

Strategic maneuvering with presentational choices in Corporate Social Responsibility (CSR) reports

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In the framework of the extended pragma-dialectical theory of argumentation, Corporate Social Responsibility (CSR) reporting is approached in this study as a particular communicative activity type, which can be reconstructed as part of a critical discussion. CSR reports excerpts are viewed in the analysis as parts of a virtual critical discussion in which a company acts as a protagonist maneuvering strategically to defend the standpoint according to which the business is operated ethically, and to convince the audience about what is mentioned in the standpoint. The reconstructed standpoint of a CSR report, *We are doing business responsibly*, may be regarded as stereotypical, since it corresponds to the institutional point of this regulated type of communicative activity. In the first part of the study, a brief overview is given of the CSR reporting activity, then the concept of strategic maneuvering is presented, under its three aspects (topical potential, audience demand, and presentational techniques), as well as the notion of communicative activity type, with a highlight on the role of the (macro-)context and of institutional preconditions in analytical studies on argumentation. The analysis in the latter part of the study concerns presentational techniques used by the protagonist in the confrontation and in the argumentation stages in CSR reporting, in order to reconcile rhetorical and dialectical aims by maneuvering strategically. The coordinatively and the subordinatively compound structure of argumentation, the symptomatic argument scheme, as well as reformulations of the standpoint, use of emotionally endowed words, concentration of the arguments in the form of nominal sentences acting as headings are among the most important presentational devices constitutive of argumentative moves aimed at convincing the audience that the company acts ethically, but also at promoting a positive image of its business responsibility, which appears to be the ground for winning the discussion.

Keywords: argumentative move, communicative activity type, CSR report, presentational choices, strategic maneuvering

1. Introduction

During the last five decades, more and more attention has been given to the way in which companies pursue, along with the objective of making profit, a responsible attitude towards society.¹ This has come to be known as *corporate social responsibility* (CSR).

Both as an attitude and as a concept, CSR appears to be always *communicated*, i.e. shared explicitly to an audience in as many ways as possible, in full reports (which are also sometimes called *sustainability* or *environmental reports*), report summaries, on company web sites and pages, in social media, press releases, advertorials, etc. (see the collection of articles in Tench et al. 2014).

CSR discourse, or the way in which CSR is communicated, as a domain of organizational communication, illustrates the idea that communication has a strategic role (Eisenberg 2006) for businesses. As such, it tends to interest more and more specialists in the field of economics and business administration (Brennan et al. 2013, 2014), but also discourse analysts concerned with linguistic, rhetorical, and semiotic strategies (Itänen 2011). A CSR report² is one of the many manifestations of organizational communication. It is introduced, as a rule, by a CEO's³ letter addressing stakeholders, and listing the most important contributions made by the company to social welfare, environment protection and sustainability. CSR reporting is characterized by a high degree of conventionalization, imposed, on the one hand, by the tradition in business reporting, having expertise as an outcome, and, on the other hand, by a very comprehensive guide to reporting, acting as an authority in the field, the GRI (Global Reporting Initiative)⁴ standards. Existing

1. In this study, the terms *company*, *corporation* and *business* are used interchangeably, with a preference for *company*, since not all companies are corporations, although they comply with the same reporting standards, while the term *business* refers both to a company and to its activity. The term *business operation* is used with the general meaning of "production and distribution of goods and/or services".

2. CSR reports are widely accessible on the Internet, either on the CSR web pages of companies websites or in dedicated databases. This is why the reports from which examples were excerpted for this study are mentioned only at the end of an example and not in the final references.

3. CEO stands here for Chief Executive Officer.

4. As introduced on their website, GRI is "An international, independent organization that helps businesses, governments and other organizations understand and communicate the impact of business on critical sustainability issues such as climate change, human rights, corruption and many others." Their most important activity is producing reporting standards, known as GRI standards.

reporting practices have generated reporting templates which help companies achieve successfully disclosure of their business practices.

The present study continues the research I have started on pragma-dialectical methodological principles in the field of CSR reporting (cf. Găță 2015). It aims at highlighting particular argumentative moves with a strategic function in performing strategic maneuvering, such as using presentational choices in the confrontation stage and in the argumentation stage of a critical discussion. Corporate communication and reporting is a widely regulated and developed practice, yielding an ample textual material for study. Approaching it with pragma-dialectical tools may become part of a larger research program (as this is attempted at in some publications, cf. Palmieri 2014), since it may serve as a source of discourse samples, and strategic maneuvers carried on carefully to convince an audience about the good performance of a company with respect to moral commitments.

The pragma-dialectical approach to argumentation (van Eemeren and Grootendorst 1984, 1992, 2004; van Eemeren 2010; van Eemeren et al. 1993, 2007) provides a framework in which a CSR report may be analyzed as a specific speech event⁵ illustrating the CSR reporting communicative activity type. CSR reporting pertains, as a communicative activity type, to the genre *disclosure*,⁶ a category in the communicative domain of organizational communication. The argumentative contribution of a party to a difference of opinion may be examined with analytical tools in CSR reporting, although the other party's discourse is not directly accessible for analysis. In this framework, it will be considered that the *institutional point* of the communicative activity type of CSR reporting is to hold the company to account for its responsible business practices in accordance with institutional conventions and a specific format of reporting. The GRI standards, as conventionalized requirements, on the one hand, and a company's specific object of activity, history and business operation approach, as macro-context, on the other hand, form the *institutional preconditions* of the CSR reporting communicative activity type. Macro-context is a variable, bringing about audience beliefs and representations specific to every argumentative situation, which have to be taken into account both in the argumentative practice and in the analysis.

According to the extended pragma-dialectical theory of argumentation, initiated by Frans H. van Eemeren and Peter Houtlosser (2002, 2009) and later on

5. The notion of *speech event* is proposed by Frans H. van Eemeren (2010: 133–135, 142–143), to refer to particular instances of communicative activity types. The term *speech* is to be understood more generally, as discourse production in a particular situation, not being confined to oral discourse.

6. To the genre *disclosure* may pertain other communicative activities, such as annual, financial or fiscal year reporting, the press release, the press conference.

developed by van Eemeren (2010), real-life argumentative discourse has a dialectical dimension and a rhetorical dimension. This means that the parties involved in argumentation aim to conduct the discussion according to standards of reasonableness, but they also aim to win the discussion. A useful analytical tool provided in this context (van Eemeren 2010, and later developments) is the notion of *strategic maneuvering*, allowing to approach analytically the two dimensions of argumentative practice. Strategic maneuvering refers to the arguers' continual efforts in dealing with the inherent tension existing between the dialectical and the rhetorical aims of their argumentative communication. These efforts are made in discourse "to move about between effectiveness and reasonableness in such a way that the balance – the equilibrium – between the two is maintained" (van Eemeren 2010: 41). The latest developments of this analytical model of argumentation allow to view a CSR report as a communicative argumentative type. The stakeholders⁷ make up the audience of the CSR report, which may be viewed as a *composite audience*, made up of a *multiple audience*, "consisting of individuals or subgroups having different positions in the difference of opinion" and a *mixed audience* "consisting of individuals or subgroups having different starting points" (van Eemeren 2010: 110).

