



Title	Dialogism in Corporate Social Responsibility Communications: Conceptualising Verbal Interactions between Organisations and their Audiences
Authors(s)	Brennan, Niamh, Merkl-Davies, Doris M., Beelitz, Annika
Publication date	2013-07
Publication information	Brennan, Niamh, Doris M. Merkl-Davies, and Annika Beelitz. "Dialogism in Corporate Social Responsibility Communications: Conceptualising Verbal Interactions between Organisations and Their Audiences" 115, no. 4 (July, 2013).
Publisher	Springer
Item record/more information	http://hdl.handle.net/10197/4948
Publisher's statement	The final publication is available at www.springerlink.com
Publisher's version (DOI)	10.1007/s10551-013-1825-9

Downloaded 2023-06-04T08:12:29Z

The UCD community has made this article openly available. Please share how this access benefits you. Your story matters! (@ucd_oa)



© Some rights reserved. For more information

**Dialogism in Corporate Social Responsibility Communications:
Conceptualising Verbal Interaction between Organisations and their Audiences**

Niamh M. Brennan • Doris M. Merkl-Davies • Annika Beelitz

N.M. Brennan
Quinn School of Business, University College Dublin, Ireland
e-mail: Niamh.Brennan@ucd.ie

D.M. Merkl-Davies
Bangor Business School, Bangor University, UK
e-mail: abs213@bangor.ac.uk

A. Beelitz
Bangor Business School, Bangor University, UK
e-mail: A.Beelitz@bangor.ac.uk

Acknowledgements:

We gratefully acknowledge helpful comments on earlier drafts of the paper from participants at the following conferences/seminars: British Accounting & Finance Association 2012, Irish Accounting & Finance Association 2012, University College Dublin, University of Otago, University of Victoria, Wellington. We particularly thank the anonymous reviewers and the editors for their helpful suggestions.

Abstract

We conceptualise CSR communication as a process of reciprocal influence between organisations and their audiences. We use an illustrative case study in the form of a conflict between firms and a powerful stakeholder which is played out in a series of 20 press releases over a two-month period to develop a framework of analysis based on insights from linguistics. It focuses on three aspects of dialogism, namely (i) turn-taking (co-operating in a conversation by responding to the other party), (ii) inter-party moves (the nature and type of interaction action characterising a turn i.e., denial, apology, excuse), and (iii) intertextuality (the intensity and quality of verbal interaction between the parties). We address the question: What is the nature and type of verbal interactions between the parties? First we examine (a) whether the parties verbally interact and then (b) whether the parties listen to each other.

We find evidence of dialogism suggesting that CSR communication is an interactive process which has to be understood as a function of the power relations between a firm and a specific stakeholder. Also, we find evidence of intertextuality in the press releases by the six firms which engage in verbal interaction with the stakeholder. We interpret this as linguistic evidence of isomorphic processes relating to CSR practices resulting from the pressure exerted by a powerful stakeholder. The lack of response by ten firms that fail to issue press releases suggests a strategy of 'watch-and-wait' with respect to the outcome of the conflict.

Keywords: Dialogism, interaction, intertextuality, CSR communication.

“*Two voices is the minimum for life, the minimum for existence*” (Bhaktin, 1973, p. 213).

1. INTRODUCTION

CSR research is based on a variety of theoretical perspectives (see Garriga and Melé, 2004 and Melé, 2008 for an overview). We regard CSR as an organisational activity referring to “the firm’s consideration of, and response to, issues beyond the narrow economic, technical, and legal requirements of the firm” (Davis, 1973, p. 312). The paper is concerned with the verbal interaction between business organisations and their constituents in CSR communication. Interaction is most pronounced during periods of conflict or controversy. For this reason, we locate our paper in the crisis communication literature which focuses on CSR communication as a means of resolving conflicts between organisations and their stakeholders.

There are a number of theoretical perspectives in the CSR communication literature concerning corporate crises and crisis response strategies. The perspective implicitly adopted in this paper is based on legitimacy theory and on Benoit’s (1997) theory of image restoration. Corporate responses to a crisis are regarded as an attempt to restore the legitimacy or image of the organisation. Repairing legitimacy entails persuading audiences that the organisation is re-aligning its structures, procedures, or policies with social norms and rules (Elsbach, 2001). As image is concerned with audiences’ perceptions of an organisation and is “usually associated with a given action or event” (Gioia et al., 2000, p. 66), image restoration entails altering their perceptions of the organisation in crisis. Some studies adopt a rhetorical lens which entails viewing corporate responses to crisis situations as *apologia*, i.e., statements of self-defence (Ware and Linkugel, 1973; Dionisopoulos and Vibbert, 1988) and *kategoria*, i.e., statements of accusation (Hearit, 1994). Drawing on both rhetorical and impression management theories, Allen and Caillouet (1994) and Coombs (1995) develop classification schemes of strategies used by organisations in crisis situations.

CSR communication is traditionally viewed in line with a behaviourist model of communication originating in Shannon and Weaver’s (1949) work. This entails organisations (sender) transmitting information to their constituents (receiver). It goes hand in hand with a passive view of stakeholders who are regarded as being ‘managed’ by organisations. By contrast, we view CSR communication as an interactive and dialogic “process of reciprocal influence” (Ginzel et al., 2004, p. 225) between organisations and their audiences. This

emphasises the role of communication in the negotiation of meaning between organisations and stakeholders (Johansen and Neilsen, 2011). This dialogic concept of communication goes hand in hand with the assumptions that every text is embedded in a specific context and is synchronically and diachronically related to other texts (Titscher et al., 2000: 24). The concept of dialogism is used in this paper as a theoretical lens for examining the interactive and dynamic nature of organisational legitimation and image construction. In particular, the analysis throws light on corporate responses to stakeholder activism. This is valuable in understanding how corporations manage conflict with stakeholders, with a view to resolving a conflict in a mutually beneficial way.

The paper uses an illustrative case study to examine the verbal interactions between organisations and their stakeholders during a conflict over environmental performance. We develop an analytical framework based on the concept of dialogism which uses insights from linguistics. This is applied to examine a conflict between Greenpeace and 16 international sportswear/fashion firms over water pollution in China following Greenpeace's 'Dirty Laundry' reports in July and August 2011 alleging that 18 brands were using hazardous chemicals in their supply chains.

We address the following research question: What is the nature and type of verbal interactions between the parties? We first examine (a) whether the parties interact and then (b) whether the parties listen to each other. Our analysis is based on an exchange of 20 press releases between Greenpeace and six sportswear/fashion firms in order to capture the dynamic process of feedback and response between participants in CSR communications.

We find evidence of dialogism between Greenpeace and six sportswear/fashion firms. However, unexpectedly, we also find that the remaining ten organisations chose not to respond.

This paper makes five contributions to the literature. First, prior empirical archival research views CSR communication predominantly from the perspective of business organisations and focuses on the analysis of corporate narrative documents, including press releases and CSR reports (e.g., De Tienne and Lewis, 2005; Castelló and Lozano, 2011). There is little research on CSR communication which includes the perspective of organisational audiences. Prior studies tend to treat responses by audiences to organisational breaches of social norms and

rules as part of the organisational context which is described in order to shed light on corporate communication (e.g., Hooghiemstra, 2000). What is more, the CSR communication literature focuses on organisational responses to legitimacy threats in the form of accidents, incidents, environmental disasters, and scandals which violate the norms and rules of society, rather than those of specific stakeholder groups (e.g., Benoit and Czerwinski, 1997). Thus, we know little about CSR communication of stakeholders, such as NGOs, customers, or employees. By contrast, we develop an analytical framework which views CSR communication as a process of reciprocal influence which is applied to the analysis of press releases exchanged between organisations and a key stakeholder.

