

STRATEGIES OF PERSUASION IN SOCIAL/ENVIRONMENTAL REPORTING

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¹ The contribution of the late Dr Su Olsson to the design of this project and the analysis of the data is acknowledged

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ABSTRACT

Purpose – To illustrate how persuasive strategies utilised in social/environmental reports assist to legitimise prevailing, business-centred understandings of social responsibility and sustainable business.

Methodology/Approach – Rhetorical analysis, specifically Aristotle’s concepts of *ethos*, *logos* and *pathos*, to reveal the persuasive textual strategies employed by the three companies in their social/environmental reports.

Findings – Each company makes use of intersecting persuasive appeals that work to both *construct* an image of a responsible business and also to *demonstrate* that organisation’s performance in relation to those expectations.

Research Implications/Limitations – This paper extends the critical accounting literature about social/environmental reporting by drawing attention to persuasive strategies. It is limited by a focus on only three New Zealand companies.

Originality/Value – This paper expands and develops critical perspectives on social/environmental reporting by illustrating how persuasive strategies complement other discursive studies and assist to strengthen prevailing business discourses.

Keywords – social/environmental reporting, discourse, rhetoric, persuasion, New Zealand

Paper type – Research paper

INTRODUCTION

Recently, optimism that social/environmental reporting (hereafter SER), based on a stakeholder-accountability framework (as per Gray, Owen *et al.*, 1996), can lead to organisational and/or social change has been tempered by persuasive arguments that most current efforts are subject to ‘managerial capture’ (Bebbington, 1997; Owen, *et al.*, 1997; Larrinaga-Gonzalez and Bebbington, 2001; O’Dwyer, 2003). Conceding that SER may “do more harm than good” (Gray and Bebbington, 2000; Milne and Gray, 2007), attention has turned to understanding exactly how this practice contributes to the unsustainable norms of current practice (Gray and Milne, 2002; Livesey, 2002; Livesey and Kearins, 2002; Milne, *et al.*, 2006; Tregidga and Milne, 2006; Spence, 2007; Milne, *et al.*, 2009).

Early critical work into SER was considered, by some, to be pessimistic (Mathews, 2002). Incorporating Marxist (Puxty, 1986; Puxty, 1991), feminist (Cooper, 1992), and deep green (Maunder & Burritt, 1991) perspectives, early critical theorists argued that SER ignores the socio-structural realities of social organisation and change. Perhaps most troubling, these theorists argued, SER supported and assisted to maintain the most unjust and unsustainable forms of current social arrangements (Tinker and Neimark, 1987; Power, 1991; Cooper, 1995; Lehman, 1999). Recent critical work, however, has shifted to examine more specifically *how* SER contributes to maintaining those understandings (Livesey, 2002; Livesey and Kearins, 2002; Milne, *et al.*, 2004; Milne, *et al.*, 2006; Tregidga and Milne, 2006; Spence, 2007; Milne, *et al.*, 2009).

In this paper, we contribute to the critical analysis of SER, but also focalise possibilities for change. We do not see SER as an entirely futile and hopeless endeavour, but we also wish to avoid any Pollyanna notions that SER unproblematically shifts business thinking about social and environmental matters. Our focus is on understanding the role of persuasion in company-produced social and environmental reports. We study three reports produced by New Zealand companies in 2003 and reveal intersecting persuasive appeals to credibility (*ethos*), emotion (*pathos*) and logic (*logos*). These persuasive appeals not only persuade a reader that a company is living up to social expectation; they also assist to construct the basis on which company performance is judged. We thus argue that strategies of persuasion are one way in which SER structures understandings that inhibit change in the business and society relationship. We also suggest that the analysis of persuasion enables a finer-grained critique of company practice. As such, new targets for stakeholder intervention and change are revealed. Our paper responds to O’Dwyer’s (2003) call that “in order to examine more specifically how managerial capture works in specific situations, and how to counteract it, future research needs to focus on examining individual social accounting initiatives” (p. 550).

After providing a brief overview of SER, we introduce our rhetorical framework. Our findings and associated discussion follow, before we conclude and offer suggestions for further research.

SOCIAL AND ENVIRONMENTAL REPORTING

Ever since Tinker, *et al.*, (1991) criticised the assumptions (and optimism) underpinning SER, substantial effort has gone into understanding whether reporting contributes to organisational and/or social change. Some suggest that SER offers potential for constructing alternative representations about business and society (Gray, *et al.*, 1995; Gray, *et al.*, 2001; Gray, 2006). Others demonstrate it marginalises those alternative representations, and strengthens the status quo (Puxty, 1986; Power and Laughlin, 1992; Spence, 2007; Milne *et al.*

al., 2009). The full extent of the culpability (see Tinker, *et al.*, 1991) or potential (see Livesey and Kearins, 2002) of SER, in relation to change, is unclear (see also Springett, 2005; Tregidga and Milne, 2006; Milne and Gray, 2007).

Some positive developments have occurred. Several studies report the widespread uptake of SER by the business community (see, for example, UNEP/Sustainability 2004), and some reporting requirements have been introduced to company legislation in various parts of the world (Golob and Bartlett, 2007). Bebbington and Thomson (1996) observed that some managers experienced dissonance between ‘profits’ and ‘principles’, and the overall SER research agenda has matured (Bebbington, 1997; Mathews, 1997; Mathews, 2002) to include a wide range of internal, contextual and external factors (see also Bebbington, *et al.*, 2009). While the specific relationship between SER and change may be unclear (Adams, 2002; Buhr, 2002), proponents speculate that SER can influence change in the business-society relationship. Specifically, Bebbington (1997) pitches SER research as an intellectual form of political activism. By supporting and encouraging practice, reporting can introduce “new voices, new visibilities and new discourses” (Gray, *et al.*, 1995, p. 214) that construct alternative representations of business and society (see also Gray, 2006). Such alternative representations can stimulate change by raising the consciousness of managers, stakeholders and regulators (Gray, *et al.*, 2001 and see also Hines, 1988; Power, 1992; Livesey, 2001; Springett 2005).

