codificaría no cuarto paso. Por último, no quinto paso anotaríase unha forza pragmática de responsabilidade alta (*Compromisivo alto*), xa que

garantir algo é un compromiso forte, mentres que *asegurar* algo sería menos forte no mesmo contexto (*Compromisivo medio*), e *supoñer* marcaría no mesmo enunciado unha case ausencia de compromiso (*Compromisivo baixo*).

Ao non resultaren as ferramentas da lingüística de corpus ser de tanta axuda como inicialmente se esperaba, tomouse a decisión de reducir o número de informes que se analizarían, para así podelos estudar máis detalladamente. Elixindo do corpus establecido as empresas europeas (Inditex, H&M, Adidas e Puma) e os informes do inicio (2002), medio (2007/08) e final (2011) do período estudado, codificáronse en total doce informes de RSC. Unha vez que se analizaron todos os enunciados pertinentes do texto, tratáronse estatisticamente os datos codificados na base xerada, recontando os códigos empregados, as súas diferentes co-ocurrencias e posíbeis combinacións.

Os resultados mostran que as catro empresas presentan, en primeiro lugar, unha cantidade bastante diferente de enunciados prospectivos nos informes da RSC (Inditex, baixa; H&M, alta; Adidas, media; Puma, decrecente). O actor social presentado como responsable do tema tratado no enunciado é en máis do 80% dos casos a propia corporación, inda que no comezo do período baixo análise había unha porcentaxe elevada de enunciados que identificaban provedores e asociados comerciais como responsábeis. Curiosamente, os provedores e asociados comerciais son a maioría das veces representados no texto polo seu rol (*Categorización*) e nunca polo seu nome propio. A estratexia discursiva para a representación da corporación depende máis ben de cada empresa: Inditex prefere suprimir esa referencia ou utilizar o seu nome propio; H&M usa moi frecuentemente o pronome de primeira persoa do plural para referirse a si mesma; Adidas opta por excluírse como actor social ou utilizar tamén o pronome; e no caso de Puma non se pode destacar ningunha estratexia específica. De todas formas, inda que é a *Exclusión* o xeito máis frecuente de representarse a si mesmas das catro empresas, a corporación como actor social responsable pode recuperarse do contexto.

Os temas da RSC máis tratados nos doce informes son *Comunicación e implicación* (20,4%), *Medio ambiente* (14,2%) e *Prácticas na cadea de insumos* (11,0%). Os temas menos tratados son *Consumidores* (4,5%) e *Adestramento* (4,6%). De todas formas, a referencia ás *Prácticas na cadea de insumos* diminúe

considerablemente de 2002 a 2011. Ademais, especialmente nos informes de 2011, as empresas parecen centrarse máis a miúdo en temas específicos: é o caso da *Filantropía* en Inditex, *Empregados* en Puma, ou *Estratexia & Xestión e Cumprimento* en Adidas. Curiosamente, a corporación está presentada como responsable para *Medio ambiente, Consumidores, Empregados, Adestramento e Xeral* no 90% ou máis dos enunciados codificados, mentres *Prácticas na cadea de insumos e Cumprimento* son máis ben responsabilidade de provedores e asociados comerciais.

A forza pragmática coa que as empresas asumen a súa responsabilidade atópase no 42,4% de todos os enunciados codificados en *Compromisivo baixo*, e no 21,9% en *Intención*. Só asumen a súa responsabilidade de forma explícita (o que se categoriza neste estudo como *Compromisivo alto e medio*) no 16,3% dos enunciados. Ademais, no inicio do período estudado as corporacións desvían a súa responsabilidade a outros actores máis a miúdo que nos informes de 2011, especialmente a provedores e asociados comerciais. Este feito parece depender de se o código de conducta está incluído ou non no informe. A Táboa F1 mostra a media de cada informe na escala da forza pragmática na expresión da responsabilidade corporativa.

Táboa F1: Media de cada informe na escala de forza pragmática da responsabilidade corporativa (escala 0 a 9)

	2002	2007/08	2011
Inditex	5,79	5,87	6,72
H&M	5,59	6,59	6,42
Adidas	5,55	6,12	6,03
Puma	6,01	6,73	6,79

Como mostra a Táboa F1, Puma é a empresa que con maior forza asume a súa responsabilidade, e Adidas a que o fai con menos.