The aim of this study is to analyze some of the argumentative moves carried on in a CSR report with respect to *presentational choices*. Since a CSR report elaboration task is generally confined by corporations to communication specialists and agencies, it might be interesting to examine how the raw facts and data are *presented in the most strategic way* for the company to acquire a good public image in front of multiple, composite, mixed audiences, and how presentational choices contribute to achieving the goal of a complex argumentation and the attainment of the institutional goal of the CSR report. With respect to this, moves such as the *externalization of the difference of opinion*, the choice of a *coordinatively and subordinatively compound argumentation structure* and of *symptomatic arguments*, and the use of words endowed with a positive emotional potential appear to be strategic decisions of the arguer. Externalization of the difference of opinion allows to direct the CSR report to the most critical activities of the company. Coordinatively and subordinatively compound argumentation structure allows, on the one hand, mutual reinforcement of the arguments and, on the other,

7. A good representation of the notion of *stakeholder* is given in a CSR report (*Arcelor Mittal USA Corporate Responsibility Report 2012*, written by Jeff Fraga). The following categories of stakeholders are identified: employees, customers, suppliers, investors and lenders, government and regulators, non-governmental organizations, multilateral and business organizations, media, local communities. These categories can be found at local, regional, national, international level. The larger or more multinational a company, the larger and the more diverse and diversified the categories of stakeholders it addresses.

transforming arguments into substandpoints to be further argued to give a solid basis to the discourse. Symptomatic arguments may be felt stronger than those relying on analogy or a cause-effect relationship when they rely on starting points already accepted by the audience.

Presentational choices, devices, means, or techniques, among which those mentioned above, refer to the presentation of argumentative moves in the most strategic way, so as to win the case while maintaining standards of reasonableness. (van Eemeren 2010). They amount to “phrasing something in a particular way”, with the strategic function of presenting “something in a certain light, thus defining the situation” in a way “suitable for the rhetorical aims that the speaker aims to attain” (van Rees and Rigotti 2011: 207) In the analysis, parts of the CSR report are reconstructed as critical discussions in order to examine the role of presentational choices in the confrontation stage and in the argumentation stage. Given the conventionalized institutional preconditions of the communicative activity type mentioned above, the opening stage, in which the material and procedural starting points of the discussion are established, and the concluding stage, in which the outcome of the discussion is presented, have not been dealt with in the analysis. The material and procedural starting points in CSR reporting need a more elaborate study, with insights from business administration and strategic management studies, while the analysis of the concluding stage is less relevant in the absence of an evaluation of a specific CSR report impact.

2. CSR communication and CSR reporting

CSR is widely discussed, defined and debated upon. There are many definitions of CSR. In 2006, Alexander Dahlsrud lists as many as 37 (Dahlsrud 2008), but there are certainly much more. Among these, one of the most quoted presents CSR as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis” (PEFCSR 2001:8). Another one, in the same document, views CSR as “essentially a concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment.” (*idem*:5)⁸

8. These definitions attempt at synthesizing the more elaborate and precise ones advanced in 1999 and 2000 by the World Business Council for Sustainable Development, seeing CSR not so much as a concept at the time, but rather as an attitude, “the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large.” (definition of 2000, quoted by Dahlsrud 2008: 7).

The CSR reporting activity is in itself a practice specific to social responsibility. The release of the CSR report is one of the company's CSR actions among others, such as safety measures, contribution to communities, etc. The CSR report, as a CSR action, is also a tool for managing legitimacy, not necessarily because the company's identity or image is under some threat (although this may be sometimes the case), but especially because it provides the public with a coherent informative and comprehensive image of the company. Complying with "normative structures, procedures or goals to signal legitimacy in organizational behaviors" (Elsbach 1994: 58), under templates proposed by the GRI, and following some standard procedures, a CSR report may act as the missing link between company legitimacy and stakeholder accountability. The evolution of CSR reporting has illustrated this aspect particularly during the last decade, with many improvements in reporting quality, synthetic presentation of commitments and actions, and enhanced accountability.⁹

Moreover, since the task of elaborating the report is often handled by a communication agency commissioned to write it on behalf of a company, it is to be presumed that: (1) a lot of work and analysis has been done by communication specialists about what is to be included in the report and how this should be presented; (2) each element present in the released report appears relevant to the company and to the report designers. These characteristics, together with the company's efforts to report in a regulated manner, according to GRI standards, recommendations, templates, make CSR reports an interesting object of study in the framework of the extended pragma-dialectical theory. More particularly, taking into account the characteristics previously mentioned, CSR reports appear as very good or excellent examples of strategic maneuvering. (see also Gățã 2015: 302–303)

3. Strategic maneuvering in the CSR report communicative activity type

Strategic maneuvering may be regarded as a constitutive endeavor in argumentative practice, at the level of every argumentative move, to maintain the balance between achieving reasonableness and pursuing effectiveness. (van Eemeren 2013b: 63) This view on argumentation allows integration of rhetorical insights into the pragma-dialectical standard approach (van Eemeren and Grootendorst 1984, 1992, 2004), yielding what specialists in the field call today extended pragma-dialectics (van Eemeren 2010, and later research).

9. A very comprehensive bibliography concerning CSR reporting quality and approaches to business activity disclosure is provided in Michelon et al. 2015.

While Chaïm Perelman and Lucie Olbrechts-Tyteca (1969) speak about *choice*, *communion*, and *presence*, pragma-dialecticians convert and elaborate these notions into analytical concepts meant to provide a better representation of argumentative discourse. The three analytical concepts moulded into the pragma-dialectical framework correspond to three aspects constitutive of strategic maneuvering: *topical choices*, *adaptation to audience demand*, and *presentational devices*. This means that parties involved in an argumentative exchange are expected to: (a) make the most convenient choice from the topical potential specific to a particular discussion stage, so that it suits their argumentative purpose and they handle it in the most effective way; (b) select, for each particular argumentative move, the perspective that adapts best to the audience expectations; and, (c) use the most adequate linguistic devices and presentational techniques to display the argumentative material effectively in a particular argumentative situation, complying with a specific argumentative *context* (van Eemeren 2010).

As mentioned in the introduction of this study, a particular CSR report may be viewed as a *speech event* illustrating the communicative activity type CSR reporting pertaining to the *disclosure* genre in the communicative domain of *organizational communication*. The institutional point of a prototypical CSR report will thus be to account for the responsible practices of a company for a given period of time – usually a fiscal year. The institutional preconditions of this communicative activity type are fixed by the GRI standards which may serve as a path to follow. It is however remarkable that the GRI guidelines serve as an orientation of the CSR reporting practice with respect to the material arguments, or reporting issues (environmental preoccupations, employee development and other stakeholders' benefits, etc.) and procedural requirements (including evidence under the form of facts and figures). Every particular CSR report has to take into account the possible or real criticisms of stakeholders, which makes it into an inherently argumentative discourse. It is produced in confrontation with "(expressed, assumed or prospected) doubt on the part of another party (the would-be antagonist)" (van Eemeren 2013a: 143) The difference of opinion may be summarized in the following *dialogue profile*:

Protagonist (Company X) – Standpoint:

Company X acts ethically in its business operations.

Antagonist (Stakeholders / Mixed audience: investors, employees, consumers, etc.)

Really? We doubt it.