The role of SER, however, may be limited more to *potential*, than *actual* change. Wheeler and Elkington (2001) proclaim that social (and environmental) reporting “has moved from a fringe activity pioneered by socially conscious but non-mainstream companies into a credible and serious practice embraced by a number of major corporations” (p. 5), but Milne and Gray (2007) point out that few companies actually report. They illustrate that only about 2,000 of the (estimated) 60,000 multinationals operating worldwide produce social/environmental reports. Further, they suggest reporting practice may have plateaued and could even be levelling off (at least in some parts of the world, and in some industries). Others suggest that despite widespread adoption of environmental committees, environmental mission statements, and social/environmental reports “a substantial shift...in the belief system and values of key organizational actors” (Fineman 1997, p. 31) was yet to happen (see also Spence, 2007). Many companies talk about values and commitments (O'Dwyer, 2003) but there is little translation of these into organisational culture (Fineman, 1997), product design (Schot and Fischer, 1993), or organisational arrangements (O'Dwyer, 2003). Bebbington *et al.*, (2009) found that the rhetoric may even be starting to wane, and Spence (2007) reveals that early dissonance experienced by managers about responsible or sustainable business has given way to much more certainty regarding the complementary nature of business and sustainability.

Business understandings about sustainability (or responsible business) seem to reflect little change to traditional ‘business as usual’ (Tregidga and Milne, 2006). This may surprise, considering the institutional void about the ‘proper’ role of business and society that opened up at the end of the 20th Century (Beck, 1992; Hajer, 1997; Livesey, 2001) and mounting evidence about the parlous state of the planet (Meadows, *et al.*, 2003; Porrit, 2005). Milne and Gray (2007) suggest that most business organisations “fail to put (ecological) sustainability and social justice at the heart of things, and thereby fail to treat sustainability seriously” (p. 12). Rather than a progression towards sustainability, Tregidga & Milne (2006) witnessed a regression away from it. New Zealand utility company Watercare, for example, has fitted sustainability to what they already do – rather than anything that could be described

as transformational. Bebbington (2001) tracked the translation of sustainable development from the international development literature to the business and accounting literature and noted that “concern for how economies are arranged [has] disappeared” (p. 151) from consideration. Sustainability has come to be seen as just “good environmental management” (p. 128). Current assumptions about business and the environment thus emphasise that the environment can be managed, corporate managers should be left to do the managing, environmental management is a win-win opportunity, and traditional management tools are the means to do the managing (Levy, 1997; see also Hajer, 1997). Thus, ‘eco-efficiencies’, ‘win-win’ solutions and a ‘business case’ (Milne, *et al.*, 2009) are emphasised. Technology, science and economic progress are unquestioned (Hopwood *et al.*, 2005; Shrivastava, 1994; Newton and Harte, 1997). Local, democratic, and participatory arguments have been lost (Livesey 2002). Not only is the environment something to be managed, it has come to be seen as a source of profitable business opportunities (Tregidga and Milne, 2006). While eco-efficiency and stakeholder engagement are all part of sustainability and responsible business practice, most argue that these are insufficient on their own (Bebbington, 2001; Springett, 2005) to advance the sustainability agenda. The evolving ‘middle way’ position (Milne, *et al.*, 2009) represents an over-simplified account of the issues involved, and under-specifies the changes that are necessary.

Critical attention has turned to the role of social/environmental reports in constructing understandings about business and sustainability. While critical and post-structuralist theorists differ about whether a more just system of social organisation is possible (Crotty, 1998), they share scepticism of the effects of late capitalism, underpinned by neo-liberal ideology (Deetz, 1994). They also share an understanding of the socially constructed nature of social reality, and they utilise discourse methods to study the role of language and social interaction in producing social reality (Alvesson and Karreman, 2000). Rather than viewing language as a neutral system that unambiguously *reflects* an objective social world, critical and post-structuralist theorists see language as *constitutive* (Phillips and Hardy, 2002). Language use and social interaction bring social understandings into being that structure roles and identities, and also legitimise particular action and behaviour (Alvesson and Karreman, 2000). Importantly, however, social understandings are always partial; it is not possible to capture all interpretations of how things are, should be, or could be. As such, social understandings are always contingent (Alvesson and Wilmott, 1992). Different perspectives about business and sustainability and socially responsible business are, therefore, not just definitional debates. They represent a social struggle to institutionalise a particular role and identity for the ‘responsible’ or ‘sustainable’ corporation, and a set of appropriate norms and practices (Gray and Milne, 2002; Milne, *et al.*, 2006; Byrch *et al.*, 2007; Milne, *et al.*, 2009). Jones (1996) makes similar points about corporate responsibility.

Exactly how company-produced social/environmental reports contribute to this process has received some attention. Livesey (2002) and Livesey and Kearins (2002) draw on Foucauldian theory, Spence (2007) utilised the discourse theory of Laclau & Mouffe, and Milne, *et al.*, (2009) drew on Phillips and Hardy’s (2002) interpretive structuralist approach to highlight various discursive practices. Insights suggest that metaphors of a journey (Milne, *et al.*, 2009), balance (Spence, 2007; Milne, *et al.*, 2009) and ‘triple bottom line’ (Livesey, 2002; Milne, *et al.*, 2009) all synthesise ‘radical’ notions of ecological sustainability and unrestrained market economics into a benign ‘middle ground’ perspective of ecological modernisation (as per Hajer 1997). Such metaphors provide an illusion of integration and give the impression that the puzzle of economics, society and the environment has been

solved. Essentially, metaphors of balance and journey suggest that there is no inherent conflict between *profits and principles* (Livesey, 2002).

The metaphor and methodology of the ‘triple bottom line’ is particularly significant for how understanding how current understandings about business and sustainability are evolving. The ‘triple bottom line’ emphasises standards, a measurement orientation, and pitches sustainability as a controllable phenomenon (Livesey 2002; Milne, *et al.*, 2009) – a point also made by Livesey and Kearins (2002) in relation to the metaphor of ‘transparency’. Further, the ‘triple bottom line’ fuses accounting discourses with those of social justice and environmental protection and creates experts supported by methodologies of science, evidence and objectivity. Technical experts garner the authority and credibility to make ‘appropriate’ judgements, and this marginalises the voice of local, indigenous and grass roots communities from what should otherwise be a democratic process (Livesey, 2002; Springett, 2005).. In terms of business practice, the ‘triple bottom line’ legitimises ‘eco-efficiency’ and provides the means by which business organisations are able to ‘demonstrate’ their commitment, and assume a ‘leadership’ position (Tregidga and Milne, 2006). A pragmatic focus on ‘actions’ rather than just ‘words’ (Tregidga and Milne, 2006) strengthens this position.