Da análise tírase tamén que a corporación asume a súa responsabilidade con forzas diferentes dependendo dos temas da RSC tratados: *Adestramento, Empregados e Consumidores* son os temas para os que asume maior responsabilidade, mentres que *Prácticas na cadea de insumos e Cumprimento* reciben menos forza; nestes últimos casos as corporacións desvían máis a miúdo a

súa responsabilidade a outros actores sociais. Curiosamente, nos casos nos que a corporación asume responsabilidade para os temas *Prácticas na cadea de insumos* e *Cumprimento*, está representada dun xeito máis visible que para outros temas: por exemplo, cando a corporación é responsable para *Medio ambiente*, resulta difícil identificala debido á súa confusa representación no enunciado.

Para interpretar e someter a discusión estes resultados, estudáronse —á parte da dimensión textual do discurso— as prácticas da produción, a distribución, a recepción e a interpretación do texto, así como o contexto nas súas dimensións social, política, histórica etc. Ademais, e co fin de dispor de máis datos sobre a produción dos informes da RSC, fixéronse dúas entrevistas con empresas de comunicación que traballan para multinacionais (como aquelas obxecto de estudo) na elaboración de documentos deste tipo. Tamén se enviou unha enquisa ás nove empresas baixo estudo, que foi respondida por dúas delas.

As entrevistas revelaron, entre outras cousas, que nun informe de RSC todo está meticulosamente pensado, dende o tipo e tamaño de letra até a elección dunha palabra concreta, ou a fotografía que acompaña o texto. Para interpretar e explicar os datos obtidos debe terse en conta, xa que logo, que o contido e os mecanismos discursivos utilizados están intencionalmente dirixidos a construír un sentido desexado pola corporación en canto produtor do texto. A análise deses datos permite chegar a interpretacións e explicacións relevantes sobre a eficiencia dos mecanismos discursivos e o papel que desempeña na sociedade actual o discurso da RSC das empresas multinacionais textís.

De entre os resultados obtidos destaca que, no que atinxe ao mecanismo de vinculación da corporación coas súas responsabilidades, esta está presentada maioritariamente como o actor social responsable dos temas tratados. Con todo, a corporación adoita representarse discursivamente como suprimida (*Exclusión*) ou mediante un pronome, mecanismos que poden interpretarse como desvinculantes; ademais, poucas veces se expresa explicitamente o seu compromiso cos diversos temas da RSC, o que suxire que non existe tal compromiso. É dicir, se se pretendese responsabilizar a empresa —de ser o caso— por non desenvolver as accións descritas nos informes, non existiría unha base para dita acusación, xa que as corporacións expresan o seu compromiso máis ben indirectamente ou en forma de

planes e intencións que, certamente, poden ser rebatidos. De todas formas, un informe de RSC tampouco constitúe un documento legalmente vinculante.

Quizais o resultado máis destacado desta investigación é o tratamento decrecente co paso dos anos da cadea de insumos, especialmente en H&M, Adidas e Puma. No comezo do período analizado tratábase frecuentemente o tema das prácticas nas cadeas de insumos como responsabilidade de provedores e asociados comerciais, probablemente debido a que as infraccións nese ámbito poden identificarse como a orixe de comunicacións específicas de RSC; sen embargo, ao longo dos anos parece que se evita o tema en enunciados de responsabilidade prospectiva. Isto resulta sorprendente en certa medida, tendo en conta que as noticias periodísticas referidas ao sector téxtil e a súa RSC, ou os informes e comunicacións alleos ás corporacións —como os redactados por organizacións non gobernamentais—, critican repetida e especificamente as prácticas laborais nos países onde as grandes multinacionais trasladaron a súa produción.

Semella, en consecuencia, que a corporación ten os medios para construír un discurso de RSC que favorece —pero apenas compromete— á empresa, o que contribúe a que se xeren máis medios con este fin e á lexitimación da corporación na sociedade. Polo tanto, a RSC desempeña un papel importante dentro do novo capitalismo a respecto da creación e mantemento da reputación ou a imaxe da empresa. Xa que o obxectivo de maximizar beneficios está socialmente obsoleto, a empresa integra obxectivos de responsabilidade social nas súas estratexias corporativas, co fin de xustificar o fin social da súa mesma existencia. Con todo, parece que o discurso da RSC xurdiu debido á conducta pouco ética dalgunhas corporacións transnacionais, e institucionalizouse.