Protagonist (Company X) – Coordinatively and subordinatively compound argumentation:

Arg. 1: Company X takes care of α ..., and taking care of α is a characteristic of operating business responsibly.

Arg. 1 = Substandpoint 1: Taking care of α has been achieved through actions a_1 , b_1), ...

Arg. 2: Company X has done β ..., and doing β is a characteristic of operating business responsibly.

Arg. 2 = Substandpoint 2: Doing β has been achieved through actions a_2 , b_2),

...

... etc.

In the case of a CSR report, it is not possible to see whether the difference of opinion is resolved. It is not possible to ascertain if all anticipated and addressed antagonists have accepted the protagonist's (the company's) viewpoint on the basis of the arguments advanced, and abandoned their doubt or criticism. By releasing the report publicly, it is nevertheless obvious that the company reasserts the implicit standpoint that they are acting responsibly.

A more extended CSR report, such as Arcelor Mittal's, may be the expression of the preoccupation of the company to cover as many as possible of their activities which might have a negative impact upon nature and society. An expedited CSR report may show either lack of experience in dealing with CSR reporting – which can be the consequence of shortcomings in reporting at national level or simply at company level – or little concern on the company's side for expressed, assumed or anticipated criticisms, when by its nature the business activity is well received by stakeholders (producing bio food, providing financial services are business sectors in which no or less damage to nature or society is the case than in producing cigarettes).

Since there are institutional differences in the types of business activity, the starting points of a difference of opinion are also different: bio food is regarded as healthy, while cigarette use may be dangerous. In this way, institutional preconditions for the unfolding of the macro-act of argumentation *producing a CSR report* are also different. This is in line with van Eemeren's point: "More often than not argumentative discourse that is reasonable from a critical perspective will also be effective, but there are also cases in which this is not so." (2013a: 146)

For instance, a bio food company's standpoint that they are acting responsibly may be generally accepted, while that of cigarette producers may be very generally doubted, criticized, and strongly contested or attacked by a wide range of stakeholders. This is why the *illocution argumentation* (van Eemeren 2013a: 144) will comply with different criteria of acceptability in the two cases mentioned above, since the *perlocution convincing* (*idem*) is taken for guaranteed in the first case, and very little relied upon and expected in the second case. It follows that the

corresponding CSR reporting discourse may be very differently devised, organized, and configured in order to meet criteria of acceptability from a reasonableness perspective. If, in the first case, the aim of maintaining reasonableness is somewhat taken for granted, it is not so much in the second case. In the first case less effort is supposed to be devoted to effectiveness, or the balance is easier to maintain between reasonableness and effectiveness. In the latter case, achieving effectiveness is likely the consequence of choosing other reasonableness criteria than in the former in order to maintain the balance. For instance, cigarette companies could mention or insist on using their profit for charitable causes, by building up an argument acceptable to stakeholders. These are contextual elements that complement the institutional preconditions as set by the GRI standards. They limit in some measure the extent to which the CSR report may comply with these standards, and this makes more important the search for effectiveness.

3.1 Topical choices in CSR reporting

Topical choices consist in selecting among the available argumentative moves in a specific stage of the critical discussion those which are more adapted to win the discussion. (van Eemeren 2010: 93–108)

A CSR report may be considered an extended, complex macro-act of argumentation, although there is no immediate response on the side of the antagonist. The sections of the report dealing with various issues¹⁰ are meant to answer systematically possible criticisms of stakeholders which can be reconstructed, for instance, as:

The company X uses the resources of a particular country to its own benefit.
The employees are exploited.

In some cases, such criticisms may have been expressed publicly in the media previously to the elaboration of the report. Or, in other cases, some criticisms may be anticipated, for instance, when a company uses the natural resources of another country, whose economy is underdeveloped and whose inhabitants are poor.

The GRI standards specify particular issues to be addressed in order for companies to respond to such criticisms. In this way, the structure of the report is regulated and specific argumentative moves are expected to be carried on, such as arguments from evidence, providing instance of good practices. This amounts for the company to perform argumentative moves explicitly, to select among previous

10. Sustainable development, preoccupations of the company for the well-being of the employees and of their families, the company's contribution to eradication of poverty and unsustainable use of natural resources, etc.

criticisms, and to show that particular accusations are not grounded. Providing information under the various sections of a CSR report helps the company ground on a solid basis the standpoint that they are doing business responsibly.

Literature on CSR points to the fact that the set of activities included in disclosure and accountability reporting pertain to the companies' strategic choices.¹¹ This can be represented as the pursuit of reasonableness in defending the standpoint. But CSR reporting is seen not only as a tool for disclosure and accountability. It has been criticized, for instance, for attempting at turning this disclosure objective into a possibility for establishing and maintaining public relations. These two approaches were called substantive and symbolic, respectively. Enhanced disclosure quality reveals a substantive approach to CSR reporting, while attempts at constructing an image of commitment designed to positively influence the composite audience's perceptions boils down to a symbolic approach (Michelon et al. 2015).

This has to do with the rhetorical counterpart of argumentative moves in the CSR report, which may lead to derailments from sound strategic maneuvering. It may happen, for instance, that a company performs a commissive speech act, evoking future preoccupations for safety, while it avoids descriptive speech acts (assertive) dealing with past casualties in the workforce. Such an argumentative move allows the company to appear ethical, and the move may be effective, but since it does not also conform to reasonableness criteria, it derails from strategic maneuvering.

In both cases, that of the substantive and that of the symbolic approaches to CSR reporting, the company seeks for legitimization, yet it has been shown that practicing the latter type of CSR disclosure may harm the firm's reputation. This distinction may be linked to the strategic maneuvering carried on, as achieved soundly in the case of substantive approaches to CSR reporting, and derailed in the case of symbolic approaches to it.

3.2 Adaptation to audience demands and expectations in CSR reporting

Adaptation of argumentative moves to audience demand is dependent on the context and on the type of audience, especially if it is composite.

When the substantive approach to CSR reporting is adopted, a company is supposed to provide, taking into account its audience, all the positive and negative impacts of its business operations, exposing itself to further criticisms. It is also supposed to carry on self criticism on the lack of compliance with moral and ethical commitments. When the symbolic approach is adopted, particular issues are supposed to be avoided and particular stakeholders to be unaccounted for,

11. Among these, supply chain management, industry proposals, organizational approaches, socio-political strands (Michelon et al. 2015).

especially when business operation does not comply with ethical standards in those particular respects.

Consequently, there will be differences from the onset between the ways in which companies practice CSR reporting, which pertain to the importance of the macro-context in the analysis of their respective argumentative practices: a dairy business appears from the onset more responsible to the large majority of stakeholders than a cigarette business. In the two cases, there will be composite audiences. Audience expectations are different, as is their attitude, biased in both situations by considerations of morality. It may be considered that the starting points agreed upon are very much different in the two cases: with every new issue dealt with in CSR reporting, a fully agreed upon starting point can be reconstructed as, respectively, *Company Z is producing a useful product z*, and *Company Y is producing a harmful product y*. In both cases this can be represented as an implicit starting point, but in the latter case it tends to stay unexpressed in CSR reporting.

