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What is the Environment doing in my Report? Analysing the Environment-as-Stakeholder Thesis through Corpus Linguistics

Alon Lischinsky

This paper seeks to explore whether business organisations' claims to regard the natural environment as a stakeholder are consistent with the way in which the environment is represented in their corporate social responsibility reporting. It applies corpus linguistic methods to analyse statistical regularities and differences in the discursive construction of core stakeholders, such as customers and employees, and that of the natural environment. Results show that the representation of the environment is not characterised by the agency and capacity for engagement that characterises other stakeholders. While organisations overtly acknowledge a duty towards the environment, the dominant lexical and grammatical patterns in which it is represented tend to obscure the organisation's responsibilities and emphasise its mitigating actions instead. Although the argument for regarding the environment as a stakeholder is based on the fact that it places objective and compelling demands on our actions, we look in vain for recognition of such demands in organisational reporting.

Keywords: *Corporate social responsibility, Natural environment, Stakeholder theory, Social reporting, Corpus linguistics, Discourse analysis*

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Introduction

At the core of initiatives towards corporate social responsibility (CSR) lies the idea that organisations have inherent duties towards their stakeholders, that is, all groups and individuals affected by the organisation's activities (Freeman, 1984). However, there is considerable variation in the nature of organisation-stakeholder relations, and not all stakeholders are equally placed to demand that these duties be recognised, let alone fulfilled (Banerjee, 2008; Vos, 2003). While responsibilities to primary stakeholders —those essential to the organisation's operations, such as stockholders or employees— are statutorily enforced, other stakeholders are not necessarily engaged in regular, formal transactions with the organisation, and often lack the social and economic resources to demand recognition in the organisation's strategic planning (Pedersen, 2011: 187).

Such issues of recognition and representation become particularly acute when we consider the organisation's relation with the natural environment as a systemic whole. Contemporary approaches to CSR —such as the “triple bottom line”— are intended to address environmental as well as social issues, and an increasing number of CSR reports explicitly regard the environment as a key stakeholder in the organisation's network of relationships (Weber & Marley, 2012). However, this extension of the concept is not entirely straightforward, and it seems difficult to attribute to the environment the typical traits that characterise other stakeholders.

This paper seeks to explore whether claims to regard the environment as a stakeholder are consistent with the way in which the environment is represented more broadly in the organisation's environmental discourse. Using corpus linguistic techniques, I provide a systematic comparison of the discursive representation of the environment to that of other stakeholders in a large corpus of CSR and environmental reports. The purpose of a corpus-based approach is to provide a description of how important words acquire a specific set of meanings in the particular contexts in which they occur, based on the examination of recurrent patterns of expression over large volumes of text (Partington, 2008). Rather than mechanically quantifying the individual words that make up the reports (as in content analysis), corpus-aided discourse analysis combines qualitative and quantitative procedures to provide a nuanced description of the characteristic associations of key terms, expressed as patterns of co-occurrence or a preference for specific grammatical or functional roles.

Much of the meaning that a text conveys cannot be reduced to the meaning of its constituent parts in isolation, but only appears when examining the recurrent, routine forms of expression that characterise it. The implicit knowledge that members of a discourse community share, and which constitutes the common ground for their communications, is expressed not only by a characteristic terminology, but by conventional phraseological

patterns (Stubbs, 2001: 453). In order to explore this implicit knowledge, I employ statistical techniques to analyse the frequency and distribution of the various terms identifying different stakeholders, and investigate the recurring semantic and discursive patterns associated with them. Similarities and differences between the *representation* of the natural environment and the other groups towards which organisations claim responsibility are hypothesised to reflect underlying similarities and differences in how they are *conceptualised* by the organisation.

The stakeholder view of the firm

While the traditional view of business argues that its sole responsibility is to make a profit for shareholders (Friedman, 1970), the past few decades have conceived of these responsibilities in an increasingly broader fashion. Especially influential has been Freeman's (1984) contention that, besides the views of shareholders, organisations must consider those of all constituencies that can affect or be affected by the organisation's behaviour. Stakeholders thus understood include not only employees, customers and business partners, but also competitors, regulators and the general public. Stakeholder theory has since become one of the dominant approaches to organisational behaviour and strategy, providing a useful conceptual focus for identifying the social responsibilities of the organisation. Clarkson (1995) convincingly showed that modelling notions such as "corporate social performance", "responsibility" or "responsiveness" in terms of the distinct relationships that an organisation holds with its various stakeholder groups facilitates both their theoretical definition and their practical measurement.

