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SOCIAL AND ENVIRONMENTAL
REPORTING: A SUITABLE PROMISE?

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Abstract

Purpose – The purpose of the paper is to study the extent to which Social and Environmental Reporting (SER) can be considered pluralistic accounting, open to a public dialogue, given differences in power, beliefs and desires of constituencies.

Design/methodology/approach – The public openness of SER is analysed through three components of sustainable management (contextualisation, conceptualisation and operationalisation) and its trial as an accounting spacing. Three forms of accounting spacing are studied: familiarity spacing, justification spacing and plan spacing. To closely examine the process or the conditions by which SER is opened to public dialogue, selected promises from two environmentally sensitive industries are studied.

Findings – The principal finding of the paper is that each spacing is utilised as relays to excuse the non-realisation or the difficulties to materialise the promises. Nevertheless, our findings show some cases in which the storytelling spacings are confronted each other, as is the case of the promises identified as ‘strong’.

Practical implications – Three spacings of SER have been identified (familiarity, plan and justification) in SER and their embeddedness have been studied to evaluate the state of promises and to estimate practice behind discourse. The paper considers the extent to which reflexivity can be achieved based on SER, as a starting point of double hermeneutics.

Originality/value – This paper draws from critical corpus of communication to conceptualise SER as a communicative action. From the pragmatic perspective, communication is an interaction. Interaction in the context of pluralism (or agonistic pluralism) necessarily implies a trial. The paper shows that an anticipated trial is embedded in SER.

Keywords: Pluralistic accounting, SER, promises, pragmatic approach.

Paper type Research paper

INTRODUCTION

Social and environmental reporting (SER)¹ has been examined extensively by scholars and practitioners during the last four decades. Different theoretical lenses have been used in these studies, which somehow reflect the diverse epistemological visions of scholars and practitioners regarding Corporate Social Responsibility (CSR) and Sustainable Development (SD). For example, academics' and practitioners' publications have been predominantly firm-centered, and have promoted the business case (win-win relationship and eco-efficiency) of sustainability, although their contribution to the sustaining of the Earth's ecology is still unclear (Milne and Gray, 2013; Cho et al., 2015).

Independently of these different visions regarding CSR and DD, the number of reports has undoubtedly increased dramatically during the last two decades, especially after the release of the Global Reporting Initiatives (GRI) guidelines that promote the idea of a "triple bottom line." However, it is still uncertain whether the adoption of the processes and the rhetoric of the triple bottom line has had or is having any substantive influence in terms of managing, measuring and reporting an organisation's social, environmental and economic impact (Milne and Gray, 2013).

Indeed, since the beginning of the nineties several authors have argued that SER is just a *symbolic action* to present a socially responsible image and manage public impressions (Neu et al, 1998; Hooghiemstra, 2000; Bansal and Kistruck, 2006; Cho et al, 2012; among others), a *simulacrum* to present an idealized version of the firm's situations (Boiral, 2013), and a *façade* to manage conflicting stakeholder demands (Cho et al., 2015). Following different socio-political theories such as legitimacy theory, stakeholder theory, and political economics, these authors - as well as many others in accounting and organisation studies - have examined the underlying motivations behind the persistent gap between CSR discourse in SER and practice within organisations.

One of these motivations is organisational legitimacy, which is defined by Suchman (1995) as "a generalized perception of assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions" (p.574). In order to extend, maintain, or defend organisational legitimacy, organisations use different legitimization practices, which can be part of *substantive* or a *symbolic* management (Ashforth and Gibbs, 1990). According to Ashforth and Gibbs, substantive management involves "real, material change in organizational goals" whilst symbolic management seeks "to appear consistent with social values and expectations." In the

¹ For the purpose of our article, SER includes any disclosure of environmental or social issues within annual reports, stand-alone reports, or any other type of report related to these issues.

accounting literature, authors have mainly adopted two approaches to examine this “substantive versus symbolic” dichotomy. First, SER can be used as a symbolic action to manage public perceptions or as a vehicle to pacify some stakeholders through less costly activities such as talking about stakeholders’ expectations or announcing decisions about future possible actions relevant to those stakeholders (Cho et al., 2015). In that research stream, authors aim to explain how organisations use SER in a symbolic manner and the expected benefits. A second approach examines the symbolic and substantive content of the SER. In that research stream, authors aim to explain under which circumstances organisations decide to utilise one type of content (symbolic or substantive) or a mixture of both. For example, Soobaroyen and Ntim (2013) argue that managers adopt a varying combination of symbolic and substantive disclosures that is consistent with *the type of legitimacy* being sought and stakeholders’ salience.