Second, the existing literature misinterprets and misunderstands the complex processes of interaction and negotiation between business and its stakeholders regarding CSR in that too much emphasis is placed on the ability of commercial organisations to dominate and control CSR due to their size and the resources at their disposal (Burchell and Cook, 2006; Fassin, 2009). By contrast, we view stakeholder management as involving engagement and dialogue, rather than the mechanistic process of ‘managing’ stakeholders. In the ‘Dirty Laundry’ case Greenpeace emerges as the more powerful party due to its ability to threaten firm image and reputation by influencing public opinion. These findings add to the literature on stakeholder activism and the exercise of power by a skilful key stakeholder (Cooper 2009; Lotila 2010; Tsoukas, 1999). Third, our findings contribute to the literature on social movements as institutional change agents (Creed et al., 2002). We find linguistic evidence of isomorphic processes relating to CSR practices in the form of intertextuality in the press releases of the six firms which engage in verbal interaction with Greenpeace. This is linked to our fourth contribution relating to the non-response of ten firms. There is an implicit assumption in the prior literature that communication with stakeholders is an effective strategy to counteract the negative publicity caused by corporate scandals or public controversies (Humphreys and Brown, 2008, O’Riordan and Fairbass, 2008, Lindblom, 2010). Our unexpected findings suggest that silence – at least for firms with low public visibility – may be a more effective strategy in conflicts between an industry sector and a stakeholder. Remaining silent keeps firms with low public visibility relatively safe from image and reputation threats, yet allows them to demonstrate norm congruency after a conflict by adopting the CSR practices negotiated between the NGO and their industry peers with high public visibility during the conflict. Finally, while Cooper (2009) and Johansen and Neilsen (2011) conceptualise corporate-stakeholder communication as a dialogue, we develop a framework of analysis

based on insights from linguistics which focuses on three aspects of dialogism, namely (i) turn-taking (co-operating in a conversation by responding to the other party), (ii) inter-party moves (e.g., denial, apology, excuse), and (iii) intertextuality (the intensity and quality of verbal interaction between the two parties).

2. VERBAL INTERACTION BETWEEN ORGANISATIONS AND THEIR AUDIENCES

Wood (1991) conceptualises CSR as consisting of three elements: (1) principles of social responsibility, (2) processes of social responsiveness, and (3) observable outcomes relating to business organisations' societal relationships. Principles of social responsibility are fundamental values which motivate organisational actions and behaviour. As organisations operate within society on which they depend for vital resources, they are bound by its norms and rules. This paper focuses on public responsibility directed at specific stakeholders affected by organisational operations. If an organisation fails to address the concerns of key stakeholders on whose support it depends, the organisation's survival is under threat. Corporate social responsiveness refers to organisations' responses to social pressures. Organisations may respond to expectations of the public at large or of specific stakeholders in particular. Finally, observable outcomes are concerned with the social impact (in the form of observable outcomes) of organisations' actions, programmes, and policies (Wood, 1991).

CSR communication constitutes "the process of communicating the social and environmental effects of organisations' actions within society and to society at large" (Gray et al., 1987, p. 76). CSR communication is particularly prevalent in times of crisis or controversy. A crisis or controversy entails a conflict between organisations and their audiences and may result from any of the three aspects of CSR outlined by Wood (1991), namely a violation of norms and values, a failure to meet audience expectations or to address their concerns, or a shortfall in social or environmental performance. CSR communications refer to the media used to communicate CSR information, such as press releases, CSR reports or annual reports. Organisations use CSR communications to articulate their values and beliefs (principles of social responsibility), to demonstrate that stakeholder expectations and demands have been met and concerns have been addressed (process of social responsiveness), and to report social and environmental performance (social outcomes). In turn, for stakeholders, CSR communications serve as a medium for articulating values and beliefs, as a means of voicing their expectations, demands and concerns, and as a feedback mechanism on organisational outcomes.

CSR communications are conceptualised as verbal interactions between organisations and their audiences with respect to CSR. This study focuses on the verbal interactions between organisations and one stakeholder during a controversy over environmental performance. Adopting a social constructivist view of human behaviour, we regard interaction as dependent on social actors' subjective assessment of the characteristics of social situations (Van Dijk, 2007). Controversies arise from a tension regarding the appropriate interpretation of organisational actions or performance between organisations and their audiences. Conflict resolution thus depends on both parties agreeing on an interpretation of the contested issue. This may entail negotiation processes consisting of a number of stages with each party providing a series of modified accounts until an agreement is reached (Ginzler et al., 2004). Driscoll and Crombie (2001), Lee and Kohler (2010) and Beelitz and Merkl-Davies (2012) are examples of studies of the use of language in inter-party conflicts.

A number of studies (e.g. Cooper, 2009; Deegan and Blomquist 2006; Lotila, 2010; Tsoukas, 1999) consider interactions arising from stakeholder activism. The focus of analysis is on the dynamics of interaction, including strategies adopted by the parties involved, power differentials between parties, and outcomes of the conflict. The studies find that stakeholder activism impacts both on CSR practices and on CSR reporting. By contrast, this paper develops an analytical framework for analysing the verbal interactions in CSR communications during a conflict between business organisations and an NGO. This requires a detailed text analysis of press releases issued by all parties. In this respect, it is similar to Joutsenvirta (2011) who examines the role of language in terms of discursive legitimation in a conflict between Greenpeace and a Finnish forestry company. She shows how the rational and moral discursive legitimation struggles, involving the use of linguistic patterns and verbal moves, serve to redefine CSR. However, this study differs in that it focuses on the intensity and quality of verbal interaction between the parties involved, rather than on the rhetorical strategies adopted.

3. DIALOGISM AND INTERTEXTUALITY

The challenge for archival CSR research is to develop a methodology which captures the verbal interactions between organisations and their audiences. Our framework of analysis is based on a systematic fine-grained analysis of text using insights from linguistics, particularly discourse analysis, critical discourse analysis, and conversation analysis. These linguistic

approaches are rooted in sociolinguistics, a branch of linguistics which studies language in its social context. Thus, the meaning of any text is both dependent on context and its relationship to other texts (intertextuality).

3.1 The concept of dialogism

The CSR literature is predominantly based on a normative view of dialogism which is critical of the one-sided nature of stakeholder engagement, i.e., monologic communication, as this places organisations “in control of the communication process” (Foster and Jonker, 2005, p. 51). For example, Kuhn and Deetz (2008, p. 186) argue for a transformation of organisational decision-making to “include more decisional voices representing diverse business and community values and generating explicit value contestation”. In a similar vein, Bebbington et al. (2007) advocate an engagement approach to social and environmental accounting based on dialogic processes of accountability between organisations and their stakeholders. Based on her analysis of the communication strategies adopted by McDonald’s and Unilever during conflicts with Greenpeace, Cooper (2009) draws the conclusion that a two-way dialogue between organisations and their stakeholders serves to foster corporate social responsibility and improve CSR outcomes in terms of creating more sustainable business practices. By contrast, we adopt a positive view of dialogism which originates in the work of Bakhtin (1973, 1981). Dialogism means that any given text is both oriented retrospectively to previous texts and prospectively to anticipated texts (Bakhtin, 1981). We examine three aspects of verbal interactions: (i) turn-taking (co-operating in a conversation by responding to the other party), (ii) inter-party moves (the nature and type of interaction characterising a turn, i.e., denial, apology, excuse), and (iii) intertextuality (the intensity and quality of verbal interaction between the parties).

3.1.1 Turn taking

A dialogue is a series of interconnected texts characterised by a sequence of ‘turns’ in a conversation. Each turn is a response to a preceding turn by the other party and an anticipation of the other party’s next turn, i.e., “in formulating their present turn, speakers show their understanding of the previous turn and reveal their expectations about the next turn to come” (Slembrouck, 2011, p. 163).

3.1.2 Inter-party moves

Turns are realised in the form of ‘moves’, i.e., speech acts or discursive strategies whose objective is to achieve a specific social purpose, such as complaining, threatening, or apologising. We adopt a social constructivist view of human behaviour which considers speech acts to be “performed on the basis of beliefs and purposes about subsequent speech acts of the hearer as the next speaker. In other words, both for speaker and hearer speech acts of a dialogue may each be planned or interpreted as a condition for the performance of speech acts in a next turn. And, similarly, each subsequent speech act will be planned and understood as a reaction to previous speech acts” (Van Dijk, 1984, p. 6). Thus, the speech act in the current turn is a function of the speaker’s/writer’s understanding or interpretation of the speech act in the prior turn and of their anticipation of the speech act in a turn yet to come.