A stakeholder approach to corporate social responsibility involves understanding organisations not as self-contained, but as embedded in a complex and often messy set of social relationships on which they depend for their existence. The organisation's transactions with its stakeholders are not discrete, isolated deals in an ahistorical market; rather, they are

part of complex, long-term relationships of repeated custom, continued employment, ensured supply, etc. From this point of view, focusing only on such aspects of this relationship as are mediated by the market would be ethically and practically misguided. The organisation's dependence on long-term relationships gives rise to a strategic need to maintain the continued goodwill of its partners — expressed as customer loyalty, employee commitment or intangible credit. The context-specific issues that arise in the conduct of organisation-stakeholder relationships provide a natural benchmark for evaluating the broader impact of the organisation's performance (Jamali, 2007)

In practical terms, this means that the organisation's strategic planning process should: first, identify and acknowledge the various parties with which it has a relationship; second, seek to take into account the legitimate interests of these parties; and third, develop and maintain channels of communication between these parties and the organisation (Pedersen, 2011: 179). Ideally, these channels should allow not only for the dissemination of the organisation's public relations copy, nor for the surveying of stakeholders' concerns, but for prolonged two-party dialogue where the needs of the various parties can be genuinely negotiated (Morsing & Schultz, 2006).

Identifying stakeholders: What about the environment?

Despite the widespread enthusiasm about the concept, applying stakeholder theory to the evaluation of CSR has proved difficult in practice, especially because of the obstacles in giving the notion a precise operational definition. Even identifying *who* counts as a stakeholder seems far from straightforward (Mitchell, Agle & Wood, 1997; Vos, 2003). Since the resources of any one organisation are finite, it is unlikely that all parties it affects can be afforded an opportunity to participate the organisation's decision process. Clarkson (1995: 105) introduced a useful distinction between *primary* stakeholders —those without whose

participation the organisation cannot survive— and *secondary* ones—who are not directly engaged in transactions with the corporation and are therefore inessential for its survival; other similar classifications have been proposed in the literature. However, none of them can be translated directly into practical guidelines. Since stakeholder relationships are firm- and context-specific, identifying exactly whose interests should qualify, and to what extent, is a question that cannot be answered in general terms. Furthermore, boundaries between stakeholder groups can easily become blurred, and relationships with them grow too complex for the existing classifications: people take up different roles at different times, and the same person can interact with the firm in the various capacities of employee, investor, member of the local community or customer (Hutt, 2010: 182).

These difficulties are the more evident when considering the case for the stakeholderhood of the environment. The past 25 years have seen growing support for the claim that, since the survival of humanity as a whole depends on maintaining a balance in our interactions with the broader natural environment, the environment should be properly regarded as a stakeholder on its own right (Starik, 1995). Every form of business practice—or, more broadly, of human activity—employs resources drawn from the natural environment, and affects in turn the complex balance on which it rests. In fact, given the extent of our dependency, it has been argued that the environment should be regarded as the primordial stakeholder of all organisations (Haigh & Griffiths, 2009). At the same time, considering the environment as a stakeholder poses problems at both a theoretical and a practical level. As originally conceived, the concept of stakeholderhood seems to have an anthropocentric focus; and, since the environment is not a sentient, free-willed agent, its needs cannot be regarded as analogous to those of humans (Orts & Strudler, 2002). More pragmatic is the argument that including such a diffuse stakeholder as the natural environment dilutes the focus on specific relationships and problems that made stakeholder theory attractive; the

distinction between stakeholders and non-stakeholders becomes irredeemably blurred, compromising its applicability (Phillips & Reichart, 2000).

Stakeholders and environmental reporting

Despite these reservations, the notion of the environment as stakeholder has gained dominance in CSR practice, and corporate nonfinancial reports include the natural environment in their stakeholder declarations and maps with increasing frequency (Weber & Marley, 2012). It has been noted, however, that such reports tend to focus on expressions of commitment rather than concrete actions (Lischinsky, 2011; Skulstad, 2008), and critical voices argue that public statements do not necessarily reflect the organisation's actual decision-making (Banerjee, 2008). Given the difficulty in defining precisely the nature and extent of organisation-environment relationships, it is easy for organisations to claim to honour environmental needs without this implying any significant changes in corporate strategy (Ihlen & Roper, 2014).

There have been attempts to measure the importance that various stakeholders and issues hold for the organisation by analysing not its explicitly declared commitments, but rather the degree of their presence and salience in the organisation's reports. However, the question does not seem to be easily amenable to a mechanical operationalisation, and attempts at a purely quantitative content analysis of CSR reports pose considerable methodological problems (Unerman, 2000). Hutt (2010) used statistical calculations of keyness to measure the salience of specific stakeholders in two small corpora of CEO letters, but keyness can only be measured against an appropriate reference corpus and is highly sensitive to the composition of the same (Gabrielatos & Marchi, 2012). While Hutt's approach can be useful in detecting across-group differences, it seems hard to imagine what could be the appropriate reference corpus to characterise reporting in general. Weber & Marley (2012: 636) propose a number of

measures to operationalise the stakeholder attributes defined by Mitchell et al. (1997), but they acknowledge that the construction of their indicators is largely subjective, which makes the choice of a quantitative approach questionable.