Our paper seeks to mainly contribute to the second research stream. However, we abandon a firm-centered approach to stakeholders and use another sociological perspective to examine SER as a communicational action (Libaert, 2010). This option is motivated by the critics that the stakeholder approach has received regarding its dialogic capabilities (Unerman and Bennett, 2004) as well as by the limitations highlighted for the organisational approach concerning its firm-centered character. By mobilising a pragmatic approach to SER (Baker and Schaltegger, 2015; Brown and Dillard, 2013), we explore the difficulty of coordination within SER between multiple actors, from which the organization is part. From our pragmatic perspective, the notion of ‘intention’ of organisation (inherent in the symbolic/substantive strand of SER research) is replaced by the concept of ‘coherence’ (and coordination) within a social space. The research question of the paper is: to what extent is SER open to dialogue in a public space?

The paper is organised as follows. The next section specifies the conceptual and methodological framework of the paper. It begins by a literature review of organisational and accounting studies that have been interested on examining symbolic and substantive management. Then, our conceptual framework is developed and presented. In the following sections, the research method is described and the main findings are presented and analyzed. Finally, our contributions, their possible extensions and limits are discussed.

CONCEPTUAL AND METHODOLOGICAL FRAMEWORK

Substantive and Symbolic Management

Organisational studies define *legitimacy* as a “quality of congruence between acts and social values” and *legitimation* “as “those social processes by which legitimacy is established or defended” (Richardson,

1985, p.140). In other words, *organisational legitimacy* is the “outcome of, on the one hand, the process of legitimation enacted by the focal organization, and on the other, the actions affecting relevant norms and values taken by other groups and organizations” (Dowling and Pfeffer, 1975, p.125).

Suchman (1995) points out that audiences base their assessments on self-regarding utility calculations and therefore organisations can purchase pragmatic legitimacy by directing tangible rewards to specific constituents. However, moral and cognitive legitimacy demand that organisations abide by larger cultural rules. Violation of these rules tends to diminish organisations’ stature and coherence. Therefore, according to Suchman an organisation can gain these two legitimacies by participating within explicit public discussions and by strategically communicating its message to various audiences. This communication includes a wide range of meaning-laden actions and nonverbal displays. Suchman argues that skillful legitimacy management requires a wide variety of techniques and a discriminating awareness of which situations merit which responses. Regardless of the type of legitimacy being sought (pragmatic, moral, or cognitive), organisations can put in place different strategies to deal with three general legitimation challenges: gaining, maintaining, and repairing legitimacy. Organisations may also use different legitimacy practices, such as substantive or symbolic.

Indeed, organisations seek legitimacy through two general means: substantive management and symbolic management (Ashforth and Gibbs, 1990). *Substantive management* involves “real change in organizational goals, structures, and processes or socially institutionalized practices” (p.178). In contrast, *symbolic management* consists of transforming “the meaning of acts” by making organisational actions appear consistent with social values and expectations. The authors argue that the intensity and mix of these legitimation practices are likely to vary according to whether management is attempting to extend, maintain, or defend organisational legitimacy.

According to Ashforth and Gibbs (1990), substantive management includes four practices: *role performance* (meeting the expectations of constituents), *coercive isomorphism* (for example, the use of formal planning activities as a manifestation of the myth of rational decision making), *altering resource dependencies* (long-term contracts), and *altering socially institutionalised practices* (attempts to bring socially institutionalised practices into conformity with organizations’ ends or means). Regarding symbolic management, the authors identified six practices: *espousing socially acceptable goals* (formulating ethics policies but not establishing procedures for monitoring compliance or imposing sanctions), *denial and concealment* (suppressing information regarding activities or outcomes likely to undermine legitimacy), *redefining means and ends* (framing an issue in terms of other values that are seen

as legitimate), *offering accounts* (providing excuses and justifications), *offering apologies* (acknowledging at least partial responsibility for a negative event and including some expression of remorse), and *ceremonial conformity* (adopting visible and salient practices but leaving the essential machinery of the organisation intact).