In a conflict between business organisations and a stakeholder, inter-party moves depend on the nature of the relationship between the parties involved (i.e., their respective power, motivation, and political skill), the genre (i.e., press release, speech, CSR report), and the preferences of other key stakeholders and the media (Ashforth and Gibbs, 1990). Stakeholder power constitutes the ability to put pressure on organisations and manifests itself in the ability to reward or punish (Dunfee, 2008, p.356–357). Prior research on conflicts between business organisations and NGOs suggests that NGOs tend to be the winners in controversies. This is particularly the case if the NGO is powerful, highly motivated and politically skilful, such as Greenpeace or the World Wildlife Fund (Joutsenvirta, 2011); and if the views of the NGO are consistent with those of other powerful stakeholder groups, such as the media and the public. NGOs can be considered ‘stakeseekers’, rather than stakeholders, as their relationship with organisations is not characterised by interdependence, but by their desire to have an input into organisational decision-making in order to achieve social and environmental goals (Fassin, 2009, p. 511).

In a conflict played out in public by means of an exchange of press releases, communication is not only directed at the other party involved in the controversy, but also at consumer and media audiences. The function of the media is particularly important, due to its role as an information intermediary with the power to influence public opinion. The print media routinely uses press releases as the basis for news reporting (Jacobs, 1999). For NGOs, press releases thus function as a key mechanism of exerting pressure on business organisations through influencing public opinion (Fassin, 2009, p. 512). Stakeholders who have legitimate

urgent claims may use press releases as a medium for putting pressure on organisations by portraying them in a positive or in a negative light (Dunfee, 2008, p. 357). This, in turn, may influence the way organisations are perceived and evaluated by consumer and media audiences and thus impact on their image and reputation.

3.2 The concept of intertextuality

Intertextuality refers to the interconnection between texts. Every text either explicitly or implicitly draws on other texts. Explicit intertextuality involves explicitly invoking another text by means of attributing what is quoted, paraphrased, or summarised to its source. By contrast, implicit intertextuality involves implicitly incorporating another text without attributing what is quoted, paraphrased, or summarised to its source. Fairclough (2003) argues that interaction involves the negotiation of difference of meaning. Explicit intertextuality opens up differences of opinion by bringing other ‘voices’ into a text. By contrast, implicit intertextuality assumes the existence of common ground by excluding other voices from the text.

3.3 Research questions

This paper analyses the CSR communication process between sportswear/fashion firms and Greenpeace first for evidence of verbal interaction and then examines the nature and type of verbal interactions between the parties. Three research questions are addressed by reference to three aspects of verbal interactions (1) turn-taking, (2) inter-party moves and (3) intertextuality.

RQ1: Turn-taking: Do the parties interact? This is captured by turn-taking (or lack thereof) between Greenpeace and the sportswear/fashion firms in the form of 20 press releases.

RQ2: Inter-party moves: If a turn is taken, what kinds of inter-party moves do we observe? What is the nature and type of verbal interactions between the parties? For example, do sportswear/fashion firms agree/disagree with Greenpeace’s charges of wrongdoing?

RQ3: Intertextuality: What evidence is there that parties listen to each other? To address this question, press releases are analysed for evidence of intertextuality.

4. DATA AND METHODOLOGY

This study analyses a conflict between Greenpeace and firms in the sportswear/fashion industry over water pollution in China as a result of their suppliers’ textile manufacturing

processes. Greenpeace named-and-shamed 18 brands owned by 16 organisations (see Table 3). The conflict was played out in the form of 20 press releases issued by Greenpeace and six sportswear/fashion firms over a two-month period. Greenpeace's 'Detox' campaign can be conceptualised as a challenge over the sportswear/fashion firms' failure to meet expected environmental standards (Ashforth and Gibbs, 1990).

4.1 The 'Dirty Laundry' case

In July 2011, Greenpeace issued a press release concerning its first 'Dirty Laundry' report on wastewater discharge of hazardous chemicals by the sportswear/fashion industry, which was followed by a second report, 'Hung out to Dry', in August 2011. This led to 19 subsequent press releases (six by Greenpeace and 13 by six sportswear/fashion firms: adidas, H&M, G-Star RAW, LACOSTE, NIKE and PUMA). The six sportswear/fashion firms responded to Greenpeace's call "to champion a toxic-free future", and eventually committed to eliminate the discharge of hazardous chemicals in the manufacturing processes in their supply chain.

Key events in the campaign included (i) a protest outside the world's largest adidas store in Beijing and outside a NIKE store in Beijing, (ii) an online petition signed by thousands of people, (iii) a record-breaking striptease in front of adidas and Nike stores worldwide, (iv) a public reprimand to adidas at a European cup football match broadcast on TV worldwide, (v) activists stringing t-shirt shaped banners over the Marikina river in Manila, and (vi) a week-long campaign of attaching protest stickers to H&M shop windows. Greenpeace also extensively used social media networks to exert pressure on sportswear/fashion firms.

4.2 The data

Table 1 presents the 20 press releases in terms of chronology, issuing organisation, title, and length. Length is measured as total number of sentences/phrases and as total number of words including notes to editors (a particular feature of the Greenpeace press releases), footnotes, but excluding contact details.

Table 1: Press releases relating to Greenpeace ‘Dirty Laundry’ campaign

PR No.	Date	Day	PR issuer (No. press release)	Title (per the press release – Greenpeace inaccurately names some organisations)	No. sentences/phrases		No. words	
					Greenpeace	Firms	Greenpeace	Firms
1	11_07_13	0	Greenpeace (1)	Greenpeace challenges Adidas and Nike to champion a toxic-free future	37		746	
2	11_07_13	0	adidas (1)	adidas Group Response to Greenpeace Report ‘Dirty Laundry - Unravelling the corporate connections to toxic water pollution in China’		52		1,056
3	11_07_22	+9	adidas (2)	adidas Group Response to Greenpeace Report - Update July 22nd, 2011 adidas Group Response to Greenpeace’s Request “to eliminate all releases of hazardous chemicals” from across the supply chain and products		42		785
4	11_07_23	+10	Greenpeace (2)	World’s largest striptease challenges Adidas and Nike to Detox	21		663	
5	11_07_26	+13	PUMA (1)	PUMA is Committed to Eliminate Discharges of Hazardous Chemicals		13		336
6	11_07_26	+13	Greenpeace (3)	Puma overtakes competitors Adidas and Nike in race to drop toxic pollution	22		613	
7	11_08_17	+35	NIKE (1)	NIKE, Inc. Commitment on Zero Discharge of Hazardous Chemicals		26		700
8	11_08_18	+36	NIKE (2)	NIKE, Inc.’s Response to Greenpeace Report		120		2,335
9	11_08_18	+36	Greenpeace (4)	Nike Scores 1-0 Over Adidas with toxic pollution clean-up commitment	22		692	
10	11_08_23	+41	Greenpeace (5)	New clothing tests implicate global brands in release of hormone-disrupting chemicals	29		821	
11	11_08_23	+41	H&M (1)	Personal views of Helena Helmersson (Head of CSR)		23		410
12	11_08_23	+41	G-Star RAW	G-Star RAW committed to eliminate hazardous chemicals		20		444
13	11_08_23	+41	NIKE (3)	NIKE, Inc.’s Response of [sic] the Use of NPEs		9		214
14	11_08_26	+44	adidas (3)	adidas Group’s Commitment to Zero Discharge of hazardous chemicals		58		1,248
15	11_08_29	+47	LACOSTE (1)	Lacoste apparel – health environment comments		17		423
16	11_08_31	+49	Greenpeace (6)	'Impossible is nothing' as Adidas join Nike and Puma in cleaning up their supply chain	31		819	
17	11_09_13	+62	H&M (2)	Personal views of Helena Helmersson (Head of CSR)		9		172
18	11_09_19	+68	H&M (3)	H&M engages with Greenpeace		67		1,588
19	11_09_20	+69	Greenpeace (7)	H&M’s “Detox” commitment set to be this season’s hottest fashion trend	33		978	
20	11_09_23	+72	PUMA (2)	PUMA Progress Update Detox Campaign		14		362
Total					<u>195</u>	<u>470</u>	<u>5,332</u>	<u>10,073</u>
Average per press release					<u>27.9</u>	<u>36.2</u>	<u>761</u>	<u>775</u>