Consequently, most discourse-analytic research on the representation and engagement of stakeholders in CSR reports has been qualitative in nature (e.g., Ihlen & Roper, 2014; Onkila, 2011; Ziek, 2009). Such analyses often adopt a data-driven approach, and select their methodology opportunistically in the light of the textual features evident on close reading. This methodology allows for exceptional sensitivity, capturing all the textual and visual elements that may contribute to the discursive construction of corporation-stakeholder relationships, but only at the expense of labour-intensive manual annotation and analysis. As a result, this research has tended to focus on small sets of texts. Together with the exploratory nature of these designs, this poses considerable problems of replicability, generalisability and representativeness, and makes an incremental approach to theory-building difficult.

An alternative strategy involves the use of corpus linguistic methods to identify and explore recurrent patterns of expression that only become evident when considering large volumes of discourse (Mautner, 2007; Stubbs & Gerbig, 1993). Corpus approaches to discourse are based on the premise that language is not constructed bottom-up, by combining terms and expressions that have a fixed meaning independent of the context, but rather built from prefabricated formulae and conventional yet flexible patterns that encode pragmatic meanings of their own. Such methods therefore focus not only on the isolated, decontextualised frequencies of specific words, but also on the broader regularities in the discourse that surrounds them. This structure can be observed, for example, in the tendency of certain words to appear together in the text (collocation), or on the different likelihood of specific terms adopting specific grammatical or functional roles.

These patterns are not necessarily obvious or even salient to the intuitive examination of a text, but nevertheless play a key role in meaning-making; large-scale statistical approaches can be used to reveal much of this “non-obvious meaning” (Partington, 2008: 97). By bringing attention to patterns that are statistically more —or less— frequent than would be expected, corpus methods orient the analyst to the recurrent choices that language users make, and which indicate the typical assumptions adopted to discuss different groups, concepts or categories (Stubbs, 2001). Software tools are used not only to count the instances of specific constructions, but also to retrieve each of them —together with the surrounding text— to allow for in-depth qualitative examination.

Mahlberg (2007), for example, explores the phrasal patterns in which the term “sustainable development” is used in the news media. Her analysis identifies eleven different aspects of the term that are socially important enough to merit regular discussion in the press, but which nevertheless embody diverse and often incompatible sets of presuppositions and assumptions about the means and goals of the entire process. Jeffries (2003: 530) analyses the reporting of the 1997 Yorkshire water crisis, focusing on the representation of causation and the agency of the various participants; she argues that even natural substances such as water can be endowed with agency by grammatical relationships of transitivity, such as being the subject of an event clause, while other constructions foster an image of water as “a commodity just like the products of human labour.” Weninger (2010) explores the discursive construction of public-private partnerships as a key element of neoliberal governance, through an analysis of the representation of the various social actors involved in these projects. She identifies a range of specific verbal patterns that construe the agency of residents and the city itself as being necessarily mediated by other private actors, eroding the boundaries between the public and the private domains. In related work, Piper (2000) examines the systematic differences between the representation of “individuals” and “people” in educational policy. Although their real-

world referents are the same, these two terms are construed in characteristically different ways in a policy discourse strongly influenced by neoliberal individualism.

A Corpus Approach to the Construction of Stakeholdership

In this study, I focus on the representation of stakeholders and organisation-stakeholder relationships in a large corpus of CSR and environmental reports. By comparing the “textual behaviour” of these stakeholders —that is, the syntactic, semantic and discursive patterns in which terms referring to them tend to appear— I seek to identify similarities and differences in the way they are typically regarded and evaluated by the organisation. Specifically, I hypothesise that if the environment is genuinely conceived of as an organisational stakeholder, its construal in the text should be similar to that of other stakeholders. It is true that the environment is not a sentient, human-like agent, and therefore not directly analogous to individual employees or retailers. Nevertheless, it is no less abstract than other stakeholders acknowledged by the organisation, such as the capital market or the general public; and in any case, the constraints of the genre frame each of them from an analogous point of view, that of their relationship to the organisation (Onkila, 2011). Therefore, the similarity in how these groups are conceived should be reflected in similarities in how they are discursively presented.