O presente traballo pon de relevo o poder da linguaxe ao subliñar o papel do discurso nas prácticas sociais, e ao describir os mecanismos discursivos que poden xerar no receptor do discurso da RSC unha versión (representación) da realidade creada de propósito polo emisor. A ferramenta de codificación desenvolvida probou ser adecuada e produtiva, e os resultados de aplicar o método escollido mostran que é válido para extraer e organizar uns datos que, tras ser analizados e interpretados, revelan mecanismos lingüísticos e elementos discursivos altamente relevantes. É de destacar que este sistema de codificación pode ser utilizado para analizar discursos distintos do da RSC; ademais, a escala de identificación do actor

social e a escala da forza pragmática da responsabilidade corporativa constitúen uns instrumentos que poden ser moi útiles no campo da análise crítica do discurso.

Appendix G – Overview of the study in the Spanish language

Este estudio analiza cómo se asume la responsabilidad prospectiva en el discurso de la Responsabilidad Social Corporativa (RSC) de la industria de confección textil, y con tal fin se propone una metodología y se analizan los informes de RSC de algunas empresas textiles transnacionales. La *Responsabilidad Social Corporativa* es una práctica voluntaria de las empresas que, además de incorporar en sus políticas y en su gestión el cumplimiento de las obligaciones legales y económicas, también integra en ellas preocupaciones sociales, laborales y medioambientales para, así, responsabilizarse de las consecuencias y del impacto de sus acciones antes sus grupos de interés (*stakeholders*).

La RSC y su comunicación pueden describirse como fenómenos relativamente recientes que llaman la atención de los investigadores en campos como la economía o la mercadotecnia. Sin embargo, aún hay pocos trabajos de lingüistas o analistas del discurso sobre esta práctica voluntaria de las empresas. El estudio del discurso –tanto verbal como no verbal– es hoy en día uno de los pilares básicos de la investigación lingüística. Investigadores como Norman Fairclough (1989, 1995, 2003) o Teun A. Van Dijk (1998, 2008) son los principales teóricos de una escuela de análisis del discurso que pone especial énfasis en adoptar una visión social del lenguaje como elemento en constante relación con otros aspectos, y en los que incide de manera constructiva y transformadora, produciéndose una relación inversa semejante. De igual forma, esta escuela considera que el discurso se convirtió en uno de los elementos de mayor peso en el mundo actual y, de hecho, es en muchos casos la herramienta colectiva más importante en procesos de cambio social. El lenguaje manifestado en los diversos tipos de discurso juega un papel primordial, ya que condiciona las relaciones sociales, ideológicas y de poder, e influye decisivamente en el cambio y en el avance sociales.

Este trabajo asume que resulta de especial interés examinar cómo las empresas emplean el discurso para informar al destinatario, para construir su propia imagen y reputación, y para legitimarse en el actual contexto capitalista de globalización; cómo y quién elabora los informes de la RSC; qué mecanismos discursivos son específicos de estas narrativas; qué diferencias lingüísticas existen entre los informes coetáneos y no coetáneos de las distintas multinacionales del sector textil, etc. La profundización en el discurso público de la RSC de las empresas tiene

además una justificación —especialmente en la actualidad— inmediata, si lo relacionamos con fenómenos sociales como la explotación de los trabajadores, la crisis económica, la reforma laboral o la brecha social. Autores como Fairclough afirman que el nuevo capitalismo puede considerarse una re-elaboración de la red de prácticas sociales, ya que estamos ante una re-estructuración de las relaciones entre campos económicos, políticos y sociales. En esta reestructuración se puede situar el discurso de la RSC, que puede ayudar a constituir la RSC en un elemento de acción social de la empresa, y conviene entender cómo se construye tal representación.