Any potential resistance to business-friendly understandings of sustainability are lowered by metaphors of ‘care’ (Livesey and Kearins, 2002), complex argumentation structures (Livesey 2002), references to current definitions of sustainability (Tregidga and Milne, 2006), and commitments to dialogue and stakeholder engagement (Livesey, 2002; Livesey and Kearins, 2002; Milne, *et al.*, 2009). Metaphors of ‘care’, in particular, position companies as part of the same shared humanity as the community (Livesey and Kearins, 2002). The metaphors imbued throughout these reports work together to support the ‘myth’ (Spence, 2007) of profits and/with principles, which de-legitimises and closes down alternative perspectives (see also Milne, *et al.*, 2009).

RESEARCH APPROACH

We seek to expand understandings of how language use within SERs contributes to producing and reproducing economic-oriented norms of sustainable development and responsible business. This paper complements existing critical analyses by exploring more specifically how language is used within SERs to increase the persuasiveness of business case arguments. We therefore reveal the persuasive appeals embedded within metaphors of care, journeying and balance that paves the way for appropriating and legitimizing the metaphor or the ‘triple bottom line’.

We draw on Aristotle’s concepts of *ethos*, *logos* and *pathos*, not in a return to classical rhetoric, but rather as these concepts represent theoretical categories for an examination of the persuasive appeals of a text. Appeals to *ethos* attempt to gain credibility for the role, positioning and characterisation of the organisation through distinctive language strategies such as similitude, deference, expertise, self-criticism and the appeal to the inclination to succeed (Beason, 1991). Similitude is the appeal to similarities between the author of the report (the ‘voice’ of the organisation) and the audience. A sense of affinity emerges from the use of pronouns (“*we*”, “*you and I*”), which suggest commonality, and act to establish an impression of cohesion, harmony and community. Deference signals the author’s respect for the rights and feelings of the audience and includes phrases such as “*with your permission*”, “*in my opinion*”, “*join me, if you would*”. Expertise draws attention to qualities such as the organisation’s qualifications, judgement, experience, and first-hand knowledge. Self-criticism

suggests the honesty of the organisational author, who can admit to past or present mistakes or shortcomings. Appeals to the inclination to succeed enhance the ethos or credibility of the organisation by drawing attention to past accomplishments or forecasts of future organisational success.

The appeals to *logos* constitute the argumentation or systems of reasoning in the report. These are examined through the analysis of the major claims, the major data and the major warrants of the reports, which also contribute to the positioning of the organisation. However, it should be noted that *logos* in rhetoric is not just rationality, but the *appearance* of rationality, more like ‘commonsense’, thus not requiring the same verbal proofs as logic *per se* (Hart, 1997).

Finally, the appeals to *pathos* are the emotional appeals that are present in the non-literal language and imagery of the reports. Thus, we analyse the patterns of imagery, especially the major metaphors of the text as points where the appeals to *ethos*, *logos* and *pathos* interact and intersect.

We selected three different types of SERs produced by companies operating in New Zealand. These companies, selected from the NZSX50 stock exchange, comprise an Australian-owned bank (with an extensive branch network in New Zealand), a casino group SKYCITY, and a retailing chain, The Warehouse. We consider all elements of the reports, including format, visual images and written text and analyse the patterns of imagery and metaphors where the appeals to *ethos*, *logos* and *pathos* interact and intersect.

ANALYSIS AND DISCUSSION

Westpac² report, ‘I never knew you cared’ – *Conversion, Confession, Commitment*

The Westpac report, produced in 2003, was a precursor to a full SER to follow in 2004. Its content, based on dialogue with over 130 stakeholders, signals recognition of stakeholder engagement as part of socially responsible and sustainable business behavior, illustrates an attempt to engage, and also signals commitment to this evolving best practice (Zadek, 1998). The emphasis on talking and listening, in part, strengthens the credibility of the report’s contents, but the engagement process is also recontextualised (Fairclough, 2003) in this report. The report details who was engaged, but exactly how the dialogue translated into what is reported is unclear. Considering its positioning between a stakeholder engagement process, and the full SER to follow, the report mimics a process of conversion, confession, and commitment.

Westpac articulates an understanding of social responsibility and sustainable development consistent with the discourse evolving in New Zealand (Potter, 2001; Milne, *et al.*, 2003; Springett, 2003; Milne, *et al.*, 2004; Springett, 2005; Milne, *et al.*, 2006; Tregidga and Milne, 2006; Milne, *et al.*, 2008; Milne, *et al.*, 2009). Westpac emphasizes enlightened self-interest and the norms and practices of a business case. The introduction to the report, by Chief Executive Officer, Ann Sherry, suggests sustainable development involves:

[D]oing the right things, day in and day out, for long-term benefit. And by the right things we don’t mean gestures in times of crisis, or philanthropy. Sustainable development isn’t about being nice. It is about taking account of all the positive and

² This analysis concerns the produced by the NZ subsidiary of Westpac. Unless otherwise stated ‘Westpac’ refers to the NZ operations and the NZ report.

negative environmental, social and economic impacts your business has on its surroundings right now, and in the future, to **ensure the longevity of your profitability and shareholder value** (p. 6, emphasis added).

Westpac deflects possible charges of “joining a bandwagon” (p. 9) by explaining the philosophy underlying their commitment as “the sandwich theory” – defined as “Getting out what you put in – the real value of good corporate citizenship” (p.19). While not a term used in the wider academic literature – this ‘theory’ reflects enlightened self-interest and balancing the profit imperative with a concern for social issues. At its core is the establishment of a relationship with the community in which the bank operates: “Stable societies supporting stable economies are pre-requisites for successful commerce. The dynamic is mutual rather than one-way dependency” (p.17). The theory, this report argues, is the reason why an Australian-owned bank with mostly Australian shareholders continues to invest in New Zealand.

As in other sustainability reports produced around that time, sustainable development is conceptualized as a journey (see also Milne, *et al.*, 2006; Milne, *et al.*, 2009). The CEO continues: “This year Westpac began one of the most challenging yet most rewarding journeys in our 142 year history. This is the story of corporate social responsibility” (p. 6). A journey evokes images of learning, progression, and adaptation – but also disguises the end point of that journey – or what it is that the company is aiming towards (Milne, *et al.*, 2006).