However, discursive difference or similarity does not lend itself to straightforward measurement (Taylor, 2013: 85). Language is structured along multiple qualitatively different dimensions —lexical, syntactical, etc.— and there is no way to algorithmically capture the combined effect of these various structures under a single measure. The analysis in this paper will focus on the following three aspects:

1. Is the environment discussed in the same contexts as other stakeholders? Do mentions of the environment tend to cluster with those of other stakeholders?
2. Is the environment discussed in contexts analogous to those of other stakeholders? Do the environment and other stakeholders share grammatical and lexical environments?
3. Is the organisation-environment relationship discussed in a manner analogous to that of other stakeholders? Are the functional roles adopted by the environment similar to those of other stakeholders?

CSR reports were selected as the object of analysis because they provide the main channel for CSR communication towards a broad audience and offer the most comprehensive articulation of corporate beliefs about the role of the organisation in society, its mediate and immediate goals, its obligations and its interlocutors (Sweeney & Coughlan, 2008: 116). Reports describing the organisation's environmental and CSR performance for 2008 were requested from the 80 largest Swedish companies, whether government-owned or publicly traded in the Stockholm stock exchange (OMX). Since these reports are not mandatory, not all the companies approached provided one. The resulting corpus comprises exactly 50 texts with a total length of 721,322 word-tokens.

The documents were converted to plain text, ignoring all visual information and layout but retaining textual elements such as tables and captions, and hand-checked for conversion errors. Explicit references to stakeholders and stakeholder maps were extracted from each report, and collated to compile a master list of stakeholder groups and terms that designate them. This list of terms was used to construct search queries for the software tools employed in the analysis, the corpus toolkit AntConc (Anthony, 2005) and the online Sketch Engine (Kilgarriff, Rychlý, Smrz, & Tugwell, 2004).

To investigate the textual behaviour of each stakeholder, two main methods were employed. The first examines what other terms tend to occur whenever the stakeholder is mentioned. Collocation —the statistically-determined tendency of two words to co-occur within a set stretch of text— gives information about the ideas, entities and semantic domains with which a term is typically associated, and the function it typically takes in discourse. Two collocation measures were computed: Pointwise Mutual Information (PMI), which provides a good index of the strength of association between collocate and node (i.e., whether the occurrence of a term is a good predictor of the occurrence of another); and *t*-score, which indexes the overall likelihood of the collocation occurring (see chapter 3.5 in Barnbrook, Mason & Krishnamurthy, 2013, for details). The window was set at ± 4 words from the node. Items were included if they met a minimum cut-off point of 3 PMI —thus excluding terms not specifically associated with the node, and obviating the need for stop-word filtering— and 3.5 *t*-score —thus excluding low- frequency outliers. The second form of analysis involves looking at the syntactic environments in which each stakeholder tends to occur, considering both the verbs with which they are associated and the participant roles they occupy in the process. For this purpose, the corpus was automatically tagged for part-of-speech (POS) using TreeTagger and parsed for dependency information using the English grammar provided as part of Sketch Engine.

Findings

A majority of reports (49 out of 50) contained at least one explicit statement of stakeholderhood; the remaining report was excluded from the corpus for all subsequent analyses. Collating all references yields a list of 16 different groups or entities regarded as stakeholders by at least one of the reporting companies. Table 1 lists the various terms used to designate each group.¹

Table 1 approximately here.

The conventional identification of employees, customers and suppliers as primary stakeholders seems supported by these results, as they receive the bulk of attention. Terms referring to these groups show the broadest distribution across the corpus, with employees and suppliers being mentioned in all texts, and customers in all but one of them. In comparison, secondary stakeholders tend to have a more limited distribution: barely more than half the reports mention the media, and only one in six discusses the organisation's relationship with the political context. Figure 1 plots the range of mentions of each stakeholder group across the 49 texts in the corpus.

Figure 1 approximately here.

The frequency of references to each stakeholder group yields a similar picture, with the conventional primary stakeholders being discussed far more often than any others. Employees are mentioned an average of 5.85 times per thousand words, customers 3.44 times, and suppliers 2.78 times. In comparison, the figures for some of the secondary stakeholders are two orders of magnitude lower. For the purposes of subsequent analyses, customers, employees and suppliers will be regarded as the core stakeholders, providing the standard against which to compare the representation of the environment.

Figure 2 plots the frequency of mentions for each stakeholder; error bars represent the 95% confidence interval of the mean. It is noticeable that both the range and the frequency of references to the environment seem to place it very close to the core stakeholders. At first sight, this would seem to indicate a high degree of attention to environmental concerns, providing

corroboration for the findings of Weber & Marley (2012). The environment is discussed in all but one of the reports, and mentioned an average of 1.41 times per thousand words— more frequently than all stakeholder groups except the core ones.

Figure 2 approximately here.

Words that go together: intercollocation

Table 2 shows the top lexical collocates for each of the core stakeholder groups and the environment, ranked by joint frequency. Although the number and diversity of collocates varies according to the frequency of the node in the corpus, it is noticeable that the core stakeholders tend to cluster together whenever they are mentioned in the texts.