El objetivo fundamental de esta tesis de doctorado es revelar si se utilizan ciertos mecanismos y contenidos lingüísticos y discursivos en los informes de RSC, los cuales ayudan a vincular o desvincular a la corporación en cuanto agente social de su responsabilidad sobre las acciones definidas dentro del ámbito de la RSC. Las preguntas clave de la investigación se pueden formular de la siguiente forma: (i) ¿cuál es el actor social representado en el discurso como responsable de las acciones definidas dentro del ámbito de la RSC?; (ii) ¿qué mecanismos lingüísticos se usan para dicha representación?; y (iii) ¿con qué fuerza se expresa dicha responsabilidad?

Esta investigación se ocupa del discurso de la RSC presente en los textos publicados por las propias empresas textiles. Se construyó un corpus principal de análisis con documentos de nueve empresas multinacionales (Inditex, H&M, The Gap, Nike, Adidas, Puma, VF Corporation, PVH Corporation y The Jones Group) en los que se puede rastrear su compromiso con la sociedad y el medio ambiente. Todos los documentos que se analizan, todos los datos incorporados al corpus, fueron obtenidos a través de internet, medio que les posibilita a los conglomerados empresariales tener una gran difusión de la información que desean transmitir.

Las características de los documentos considerados permiten adoptar un enfoque sincrónico, diacrónico o multifactorial en la interpretación de los resultados: es decir, permiten analizar comparativamente los informes de diferentes empresas para el mismo año, examinar la evolución del discurso de la RSC en una década, y comparar resultados de diferentes empresas, así como también de diferentes ámbitos del sector textil (ropa deportiva, ropa de *fast fashion*, ropa de precio medio-alto). El corpus está integrado por 60 documentos

en forma de informes específicos de RSC o de informes anuales que incluyen información de RSC, cuando es el caso, y tiene un tamaño de más de 1,6 millones de palabras.

Como marco analítico para examinar el discurso y analizar el corpus establecido, se aplica un enfoque crítico e interpretativo y se utiliza una metodología que parte de la codificación de los diversos elementos significativos, para así entender una pieza muy relevante de las relaciones entre sociedad y empresa en el actual marco de la globalización. La metodología utilizada es deudora de diversos enfoques del análisis del discurso. Así mismo, la fundamentación teórica tiene un componente multidisciplinar: además del análisis del discurso, se nutre *inter alia* del estudio de la comunicación, el análisis del contenido, la pragmática, la filosofía, la ética, el derecho y la economía.

Se propone un sistema de codificación textual de cinco pasos (proceso que se aplica a cada enunciado del texto sometido a estudio), cuyo fundamento teórico incluimos en su descripción:

- (vi) En primer lugar, se comprueba si un enunciado expresa de alguna forma responsabilidad prospectiva: por ejemplo, en forma de obligación, órdenes o promesas. Este paso se basa, por un lado, en la teoría de los actos de habla (específicamente en los actos directivos y compromisivos; Searle, 1979) y, por otro lado, en una revisión de la noción de responsabilidad en los ámbitos de la ética y la filosofía (Sousa, 2009; van de Poel, 2015a). Solo en el caso de que el enunciado exprese un contenido relativo a la responsabilidad tal y como es definida para el presente trabajo, se continúa con el segundo paso; si no lo expresa, el enunciado no es considerado.
- (vii) En el segundo paso se examina si el enunciado trata un tema definido dentro de la RSC. Si es el caso, se codifica según el tema al cual se refiere; en caso contrario, no se selecciona el enunciado. Los temas de la RSC se definen atendiendo a los contenidos informativos de algunos estándares (*Global Reporting Initiative, UN Global Compact*) sobre la RSC de una empresa, los contenidos que recoge la literatura revisada de la RSC y los contenidos de los propios informes bajo análisis. Los doce temas definidos para el presente trabajo son: (a) *Medio ambiente*, (b) *Prácticas en la cadena de insumos*, (c) *Filantropía*, (d) *Consumidores*, (e) *Empleados*, (f) *Estrategia y*

gestión, (g) Comunicación e implicación, (h) Adiestramiento, (i) Auditorías, (k) Cumplimiento, (l) Fomento de capacidades y mejora, y (m) Otro/general.