Hints about the material practices evoked by this discourse are provided in three sections that deal with Westpac’s record on the social factors involved in corporate social responsibility: service, staffing and sponsorship. A discussion of how banks, through an emphasis on profitability, together with the introduction of new technology, have “lost their humanity” (p.33) is set in contrast to Westpac’s maintenance of the largest branch network in the country, and their commitment to open more branches in the future. The commitment to staff is to treat them as customers. In turn, sponsorship activities are described not just as a matter of donating money, for instance, to a school, but are described as “deciding that your core values can be applied to fostering leadership skills in New Zealand’s young people” (p. 40). Corporate social responsibility is thus represented in terms of business within society where staff and customers are treated as equal stakeholders, and partnerships with community – from schools to the government, are the means to sustainable development.

Linked to these social factors are expressed concerns for the environment and culture, the latter including both a concern for Maori business (“The iwi in kiwi”, p.47) and the valuing of diversity and difference. Each is infused with business discourse: “We liken it to an investment portfolio” (p.52). Environmental activities include power savings in the 2002 New Zealand energy crisis and working with Computer Access NZ to recycle old computer equipment. If the record in these areas is as yet somewhat meagre, the intention is signalled clearly as the concern of corporate responsibility and sustainability. Importantly, little reference is made to many of the transformational aspects of sustainability and responsible business practice (see above).

Rather than demonstrating the rationale for, and defending the ‘sandwich theory’, most of the report is about establishing the credibility of Westpac’s commitment to this way of doing business. The report is dominated by appeals to *ethos* (credibility) rather than *logos* (logic, common sense) or *pathos* (emotion).

Brooks and Heath (1993) suggest the main elements of ethos that describe the credibility of the speaker are “(1) trustworthiness (goodwill, safety, intentions, predictability, honesty, and integrity), (2) expertise (qualifications, competence, intelligence, judgement, experience, firsthand knowledge), and (3) dynamism (energy, liveliness, charisma, and attractiveness)” (p. 303). While *ethos* is awarded to a speaker by an audience – who can give it or take it away – Beason (1991) points out in an analysis of the text of business speeches, that signalled *ethos* consists of specific language strategies or appeals a speaker or a writer can build into a text in an attempt to gain credibility for themselves and their ideas.

In terms of trustworthiness, persuasive strategies that constitute signalled *ethos* include deference (the ability to show regard for a reader’s viewpoints), similitude (ploys to build a sense of similarities and ties often through the use of the first and second parts of the verb – “we”, “you and I”, “our”), and self-criticism (the admission of past mistakes or shortcomings, which contributes to a sense of honesty, frankness and trustworthiness).

At the end of the introduction Ann Sherry uses deference when she writes, “We have begun the process of finding out what you really expect of us” (p.9). Linked to this is self-criticism – someone who can admit to past mistakes rather than ignore them or cover them up is trustworthy. Within the first section – “Bank is a four letter word” – Westpac implicitly confesses to a form of collective guilt with other financial institutions for the community “scepticism, suspicion and distrust of banks” (p. 11). This is followed by an acknowledgement that the falling of New Zealand banks into Australian or overseas ownership (which includes Westpac’s takeover of Trust Bank) constitutes “a credibility issue” (p.12). “A crisis of trust” (p.21) is suggested to have created a gap in the market that has strengthened the popularity of NZ-owned Taranaki Savings Bank and allowed “new players”, namely the government initiated Kiwibank, to develop: “We know that ignoring them (Kiwibank) is not a customer-retention strategy” (p.13). Westpac appeals to the credibility of their 142-year history and their present employment of 6000 staff in New Zealand and acknowledges past limitations. The Westpac report sets trust and respect at the core of its commitment to corporate social responsibility:

An admittedly overdue, but ultimately very effective response to a crisis of trust – the desire to build bridges of respect back into the communities, about ‘earning a social license to operate’. (p.21)

In terms of expertise, an appeal to credibility is made by reference to the Australian precedent for corporate responsibility: “Australia is the world champion” (p.19). Somewhat ironically in view of traditional and continuing Australian and New Zealand rivalries, Australia is characterised in a close, family relationship role to New Zealand: “When you’ve got a big brother, you expect them to help you to avoid their mistakes” (p.19). Whatever the somewhat dubious power of the emotional claim to brotherhood, the persuasive power of the appeal to expertise is backed up by the global accolades awarded to Westpac Australia:

In September 2002, the Dow Jones Sustainability Index – something of a benchmark for sustainable investment portfolios – listed Westpac Australia as the number one bank in the world for corporate sustainability. It happened again this year, along with top placing in the RepuTex ratings with the only AAA+ ranking awarded to any company operating in Australia (pp.20-21).

The appeal to credibility through the record of Westpac Australia is immediately balanced, however, by the acknowledgement of the New Zealand context and its uniqueness. In an appeal to similitude, introduced through the rhetoric of a full page photograph of a coil of

number eight wire on a fence and the section title, “But we are not Australians”, the report states:

As we said, the nature of New Zealanders is quite distinct from that of our Australian counterparts. Ingenuity, innovations and the ‘number eight wire’ approach to the challenges of life and business are an important factor in the New Zealand character. We don’t like talking about ourselves much – especially things we’re good at or things we’re having problems with – we don’t like asking for help and we can be a bit bloody-minded. (p.24)

The persuasive techniques of this passage connect expertise and trustworthiness in an intersecting appeal to credibility. The passage starts with the use of the first-person plural pronoun denoting the Westpac organisation and talking about New Zealanders and the New Zealand character. Australians are no longer “big brother” but counterparts, and New Zealand ingenuity is epitomised in what has become the cultural icon of the number eight wire. In the next sentence Westpac and the New Zealanders are suddenly depicted as one through the collective use of the first person plural, “We don’t like to talk about ourselves much” and the movement to an apparent adoption of the New Zealand vernacular, “we can be a bit bloody-minded”.

Credibility is also bolstered by an appeal to dynamism – particularly energy and charisma. The metaphor of journey that describes corporate responsibility is combined with that of a ‘quest’. The quest is “most challenging” and “most rewarding”, which makes an appeal to the inclination to succeed. And the bank is humanized through the use of the first person plural possessive pronoun “our” – which links history and “story”. The metaphor of the journey is continued in an image of “unfamiliar territory” which includes the hazards of disbelief: “we know there is considerable skepticism out there about the concept” (p. 7).