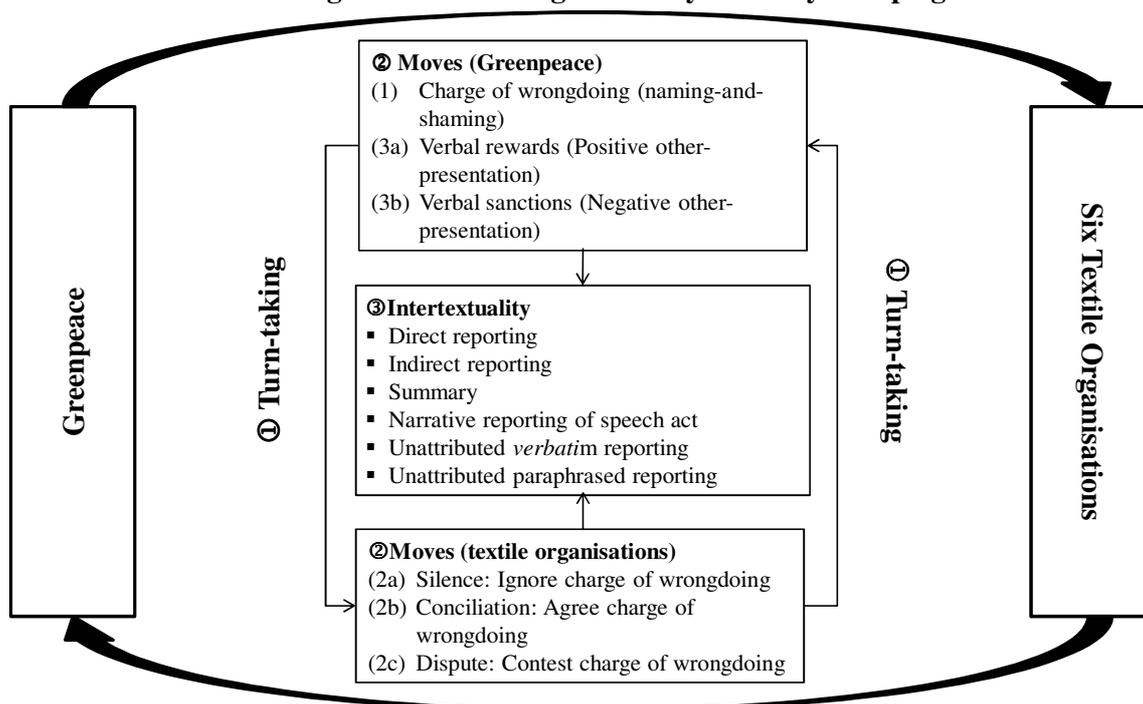
Key: PR = Press release (Website addresses for the 20 press releases are available from the authors on request).

Press releases are referred to by two numbers: according to (i) whether it is the first, second, third etc. press release of the organisation (e.g., Greenpeace’s first press release is referred to as ‘Greenpeace (1)’) and (ii) which one it is of the 20 press releases in the campaign (e.g., adidas’s first press release is referred to as ‘adidas (1), Press Release 2’).

4.3 Analysing verbal interactions – Operationalising dialogism and intertextuality

There is little research on inter-party interactions between stakeholders and organisations when they hold different views. For this reason, we use an abductive approach in developing our analytical framework and categories of text analysis. This involves an iterative process of going back and forth between the theoretical concepts of dialogism and intertextuality developed in the “Dialogism and Intertextuality” section earlier in the paper and the data. The analysis was preceded by a number of close readings of the 20 press releases to ensure a high level of familiarity and understanding. Following the close readings, we selected three forms of dialogism for analysis: (1) turn-taking, (2) inter-party moves, and (3) intertextuality. These capture the verbal interactions between Greenpeace and the sportswear/fashion firms. Our analytical framework is summarised in Figure 1.

Figure 1: Analytical framework for analysing dialogism between Greenpeace and six textile organisations during the ‘Dirty Laundry’ campaign



Key: (1), (2 a, b, c), (3 a, b) refer to the order of 2 Moves in the interaction between the two parties.
As Greenpeace took the first turn, it is shown to the left of the diagram

4.3.1 Operationalising turn-taking (RQ1)

We conceptualise the exchange of press releases between the sportswear/fashion firms and Greenpeace as a series of turns in a ‘conversation’ on water pollution. Thus, each turn in the

interaction between Greenpeace and the six sportswear/fashion firms is a response to a preceding turn by the other party, and in anticipation of the other party's next turn. Turn-taking is operationalised by reference to the sequence followed by the parties in issuing their press releases.

4.3.2 Operationalising inter-party moves (RQ2)

The sportswear/fashion firms employed one of three moves in response to Greenpeace's charge of wrongdoing (Turn 1): (1) silence (ignoring the charge of wrongdoing), (2) conciliation (adopting a conciliatory stance by agreeing with the charge of wrongdoing, possibly combined with apologies and promises to remedy the problem), or (3) dispute (adopting a defensive orientation by contesting the charge of wrongdoing, either by denying it or by excusing or justifying it). In Turn 3 Greenpeace responded by either rewarding (verbal rewards) or punishing (verbal sanctions) the sportswear/fashion firms. Greenpeace's choice of move depended on the nature of the prior turn, i.e., whether the sportswear/fashion firms agreed with or disputed the charge of wrongdoing. Verbal rewards/sanctions manifested themselves as positive/negative other-presentation (positive/negative presentation of sportswear/fashion firms). Prior research has shown that organisations use negative other-presentation during public controversies as a means of discrediting their stakeholder opponent (Driscoll and Crombie, 2001). However, this move is dependent on the power relationships between the parties involved in the conflict, the legitimacy and urgency of claims (Dunfee, 2008, p.356-357), and the public visibility of the organisation(s) involved in the conflict, both in terms of media attention and the presence of a consumer audience (Carter, 2006; Millington, 2008).

Instances of other-presentation are categorised as negative, positive or neutral. This requires subjective judgement taking the surrounding context of the sentence/phrase referring to the other party into account, together with the situational context. The authors conferred in cases which were difficult to resolve. Positive and negative other-presentation is evident in the use of nouns (e.g., forerunner, champion), verbs (e.g., emulate, disappoint), and adjectives (e.g., excellent, disappointing) to refer to the other party.

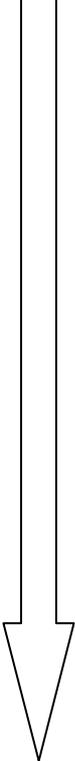
4.3.3 Operationalising intertextuality (RQ3)

We focus on intertextual references which are defined as instances when a press release by one party explicitly or implicitly refers to a press release by another party. Following an

abductive approach which involves oscillating between linguistic theories and concepts and data in retroductive ways, we select six categories of analysis which fall into two broad categories, namely explicit and implicit intertextual references. Explicit intertextual references include direct speech (e.g., “I’ll be a few minutes late”), reported speech (e.g., He said he would be a few minutes late), paraphrasing or summarising (e.g., He said he would be late), and narrative reporting of speech acts (e.g., He rang me). Narrative reporting of speech acts involves referring to the nature of the speech act (e.g., complaint, apology, excuse), but not to its content (Fairclough, 2003). It also includes mentioning a particular document or statement without referring to its content (Bazerman, 2004). Implicit intertextual references include *verbatim* statements and the use of phrases or keywords originating in another text, without mentioning the source (Bazerman, 2004).

Intertextuality captures the intensity and quality of verbal interaction between the two parties involved in the conflict in bringing the ‘voice’ of other participants into the text. Intertextual references can be ranked based on their level of dialogism (see Table 2). The ranking reflects the extent to which “the dialogical relations between the voice of the author and other voices ... are represented and responded to” (Fairclough, 2003, p. 214). Direct reporting is the most dialogical, as it constitutes a *verbatim* representation of what the other party has said. Implicit dialogical references are less dialogical than explicit intertextual references, as they fail to attribute statements to the speaker or writer of the original text, thus suppressing other voices (Fairclough, 2003, p. 41).