Table 2 approximately here.

Terms for each of the core stakeholders appear as highly significant collocates of each other.² That is to say, whenever customers are discussed in this corpus, there is a high probability that employees and suppliers will be discussed as well, and conversely. Lexical clusters of this sort are highly meaningful, and typically indicate that the terms in question occupy a similar conceptual space within the broader system of representations that characterises this discourse (Weninger, 2010: 606–7). In contrast, there are no statistically-significant direct associations between the environment and any other stakeholder, whether primary or secondary.

The differences between the textual behaviour of these various terms can be measured quantitatively by employing a distributional thesaurus, such as the one provided by Sketch Engine (Rychlý & Kilgarriff, 2007). Distributional thesauri work under the assumption that words occurring in the same contexts tend to have similar meanings, and vice-versa. The

thesaurus entry for each word is composed by the list of all the contexts in which the word (or *node*) appears; the context is defined as the set of co-occurring words, together with their grammatical relations to the node. The similarity between two entries can be measured by representing each of them as a frequency vector over the list of unique contexts, and obtaining the cosine of the angle between the two vectors (for an explanation of the mathematical rationale, see Mohammad & Hirst, 2012). Words whose use in the corpus is exactly identical (i.e., that are attested only in contexts in which the other is attested as well) will yield identical vectors and a similarity score of 1, while words that never appear in the same contexts will have orthogonal vectors and a similarity score of 0.

Table 3 approximately here.

Table 3 shows that the terms for the various core stakeholders are the top synonyms for each other in this corpus. Not only do they appear regularly in each other's company, but also in lexical and grammatical environments that are very similar: the same things are predicated of each of them. Tellingly, the thesaurus also offers *STAKEHOLDER* as one of the top synonyms for all three terms. In contrast, none of the 29 top synonyms for the lemma *ENVIRONMENT* corresponds to a stakeholder; the best ranked is *CUSTOMER* (30), with an association score of 0.113, and *STAKEHOLDER* only appears in 51st position with a score of 0.085.

Contextual similarities and differences

The picture so far indicates that there are significant differences in the textual behaviour of the core stakeholders and the environment; the contexts in which the latter is primarily discussed do not predominantly involve discussion of other stakeholders. Some indirect associations can nevertheless be observed in the form of shared collocates: terms, some of them highly topical, that are frequently associated both with the environment and with other stakeholders. For example, `work` appears among the collocates for suppliers, employees and the environment, and the latter two as well as customers collocate with `responsibility`.

To explore these second-order associations, a concordance of all instances in which the relevant terms co-occur was retrieved. Examination of the concordance shows that in the majority of these instances the search terms appear as part of coordinate conjunctions, i.e., within a longer list of other concepts and ideas with which the stakeholder in question is discursively brought together. Patterns of this sort can provide insights on the implicit classifications and categorisations that underlie a form of discourse; since “co-occurrence and, in particular, coordination constructs shared group identities” (Mautner, 2007: 61) we can use these lists to identify entities and groups that are regarded as similar, analogous or even equivalent from the company’s point of view.

In this case, although both terms for the core stakeholders and for the environment tend to appear as part of more-or-less extensive enumerations, the tendency is much more pronounced in the case of the environment. Lists such as these form, in fact, a sizeable proportion of the occurrences of the term; 27.7% of the instances in which the environment is mentioned are part of a co-ordination (that is, either prefaced or followed by `and`, or enclosed between commas; $n = 204$). Due to space limitations, the full list of instances cannot be reproduced here, but Concordance 1 presents a random sample of 20 occurrences of the string `the`

environment as part of a coordinated list.

Concordance 1 approximately here.

We can see in the concordance that the environment is primarily presented in these lists as the analogue of abstract concepts rather than concrete stakeholders. The notions with which it is coordinated and co-categorised typically represent normative obligations defined by statute or ethics (e.g., human rights or health and safety). Only 9.3% of these instances ($n = 19$) show the environment presented in a list composed of other stakeholders. Examining their distribution within the texts, all 19 instances can be seen to form part of the programmatic elements —such as codes of conduct and mission statements— which are characteristic of the introduction to CSR reports:³

- (1) a. Our Board Commitment sets out our undertaking to behave responsibly towards our *colleagues, customers, suppliers, the environment* and the *communities* where we live and work.
- b. Vattenfall's Code of Conduct: we are to discharge our responsibilities well with respect to our *customers, employees, the environment* and the *community*.