(viii) En tercer lugar, se define cómo aparece representado el actor social responsable de la acción codificada en el segundo paso, y que se especificará en el cuarto. Para el desarrollo de esta codificación se adapta la teoría de los actores sociales de van Leeuwen (1996) y se establece una escala de identificación del actor social de cinco grados, tal y como se muestra en la Figura G1:

Figura G1: Escala de identificación del actor social



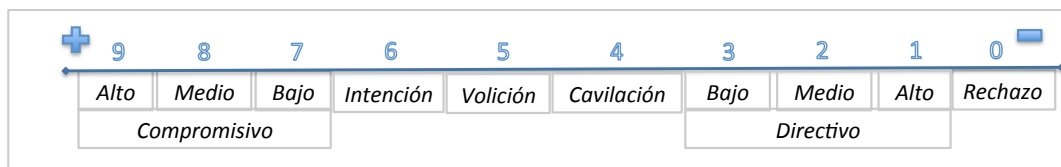
Un actor social puede ser representado en el texto: (a) por su nombre propio (*Designación*), lo que implicaría una fácil identificación del actor responsable de la acción; (b) por un pronombre (*Pronomación*), lo que presentaría una referencia menos específica que el uso de un nombre propio; (c) por lo que hace (quien *provee* es un *proveedor*), o por una característica de su identidad (*Categorización*); (d) por una metáfora o una metonimia (*Objetificación*), lo que presentaría un actor abstracto y dificultaría la atribución de responsabilidad; y, por último, (e) el actor social puede estar eliminado del enunciado (*Exclusión*) como en el caso del uso de la voz pasiva, lo que puede impedir la identificación del actor social responsable de la acción. Para facilitar el tratamiento estadístico de los enunciados analizados, se adjudican valores numéricos a cada categoría de la escala, como se muestra en la Figura G1.

(ix) En el cuarto paso se identifica el actor social que es representado en el texto como responsable del tema específico de RSC. El actor social entendido como responsable se extrae del enunciado analizado o de su contexto. Para hacerse una idea preliminar de cuáles son los posibles agentes que se van a encontrar, se investigó cuáles son las partes implicadas y/o interesadas (*stakeholders*) en la acción de la empresa bajo observación, y a partir de

esto se establecieron los siguientes posibles códigos: (a) *Corporación*, (b) *Proveedores y asociados comerciales*, (c) *Desconocido*, (d) *Varios, incluyendo la corporación*, (e) *Varios, excluyendo la corporación*, (f) *Otras organizaciones*, y (g) *Gobierno*.

- (x) En el quinto y último paso se examina con qué fuerza pragmática se expresan el compromiso o la obligación en el enunciado en relación con la corporación. La escala de fuerza pragmática que se desarrolló consta de diez componentes o grados, y se basa en consideraciones de la teoría de los actos de habla (Searle, 1979), de la modalidad (Halliday & Matthiessen, 2004; Lyons, 1977) y, muy especialmente, de la modalidad deóntica. Además, se llevó a cabo una encuesta por internet para determinar cómo interpretan los posibles lectores la fuerza de diferentes enunciados compromisivos (esto es, promesas) y directivos (recomendaciones, sugerencias, órdenes, etc.). La escala de la fuerza pragmática con la cual la corporación asume su responsabilidad se muestra en la Figura G2:

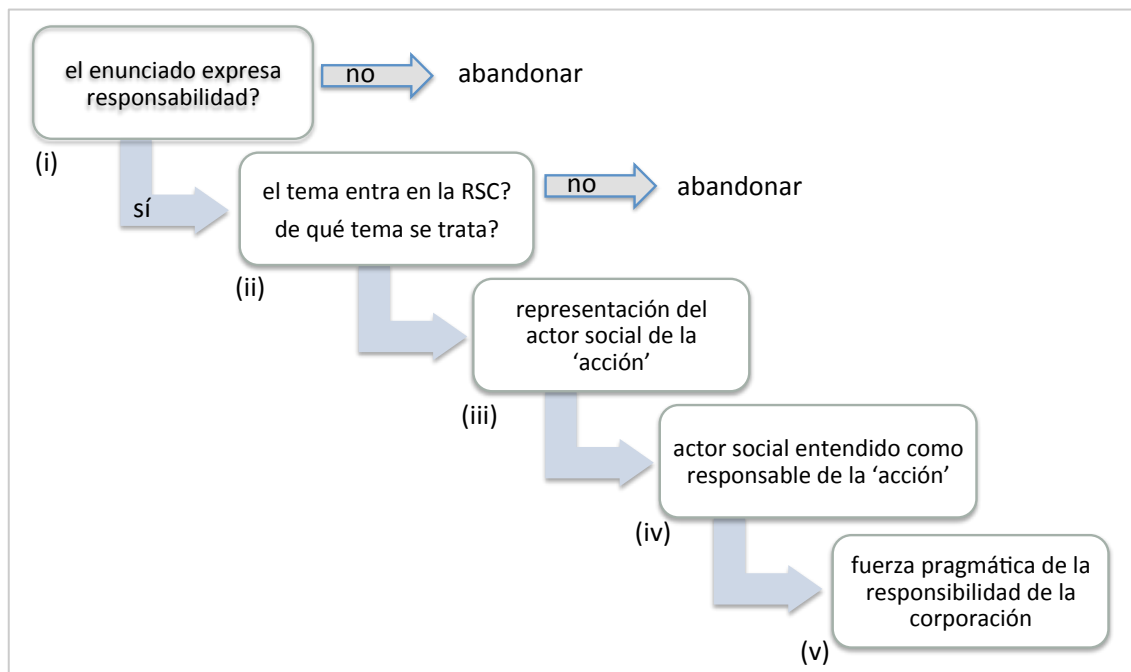
Figura G2: La escala de la fuerza pragmática de la responsabilidad corporativa