Table 2: Operationalising intertextuality

	Form of intertextuality	Indicator	Example from press releases (Text underlined below guided the classification decision)
<p><i>Most dialogical</i></p>  <p><i>Least dialogical</i></p>	<u>Explicit intertextuality</u>		
	1. Direct reporting	Quotation marks; Exact phrase; reference to source	Greenpeace has been challenging international sporting goods brands <u>“to eliminate all releases of hazardous chemicals”</u> (adidas (2), Press Release 3)
	2. Indirect reporting	Indirect speech; no quotation marks; change of tense; reference to source	<u>Adidas has promised to deliver</u> a detailed plan within the next seven weeks. (Greenpeace (6), Press Release 16)
	3. Summary	Rewording; reference to source	The latest Greenpeace report makes reference to <u>the presence of NonylphenolEtboxylate (NPE) in certain goods</u> sold worldwide by textile brands. (LACOSTE (1), Press Release 15)
	4. Narrative reporting of speech act	Reports the type of speech act (document /report/website) without the content	Adidas <u>published an initial statement</u> on August 26 th (Greenpeace (6), Press Release 16)
	<u>Implicit intertextuality</u>		
5. Unattributed <i>verbatim</i> reporting	Exact phrase; no quotation marks; no reference to source	PUMA recognises the urgent need for reducing and eliminating industrial releases of all <u>hazardous chemicals</u> (PUMA (1), Press Release 5)	
6. Unattributed paraphrased reporting	Paraphrasing; no reference to source	NIKE, Inc. Commitment on Zero <u>Discharge of Hazardous Chemicals</u> (NIKE (1), Press Release 7)	

5. RESULTS

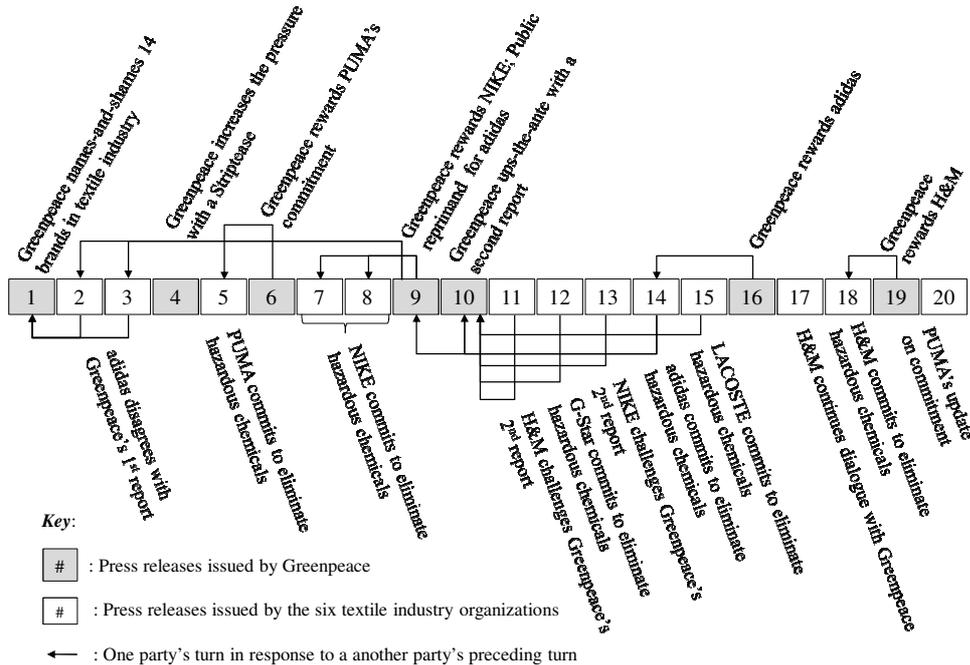
The results of analysing the 20 press releases for evidence of verbal interaction between the sportswear/fashion firms and Greenpeace in the form of (1) turn-taking, (2) inter-party moves, and (3) Intertextuality are reported in this section.

5.1 Do parties interact? Turn-taking (RQ1)

Greenpeace named-and-shamed 18 brands of 16 organisations (see Table 3). As shown in Figure 2 and Table 1, only six sportswear/fashion firms, owning seven brands, issue press releases in response to Greenpeace’s campaign. Thus, 11 of the 18 brands, and ten of the 16 organisations – the majority – did not ‘take a turn’, i.e., chose not to engage with Greenpeace. By remaining silent, they ignored Greenpeace’s charge of wrongdoing.

Figure 2 illustrates the exchange of press release documents between Greenpeace and the six sportswear/fashion firms. Chronology is important in assessing the responsiveness of the parties involved in the conflict. The first to commit (breaking rank with the rest of the industry) was PUMA on Day +13. Then, 23 days later (Day +36), NIKE followed suit. Eight days later (Day +44) adidas, possibly trying to catch up with NIKE, committed to Greenpeace’s demands. G-Star RAW committed on Day +41, LACOSTE on Day +47, and H&M finally conceded on Day +68, following an intensive protest sticker campaign.

Figure 2: Turn-taking – Chronology of turns



5.2 What are the interactions between the parties? Inter-party moves (RQ2)

Table 3 records the responses of the 16 organisations to Greenpeace’s charge of wrongdoing. Of the six organisations responding to Greenpeace in Turn 2, three contested Greenpeace’s charge of wrongdoing (dispute), while three conceded (conciliation). In subsequent turns, the

three disputing sportswear/fashion firms eventually conceded to Greenpeace's demands. The speed of response is also shown (see Table 1), as is the sequence of concession (see Figure 2). For example, G-Star RAW conceded immediately – on the day it was named-and-shamed in Greenpeace's second report (on Day +41), whereas H&M agreed to sign up to Greenpeace's campaign after having been named-and shamed in five press releases (on Day +68). Three organisations, described by Greenpeace as "sportswear leaders", were the subject of particularly intense focus and pressure. At the start of the campaign, adidas and NIKE were targeted not only in press releases, but also physically in the form of activism. This may be because they are respectively the world's second largest and largest sportswear brands. PUMA, which had not been singled out by Greenpeace, broke rank and became the first company to sign up to the campaign by committing to "zero discharges". NIKE followed suit 22 days later. At this stage, Greenpeace widened its target to another two brands: H&M and Abercrombie & Fitch (in Greenpeace's fifth press release, Press Release 10, announcing the findings of its second report). Following a week-long campaign of attaching protest stickers onto H&M shop windows worldwide, H&M conceded; Abercrombie & Fitch remained silent. H&M described its engagement with Greenpeace as a "constructive dialogue" (H&M (1), Press Release 11). However, in its press release H&M conveyed a different impression. H&M was the only firm choosing to issue two press releases in the personal capacity of its Head of CSR (H&M (1), Press Release 11 and H&M (2), Press Release 17).

Table 3: Inter-party moves: brands named-and-shamed by Greenpeace and their responses

Accusation of wrongdoing (Turn 1)		Organisation	Response (Turn 2)
Named in 1st Greenpeace press release (1st report)	Named in 5th Greenpeace press release (2nd report)		
1. 1. Abercrombie & Fitch	1. Abercrombie & Fitch	1. Abercrombie & Fitch	Silence
2. 2. adidas	2. adidas	2. adidas	1. Dialogue → ① Dispute - contest
3. 3. Bauer Hockey		3. Bauer	Silence
4. 4. Calvin Klein	3. Calvin Klein	Subsidiary, Phillips-Van Heusen	N/A
5. 5. Converse	4. Converse	Subsidiary, NIKE	N/A
6. 6. Cortefiel		4. Cortefiel	Silence
7.	5. G-Star RAW	5. G-Star RAW	2. Dialogue → ① Conciliation – agreement
8. 7. H&M	6. H&M	6. H&M	3. Dialogue → ② Dispute – contest
9.	7. Kappa	7. Kappa	Silence
10. 8. LACOSTE	8. LACOSTE	8. LACOSTE	4. Dialogue → ② Conciliation – agreement
11. 9. Li Ning	9. Li Ning	9. Li Ning	Silence
12. 10. Meters/bonwe		10. Meters/bonwe	Silence
13. 11. NIKE	10. NIKE	11. NIKE	5. Dialogue → ③ Dispute – contest
14. 12. Phillips-Van Heusen		12. Phillips-Van Heusen	Silence
15. 13. PUMA	11. PUMA	13. PUMA	6. Dialogue → ③ Conciliation – agreement
16.	12. Ralph Lauren	14. Ralph Lauren	Silence
17.	13. Uniqlo	15. Uniqlo	Silence
18. 14. Youngor	14. Youngor	16. Youngor	Silence

Key: N/A = Not applicable

Table 4 indicates the extent to which Greenpeace and the six sportswear/fashion firms used positive and negative other-presentation. Of Greenpeace's 195 sentences/phrases (see Table 1), 177 (91%) refer to the sportswear/fashion firms. Conversely, only 70 (14.9%) of the firms' 470 sentences/phrases (see Table 1) refer to Greenpeace. Greenpeace referred extensively to the sportswear/fashion firms in its efforts to pressurising them to adopting Greenpeace's recommendations. It targeted the two leading brands, adidas and NIKE. When they came on board, it then increased its focus on H&M. There is a clear trend of decreasing negative other-presentation and increasing positive other-presentation by Greenpeace during the course of its campaign. In its initial press releases Greenpeace's presents the six sportswear/fashion firms wholly negatively. As organisations started conceding to Greenpeace's demands, they were rewarded by being presented in an increasingly positive light. The six sportswear/fashion firms did not use positive or negative other-references to the same extent as Greenpeace. This suggests that they were aware of the legitimacy and urgency of Greenpeace's claim.