Such a conceptualization characterizes Westpac as a heroic leader. The Chief Executive exhorts that “A major part of this story is putting a line in the sand and showing a bit of leadership, to generate some appetite for what we are talking about. A leadership that first sets an example, but then also persuades others that it is worth following” (p. 7). Westpac takes a stance and throws down the gauntlet. The notion of generating “an appetite”, despite the consumer overtones, further evokes images of heroic or charismatic leadership – both through example and through the power of oratory to persuade others to the cause. The principle of transcendence (Hart 1997) that joins leader and followers in a promised land is captured in the quasi-spiritual image of “enlightened self-interest” that repeats the appeal to the inclination to succeed:

“So we think that New Zealand coming to value, and then to expect, sustainable development is **good for all of us. It’s enlightened self interest, everybody’s, and everybody wins**” (p. 9, emphasis added).

The end of the report, under the heading of “Accountability: The Buck Stops Here” (p.55), circles back to the beginning with a reiteration of the “story” of Westpac’s commitment to corporate social responsibility:

What we are setting out with real intent to do, and what this story is to introduce, is how we are changing the way we conduct our business. As stated by the chairman of Westpac’s Board of Directors, Leon Davis, “Westpac needs a social as well as a legal licence to operate” (p.55)

By this stage of the report, the bank is completely humanized – not only in terms of the first person pronoun, but also in the anthropomorphism of company strategy and operations:

We've discussed our values: Teamwork, which is working together for a common goal; Integrity, or acting honestly and actually doing what you say you will; and Performance, which is being accountable and delivering superior results. This is the heart of our corporate DNA and it is in line with how we value corporate responsibility. (p.57)

On one level, the Westpac report does explain the organisation's approach to the concept of corporate social responsibility. While it might be that the espoused process of stakeholder engagement provides the justification for the position articulated, the translation of dialogue into the report content, however, is ambiguous. What appears to be considerably more salient is how the choice of language to disclose the results of the engagement process not only provides credence to fairly traditional business-case perspectives of corporate responsibility and sustainable business, but also suggests that the document is primarily an attempt to dissociate Westpac from the current distrust of financial institutions in New Zealand. The intersecting appeals to *ethos* (credibility) work to persuade New Zealanders of Westpac's conversion and commitment to corporate responsibility, and especially the characterisation of their 'DNA' of teamwork, integrity, and performance.

SKYCITY Entertainment Group Limited Community Report 2002/03 - *Children, Women and Heroes*

SKYCITY is a New Zealand owned company with casinos in Auckland, Hamilton, Queenstown, and one in Adelaide, Australia. As a registered gaming company, SKYCITY has legislative obligations to distribute proceeds from its activities, and also to report on the distribution of those funds. Thus, this report differs from the voluntary SERs issued by other for-profit business organisations, but it still provides an insight (and, at that time, the only insight) into how this company understands its obligations, and attempts to manage the obvious social challenges associated with its operations.

SKYCITY articulates an understanding of social responsibility that reflects fairly traditional notions of corporate philanthropy (Love and Higgins, 2007). An emphasis on sponsorship and donations, while consistent with the company's legislative obligations, fails to reflect current thinking about corporate responsibility and sustainability (see, for example, Windsor, 2006), and distracts attention from the social issues that arise within this industry. The industry itself is downplayed by SKYCITY – it seeks to position itself as part of the entertainment industry through self-designation. Although some mention is made of 'host responsibilities' (more on that below), and reference is made to their energy saving during the 2003 New Zealand electricity crisis, these are discussed at the very end of the report, and represent only a very basic commitment to social responsibility and environmental sustainability.

Rather than seeking to justify this particular articulation of corporate responsibility, SKYCITY utilises a variety of intersecting visual and language-based appeals that are dominated by *pathos* (emotion). These appeals assert and legitimise the company's identity as a paternalistic benefactor who is a critical lynchpin in the on-going wellbeing of the community. The report opens, for example, with an appeal to *ethos* through similitude that initiates this characterisation: "SKYCITY is the proud sponsor of health, entertainment, arts, culture and sport in the communities in which we operate" (p. 2). The movement from the

third person name of the organisation to the first person plural “we” humanises SKYCITY as part of the community, while the term “proud sponsor” hints at the paternalistic nature of the benefactor. Mostly, however, SKYCITY constructs their identity through language-based and visual strategies centred on emotional appeals related to the under-privileged, women and children’s health, and sporting heroes.

The visual images utilised in this report are of particular significance. Four pages of the ten-page document consist of full-page photographs. Each page contains a broad bottom band with verbal endorsements, and the print pages contain smaller, inset photographs. In an analysis of photographic images in New Zealand annual reports, (Simpson, 2004) points to the “persuasive power of pictures” and suggests that “the use of [visual] imagery by a company could also be seen to be of a persuasive nature with regard to a company’s ‘reality’ or ‘reputation’” (p.5). On the one hand, a photographic image seems to provide a factual or documentary type description that makes it difficult to distinguish between fact and fiction (Simpson, 2004). On the other hand, a photograph constitutes an interpretative art form or means of ‘self-expression’ (Simpson, 2004). Hart (1997) argues that the persuasive appeal of a visual image, such as a photograph, relates to its cultural and ideological force. “It is not enough to ask *what* a picture means. One must also ask *how* it means” (p.189). Simpson (2004) makes the point that while photographs in annual reports may use the strategies employed by advertising, they are not subject to the same regulation as in the advertising industry.

The report’s cover consists of a full page head-and-shoulders photograph of Special Olympics’ swimmer, Rebecca Everard. Rebecca is looking down and smiling in delight at the medal tilted upwards in her hands. Around her neck, the ribbon to which the medal is attached has the following, discernable, written words: “feeling” (twice) and “share”. The combined visual and verbal rhetoric makes a strong emotional appeal. Most immediately, the photograph associates SKYCITY with the promotion of winners, an association which is confirmed on the next page with another photograph of Rebecca inset in the bottom of the page. Rebecca is now smiling directly at the camera and holding up two medals. The accompanying text reads, “Any more medals and they’d have to pay for excess baggage!” (p.2). The text goes on to state how SKYCITY assisted Special Olympics New Zealand to generate funds to attend the World Summer Games of 2002 in Dublin.