In contrast, terms for other stakeholders are coordinated in a range of other contexts, and their co- occurrences are dispersed throughout the texts. Typical contexts in which they co-occur, but in which the environment is seldom mentioned, include tables and charts, as well as section headings and subheadings that show the highly institutionalised nature of their relations with the organisation:

- (2) a. Cost distribution by *stakeholder* 2008 Taxes paid 1% Interest paid to *creditors* 2% Dividend to *shareholders* 3% *Employee* social security costs 3% Remaining in the company 9% *Employee* salaries 13% *Suppliers* 69%

As suggested by the example above, there is a semantic pattern of frequent quantification that is associated with the core stakeholders, but not with the environment. This pattern can also be seen in the highly-significant collocates in Table 2, in terms such as *average*, *index*, *percent* or *survey*. A manual examination of the concordances for these items captures other instances of combinations that, although not frequent enough to meet the set threshold of statistical significance, give further evidence of this semantic preference for quantification:

- (3) a. In the Baltic countries, the *average* consumers spends more than *a third* of their disposable income on food. The corresponding figure in Sweden is about *one sixth*
- b. Posten Group buys products and services from around *18,000* suppliers totaling approximately SEK *13 billion*
- c. Payment to government 2008 Total taxes SEK *10,209 million*

It seems significant that environmental matters are seldom, if ever, reported in similar quantitative terms. Although the organisation's impact on the environment is a major concern in these reports, as we will discuss in the following section, little attempt seems to be made to provide a quantitative assessment of the same. No terms indicating quantity, rate or proportion are significantly likely to appear in the neighbourhood of lists or coordinations in which the environment is a member.

Functional roles

The quantitative evidence in the preceding sections showed significant differences between the textual representation of the environment and that of other stakeholders, in terms of their statistical distribution and association in the corpus. These differences become clearer when the specific grammatical patterns in which these items appear are analysed. Taking a systemic-functional approach, we can understand the discursive construction of stakeholders in terms of the *processes* they are described as participating in, and the *role* they adopt in this process. The subject position in transitive verbs is the prototypical representation of agency, and it can be useful to compare the roles adopted by various stakeholders as a measure of the degree to which they appear as dynamic, active forces in the text.

Table 4 approximately here.

While terms for core stakeholders appear equally often as grammatical subjects than as objects, the representation of the environment shows a markedly different picture. Table 4 shows the relevant percentages for the core stakeholders and the environment; Fisher's exact test shows the difference to be highly significant ($p < 0.001$).

This impression is confirmed by a qualitative examination of the nature of the verbal complements each stakeholder takes. Terms for the environment occur almost exclusively as the subject of relational verbs (be and have). Verbs of this sort do not indicate an action, but rather describe or identify the properties of their subject. Exceptions are exceedingly rare ($n = 2$):

- (4) a. The problems have grown so importantly now and are accelerating at such a rate that one might almost say the economy and the environment *are eating* each other systemically.

- b. Environmental risk may be broadly defined as the financial risk related to and/or *caused* by the natural environment

Other stakeholders, on the other hand, are described as performing a range of activities that evidence their agentic character. The fact that the opinions and demands of customers are explicitly acknowledged by the company can be seen in the wide range of behavioural and mental processes —such as WANT, EXPECT, FEEL, PERCEIVE, APPRECIATE and REGARD— that are among the most frequent verbal complements for customers. In the same manner, FEEL, FIND and REGARD often co-occur with employees; and COMPLY, ADHERE, MEET and UNDERSTAND with suppliers. These verbs are used in the description of the negotiations of roles and responsibilities between the company and its stakeholders, as can be seen in the examples in Concordance 2, which presents a random sample of 45 occurrences of the core ones. Although their lesser frequency makes detecting trends difficult, other, non-core stakeholders —such as regulators or the general public— are also associated with verbs that report their needs and demands.

Concordance 2 goes approximately here.

The agency attributed to these stakeholders should not be overemphasised, as many of the verbs that describe their relationships with the organisation do not necessarily indicate a high degree of initiative (e.g., RECEIVE, UNDERGO, COMPLETE). Nevertheless, there is a clear acknowledgement of the dynamic role that these stakeholders play in the corporate decision process, and of the institutional channels that are in place for communication between stakeholder and organisation. No such acknowledgement of environmental needs and demands is evident.

The contrast between the portrayal of the environment and that of core stakeholders can also be seen in the most frequent phrasal pattern in which the former term appears —*impact on the environment*, $n = 61$. In this construction, the environment is not only construed as the passive object of a material process, but also the nominalisation of the process allows its cause to be suppressed or obscured; the equivalent finite form *impact_{verb} the environment*, which requires the actor of this process to be explicit, is almost exactly one order of magnitude less frequent ($n = 6$). Nominalised constructions of this sort have been found to be prevalent in texts that suppress or obscure evidence of human agency in environmental degradation (Stubbs & Gerbig, 1993: 75); in this case, it helps construe the existence of this impact as a taken-for-granted presupposition about the world.