Table 4: Positive and negative other-presentation (presentation of other parties)					
PR No.	PR issuer (No. press release)	Presentation of six sportswear/fashion firms			
		Sentences/phrases referring to the other party			
Greenpeace press releases		<i>Negative</i>	<i>Neutral</i>	<i>Positive</i>	<i>Total</i>
		No.	No.	No.	No.
1	Greenpeace (1)	15	-	-	15
4	Greenpeace (2)	19	-	-	19
6	Greenpeace (3)	22	2	6	30
9	Greenpeace (4)	16	5	10	31
10	Greenpeace (5)	15	2	4	21
16	Greenpeace (6)	13	6	11	30
19	Greenpeace (7)	<u>10</u>	<u>6</u>	<u>15</u>	<u>31</u>
		<u>110</u>	<u>21</u>	<u>46</u>	<u>177</u>
Sportswear/fashion firms' press releases		Presentation of Greenpeace			
		<i>Negative</i>	<i>Neutral</i>	<i>Positive</i>	<i>Total</i>
		No.	No.	No.	No.
2	adidas (1)	9	9	-	18
3	adidas (2)	2	5	-	7
5	PUMA (1)	-	-	-	0
7	NIKE (1)	-	-	-	0
8	NIKE (2)	1	13	-	14
11	H&M (1)	1	2	-	3
12	G-Star RAW(1)	-	4	2	6
13	NIKE (3)	-	1	-	1
14	adidas (3)	4	1	-	5
15	LACOSTE (1)	2	1	1	4
17	H&M (2)	-	4	-	4
18	H&M (3)	1	6	-	7
20	PUMA (2)	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
		<u>20</u>	<u>47</u>	<u>3</u>	<u>70</u>

Key: PR = Press release

To summarise the findings in Table 3 and Table 4, we identify two distinct patterns of inter-party moves namely (1) charge of wrongdoing → dispute → negative other-presentation → conciliation → positive other-presentation; and (2) charge of wrongdoing → conciliation → positive other-reference. Findings suggest that CSR communication is an interactive process which has to be understood as a function of the power relations between organisations and their stakeholders. In the 'Dirty Laundry' case, Greenpeace emerges as the more powerful party in the conflict. Its power derives from its ability to threaten firm image and reputation by influencing public opinion.

5.3 What evidence is there that parties listen to each other? Intertextuality (RQ3)

Table 5 summarises the instances of intertextuality in the press releases by Greenpeace and the six sportswear/fashion firms. Intertextuality captures the interconnections between the

twenty press releases in the ‘Dirty Laundry’ case. In the case of Greenpeace, intertextuality entails references to earlier press releases by the six sportswear/fashion firms. In the case of the six sportswear/fashion firms, intertextuality entails references to earlier press releases by either Greenpeace or by an industry competitor. The press releases by sportswear/fashion firms show more evidence of intertextuality than those of Greenpeace. This is a characteristic of the nature of the interaction between the parties involved in the conflict. By initiating a campaign over wastewater discharges in the firms’ supply chain, the sportswear/fashion firms are forced into a reactive stance characterised by responses to the charge of wrongdoing and the demands to eliminate hazardous chemicals from the textile manufacturing process. This, in turn, results in high levels of intertextuality.

H&M’s third press release (Press Release 18) shows the highest level of intertextuality, followed by adidas’ third press release (Press Release 14). These two press releases show evidence of copying-and-pasting from press releases 5 (Puma (1)), 7 (Nike (1)), 8 (Nike (2)) and 14 (adidas (3)). PUMA’s commitment to Greenpeace’s campaign (Press Release 5 Puma (1)) seems to have set the benchmark for all subsequent conciliatory press releases by the sportswear/fashion firms, possibly because Greenpeace responded by portraying PUMA in a very positive light. This is particularly evident in the headlines of all subsequent conciliatory press releases which are based on PUMA’s headline (Press Release 5, Puma (1)), entitled “PUMA is Committed to Eliminate Discharges of Hazardous Chemicals.” Nike’s headline (Press Release 7, Nike 1) reads “NIKE, Inc. Commitment on Zero Discharge of Hazardous Chemicals.” G-Star RAW’s headline (Press Release 12) states “G-Star RAW committed to eliminate hazardous chemicals”. adidas’ headline (Press Release 14, adidas 3) reads “adidas Group’s Commitment to Zero Discharge of hazardous chemicals”. Copying key words and phrases from PUMA’s press release constitutes intertextuality without attribution and suggests that the sportswear/fashion firms were aware of each other’s press releases, although they did not use them to interact with one another. In the same vein, PUMA failed to acknowledge Greenpeace as the instigator of its commitment to the elimination of hazardous chemicals in its supply chain. Both instances of intertextuality fail to bring the other party’s ‘voice’ into the text. This reduces dialogism, as it fails to establish clear boundaries between the text that is reported and the text in which it is reported (Fairclough, 2003, p. 49). PUMA’s commitment to Greenpeace’s campaign signals a change in institutional CSR norms and rules. The use of *verbatim* statements from PUMA’s press release in subsequent press releases by NIKE and adidas (which, in turn, originate in Greenpeace’s ‘Dirty Laundry’

report and first press release) constitutes linguistic evidence of isomorphic processes relating to CSR practices with respect to water pollution in the supply chain of the sportswear/fashion industry. Our findings thus indicate how institutional change is verbally accomplished in CSR communications.

Table 5: Analysis of intertextuality (Number of instances)

PR No.	PR issuer (No. press release)	Explicit intertextuality				Implicit intertextuality		Total
		Direct reporting	Indirect reporting	Summary	Narrative report of speech act	Unattributed <i>verbatim</i> reporting	Unattributed paraphrased reporting	
1	Greenpeace (1)	-	-	-	-	-	-	-
4	Greenpeace (2)	-	-	-	-	-	-	-
6	Greenpeace (3)	1	-	4	1	-	1	7
9	Greenpeace (4)	3	-	8	1	1	-	13
10	Greenpeace (5)	3	-	-	2	-	-	5
16	Greenpeace (6)	-	-	1	6	4	-	11
19	Greenpeace (7)	<u>3</u>	-	<u>8</u>	<u>3</u>	<u>3</u>	<u>2</u>	<u>19</u>
	Total	<u>10</u>	-	<u>21</u>	<u>13</u>	<u>8</u>	<u>3</u>	<u>55</u>
2	adidas (1)	1	-	13	2	10	9	35
3	adidas (2)	3	-	-	-	26	5	34
5	PUMA (1)	-	-	-	-	6	2	8
7	NIKE (1)	-	-	-	-	25	9	34
8	NIKE (2)	-	-	1	-	23	6	30
11	H&M (1)	-	-	2	-	6	-	8
12	G-Star RAW (1)	-	-	-	-	15	6	21
13	NIKE (3)	-	-	1	-	1	1	3
14	adidas (3)	3	-	3	-	35	13	54
15	LACOSTE (1)	-	-	1	-	1	2	4
17	H&M (2)	-	-	-	-	8	1	9
18	H&M (3)	-	-	1	-	49	11	61
20	PUMA (2)	-	-	<u>1</u>	-	<u>10</u>	<u>2</u>	<u>13</u>
	Total	<u>7</u>	-	<u>23</u>	<u>2</u>	<u>215</u>	<u>67</u>	<u>314</u>

Key:PR = Press release;
 See Table 2 for explanations and illustrations of the terms ‘Direct reporting’, ‘Indirect reporting’, ‘Summary’, ‘Narrative reporting of speech act’, ‘Unattributed verbal reporting’, ‘Unattributed paraphrased reporting’.