While the first two pages work together, the cover photograph by itself carries considerable “ideological freight” (Hart, 1997, p.191) - in addition to the obvious association with winners. The ethical considerations of a gambling organisation depicting ‘the dream of winning fulfilled’ is offset by the childlike innocence of the Down Syndrome subject and the sporting context so dear to the New Zealand psyche. Equally important is the New Zealand egalitarian belief system, which delights in the success of the underprivileged, the outsider, the vulnerable, the self-made man or woman. In highlighting sponsorship of the New Zealand Special Olympics in this way, SKYCITY positions itself as a champion of the underprivileged in the community.

This emotional appeal is reinforced by the last full page photograph in the report. A dark-eyed, smiling boy provides a visual representation of SKYCITY’s commitment to the sponsorship of child health. The broadband accolade at the bottom of the page acknowledges “the partnership between Starship Foundation and SYKCITY” in the establishment of “Puawatahi, New Zealand’s first treatment and assessment centre for abused children” (p.9). The statement by Patricia Wright, Executive Director of the Starship Foundation, continues:

The Starship Foundation is committed to **making the impossible possible** for children’s health – but **we couldn’t do it without SKYCITY’s support**. (p.9, emphasis added)

The association through partnership of the expertise and commitment of the Starship Foundation with SKYCITY is coupled with the *ethos* of the appeal to the inclination to succeed. In particular, the phrase “making the impossible possible” circles back to the egalitarian dream of winners on the cover page of the report.

SKYCITY’s positioning as a “committed sponsor of health in New Zealand and Australia” (p.2), particularly in respect to children and to women, is further highlighted at the mid-point of the report. A full page head-and-shoulders photograph of a smiling Rosie Horton, President of the New Zealand Breast Cancer Foundation, includes in the inset band at the bottom of the page a further accolade: “The support of sponsors like SKYCITY is **central** to our ambition to achieve **complete control** of breast cancer” (p.6, emphasis added).

SKYCITY’s ‘partnerships’ with two eminent health-care organisations, the Starship Foundation and the Breast Cancer Foundation, legitimise philanthropy as an appropriate (and desirable) expression of corporate responsibility. It also works to constitute SKYCITY as a central contributor to community wellbeing. Without SKYCITY (and therefore its primary operations) child health and research into breast cancer would suffer. SKYCITY’s operations, rather than creating (undeclared) social and environmental impacts, actually enable developments that advance social wellbeing.

The third major persuasive appeal in the SKYCITY report is through ‘partnership’ with New Zealand sports ‘heroes’. The appeal to New Zealanders’ love of sports implicit in the Rebecca Everard cover photograph, is made explicit with a full-page photograph of Rugby League star and halfback of the Vodafone Warriors, Stacey Jones. The inset accolade from Mick Watson, Chief Executive Officer of the Warriors, includes the following words:

Our partnership with sponsors like SKYCITY is vital for **our success**. As two **high performing** entertainment providers working together, we each appreciate the importance of our fans/customers. As the official after-match home of the Vodafone Warriors, SKYCITY allows our fans the opportunity to meet and mingle with the team and management following all home games –**an invaluable opportunity** for all parties. (p.6, emphasis in original)

The highlighted words focus on success factors, while any possible negative connotations associated with SKYCITY’s activities are recast through association with sporting endeavours to characterise “two high performing entertainment providers”. Finally, SKYCITY is further humanised as the “after-match home” signalling the labelling of the final page of the report, “Host Responsibilities”, while providing “fans” with both the place and the “invaluable opportunity” to meet their ‘heroes’.

The only financial figures in the report continue the characterisation of SKYCITY as benefactor and concern the distribution of “nearly \$12 million” through SKYCITY Community Trusts. This includes “a record \$2.8 million in grants paid out by the SKYCITY Auckland Community Trust” (p.7) with grants and recipients specified. No mention is made of SKYCITY’s financial turnover, profits, or shareholder dividends here or elsewhere in the report that may provide some context to these philanthropic contributions.

The possible social impacts of SKYCITY's activities are relegated to the final page of the report in a section entitled "Host Responsibilities", a title that picks up the previous depiction of "home" to the Vodafone Warriors, while it continues the characterisation of the organisation as benefactor through the image of host. The page header emphasises SKYCITY as entertainer and concerned host:

Each year more than 10.5 million people visit a SKYCITY property – and we want every one of them to have a great time. (p.10)

The emotional appeal of this concern for people's enjoyment is followed by an unsubstantiated appeal to credibility, which states that the organisation's "approach to host responsibility is widely acknowledged as comprehensive and industry-leading" (p. 10). The nine 'host' initiatives that follow are headed by staff training in host responsibility, enforcement of age limits for drinking and gaming, the provision of non-smoking areas, and the promotion of parent supervision of children. The first initiative to deal with gambling is "the provision of a self-bar process", which enables problem gamblers "to voluntarily bar themselves from all SKYCITY properties" (p.10). No figures on the uptake of this self-bar process are provided. Other 'initiatives' include referral to treatment providers, educational materials, helpline telephone numbers, and annual contributions to the Problem Gambling Committee.

SKYCITY's construction of corporate social responsibility, for the most part, bypasses conceptions of sustainable development. Social impact issues are recast as entertainment and host responsibilities, and financial disclosure is limited to descriptions of philanthropic contributions to the community. While we do not wish to negate the benefits of sponsorship for the various community foundations and groups concerned, the combined language and visual strategies work to constitute and legitimise SKYCITY as a paternalistic benefactor that makes a critical contribution to community wellbeing.

Triple Bottom Line Report 03: The Warehouse³ "Where everyone gets a bargain" - *The Complete Score Card!*

The Warehouse is one of the largest New Zealand owned retailing chains. It also includes The Warehouse Stationery stores and, until recently, The Warehouse Australia (now Sam's Warehouse). For many years now The Warehouse, and its founder, Stephen Tindall, have been heralded in New Zealand – the company's growth and development has, for example, been considered meteoric, and the founder labelled 'a patriot' due to his support for New Zealand's growth and development as well as that of New Zealand business. Of the three reports we examined, The Warehouse's report most closely approximates 'a complete score card'. Not only is it the most complete in its articulation and explanation of sustainable development and responsible business, it also relies heavily on measurement and evidence-oriented appeals to *logos* that are carefully and tightly combined with intersecting appeals to *ethos* and *pathos*.