A qualitative examination of all instances of the construction —a random sample of which are shown in Concordance 3— conspicuously shows a discursive prosody that characterises the organisation's actions in terms of advances and improvements. The most frequent verb occurring immediately to the left of the phrase is *REDUCE* ($n = 14$), together with a number of its synonyms (*MINIMISE*, *LESSEN*, *DECREASE*, etc.). The recurrent turn of phrase suggests a pervasive effort to background the fact that the organisation's activities *do* have a deleterious effect on the natural environment —and a responsibility for it—, while foregrounding the actions that the organisation takes (or intends to take) to *mitigate* this effect. The combined effect of these patterns is to disassociate the mitigating actions of the company from the original harm that gave rise to them; the organisation's actions appear thus as a spontaneous commitment, rather than a response to the needs and requirements of a dynamic stakeholder.

Discussion

This study was premised on the assumption that analogies and similarities in the way stakeholders are conceived of by the organisation should be reflected in similarities in the way they are discursively construed. A corpus approach allows us to go beyond the parallels and classifications that are explicitly drawn in the text, to explore large-scale statistical similarities in the lexical and grammatical environments in which the various stakeholders are represented. What is *said* about stakeholders in the corpus —the systematic patterns of representation and argumentation in which they enter— can serve as a useful analytical proxy to capture stakeholderhood as a *conceptual* category. If the environment is, as often claimed, actually regarded as a stakeholder by organisations, its discursive behaviour in the corpus should resemble that of other parties —such as customers, suppliers or employees— which we can unequivocally identify as stakeholders.

Such similarities, however, do not seem in evidence from either a quantitative or qualitative analysis of the corpus. While a strong association can be observed between the core stakeholders, they contrast with the environment in a number of significant ways. Terms for core stakeholders intercollocate; they cluster together with statistically-significant frequency, occurring repeatedly in parallel or coordinate constructions all through the texts in the corpus. Such a strong association indicates that the concepts these terms designate are closely linked in this form of discourse and belong to the same conceptual space. Quite literally, talking about one calls up discussion of the others; they appear as textual responses to the same discursive needs. The environment and core stakeholders, on the other hand, are regularly discussed together only in one specific context: the programmatic announcements of objectives and commitments with which CSR reports tend to open, a rhetorical move whose function Skulstad (2008: 188) characterises as “making promises”. Elsewhere in the text, especially when it comes to “giving evidence”, they tend to be represented and discussed in very different terms.

The stakeholderhood of prototypical groups can be traced back to specific aspects of their

collocational profile. An examination of their strongest collocates revealed a number of items that help characterise their relationship with the organisation, directly showing how organisations “take into account the voices of stakeholders [by] listening to what they have to say” (Pedersen, 2011: 179): surveys, satisfaction indexes, etc. It is important to note that the relationships described vary in terms of how much deliberate and concerted agency they involve; even among the core stakeholders, there are important inequalities in the opportunities they are typically afforded to integrate their values and viewpoints in the organisation’s strategy. While the channels for employee participation unequivocally allow for direct and active participation (having representatives and unions through which they can influence corporate decision-making, for example), such two-way channels are far more rarely mentioned when discussing supplier relationships, which are rather characterised in terms of periodic audits and regulated by an explicit code of conduct. Nevertheless, the representation of all stakeholders—both within and without the core group— involves some acknowledgement of the fact that they place *demands* on the organisation. Even diffuse actors such as local communities and the media—not discussed in the previous section for reasons of space—are presented in the corpus as raising exigencies that the organisation must address, typically but not only by engaging in dialogue.

An essential part of the principled argument for regarding the environment as a stakeholder is the fact that it places objective demands on our actions that are as urgent and compelling, if not more, than those raised by human stakeholders (Driscoll & Starik, 2004: 67), but we look in vain for recognition of these demands in the present corpus. Grammatically speaking, the environment is portrayed in a much more restricted range of participant roles than any other stakeholder. It never appears in an agentive position, usually being discussed in terms that foreground the organisation’s actions instead. The recurring phrase [our] impact on

the environment is a prototypical example of this construal, doubly obscuring the environment's agency: not only does it present the environment in the role of goal rather than actor, but also —through the use of a nominalised construction— it deflects attention from the fact that organisations do cause environmental harm. The discursive emphasis is rather placed on the organisation's attempts to minimise this harm. This also serves to forestall critical evaluation of these attempts. By disconnecting the reporting of its advances and commitments from any form of principled presentation of the environment's needs, the organisation is able to offer an interpretation of events that cannot be directly related to any testable objectives or benchmarks (Lischinsky, 2011; Skulstad, 2008: 190). In sharp contrast with the precisely-quantified detail with which the relationships between the organisation and the core stakeholders are portrayed, the rhetoric that surrounds the environment in this corpus is one of commitment, not one of measurable advances.