6. IMPLICATIONS

This paper has developed an analytical framework of dialogism which is applied to the analysis of verbal interaction between Greenpeace and 16 sportswear/fashion firms during a conflict over environmental performance. The analysis focuses on three aspects of dialogism, namely (i) turn-taking (co-operating in a conversation by responding to the other party), (ii) inter-party moves (e.g., denial, apology, excuse), and (iii) intertextuality (the intensity and quality of verbal interaction between the two parties). Our findings emphasise the importance of conceptualising CSR communication as dialogic and interactive.

Only six of the 16 sportswear/fashion firms verbally interacted with Greenpeace (i.e., took a turn), ten firms chose to stay silent. Prior research assumes that communication with stakeholders is an effective strategy to restore legitimacy during conflicts or public controversies. However, the outcome of the 'Dirty Laundry' conflict seems to suggest that it may be more beneficial for organisations not to publicly engage with a powerful stakeholder. We are unaware that there were any repercussions for the ten organisations choosing not to respond to Greenpeace. Milliken and Wolfe Morrison (2003), who examine silence by internal organisational stakeholders, argue that its meaning is difficult to interpret, as it results from various underlying motives. In the 'Dirty Laundry' case, silence may signify a strategy of 'watch-and-wait' with respect to the outcome of the conflict as a means of safeguarding brand image. After the conflict has been resolved, silent firms may subsequently demonstrate norm congruency by adopting (re)negotiated CSR practices. However, this strategy may only work for firms with low public visibility. Greenpeace focuses its attention both in terms of press releases and social activism on a handful of firms with high public visibility in the sector which it refers to as "sportswear leaders". Their agreement to Greenpeace's demands subsequently paves the way to the institutionalisation of new CSR practices and reporting for the whole industry. Our findings thus contribute to the literature on the mechanisms of institutional change and on the role of NGOs as institutional change agents (Creed et al., 2002; Campbell, 2007; Schultz and Wehmeier, 2010).

This provides new insights into the process of institutionalisation of CSR practices resulting from legitimacy threats and from the monitoring and challenging of corporate behaviour by NGOs and social movements (Schultz and Wehmeier, 2010; Campbell, 2007).

Greenpeace achieved the firms' co-operation on the elimination of hazardous chemicals from their supply chain by taking advantage of the firms' public and media visibility which rendered them vulnerable to image and reputation threats. Resistance to Greenpeace's demands was punished by depicting them in a negative light, whereas conciliation was rewarded by portraying them favourably. However, due to their public nature, press releases are not only directed at the parties involved in the conflict, but at multiple audiences, including consumers of fashion and sports goods, governments and policy makers, the general public, and the media. This means that the decision to take a turn and the choice of moves are not only determined by the relationship between the parties involved in the conflict, but also by relations with other audiences, particularly the media. The media plays a powerful role as an information intermediary. Prior research has shown that organisations use 'preformulation' (e.g., headlines, lead paragraphs, quotations, and third-person self-references) in press releases to encourage journalists to copy and paste material into newspaper articles, thus attempting to influence public opinion (Sleurs and Jacobs, 2005). Analysing intertextuality between the press releases exchanged by parties involved in a CSR conflict and newspaper articles relating to the conflict may thus provide insights into the role and influence of the media in the outcome of such conflicts.

Stakeholder groups have specific relationships with organisations. For example, whereas NGOs seek influence, employees seek job security and satisfaction, and investors seek economic benefits or responsible investment (Johansen and Nielsen, 2011). Future research is needed to explore the impact of the power relations between an organisation and a specific stakeholder on the nature and type of verbal interaction between the two parties during conflicts. For this purpose, the analytical framework and categories of analysis developed in this paper can be applied in a variety of disciplines and contexts to gain insights into the characteristics of communication between organisations and consumers (marketing), employees (human resource management), suppliers (operations management), and investors (finance and accounting). For example, future research may examine the verbal interactions between organisations and consumer groups in conflicts over customer service or product quality, between organisations and unions involving pay disputes, or between organisations and investors during hostile and contested takeover bids. We expect each relationship to result in a different pattern of inter-party-moves.

Aspects of verbal interaction between organisations and their audiences were not examined in this study. A sister paper examines the use of rhetoric and argument adopted by Greenpeace and the six sportswear/fashion firms in the 'Dirty Laundry' conflict as a means of persuading the other side and the general public of the legitimacy and validity of a claim (Brennan and Merkl-Davies, 2013). What is more, this paper has analysed a single genre of communication between two parties – press releases. While press releases constitute interesting communication vehicles due to their function as news feeds for the media, it is clear from the outline of the campaign in the earlier “Data and Methodology” section that other communication conduits were used, most notably social media networks. Social media may constitute more potent means to influence audiences. The ‘Dirty Laundry’ case reveals the skilful use of social media by an NGO to mobilise support and exert pressure on organisations.

To conclude, CSR communication is a complex process of interaction and negotiation between organisations and their audiences. Due to its dynamic and interactive nature, CSR structures, processes, and policies are constantly being constructed and reconstructed between organisations and their audiences. Thus, CSR communications cannot be fully understood from the perspective of the issuer, but have to be conceptualised and analysed as a two-way dialogic process akin to conversation.

REFERENCES

- Allen, M. W., & Caillouet, R. H. (1994). Legitimation endeavors: Impression management strategies used by an organisation in crisis. *Communication Monographs*, 61, 44–62.
- Ashforth, B., & Gibbs, B. (1990). The double-edged sword of organisational legitimation. *Organisation Science*, 1(2), 177–194.
- Bakhtin, M. M. (1973). *Problems of Dostoevsky's Poetics* (R.W. Rotsel, Trans.). Ann Arbor: Ardis.
- Bakhtin, M. M. (1981). Discourse in the novel, (M. Holquist & C. Emerson, Trans.). In M. Holquist (Ed.), *The Dialogic Imagination: Four Essays by M. M. Bakhtin*, (pp. 259–422), Austin: University of Texas Press.
- Bazerman, C. (2004). Intertextuality: how texts rely on other texts. In C. Bazerman & P. Prior (Eds.), *What Writing Does and How It Does It: An Introduction to Analyzing Texts and Textual Practices*, (pp. 83–96), Mahwah, New Jersey: Erlbaum.
- Bebbington, J., Brown, J. Frame, B., & Thomson, I. (2007). Theorizing engagement: the potential of a critical dialogic approach, *Accounting, Auditing & Accountability Journal*, 20(3), 356–381.
- Beelitz, A., & Merkl-Davies, D. M. (2012). Using discourse to restore organisational legitimacy: “CEO-speak” after an incident in a German nuclear power plant. *Journal of Business Ethics*, 108(1), 101–120.
- Benoit, W. L. (1997). Image repair discourse and crisis communications. *Public Relations Review*, 23(2), 177–186.
- Benoit, W. L., & Czerwinski, A. (1997). A critical analysis of USAir’s image repair discourse. *Business Communication Quarterly*, 60(3), 38–57.
- Brennan, N.M. & Merkl-Davies, D.M. (2013). Rhetoric and argument in social and environmental reporting: The Dirty Laundry case. Available at SSRN: <http://ssrn.com/abstract=2296793>.
- Burchell, J., & Cook, J. (2006). Confronting the “corporate citizen”: shaping the discourse of corporate social responsibility. *International Journal of Sociology and Social Policy*, 26(3/4), 121–137.
- Campbell, J. L. (2007). Why would corporations behave in socially responsible ways? An institutional theory of corporate social responsibility. *Academy of Management Review*, 32(3), 946–67.
- Carter, S. M. (2006). The interaction of top management group, stakeholder, and situational factors on certain corporate reputation management activities. *Journal of Management Studies*, 43(5), 1145–1176.