La corporación puede asumir su responsabilidad con una fuerza pragmática alta, por ejemplo cuando *promete* o *garantiza* algo (*Compromisivo alto*); puede expresar sus metas (*Intención*), visiones (*Volición*) o creencias (*Cavilación*); puede señalar hacia otros actores sociales como responsables (*Directivos*) o puede negar ser responsable (*Rechazo*). Otra vez más se asignan valores numéricos para el tratamiento estadístico de los datos.

Estos cinco pasos de codificación de un enunciado se pueden representar gráficamente como se muestra en la Figura G3:

Figura G3: Los cinco pasos del sistema de codificación



Para ver cómo se aplica este sistema de codificación, escogemos un enunciado extraído de la *Memoria Anual 2011* del Grupo Inditex que, como todos los estudiados, pasaría el siguiente proceso de notación:

Esta política garantiza que ninguna de las prendas que Inditex pone a la venta implica riesgos para la salud o seguridad del cliente.

Siguiendo las cinco fases de codificación, este enunciado superaría la primera de ellas por expresar una responsabilidad prospectiva: es decir, por el hecho de garantizar algo existe un compromiso de obtener un estado específico descrito en el propio enunciado – en este caso, el de no perjudicar al consumidor. En el segundo paso se codificaría ese enunciado como relativo al tema de *Consumidores*. A continuación, se observa que la representación del actor social —el tercer paso en la codificación del enunciado— se produce por medio de una personificación: una “política” garantiza algo (*Objetificación*). El uso de una metáfora dificulta la identificación del actor social responsable de lo que se garantiza, en este caso la salud o la seguridad del cliente. De todas formas, del contexto del enunciado se puede inferir que la propia empresa Inditex es autora de esta política y, por lo tanto, la corporación sería el actor social responsable: de tal modo se codificaría en el cuarto paso. Por último, en el quinto paso se anotaría una fuerza pragmática de

responsabilidad alta (*Compromisivo alto*), ya que *garantizar* algo es un compromiso fuerte, mientras que *asegurar* algo sería menos fuerte en el mismo contexto (*Compromisivo medio*), y *suponer* marcaría en el mismo enunciado una casi ausencia de compromiso (*Compromisivo bajo*).

Al no resultar las herramientas de la lingüística de corpus ser de tanta ayuda como inicialmente se esperaba, se tomó la decisión de reducir el número de informes que se analizarían, para así poder estudiarlos más detalladamente. Seleccionando del corpus establecido las empresas europeas (Inditex, H&M, Adidas y Puma) y los informes del inicio (2002), medio (2007/08) y final (2011) del período estudiado, se codificaron en total doce informes de RSC. Una vez que se analizaron todos los enunciados pertinentes del texto, se trataron estadísticamente los datos codificados en la base generada, recontando los códigos empleados, sus diferentes coocurrencias y posibles combinaciones.