One of the obvious rhetorical characteristics of numerical expressions is the aura of objectivity and precision they carry; by couching it in a quantitative language, the version of events presented by the company is construed as factual, precise and disinterested. A clear effort to construct such a version is evident in the portrayal of core stakeholders. But, more subtly, quantification allows the reporting company to selectively highlight aspects of the organisation-stakeholder relationship through its choice of scale, unit and measurement strategies (Potter, Wetherell & Chitty, 1991: 356). The kind of non-numerical quantification that is a pervasive element of the discursive prosody of the environment —through terms such as *LESSEN* or *REDUCE*— is not simply a vaguer alternative to percentages and indices; it is rhetorically intended to facilitate the drawing of specific inferences that are relevant to the broader argument in which they stand. The selection of this comparative formulation focuses the attention of the reader in the relation between what the company does and what it used to do, rather than between what the company does and the actual requirements of preserving the

long-term viability of the environment in which the company operates.

These findings shed doubt on claims, made both by industry and scholarly voices, that the environment has become the definitive stakeholder in contemporary CSR practice and reporting. Although there can be no doubt that environmental issues feature highly among the concerns that companies seek to meet in their reporting, and responsibility for environmental impacts is conspicuously acknowledged, there is no textual evidence suggesting that these organisations see themselves as being embedded in a network of enabling relationships with the natural environment. Environmental actions are not conceptualised in this corpus as a more-or-less fitting answer to a set of specific environmental demands, but rather as the spontaneous result of the organisation's ethical commitment; even when couched in the language of CSR, the core attitude remains philanthropic.

Whether the environment *is* actually portrayed as a stakeholder in CSR strategy and reporting is, of course, entirely independent of whether it *should* be so considered. As Laine (2010: 77) points out, the issue is hard to decide on purely philosophical terms. Conceptualising the environment as a stakeholder gives a simple and compelling expression to the organisation's dependency on it, but at the same time downplays the uniqueness and ubiquity of this dependency. It seems unlikely that a definitive argument can be made for either position. A more fruitful research strategy might focus instead on the *results* that such a discursive choice achieves. As research on climate change has shown, communication about environmental issues crucially depends on finding formulations that resonate with the audience in the right way, and effectively account for the barriers to action (Moser & Dilling, 2007). We have yet no empirical evidence that discursively construing the environment as a stakeholder is an effective strategy in fostering sustainable practices and environmental commitment.

Limitations

This research has been exploratory in nature and its limitations should be noted. The corpus employed in this project was exclusively composed of reports issued by large companies based in Sweden, and the results cannot be generalised without considerable reservations. Statutory requirements and audiences' expectations vary significantly across national contexts, and communicative strategies are likely to vary accordingly. No controls have been made either for other variables known to influence CSR practices and reporting, such as organisation size, industry sector or form of ownership. Future research should ideally adopt a stratified approach in order to be able to discern the effect of these various factors.

This study focused exclusively on the construal of the environment in annual CSR or environmental reports, which form only a small —if crucial— part of corporate environmental discourse. A more comprehensive examination would address differences in the salience and conceptualisation of stakeholderhood across various genres. Although reports and websites have been relatively well explored, we still do not have a complete inventory of the forms that corporate environmental communication adopts, let alone the variety of internal and external audiences that they seek to address. Given the persuasive focus of this form of communication, significant differences can be expected in the conceptual and discursive repertoires used to engage different readers, but we still know little about the readership of environmental reporting, whether actual or expected.

Most importantly, while the research design employed has been useful in pointing out systematic patterns of discursive representation that are likely to indicate differences in the underlying conceptualisation of stakeholders, any form of validation of these results would require testing the assumptions on which they are built. I have made an effort to argue for the *prima facie* plausibility of these assumptions on the basis of prior findings, but much more research would be required in order to confirm them. Corpus approaches, fortunately, lend themselves easily to such verification. By making explicit the procedures used for pattern

discovery and measurement, these methods can represent an important step forward in fostering reproducible research in environmental communication.

Notes

1. This article follows the standard convention of representing word lemmata in SMALL CAPS and literal query strings in monotype.
2. Although their lower overall frequency results in fewer significant collocates, secondary stakeholders also show similar patterns in terms of intercollocation with core stakeholders and the presence of collocates describing engagement. For reasons of space they are not systematically discussed in the present paper. Other collocates of core stakeholders are discussed in the following subsections.
3. Unless otherwise indicated, all emphasis in the excerpts is mine.

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