- Castelló, I., & Lozano, J. M. (2011). Searching for new forms of legitimacy through corporate responsibility rhetoric. *Journal of Business Ethics*, 100(1), 11–29.
- Coombs, T. W. (1995). Choosing the right words: The development of guidelines for the selection of the “appropriate” crisis-response strategies. *Management Communication Quarterly*, 8, 447–476.
- Cooper, A. D. (2009). Two-way communication: a win-win model for facing activist pressure: a case study on McDonalds and Unilever’s responses to Greenpeace. Master of Arts in Public Relations dissertation, Ball State University, Indiana.
- Creed, W. E. D., Scully, M. A., & Austin, J. R. (2002). Clothes make the person? The tailoring of legitimating accounts and the social construction of identity. *Organization Science*, 13(5), 475–496.
- Davis, K. (1973). The case for and against business assumptions of social responsibilities. *Academy of Management Journal*, 16(2), 312–322.
- De Tienne, K. B., & Lewis, L. W. (2005). The pragmatic and ethical barriers to corporate social responsibility disclosure: the Nike case. *Journal of Business Ethics*, 60(4), 359–376.
- Deegan, C., & Blomquist, C. (2006). Stakeholder influence on corporate reporting an exploration of the interaction between WW-F Australia. *Accounting, Organisations and Society*, 31(4/5), 343–372.
- Dionisopoulos, G. N., & Vibbert, S. L. (1988). CBS vs. Mobil Oil: charges of creative bookkeeping in 1979. In H.R. Ryan (Ed.), *Oratorical encounters: Selected Studies and Sources of Twentieth-Century Political Accusation and Apologies* pp. 241–252). Westport, CT: Greenwood.
- Driscoll, C., & Crombie, A. (2001). Stakeholder legitimacy management and the qualified good neighbour. *Business & Society*, 40(4), 442–471.
- Dunfee, T. W. (2008). Stakeholder theory: Managing corporate social responsibility in a multiple actor context. In A. Crane, A. McWilliams, D. Matten, J. Moon & D. S. Siegel (Eds.), *The Oxford Handbook of Corporate Social Responsibility* (pp. 346–362). Oxford: Oxford University Press.
- Elsbach, K. D. (2001). The architecture of legitimacy: constructing accounts of organisational controversies. In J. T. Jost & B. Major (Eds.), *The Psychology of Legitimacy* (pp. 391–415). Cambridge: Cambridge University Press.
- Fairclough, N. L. (2003). *Analysing Discourse: Textual Analysis for Social Research*. London: Longman.
- Fassin, Y. (2009). Inconsistencies in activists’ behaviours and the ethics of NGOs. *Journal of Business Ethics*, 90(4), 503–521.

- Foster, D., & Jonker, J. (2005). Stakeholder relationships the dialogue of engagement. *Corporate Governance*, 5(5), 51–57.
- Garriga, E., & Melé, D. (2004). Corporate social responsibility theories: mapping the territory. *Journal of Business Ethics*, 53(1/2), 51–71.
- Ginzel, L. E., Kramer, R. M., & Sutton, R. I. (2004). Organisational impression management as a reciprocal influence process: The neglected role of the organisational audience. In M.J. Hatch & M. Schultz (Eds.), *Organisational Identity* (pp. 223–261). Oxford: Oxford University Press.
- Gioia, D. A., Schultz, M., & Corley, K. G. (2000). Organisational identity, image, and adaptive instability. *Academy of Management Review*, 25(1), 63–81.
- Gray, R. H., Owen, D. L., & Maunders, K. T. (1987). *Corporate Social Reporting: Accounting & Accountability*. Hemel Hempstead: Prentice-Hall.
- Hearit, K. M. (1994). Apologies and public relations crises at Chrysler, Toshiba, and Volvo. *Public Relations Review*, 20(2), 113–125.
- Hooghiemstra, R. (2000). Corporate communication and impression management - new perspectives why companies engage in corporate social reporting. *Journal of Business Ethics*, 27(1), 55–68.
- Humphreys, M. & Brown, A. D. (2008). An analysis of corporate social responsibility at Credit Line: a narrative approach. *Journal of Business Ethics*, 80(3): 403–418.
- Jacobs, G. (1999). Self-reference in press releases. *Journal of Pragmatics*, 31(2), 219–242.
- Johansen, T. S., & Neilsen, A. E. (2011). Strategic stakeholder dialogues: a discursive perspective on relationship building. *Corporate Communications: An International Journal*, 16(3), 204–217.
- Joutsenvirta, M. (2011). Setting boundaries for corporate social responsibility: firm-NGO relationship as a discursive legitimation struggle. *Journal of Business Ethics*, 102(1), 57–75.
- Kuhn, T., & Deetz, S. (2008). Critical theory and corporate social responsibility: can/should we get beyond cynical reasoning? In A. Crane, A. McWilliams, D. Matten, J. Moon & D. S. Siegel (Eds.), *The Oxford Handbook of Corporate Social Responsibility* (pp. 173–196). Oxford: Oxford University Press.
- Lee, M., & Kohler, J. (2010). Benchmarking and transparency: incentives for the pharmaceutical industry's corporate social responsibility. *Journal of Business Ethics*, 95(4), 641–658.
- Lindblom, C.K. (2010). The implications of organizational legitimacy for corporate social performance and disclosure. In Gray, R. Bebbington, J. and Gray, S. *Social and Environmental Accounting*, London: Sage, pp. 51-64.

- Lotila, P. (2010). Corporate responsiveness to social pressure: an interaction-based model. *Journal of Business Ethics*, 94(3), 395–409.
- Melé, D. (2008). Corporate social responsibility theories. In A. Crane, A. McWilliams, D. Matten, J. Moon & D.S. Siegel (Eds.), *The Oxford Handbook of Corporate Social Responsibility* (pp. 47–82). Oxford: Oxford University Press.
- Millington, A. (2008). Responsibility in the supply chain. In A. Crane, A. McWilliams, D. Matten, J. Moon & D. S. Siegel (Eds.), *The Oxford Handbook of Corporate Social Responsibility* (pp. 363–383). Oxford: Oxford University Press.
- Milliken, F. J., & Wolfe Morrison, E. (2003). Shades of silence: emerging themes and future directions for research on silence in organisations. *Journal of Management Studies*, 40(6), 1563–1568.
- O'Riordan, L., & Fairbrass, J. (2008). Corporate social responsibility (CSR) models and theories in stakeholder dialogue. *Journal of Business Ethics*, 80(4): 745–758.
- Schultz, F. and Wehmeier, S. (2010). Institutionalisation of corporate social responsibility within corporate communications: combining institutional, sensemaking and communication perspectives. *Corporate Communications: An International Journal*, 15(1), 9–29.
- Shannon, C. E., & Weaver, W. (1949), *A Mathematical Model of Communication*. University of Illinois Press, Urbana, IL.
- Slembrouck, S. (2011). Intertextuality. In J. Zienkowski, J.O. Östman & J. Verschueren (Eds.), *Discursive Pragmatics* (pp. 156–175). Amsterdam/Philadelphia: John Benjamins.
- Sleurs, K., & Jacobs, G. (2005). Beyond preformulation: an ethnographic perspective on press releases, *Journal of Pragmatics*, 37(8), 1251–1273.
- Titscher, S., Meyer, M, Wodak, R., & Vetter, E. (2000). *Methods of Text and Discourse Analysis*, London: Sage.
- Tsoukas, H. (1999). David and Goliath in the risk society, *Organization*, 6(3), 499–526.
- Van Dijk, T. A. (1984). Dialogue and cognition. In L. Vaina & J. Hintikka (Eds.), *Cognitive Constraints on Communication* (pp. 1–17). Dordrecht: D. Reidel Publishing Company.
- Van Dijk, T. A. (2007). Discourse, context and cognition. *Discourse Studies*, 8(1), 159–177.
- Ware, B. L., & W. A. Linkugel (1973). They spoke in defense of themselves: On the generic criticism of apologia. *Quarterly Journal of Speech*, 59, 273–283.
- Wood, D. J. (1991). Corporate social performance revisited. *Academy of Management Review*, 16(4), 691–718.