Several organisational and accounting scholars have integrated these two dimensions of organisational legitimacy². These studies can be further divided into substantive and symbolic management as either *legitimation strategies and /or practices*, or as *disclosure strategies*. From the first perspective, authors point out that organisations use symbolic and/or substantive practices for legitimacy purposes. They found for instance that a combination of symbolic and substantive actions has a greater impact on environmental legitimacy (Berrone et al., 2009) and that firms target specific stakeholder group by strategically selecting between symbolic or substantive actions (Perez-Batres et al., 2012). Other authors have been interested on examining symbolic management as a misleading behavior or greenwash (Lyon and Montgomery, 2015). From the second perspective, disclosure strategies, some authors argue that particular disclosure strategies could potentially help to secure organizational legitimacy, or may not (Milne and Patten, 2002) and that firms use a combination of symbolic and substantive disclosures in a bid to seek specific forms of moral and pragmatic legitimacy (Soobaroyen and Ntim, 2013). However, governmental monitoring risk affects the extent to which SER are symbolic or substantive (Marquis and Qian, 2015) as well as its participation in controversial sectors (Belal and Owen, 2015). Therefore, symbolic and substantive practices are reflected within corporate communications (SER, annual reports, websites, and sustainability reports).

Indeed, as Hopwood (2009, p.437) states, companies are interested in increasing their legitimacy through environmental reporting because it facilitates the “construction of a new and different image of the company.” Because it is often easier for organisations to manage their “image” through communication rather than changing output, goals, and methods of operations, SER is seen as a mean of providing organisations with an effective method of managing public impressions (Neu et al., 1998; Hooghiemstra, 2000; Cho et al., 2012). However, organisations cannot disclose pure symbolism alone; they must also provide substantive content within their SER to fulfill the requirements of their most relevant audiences. As de Villiers and van Staden (2006) highlight, environmental disclosure is always partial and selective, and thus it is not surprising that concerns of less influential stakeholders may be ignored or subject to symbolic measures in future communications.

² Most of these articles refer to Ashforth and Gibbs (1990). However, we also include other articles referring to these two dimensions without necessarily citing Ashforth and Gibbs.

There is also a group of scholars who do not examine these two dimensions (symbolic and substantive) directly but rather through their impact on quality disclosure (Michelon et al., 2015), environmental performance (Rodrigue et al., 2013), and investment decisions (Milne and Patten, 2002; Rodrigue et al., 2013). For instance, Michelon et al. (2015) propose that a substantive approach to SER should be translated into enhanced disclosure quality. Quality is examined in that study through quantity, density, accuracy, and managerial orientation. The “managerial orientation” might be either a boilerplate approach (low quality) or a committed approach (high quality). A boilerplate approach is expressed through discourse containing a general context, expectations, hypotheses, policies, initiatives and strategies. In contrast, a committed approach is expressed through the disclosure of objectives and goals, results, and outcomes of actions. It is possible to argue that the boilerplate approach is similar to symbolic disclosure, whilst the committed approach seems to be similar to substantive disclosure.

Other authors such as Clarkson et al (2008) and de Villiers and van Staden (2006) have also examined the content of SER, which they have categorised as hard or soft (Clarkson et al. 2008) or as general or specific (de Villiers and van Staden, 2006). Although some similarities can be noted between the categories proposed by Clarkson et al. (2008) and de Villiers and van Staden (2006) and the substantive and symbolic categories proposed by Ashforth and Gibbs (1990), and despite the fact that all of those studies refer to legitimacy, the meanings of hard, specific, and substantive (and soft, general, and symbolic) differ. Clarkson et al. (2008) define hard disclosures as items that are truthful, but the emphasis is on the difficulty to mimic these disclosures by poor environmental performers, and not to the “substance” of the item being disclosed. For instance, the adoption of GRI guidelines is considered as a hard item by Clarkson et al. (2008), whilst several authors consider the use of GRI guidelines as symbolism (Milne and Gray, 2013; Boiral, 2013). In contrast, de Villiers and van Staden (2006) define “general disclosures” as items that do not attempt to quantify environmental aspects but that signal that the company is concerned about the environment. Therefore, following that definition, general disclosures do not necessarily belong to symbolic management.