Los resultados muestran que las cuatro empresas presentan, en primer lugar, una cantidad bastante diferente de enunciados prospectivos en los informes de la RSC (Inditex, baja; H&M, alta; Adidas, media; Puma, decreciente). El actor social presentado como responsable del tema tratado en el enunciado es en más del 80% de los casos la propia corporación, aunque al comienzo del período bajo análisis había un porcentaje elevado de enunciados que identificaban a proveedores y asociados comerciales como responsables. Curiosamente, los proveedores y asociados comerciales son la mayoría de las veces representados en el texto por su rol (*Categorización*) y nunca por su nombre propio. La estrategia discursiva para la representación de la corporación depende más bien de cada empresa: Inditex prefiere suprimir esa referencia o utilizar su nombre propio; H&M usa muy frecuentemente el pronombre de primera persona del plural para referirse a sí misma; Adidas opta por excluirse como actor social o utilizar también el pronombre; y en el caso de Puma no se puede destacar ninguna estrategia específica. De todas formas, aunque es la *Exclusión* la forma más frecuente de representarse a sí mismas de las cuatro empresas, la corporación como actor social responsable puede recuperarse del contexto.

Los temas de la RSC más tratados en los doce informes son *Comunicación e implicación* (20,4%), *Medio ambiente* (14,2%) y *Prácticas en la cadena de insumos* (11,0%). Los temas menos tratados son *Consumidores* (4,5%) y *Adiestramiento*

(4,6%). De todas formas, la referencia a las *Prácticas en la cadena de insumos* disminuye considerablemente de 2002 a 2011. Además, especialmente en los informes de 2011, las empresas parecen centrarse más a menudo en temas específicos: es el caso de la *Filantropía* en Inditex, *Empleados* en Puma o *Estrategia & Gestión y Cumplimiento* en Adidas. Curiosamente, la corporación está presentada como responsable para *Medio ambiente, Consumidores, Empleados, Adiestramiento y General* en el 90% o más de los enunciados codificados, mientras *Prácticas en la cadena de insumos* y *Cumplimiento* son más bien responsabilidad de proveedores y asociados comerciales.

La fuerza pragmática con la que las empresas asumen su responsabilidad se encuentra en el 42,4% de todos los enunciados codificados en *Compromisivo bajo*, y en el 21,9% en *Intención*. Solo asumen su responsabilidad de forma explícita (lo que se categoriza en este estudio como *Compromisivo alto y medio*) en el 16,3% de los enunciados. Además, en el inicio del período estudiado las corporaciones desvían su responsabilidad a otros actores más frecuentemente que en los informes de 2011, especialmente a proveedores y asociados comerciales. Este hecho parece depender de si el código de conducta está incluido o no en el informe. La Tabla D1 muestra la media de cada informe en la escala de fuerza pragmática de la expresión de responsabilidad corporativa.

Tabla G1: Media de cada informe en la escala de fuerza pragmática de la responsabilidad corporativa (escala 0 a 9)

	2002	2007/08	2011
Inditex	5,79	5,87	6,72
H&M	5,59	6,59	6,42
Adidas	5,55	6,12	6,03
Puma	6,01	6,73	6,79

Como muestra la Tabla G1, Puma es la empresa que con mayor fuerza asume su responsabilidad, y Adidas la que lo hace con menos.

Del análisis se concluye también que la corporación asume su responsabilidad con fuerzas diferentes dependiendo de los temas de la RSC tratados: *Adiestramiento, Empleados* y *Consumidores* son los temas para los que asume mayor responsabilidad, mientras que *Prácticas en la cadena de insumos* y

Cumplimiento reciben menos fuerza; en estos últimos casos las corporaciones desvían más a menudo su responsabilidad a otros actores sociales. Curiosamente, en los casos en los que la corporación asume responsabilidad para los temas *Prácticas en la cadena de insumos* y *Cumplimiento*, está representada de una forma más visible que para otros temas: por ejemplo, cuando la corporación es responsable para *Medio ambiente*, resulta difícil identificarla debido a su confusa representación en el enunciado.

Para interpretar y someter a discusión estos resultados, se estudiaron — además de la dimensión textual del discurso— las prácticas de la producción, la distribución, la recepción y la interpretación del texto, así como el contexto en sus dimensiones social, política, histórica, etc. Además, y con el fin de disponer de más datos sobre la producción de los informes de la RSC, se hicieron dos entrevistas con empresas de comunicación que trabajan para multinacionales (como aquellas objeto de estudio) en la elaboración de documentos de este tipo. También se envió una encuesta a las nueve empresas bajo estudio, que fue respondida por dos de ellas.