The importance of this distinction for the analytical overview is that such a starting point should not be taken into account, since the argumentation in each respective CSR report is not meant to defend the usefulness of product *z* (unnecessary defense) or to respond to criticisms about the harmfulness of the product *y* (which might be necessary, but unethical). Argumentation should defend the standpoint that in producing the useful product *z* or the harmful product *y* the company complies with ethical commitments towards their particular stakeholders. This is why, in the former case, company *Z* is prone to insist on the issues it adopts in reporting, while, in the latter case, company *Y* is prone to insist on the stakeholders. Nevertheless, in each respective case, strategic maneuvering is expected to also take into account that product *z* may put to danger particular moral and ethical commitments (such as the interests of private dairy producers), and that operating business with product *y* is not against legislation, observing regulations in use and contemporary safety measures.

3.3 Presentational choices, devices, or techniques in CSR reporting

Presentational choices are the third aspect of strategic maneuvering, working together with adaptation to audience demand and topical potential. The interaction between the three aspects, in the context of CSR reporting, has several features:

1. topical choices are quite limited, since a CSR report aims to conform to GRI standards as much as possible;
2. some elements of the GRI standards are mandatory for an accurate presentation of the CSR report, and some are only recommendations, so companies have a relative autonomy in deciding about the topical elements to use in the report;

3. from one year to the next it is expected that a business shows progress, so a different choice of topics may be the case; if compliance with particular moral norms of business operation is critical, then the topics may remain unchanged; or, actions previously pointed to should be again pointed to in a different way, so that the company should not be exposed to an accusation of not improving their approach to social responsibility;
4. once a report of good quality has been issued, it may be expected that the company will replicate its structure, the types of disclosures and of arguments; this has to do with topical potential (pouring new data into the old form), but also with refining particular aspects so that they respond better to audience expectations and are presented in a slightly different way, so as not to completely “plagiarize” in point of form (one of) the previous report(s);
5. the symbolic practice of CSR reporting mentioned is prone to yield disclosures in which “empty” sentences are used (Michelon et al. 2015); on the one hand, this could be the result of using material elements to support the claim of responsible business operation, but this can as well indicate that presentational choices are not effectively selected so as to make the argumentation more readily acceptable.

4. Strategically maneuvering with presentational choices in CSR reporting

4.1 Reasonableness and effectiveness in the confrontation stage of the critical discussion

In the confrontation stage, “the dialectical objective of the parties is to achieve clarity about the specific issues that are at stake in the difference of opinion and about the positions that each of the parties assumes in the difference of opinion.” At the same time, in the pursuit of effectiveness, each party aims “to direct the confrontation in the way that is the most beneficial from its own perspective.” (van Eemeren 2010: 43) The particular preconditions of the communicative activity CSR report set the framework for the critical discussion to take place.

This has to do with the externalization of the difference of opinion, so that it becomes clear what the difference of opinion is about. GRI standards list exhaustively a series of fields in which a business is expected to show responsibility, mainly through governance and leadership, nature preservation concern, contribution to social actions, transparency, etc. The CSR report of company X is about dealing with a virtual difference of opinion with respect to the proposition

- (1) Company X operates business responsibly

which the company accepts to defend, by the very elaboration of the CSR report. The externalization of the difference of opinion is in this case superfluous, since in the given macro-context, the CSR report is precisely issued to defend a positive standpoint with respect to (1), and this is the case for all such reports. For the grounds above mentioned, in practice it is probably never the case of an *ad litteram* externalization of such a standpoint in the case of this communicative activity type. The difference of opinion remains implicit. The main standpoint of a CSR report is evaluative, the institutional point of a CSR report being that the company self assesses its performance and communicates publicly / discloses the result of this assessment.

But with the evolution of CSR reporting, we witness a search for effectiveness in this respect. This is manifest through two distinct presentational choices:

1. choice among several possible *denominations of the report*: *global responsibility report*, *(corporate) social responsibility report*, *sustainability report*, *citizenship report*, *global impact report*, compared to the more neutral denomination *annual report*;¹² the specific denomination appears to be determined by the content of the report, which is in turn determined by the specific bias that the company intends to give to the disclosure of its activity; this choice orients the audience and the virtual antagonist in understanding that the implicit general standpoint (1) is to be read as corresponding to one of the following, according to the denomination of the report type:
 - (1)₁ Company X operates business responsibly everywhere in the world.
 - (1)₂ Company X operates business responsibly with respect to society.
 - (1)₃ Company X operates business responsibly with respect to nature.
 - (1)₄ Company X operates business responsibly with respect to citizens.
 - (1)₅ Company X operates business responsibly with impact all over the world areas.
2. choice or “invention” of *the report title*, by either using one of the promotion slogans of the company or by creating a new slogan-like formula to introduce the CSR report;¹³ in both cases particular lexico-semantic structures are selected which appear to be more rhetorically effective in point of synthesizing the main preoccupations of the business (topical choice), and appealing to the

12. Such types of reports are different from *annual reports* or *FY (fiscal year) reports*. The latter usually address only a specific group of stakeholders, namely the shareholders or the stockholders, include detailed financial information and comply with other standards than the GRI ones.

13. Annual and FY reports may have such a title too, but this is not the rule; the 2012 annual reports of General Electric and of Berkshire Hathaway do not have a title, while other annual reports may have one.

audience (audience demand); the diversity of approaches used in providing the report with a title may be noticed in the examples below:

- 2012 GE Annual Report (no title), 2012 GM Annual Report (no title)
- 2012 Intel Corporate Responsibility Report (no title)
- 2012 Chevron Corporate Responsibility Report: [*Human Energy*]
- 2012 ExxonMobil Corporate Citizenship Report: [*Taking on the world's toughest energy challenges*]
- 2012 ConocoPhillips Annual Report: [...]
- 2012 Bombardier CSR Report Summary: *Shaping the Future of Mobility, Responsibly*
- 2012 Hershey's CSR Summary: *Listen. Learn. Act*
- 2012 GE Citizenship Summary: *Sustainable Growth. People. Planet. Economy*
- 2012/2013 Nike, Inc. FY: Sustainable Business Performance Summary
- 2013 British American Tobacco Sustainability Summary: *Value shared. A tobacco company for the 21st century*
- 2013 Novelis Sustainability Report: *Sustainability Through Disruptive Innovation*
- 2013 Arcelor Mittal Corporate Responsibility Report: *Steel: stakeholder value at every stage*
- 2014 Arcelor Mittal Sustainability Report: *Steel: the sustainability challenge*
- 2016 IBM Annual Report: You, *with* IBM

The examples above are not all illustrative of what is to be shown in the analysis, but they give a very schematic overview of the company's approach to introduce its reports.

Choosing no title at all is an option, but using a title entertains the idea of a story to come, a narrative to be read. With respect to this, the (more or less) conventional introduction to a CSR report comes in the form of a *CEO's Letter* meant to establish communion with the reader / the stakeholders. One of these letters says:

- (2) In this report you will read about You'll find *stories* and examples that You'll read about how You'll read about You'll read about (John G. Stumpf, Wells Fargo and Company CSR Report 2011, p. 4; my italics, A.G.)¹⁴

14. At the time of issue of the report, John G. Stumpf is Chairman, President and Chief Executive Officer of the company. The text has a title of its own ("Our commitment to corporate citizenship"), but does not mention it is a CEO's Letter. Since this is the conventional way in which these texts are called in CSR research, it is referred to in the analysis as the 'CEO's Letter'.