Like Westpac, and consistent with the evolving discourse in New Zealand (see Tregidga and Milne, 2006; Milne, *et al.*, 2009), the Warehouse positions its approach to sustainability and responsible business as a 'journey'. In contrast to that of Westpac, however, Managing Director Stephen Tindall downplays any notion of heroic trailblazing in his introduction to

³ This analysis concerns the operations of 'The Warehouse' in New Zealand unless otherwise stated.

the report. The Warehouse's journey is an inclusive team effort: "Sustainable retailing is a journey. Every step and every contribution matters" (p. 3).

Further, Tindall signals that The Warehouse's approach is about opportunity, responsibility and understanding.

Because we touch the lives of so many people, we at The Warehouse have a fantastic opportunity to make a positive difference. We also have a responsibility to understand the impact we make on people and the environment (p.3).

These early parts of the report make several important appeals to *ethos* that perhaps pave the way for the understandings that are imbued throughout the rest of the report. This passage emphasises relationships with the community and the environment, and it appeals to the inclination to succeed – it's a "fantastic opportunity". The report is prefaced with the direct address: "Our report to you" – that establishes a sense of dialogue. Through the use of the first and second person plural pronouns, including "our" to "you", the "to you" functions as a form of deference that positions the reader as the judge of management performance. The Managing Director's statement is presented as a letter, with the salutation written in extra large, bold letters, "Dear Friends", which reinforces a sense of the closeness, even intimacy, of the company's relationship to its stakeholders.

Importantly, however, The Warehouse's report draws on the metaphor of the 'Triple Bottom Line'. It implies the three commonly articulated dimensions of economic, social and environmental sustainability, and Tindall paraphrases the often-quoted Brundtland definition of sustainable development (WCED, 1987). Corporate social responsibility, he exhorts, is the intention "to act in a manner that preserves and helps improve the quality of life and the environment for generations to come" (p.3). Tindall also explicitly references the New Zealand Business Council for Sustainable development, highlighting the 'fellowship' with other businesses committed to corporate social responsibility – in a way that also makes an important appeal to credibility:

We are heartened by the progress made by fellow members of the New Zealand Business Council for Sustainable Development and the Sustainable Development Business Network. (p.3)

The preface also concludes with an appeal to the credibility of the global reporting standards on which the report is based:

The Global Reporting Index continues to guide the manner in which we have presented this report. (p.2)

Livesey (2002), Livesey and Kearins (2002), and Milne *et al* (2009) all draw attention to the standards-based and measurement-oriented understanding of sustainable development and responsible business that the 'triple bottom line' constitutes. Milne *et al* (2009) also reveal the particular construction of sustainability enacted by the New Zealand Business Council for Sustainable Development. What is significant, therefore, about The Warehouse's report is the dominance of appeals to *logos* that emphasise logic, argumentation, data and evidence. At first the Warehouse appeals to 'common sense': "Our activities over the past year demonstrate the strong foundation we are building to help us become a more sustainable business" (p.3) but throughout the rest of the report – evidence and argumentation are dominant. Also significant is the tight coupling of the appeals to *logos* with those of *ethos* and *pathos*. Tindall explains that measurement enables all stakeholders, from customers

through to shareholders, to “monitor the progress of The Warehouse toward business sustainability” (p.2).

The data presented is extensive. A business profile provides simple, summarised tables of sales, operating profits, percentage operating margins, stores, retail space and operating assets for all operations, which includes an acknowledgement of the under-performance of The Warehouse Australia (in comparison to The Warehouse New Zealand and The Warehouse Stationery):

During the past year the Australian business underwent significant changes. These were important to enable growth, but they created an element of disruption that was unhelpful to our overall sales and earnings. (p.4)

While the ‘element of disruption’ is minimised and linked with growth, the acknowledgement of limitations represents an intersecting appeal to credibility – with that of *logos* to reinforce the honesty or trustworthiness of this account of the business profile. The account of governance that follows appears equally transparent in its provision of board composition and performance reviews for individual directors within the four board committees.

The Warehouse staff are described throughout the report as “team members”, constructing an image of a Warehouse community “where people come first” (p.12). This claimed valuing of staff, and the use of a culturally-based sporting metaphor of the ‘team’, is backed up by evidence: an account of staff benefits such as “Team Member share ownership”, “Employee Assistance Programme”, “Equal Employment Opportunities” and “Team member benefits” (p.8). The credibility of these benefits is marked by a summary of the results of a team member survey provided by an external consultancy. Workforce analysis and attrition rates are also provided. The emphasis on staff performance is on training and development to create “a high-performance learning environment” (p.8), which includes “scheduling of team members to match workloads” and “performance-based pay scales aligned to our performance management framework and the development of specialist skills” (p.10).

The intersecting persuasive appeals have important effects. The combined appeal to *ethos*, *logos* and *pathos* diverts attention from possible issues of workforce casualisation in a “current workforce made up of 5,615 full-time team members and 9,693 part-time and casual workers” (p.9). The intersecting appeals also enable The Warehouse to position itself as a caring employer, concerned to assist “team members”, through benefits and “people initiatives” – creating the impression of a kind of work-place self-actualisation in a learning environment that, additionally, appeals to the inclination to succeed:

Our goal is to create an environment where we develop, attract and retain the best people and enable them to give of their best. (p.10)

In a section entitled, “The Warehouse Dollar 2003: Where your money goes!” (p.13) the report provides a clear and simple diagrammatic representation of accountability for every cent within the dollar from salaries and wages to overseas products to duties and taxes. This simplified accounting process makes transparent the considerable contribution of The Warehouse to the New Zealand economy:

Even though overseas goods are a very important part of the exciting range of goods we sell, about 62 cents in every dollar you spent with The Warehouse this year was initially retained and circulated within the New Zealand economy. (p.13)

The depiction of a mutual and sustainable economic relationship is reinforced by the direct address and the use of the possessive, “your dollar”, which constitutes the consumer as equal stakeholder in the financial enterprise.