Las entrevistas revelaron, entre otras cosas, que en un informe de RSC todo está meticulosamente pensado, desde el tipo y tamaño de letra hasta la elección de una palabra concreta, o la fotografía que acompaña el texto. Para interpretar y explicar los datos obtenidos debe tenerse en cuenta, por lo tanto, que el contenido y los mecanismos discursivos utilizados están intencionalmente dirigidos a construir un sentido deseado por la corporación en cuanto productor del texto. El análisis de esos datos permite llegar a interpretaciones y explicaciones relevantes sobre la eficiencia de los mecanismos discursivos y el papel que desempeña en la sociedad actual el discurso de la RSC de las empresas multinacionales textiles.

De entre los resultados obtenidos destaca que, en lo que respecta al mecanismo de vinculación de la corporación con sus responsabilidades, esta está presentada mayoritariamente como el actor social responsable de los temas tratados. Sin embargo, la corporación suele representarse discursivamente como suprimida (*Exclusión*) o mediante un pronombre, mecanismos que pueden interpretarse como desvinculantes; además, pocas veces se expresa explícitamente su compromiso con los diversos temas de la RSC, lo que sugiere que no existe tal compromiso. Es decir, si se pretendiese responsabilizar a la empresa —de ser el

caso— por no desarrollar las acciones descritas en los informes, no existiría una base para dicha acusación, ya que las corporaciones expresan su compromiso más bien indirectamente o en forma de planes e intenciones que, ciertamente, pueden ser rebatidos. De todas formas, un informe de RSC tampoco constituye un documento legalmente vinculante.

Quizás el resultado más destacado de esta investigación es el tratamiento decreciente con el paso de los años de la cadena de insumos, especialmente en H&M, Adidas y Puma. Al comienzo del período analizado se trataba frecuentemente el tema de las prácticas en las cadenas de insumos como responsabilidad de proveedores y asociados comerciales, probablemente debido a que las infracciones en ese ámbito pueden identificarse como el origen de comunicaciones específicas de RSC; sin embargo, a lo largo de los años parece que se evita el tema en enunciados de responsabilidad prospectiva. Esto resulta sorprendente en cierta medida, teniendo en cuenta que las noticias periodísticas referidas al sector textil y su RSC, o los informes y comunicaciones ajenos a las corporaciones —como los redactados por organizaciones no gubernamentales—, critican repetida y específicamente las prácticas laborales en los países a donde las grandes multinacionales trasladaron su producción.

Parece, en consecuencia, que la corporación tiene los medios para construir un discurso de RSC que favorece —pero apenas compromete— a la empresa, o que contribuye a que se generen más medios con este fin y a la legitimación de la corporación en la sociedad. Por lo tanto, la RSC desempeña un papel importante dentro del nuevo capitalismo en lo que respecta a la creación y mantenimiento de la reputación o la imagen de la empresa. Ya que el objetivo de maximizar beneficios está socialmente obsoleto, la empresa integra objetivos de responsabilidad social en sus estrategias corporativas, con el fin de justificar el fin social de su misma existencia. Con todo, parece que el discurso de la RSC surgió debido a la conducta poco ética de algunas corporaciones transnacionales, y se institucionalizó.

El presente trabajo pone de relieve el poder del lenguaje al subrayar el papel del discurso en las prácticas sociales, y al describir los mecanismos discursivos que pueden generar en el receptor del discurso de la RSC una versión (representación) de la realidad creada intencionadamente por el emisor. La herramienta de

codificación desarrollada probó ser adecuada y productiva, y los resultados de aplicar el método escogido muestran que es válido para extraer y organizar unos datos que, tras ser analizados e interpretados, revelan mecanismos lingüísticos y elementos discursivos altamente relevantes. Es de destacar que este sistema de codificación puede ser utilizado para analizar discursos distintos del de la RSC; además, la escala de identificación del actor social y la escala de la fuerza pragmática de la responsabilidad corporativa constituyen unos instrumentos que pueden ser muy útiles en el campo del análisis crítico del discurso.