This excerpt points to the fact that the CSR report is to be *read*, as editorials or novels are, and that it includes *stories*.

The title of a story is meant not only to give the reader an idea about what the story is about, but also to incite. While *Steel: the sustainability challenge*, does not say too much about the company's approach to sustainability, *Steel: stakeholder value at every stage* presents the stakeholder as central to the preoccupations of the company, also pointing to the respect of stakeholders values. Both titles reformulate the standpoint, by making it more specific, and by including in it the keyword *steel*, to recall the company's main domain of activity.

In the examples above, the structures in square brackets are part of the company's logo. In the phrase *human energy*, overspecification¹⁵ of the keyword *energy* is performed, which refers to the main product and service the company provides, is determined by the adjective *human*; the phrase *human energy* may be interpreted in ordinary contexts, with *energy* as a metaphor, to mean "the energy human beings have and use, as biological organisms"; the macro-context in which this phrase is attached to the energy producing company name, and logo, allows the interpretation of a secondary meaning, "(the) energy (we produce is) for humans". This determination may be considered rhetorical because it points to the audience, all of whom are humans. The phrase may be eliciting the reconstruction of a "co-standpoint" *We are operating a business for humans responsibly*, in which every member of the audience finds oneself represented. By co-standpoint, I mean that the standpoint can be reconstructed with a specification, or by means of a clearer formula, which does not make the difference of opinion multiple, but only guides the audience to seize the standpoint more clearly. Moreover, the adjective *human* has, in this context and in this determination, a positive emotional load, which is expected to have an impact over the audience. It is to be presumed that whichever activity having humans as beneficiaries is ethical, first of all, towards them.

15. A determination or specification which is not necessarily needed by the means of an adjectival modifier. In semantics, syntax, and pragmatics studies, the term *overspecification* is defined as the determination of a syntactic group by more than is needed to seize its (contextual) meaning, as in *Give me the blue glass on the table*, when there is only one glass, the blue one, on the table. There may also be degrees or levels of overspecification, like in *my beloved mother*. It is to be expected that the noun *mother* is to be interpreted, under no determination, as having the inner semantic feature "beloved" assigned by connotation – all humans are expected to love their mother. So using such a determination is superfluous. Pragmatically, the overspecification ascribes to the phrase either an extremely affectionate or polite interpretation, to be valued pragmatically in particular speech acts and contexts, or an ironical reading, when, for instance, our mothers' affectionate concerns prevent or slow us in taking particular decisions. The ironical meaning can be more salient in a phrase like *my beloved mother-in-law*.

In the case of the 2012 Conoco Phillips Annual Report, instead of a title the cover features a set of more than 20 symbolic keywords, serving as clues for the reconstruction of arguments (*capability, financial discipline, education, etc.*).

A similar analysis may be carried on for *Taking on the world's toughest energy challenges*, in which the term *challenge* is used rhetorically, also evoking the ability of the company to overcome difficulties, being overspecified by the modifier *toughest*, meant to reinforce the semantic potential of *challenge*. Since these phrases become the slogans of the company, they need not be represented as titles, but their presence in the logo has an impact over the interpretation of the CSR report standpoint.

Bombardier's report proposes a title which has the form and the design of a slogan, *Shaping the Future of Mobility, Responsibly*. In this case, the adverb *responsibly* makes explicit part of the standpoint, by evoking the stereotypical implicit standpoint of such a report *We do business responsibly*. The noun *mobility* is used rhetorically, to point to the consequence of the company's activity (their products make people mobile); in this context, it is also loaded with positive potential. The use of the neuter term *transportation*, which could be ascribed negative connotations (pollution, resource waste, etc.) is thus avoided. Moreover, the company thus asserts not simply providing people with more mobility, but being concerned with the future (the evolution, the progress, the development) of human mobility. And the verb *shape* is meant to evoke, again, the force of the company to bring about (positive) changes to the field it operates in.

Moving on to the distribution of roles in the critical discussion, this is more often than not implicit. In this case, the company producing the CSR report takes up the role of protagonist. The CSR report is being issued by a company supposed to account through it (and in it) for its commitment to doing business in a responsible way. Given the preconditions of this communicative activity type and the very specific macro-context in which this discourse is produced, the role of protagonist is made explicit by the "signature" on the first cover of the report: company name and, usually, its logo. Along with the mention about the type of report on the cover, the company takes up the responsibility of producing a discourse in defense of the standpoint at the basis of the report. The rhetorical counterpart of this reasonable format legitimized by tradition is the reinforcement of the protagonist position by the CEO's letter prefacing or opening many CSR reports. This corresponds to a macro-speech act of commitment, conventionally giving more legitimacy to the content of the report, and re-asserting implicitly the protagonist status. In the 2011 Wells Fargo and Company CSR report the CEO's letter is backed by another letter, signed by the Executive Vice President representing the Social Responsibility Group of the company.

The virtual antagonist, who is ascribed doubts or criticisms, cannot be directly taken into account in the case of CSR reports. As mentioned, it is represented by the very eclectic group of stakeholders, including media representatives, who play an important role in issuing criticisms about the activity of a company and disseminating them to a large audience, who may take them for granted and become as well virtual antagonists. But there are many ways in which the protagonist anticipates both the doubts or criticisms and the possible antagonists. An effective way in achieving strategic maneuvering is to explicitly mention them throughout the report, by choosing to:

- a. issue a *citizenship* report subtype, in which this term is mentioned by evoking *citizens*, which points explicitly to the audience;
- b. refer to the very large category of *stakeholders*, as it may be the case in report titles (*Steel: stakeholder value at every stage*, Arcelor Mittal, 2013) or in the letters introducing a report, either by means of the opening formula of the CEO's letter (*Dear stakeholders*, Arcelor Mittal, 2013) or by a more distant mention, as is the case below, in which possible antagonists are anticipated, and their (past, present and future) expectations pointed to generally:
 - (3) As Wells Fargo's international presence grows, so do the *expectations of stakeholders* across the globe. (Jon R. Campbell, Executive Vice President, Wells Fargo and Company CSR Report 2011, p. 5; my italics, A.G.)
- c. point explicitly to particular groups of stakeholders, especially those at risk, who may be antagonists; by pointing to them explicitly, implicit reference is made to their communities, as well as to the media concerned with them and capable of criticism (disclosure on accidents is communicated in press releases, news, and media debates):
 - (4) We also work hard to promote a safety culture among our *contractors*, recognising that their safety is a priority and that accidents among *contractors* have been disproportionately high. In 2013 they suffered 13 of our 23 fatalities. (Arcelor Mittal Corporate Responsibility Report 2013, p. 13; my italics, A.G.)

These examples show that the dialectical objectives aimed at by the protagonist during the confrontation stage, namely achieving clarity about the specific issues at stake in the difference of opinion and taking up the role about the positions assumed by the parties, is, at least partially, not difficult to achieve, especially due to the preconditions and conventional elements characterizing CSR reporting as a communicative activity type.