Three sections of the report are devoted to the social and environmental impacts on the community, and the presentation in these sections follow a similar pattern of intersecting persuasive appeals. The material includes a social audit study of rural town impacts, which includes the impact on other businesses and on range of goods and on the range of shops. The well known “Red Shirts ‘N Schools” programme is described as “not about providing handouts” but rather establishing partnerships with schools through activities such as “science fairs, zero waste schemes, work experience, social responsibility, planting and landscaping programmes, as well as safety, career sports, tuition and special interest activities like fashion” (p.15). As with the approach to team members, the approach to the community recasts The Warehouse as empowering the community through partnerships that help people to help themselves. The claims of the rhetoric are enacted in actual social initiatives and confirmed through audits and surveys.

The Warehouse practices what it preaches in contributing to environmental sustainability through its “Zero Waste program” to providing “customer recycling services” and its “Global Warming Reductions ...to limit our energy consumption and greenhouse gas emissions through remote automated control systems and the responsible use of conditioning refrigerants” (p.16). The environmental initiatives include the reduction in packaging mentioned by Tindall in his introduction and public meetings together with resource consent for building programmes. As with the global warming reduction programme, The Warehouse enacts measures to help lift world workplace standards: “we seek assurances about supplier performance on human rights and working conditions” (p.19). These include co-sponsorship of a Verite study of supplier factories in China and working with the leading Pacific Brands clothing supplier who “have been actively auditing social compliance within their supply chain for the past two years” (p.19). Finally, the community sections of the report detail how “The Warehouse New Zealand utilised its personnel and resources to raise \$2.2 million for community organisations and charities” (p.20).

“Our customers” forms one section of the report. The Warehouse claims “to put the customer first and let everything else, every business activity and consideration, flow from that principle” (p. 21). This appeal to credibility and trustworthiness plays upon the characterisation of goodwill or good intentions to the customer. As with other sections of the report, the claim is backed up with evidence from surveys of customer attitudes. Customer feedback is further sought through the national customer call centre.

The central symbol of the report is that of the circle constructed visually and textually under the section title “The Warehouse Dashboard” (p.23). The core purpose of the organisation contains an appeal to customer emotion: “We make a difference to New Zealand by making the desirable affordable” (p.23). At the centre of the inner circle of the dashboard diagram, immediately below the core purpose, are The Warehouse values:

- Where everyone gets a bargain
- Where people come first
- Where the environment matters (p.23).

The interconnectedness of all parts and circles within the outermost circle of the dashboard provides a visual representation of the rhetoric of a ‘virtuous circle’, which is both the key

Warehouse symbol of sustainable retailing and a summation of a creed of corporate responsibility that runs throughout the entire report:

We believe in following a virtuous circle of retailing which starts with our team, whose skills enable us to be more efficient, to keep our costs down and to allow us to continue to provide our customers with exciting products at bargain prices which in turn lifts our sales.

These sales deliver profits and growth to our shareholders and also enable us to reinvest in our community and society and of course in the careers and rewards we are able to offer our team members, completing the circle of our operations. (p. 23)

The final sections of the report include environmental awards and the “Environmark Programme” which includes, “supplier dialogue” and surveys together with an account of environmentally safe products and support for New Zealand manufacturers. The report also includes a summary of audited financial results for shareholders. The credibility of The Warehouse Triple Bottom Line report 2003 is further attested to on the last page, which contains an independent commentary, “external scrutiny” (p. 35), by Manaaki Whenua, Landcare Research.

We have termed The Warehouse report ‘the complete score card’. Our analysis reveals how intersecting persuasive appeals work to legitimise the philosophy and material practices of the ‘triple bottom line’. The report addresses comprehensively the three globally recognised areas of sustainable development, and references a variety of stakeholders. The appeals to credibility throughout the report are independently validated by the Landcare Research commentary and, in turn, the appeals to *logos* are supported by a variety of appeals to credibility. In essence, The Warehouse is humanised through the constant use of the first person plural and positioned as part of a wider national and global business movement for sustainable development. The Warehouse positions itself as the ‘good corporate citizen’ concerned to assess and improve the impacts of its business and working in partnership with the community to improve the social and environmental well-being of society.

SOME CONCLUDING REMARKS

This paper was motivated by a need to understand more specifically how SERs may shape understandings that reduce the sense that fundamental change is required in the business and society relationship. Our aim was to contribute insights into *how* language use assists the managerial capture of the corporate responsibility and sustainability agenda, and also *how* the images, understandings, and arguments used within these reports structure broader socio-structural understandings.

We reveal that various persuasive strategies not only work to convince an audience that an organisation is conforming to social expectation, but they also contribute to constructing the social expectation against which that organisation’s behaviour should be judged. Westpac and The Warehouse used different persuasive strategies to demonstrate their performance, but they reinforced the desirability and acceptability of business-friendly and eco-modernisation perspectives of corporate responsibility and sustainability. SKYCITY used other tactics, but they too demonstrated and legitimised a business-friendly understanding that best suited their needs – that of corporate philanthropy – which distracted attention from other social impacts. Like Spence (2007), we reveal that motivations and perspectives differ between companies, but they do, ultimately, come to rest on a variation of the business case, that draws from and reproduces traditional business-oriented discourses.

In revealing those differences, our analysis adds to the work of Milne *et al* (2009), Livesey (2001, 2002) Livesey and Kearins (2002), and Tregidga and Milne (2006). These authors all reveal the existence of metaphors of ‘journey’ and ‘triple bottom line’ within SERs, and point to the role of these in constructing and reproducing broader socio-structural understandings. Our analysis highlights the different ways that appeals to credibility (*ethos*), emotion (*pathos*) and logic (*logos*) used to describe these metaphors can be persuasive in ways that increase their acceptability.

By providing a finer-grained picture of the role of persuasion in SERs we open up further opportunities to critique the articulations about responsible practice and business sustainability offered by business organisations. Business organisations do not take a uniform approach to explaining and justifying their social/environmental impacts and responsibilities. Appeals to credibility, emotion and logic differed across our sample of reporting organisations, and all worked together in complex ways. Stakeholder pressure to influence the behaviour of companies needs to consider not just the specific ‘business case’ that is presented, but also needs to challenge the various appeals that companies make that support the presentation of their performance.

Finally, we seek to highlight that the business case is not an entirely consistent and uniformly applied phenomenon within business organisations. As the specific articulations differ, and the strategies used by companies also vary, change in social structures or organisational behaviour needs to be considered carefully on an individual case-by-case basis.

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