The conventionalization and institutionalization of this practice bring with them conventional procedures of making the standpoint clear by the use of titles

with specific design. They also show that the position of antagonist cannot be clearly ascribed, although the characteristics of the communicative activity type allow to identify virtual antagonists. From the rhetorical perspective, effectiveness is sought for by the protagonist by making sure that the standpoint is expressed or reformulated in the most advantageous ways, by the use of keywords pointing to the domain and the object of activity of the company, by lexico-semantic structures with emotional potential, by associating to keywords double or figurative meanings of words. Since the antagonist is not present directly in the exchange, the protagonist takes up the responsibility to address the former more or less straightforwardly, so as to enhance the idea that a specific antagonist, with specific doubts and criticisms is envisaged.

4.2 Reasonableness and effectiveness in the argumentation stage of the critical discussion

In the argumentation stage, the protagonist's dialectical aim is to advance argumentation and to respond to possible criticisms, while the rhetorical aim is to advance the strongest case (van Eemeren 2010: 44–45). Since the virtual antagonist has been more or less identified in the confrontation stage, and been ascribed some doubts and criticisms, the protagonist has to advance argumentation with respect to these. The strongest case is expected to be advanced by the protagonist by the most effective combination of arguments, using the most adequate structure of argumentation (simple, multiple, compound coordinatively or subordinatively (van Eemeren and Grootendorst 2004: 120–121), the most adapted answers to anticipated or virtual critical questions, and the most adequate argument schemes for the particular issues approached. In what follows, an overview is given of the general structure of argumentation in CSR reports, canonic argument schemes, and particular linguistic devices and techniques used in argumentation, as manifestations of the protagonist's strategic maneuvering with presentational choices.

4.2.1 *Argumentation structure*

The act of argumentation in a CSR report has a complex structure. It may be difficult to reduce it to a schematic representation. There is properly speaking a “constellation” of speech acts involved in the making up of this type of argumentation. For the purposes of this analysis, the argumentation in a CSR report can be basically represented as follows:

1. We (Company X) are operating business responsibly (Main Standpoint)
 - 1.1 We do / are / have A. [We invest in people.]

- (1.1') (If some entity does / is / has A, then it operates business responsibly
(with respect to issues connected with A.)
- 1.2 We do / are / have B. [We are innovating our product design.]
- (1.2') (If some entity does / is / has B, then it operates business responsibly
(with respect to the issues connected with B.)
- ... etc.

If each of the premises 1.1, 1.2 or any other possible premise of the same type defended the standpoint independently, the argumentation would be *multiple*. This is not the case in a CSR report. If the arguments provided constitute a defense of the standpoint “only in combination with one another” (van Eemeren and Grootendorst 2004: 121), the argumentation is coordinatively compound. This is a more effective choice, which appears to be an essential feature of CSR reports.

Given the preconditions (including tradition and regulatory standards) of CSR reporting, argumentation always appears as coordinatively compound on the level of the main standpoint. In claiming that it acts responsibly, a company carries on more effective argumentation by showing it complies responsibly with more than one standard. The company thus advances, under the form of argumentatively coordinated premises, concomitant observance of criteria, most of which are explicitly specified by GRI. The topical choices to be exploited in the range of arguments are connected to issues of nature preservation and care for society. This corresponds to audience expectations, too. Another topical choice is CSR reporting itself, which is expected to be conducted according to a set of regulations and recommendations. The CSR report points explicitly to this aspect.¹⁶

The interpretation of a phrase such as *investing in our people* would be too general, large, and vague with no explicitization and illustration. This is why, to maneuver strategically and make it into a stronger case, an argument of the type 1.1, 1.2, ... usually becomes a substandpoint in subsequent discourse. In search of effectiveness, the protagonist then defends the substandpoint by means of an “embedded” subargument, more specific, in search of effectiveness. In this case, the argumentation is subordinatively compound, and this is a characteristic of a CSR report.¹⁷

16. The main standpoint in a CSR report is accompanied by a secondary standpoint. A section of the report, placed at the beginning or at the end, is metadiscursive, arguing in favor of the secondary standpoint that the report itself is ethically drawn up and presented.

17. *Training and education*, for instance, is a topic-specific GRI standard (GRI 404, 11 pages). It makes reference to employee training, upgrading employee skills, transition and assistance programs, regular performance, and career development reviews. Specific disclosure criteria are mandatory, such as gender and employee category having benefited from training. Substandpoints related to each of these aspects are thus the rule.

The analysis allows to say that the argumentation structure in CSR reports:

- a. is, on the main level, coordinatively compound and subordinatively compound since this may articulate better reasonableness criteria and the search for effectiveness: coordinating arguments is more effective since the main standpoint is better supported by several arguments on the main level of argumentation, around issues mentioned in GRI standards, which responds to reasonableness exigencies; turning an argument into a standpoint allows, on inferior levels, to give it better support or to provide more arguments in the line of the main argument, by way of examples and factual evidence, which also corresponds to a strategic maneuver;
- b. may have the same design or become simple on inferior levels, when each argument becoming a standpoint is treated.

On the level of subordinative argumentation, arguments from example are often used, serving as illustrations of the topic approached. Evidence under the form of examples is judged to be effective, especially when an important amount of details about a product may be given:

- (5) The success of S-in-motion means that we are constantly working with vehicle manufacturers to integrate our solutions into their product design. For example, we worked in partnership with Honda to develop an integrated door 'ring' (or doorframe) concept using our laser-welding production techniques. The result combines substantial weight savings with a major advance in crash-resistance. Our integrated door ring was incorporated into Honda's new MDX SUV model in the spring of 2013.

(Arcelor Mittal 2013, p. 37)

Further research is envisaged about argumentation structure on the inferior levels of CSR reporting argumentation, in order to provide a better grasp of the strategic maneuvering carried on at those levels and show the interconnectedness of the main standpoint and bottom line arguments, argument structure, and argument schemes. A possible research direction is strategic maneuvering in CSR reporting with arguments based on a causal relation (pragmatic arguments) in order to justify for further responsible action and changes in business operation as basic to achieving progress.

4.2.2 *Linguistic devices in the argumentation stage*

Nominal sentences used as headings – The areas focused by the company with respect to business responsible operation represent the main lines of argumentation. With a view too effective argumentation, they are reduced to a minimum and specifically pointed to from the very beginning of the report, so as to be easily grasped

by the audience. In this way they are also convenient to identify in the analytical overview of argumentation. The 2013 Arcelor Mittal report concentrates on four aspects of responsible business operation, summarized as follows: *Investing in our people, Enriching our communities, Making steel more sustainable, Transparent governance*. The argumentation is to be reconstructed as a multiple argumentation:

1. We do business responsibly.
 - (1.1) We invest in our people.
 - (1.2) We enrich our communities.
 - (1.3) We make steel more sustainable.
 - (1.4) We govern transparently.

In order to make the arguments as strong as possible, the arguer appeals to a linguistic strategy of condensation: the premise is condensed in the form of a nominal clause, a clause without a predicate, but relying on the syntactical transformation of a verb. Among the rhetorical effects obtained the following can be identified:

1. The argument may become a heading anticipating and introducing a particular section of the report, to be developed later.
2. “Presence” is “created” (in the *New Rhetoric’s* meaning) by concentrating in a very small amount of text the essence of the company’s approach to CSR. Keywords play a specific role in this micro-context: *invest, people, enrich, community, sustainable, transparency, governance*. These indicate effectively key issues in the CSR report. Using them announces the approach to CSR to be developed further in the report, while stressing upon the key commitments of the company.

Use of words with positive emotional load – Another presentational technique characteristic of responsibility reporting appears to be valued effectively in the examples given above. The use of lexico-semantic structures endowed with positive emotional potential, and of linguistic devices potentially contributing to making the argumentation stronger. When such lexical items are used as keywords, they become strategic choices in maintaining the balance between dialectical and rhetorical efforts. For instance, the verbs *invest* and *enrich* have several semantic features that recommend them for rhetorical purposes:

1. they have positive emotional potential, since investments and enrichment are perceived positively by any member of the audience, especially when the beneficiary is a group of people among the stakeholders (see *infra*);
2. their meaning is relying on the semantic feature ‘money’, in this context money being directed to others (see *infra*);

3. they are used in connection with the phrases (*in*) *our people* and *our communities*, referring to the human beneficiaries of the company's commitments; the term *people* tends to be interpreted both as a metaphor and as a familiar way of pointing to *employees* non neutrally and affectionately; the term *community* is used more or less stereotypically in business reporting about social concerns, having the advantage of putting in the same basket all kinds of stakeholders, who may see themselves as belonging to a specific group of beneficiaries according to their specific interests in business operation (consumers, families, women, ethnic communities, employees, local organizations, etc.);
4. the meaning of the verb *enrich* may be balanced from the material and concrete to the moral contribution – *enriching communities* does not only mean that the company provides people with money by paying them for their work, but also contributes to their professional, personal, spiritual enrichment, offering them possibilities for developing their skills, career opportunities, participating in social programs, etc.; both readings are possible.

First person pronouns – The use of the pronoun *our* in the two phrases discussed increases the rhetorical potential of the argument, since an affectionate relationship is thus implicitly evoked. The comparison with the neutrally expressed phrases *investing in people* and *enriching communities* may serve to measure the effectiveness gain.

Repetition – Strength of argument is also sought for by means of repetition of the argument either as the same expression or in a modified form, by rephrasing it, but essentially recalling the same meaning. For the four arguments previously reconstructed, several instances of repetition are identified, which correspond to strategic repetitions of the premises. First, the arguments are introduced as topics of discussion in the following micro-context:

- (6) Our approach to corporate responsibility has a significant part to play in achieving our strategy. [Confrontation stage – Standpoint]
 We focus on four areas: investing in our people; making steel more sustainable; enriching our communities; and transparent steel governance, a principle that underpins the first three areas. [Opening stage – Establishing the material starting points of the discussion] (Arcelor Mittal 2013, p. 5)

Then, these areas are iterated as headlines in a short introduction and in the subsequent descriptive developments, as well as in the heading of the corresponding sections and fully detailed in them, as illustrated below for the phrase *investing in our people*:

(7) *Investing in our people* {repetition 1}

Our people are at the heart of Arcelor Mittal. ... We ... *invest in their development*, and prioritise providing them with a safe and healthy working environment. {repetition 2 with rephrasing and elaboration}

(Arcelor Mittal 2013, p. 5)

Investing in our people {repetition 3 – heading of report section}¹⁸ (p. 10)

Investing in our people {repetition 4 – summary of report section} (p. 10) (all italics in these examples are mine, A.G.)

Rephrase and reformulation – They are used by strategically elaborating the topic announced in the heading and touching upon sensible aspects to be later developed as subordinatively compound arguments. The following excerpt introduces the section on *Investing in our people*, giving an idea of how subtopics presentation and subarguments are to be dealt with:

- (8) We operate in an industry where workplace safety is vitally important, and this continues to be our number one priority. But being a responsible employer goes further than this. (Arcelor Mittal 2013: 10)

The paragraph starts by recalling one of the material starting points of the critical discussion, which is commonly agreed upon. The decision of making this starting point explicit is effective in that it brings to the fore the most important criticism that the protagonist could be confronted with: operating a business may result in accidents and fatalities. Then the paragraph continues by providing subsequent argumentation.

With regard to the summary available on the same page, this is a (semiotic) counterpart of the introductory paragraph¹⁹ and of the section itself. In the summary several issues are announced as to be developed later on.²⁰ These are to be reconstructed as arguments on the second level of argumentation. Reconstructed as part of a multiple argumentation, the approach to safety could be read as:

- (1.1) We invest in our people (by spending part of our profit).
 (1.1.1) We spend for safety.
 (1.1.1)' (If we spend for people's safety, then we invest in our people (and investing in people is a way of doing business responsibly).)

18. This report section extends over pages 10–25.

19. The following two examples are the continuation of the same paragraph in the report.

20. Safety, health, engaging employees, employees relations, diversity and inclusion, developing employees, building the future.

It should be noted however that the concern for people's safety is of primary importance in any business operation, so that other second-level arguments cannot act independently of this one. Argumentation on the second level appears to be coordinatively compound, and not multiple. If the protagonist can highlight this as much as possible, by constantly recalling the safety argument in the subsequent argument presentation, the subsequent moves of introducing other less important arguments are effective. If the argument achieves enough force to be read as *We invest primarily in safety measures because this is essential to people and the business itself*, more salience is given to the second level argument, which acquires force. If effectively supported, this argument can be easily turned into an explicit starting point for later argumentative objectives, as, for instance, responding to criticisms that other areas have been neglected (I only imagine a possibility: *Less / Nothing has been done for specific programs of professional development addressing women employees*).²¹

Commissive speech acts – The paragraph discussed above as Example (8) goes on by advancing other arguments to be tackled with later:

- (9) We want Arcelor Mittal to be a place where people can fulfil their potential, feel that their views are taken into account, and they are supported by a committed leadership team. (Arcelor Mittal 2013: 10)

The strategic maneuver manifested by presentational choice consists in using linguistic devices allowing projection or anticipation, and not actual achievement of such work conditions (*We want Arcelor Mittal to be...*). This utterance is to be interpreted as the performance of a commissive speech act, an act of commitment of the company with respect to the working environment. This engagement is meant to diminish the tension that might exist between the company's achievements with respect to issues pertaining to the explicitly expressed desiderata and the criticisms of the possibly unfulfilled employees. The latter are at anytime virtual antagonists with respect to working environment, and so can be other members of the audience. This part of the argumentation appears as a double manifestation of adaptation to audience demand:

- a. it leaves space for criticisms, by advancing an argument under the form of a commissive speech act, by asserting an existing commitment;
- b. it provides the audience with a positive image of an engaged and committed company willing to comply with employees' views, beliefs, wishes, expectations, and leadership representations.

21. In some respect, it may be considered that the first level argument *we invest in our people* is modified into something like *We are operating business responsibly because we spend part of the profit on ensuring safety measures as a number one priority*. This relates strongly to disclosure standard GRI 403–2 on *Occupational Health and Safety*.

Antithesis – Maneuvering from positive outcomes, at the beginning of the paragraph, to negative events in business operation, at its end, the protagonist supports the standpoint by using antithesis and providing however support to the standpoint *We invest in our people (even if they are no longer ours)*:

- (10) When *economic circumstances force us* to make changes and reductions to our workforce, we make every effort to do this in a sensitive manner and offer support to those affected. (Arcelor Mittal 2013: 10)

Possible criticism is thus anticipated in an explicit way, by linking it to occasional, accidental events inherent in the company's life, yet dependent on *economic circumstances*. The role of "agent" of changes and of reductions to the workforce is strategically avoided by the protagonist by presenting these as consequences of the "outer" environment of the business. The protagonist introduces the negative aspects of the employees' lives by antithesis to the positive ones, but does not present the company as their initiator. The use of the pronoun *we* in the accusative (*force us*) is also illustrative of this shift from the company's position of an agent (*we* in the nominative is used for reference to positive outcomes) to the position of an experiencer of the change, by association with the group of former employees having experienced the workforce reduction. The move is strategic in that a strong link is maintained by antithesis with the positive actions of the company mentioned at the beginning of the paragraph, and also because the company is revealed as a victim of the unfavorable circumstances, not as the agent of the change.

4.2.3 *Argument schemes*

In the example above, the premises presented in their concentrated form are used in *symptomatic argumentation*: "The argumentation is presented as if it is an expression, a phenomenon, a sign or some other kind of symptom of what is stated in the standpoint." (van Eemeren and Grootendorst 1992: 97) For instant, the sign of *investing in one's employees* ('our people') is presented as a typical quality of what is advanced in the standpoint, namely *doing business responsibly*.

The implicit premises are easy to identify by the audience not only because they correspond to criteria specified by the GRI, but also because they are part of the contemporary doxa belonging to business professionals, the media and the general audience. The first argument referred to above may be reconstructed as follows:

1. We do business responsibly.
 - (1.1) We invest in our people.

- (1.1)' (If a company invests in their own people (their employees), then it complies with an aspect of doing business responsibly.)²²

The use of a symptomatic argument on the main level of argumentation makes this stronger because the first critical question that could be asked, *Is investing in people an essential characteristic of operating business responsibly?*, is implicitly answered: the reconstructed premise is to be found in a similar form in GRI standards and CSR literature. The option for the specific lexical item *invest* and its use as a keyword are strategic with respect to both topical choice and audience demand.

Such symptomatic arguments in a CSR report may be also interpreted as relying on an argument from authority (cf. van Eemeren and Grootendorst 1992, Garssen 2001: 92), since the implicit premise may be also reconstructed as

- (1.1)' (If a company invests in their own people (their employees), then it complies with one of the GRI standards of doing business responsibly.)

This argument scheme answers the first critical question by using knowledge (familiarity with GRI standards) and beliefs (GRI standards acceptance) of the audience, which orients their expectations.

Another critical question in symptomatic argumentation could be *Is the quality or phenomenon mentioned in the premise the only one needed for what is mentioned in the standpoint to take place?* or, in this case, *Are there not other aspects characteristic of operating business responsibly?* This question is implicitly answered by advancing this argument in synthetic form, in line with three other arguments (argumentative issues) at the very beginning of the report (Corporate responsibility highlights, Arcelor Mittal 2013, second page of the cover), and by anticipating them globally in the CEO's Letter and in the second report section (Our strategy, p. 5), to be further developed and detailed by subordinative compound argumentation in the respective sections of the report.

There is one more possible critical question in the case of this symptomatic argumentation: *Is investing in people not also typical of something else?* This one appears as unanswered at the beginning of the report, and the audience's expectations are not (completely) met. This is a reason for which, like the other aspects, the aspect of *investing in employees* is going to be further dealt with in the report, in as an accurate and detailed manner as possible. For instance, this implicit critical question appears to be answered consistently and effectively when the report gives precise details (figures), like in the following excerpt:

22. This wording of the implicit premise is consistent with the preconditions of the CSR reporting communicative activity type, since there are more standards to comply with. It is also consistent with the representation of the CSR reporting argumentation structure, which has been reconstructed as coordinatively compound.

- (11) Yet despite all the efforts of our management, employees and contractors, we have still suffered fatalities at our sites: 23 individuals lost their lives in work-related accidents in 2013, *four* of them in our mining operations. This is deeply saddening and unacceptable. *The improvements we are making are clearly not enough.* (Arcelor Mittal 2013, p. 12; my italics, A.G.)

This excerpt addresses possibly existent or anticipated criticism on the issue of safety, by self criticism. It also answers the second critical question for the symptomatic argument, by showing implicitly that investing in safety measures is a way of investing in people, ultimately a consistent and essential aspect of doing business responsibly, and not characteristic of something else.

In the particular case previously discussed, the symptomatic argument scheme contributes to making the argument stronger in that less criticism can be anticipated when a positive phenomenon or sign is pointed to as a characteristic of something: profit is invested, and investment goes to people, who can use the outcomes for personal benefit. Strategic maneuvering is achieved when the symptomatic argument is dealt with so that the protagonist is discharged from the burden of proof by answering, usually implicitly, the critical questions in connection with this argumentative scheme. In the practice of CSR reporting, a company may be doing this by explicitly mentioning, for instance, the importance of safety regulations in business operation as a material starting point of the discussion, while such a statement can also work implicitly as an answer to a critical question for the symptomatic argument, and can be reconstructed as such. This is to say, for instance, that obeying safety regulations and doing their best to take and to comply with the necessary safety measures is essential for a company to operating business responsibly.

The same analysis, in general lines, applies to the other three areas pointed to in the report, and may be applied to the analysis of a large number of such reports.

5. Final remarks

In the CSR report communicative activity type, argumentation appears to be advanced in favor of the standpoint *Company X operates business responsibly*. Given the macro-context of this communicative activity type, partially regulated by tradition and GRI standards, acting as institutional preconditions, topical choices and audience expectations are context- and situation-dependent, and quite predictable for each particular case of CSR reporting.

The limitations of this study consist in the empirical selection of the examples proposed for discussion and in the analysis of strategic maneuvering with

presentational choices for only two stages of the critical discussion. They may also come from the particular interest of the analysis for linguistic devices as presentational techniques of strategic maneuvering.

The main purpose of the study was to show that, for the particular case of CSR reporting seen as a communicative activity type, presentational techniques are practically unlimited for strategic maneuvering, and less context-dependent than maneuvering with audience expectations and topical choices. With respect to this, vocabulary options, syntax, utterance form, language registers, rhetorical figures, speech act performance (directness or indirectness), implicitness, connotation, figurative use of words, multimodality can be exploited effectively in CSR reporting argumentation, by maintaining the necessary balance with standards of reasonableness. Or, at least, derailments from strategic maneuvering are made more difficult to grasp in this context, both for the ordinary arguer and for the analyst. This does not mean that they do not exist, but the aim of the present study was to show that institutional preconditions for a traditional and regulated communicative activity type make it less prone to such derailments.

It should be also noted that presentational techniques may easily expose strategic maneuvering to derailments. This is why particular argumentative moves may be represented, in particular contexts, as blunders or effective failures in reaching and achieving the argumentative goal. Lack of measure and insufficient competence in using language appropriate to a communicative situation may completely ruin argumentative intentions. This is why conception and elaboration of such reports for corporations is nowadays confined to specialists familiar both with communication and business approaches, and this is why the CSR reports of major companies appear to be excellent examples of strategic maneuvering.

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