This literature review reaffirms our initial argument regarding the ‘intentional’ categorisation highlighted in the prior studies related to SER disclosure. In the following paragraphs, we introduce the pragmatic approach to SER and we build our argument to support the idea of examining SER as a pluralistic accounting.

A pragmatic approach to SER

Accounting research has given increasing space to pluralism and a dialogical approach (Brown, Dillard and Hopper, 2015). The pluralistic properties of many accounting objects have been studied in the context of sustainability problematics (see table 1). More specifically, a pragmatic approach of SER has been developed by Baker and Schaltegger (2015), and the notion of counter-accounting has been put forth by Apostol (2015) and Boiral (2013) to illustrate stakeholders' capacity to analyse accounting information and bring (accounting) counterexpertise to sustain their own point of view. They often successfully change the orientation of the project to better reflect their preoccupations. Other studies are less optimistic, and show the serious limits of SER as a dialogic and emancipatory accounting tool (Thomson and Bebbington, 2005; Unerman and Bennett, 2004).

Table 1. Sustainable object of dialogue in pluralistic societies

Accounting object of dialogue	Researchers
Periodical dialogue for ontological specification of natural capital and human capital	Rimbaud and Richard (2015)
Companies' Internet-based stakeholder dialogue	Unerman and Bennett (2004)
Counter-accounts produced by civil society	Apostol (2015); Boiral (2013)
Emancipatory pedagogic perspective evaluation of SER	Thomson and Bebbington (2005)

The pluralistic perspective of accounting emphasises the importance of addressing differentials in power, beliefs and desires of constituencies (Brown, Dillard and Hopper, 2015). Our paper is founded on that premise and thus our objective is to study the pluralistic potential of SER and its capacity to singly open a plural public spacing. Reflexivity is an important activity in the constitution of a plural public spacing. The potential of SER to act as a reflexive emancipatory tool draws on its capacity to meet power, beliefs and desires of constituencies, in a manner that allows them to see and analyse themselves. In a subsequent stage, it means to share and change or reorganize their power, beliefs and desires, in double hermeneutics perspectives (Audet, 2014). Reflexivity is an essential ingredient of reflexivity as a transformative process of representations, practices and knowledge (Giddens, 1990). This transformation process is central in the context of sustainability that directly concerns SER.

The research objective is to shed light on power, beliefs and desires of constituencies inherent to SER by exploring it in detail as an accounting collective space (Carmona and Ezzamel, 2009). Perez (2007)

defines sustainability management with three components (contextualisation, operationalisation and conceptualisation), and Thévenot (2006) analyses each of these components as spacing that are elaborated in response to a trial (respectively familiarity spacing, plan spacing and justification spacing) (see table 2). Thévenot called these spaces ‘engagement regimes’ and conceptualised them in a pragmatic perspective.

Table 2. SER spacing and scientific critical corpus

Spacing or Engagement regime (Thévenot, 2006)	Kind of pooling (rapprochement)	Content	Criteria of evaluation	Scientific critical corpus
Familiarity spacing	One-third uncontrollable rapprochement	Routines Intentions (<i>Contextualisation – Perez 2007</i>)	Authenticity	Communication (Libaert, 2010; D’Almeida, 2001) Philosophy (Berns and Jeanmart, 2008) <u>Trial: authenticity</u>
Plan spacing	Tolerant ordinary rapprochement	Objectives Interest Strategy Program Results (<i>Operationalisation – Perez 2007</i>)	Reliability	Accounting (Richard, 2009; Rambaud et Richard, 2015) <u>Trial: reliability</u> Sociology (Jany-Catrice, 2012) <u>Trial: risk of ratiocracy</u>
Justification spacing	Legitimised rapprochement	Controlled appellations (<i>Conceptualisation – Perez 2007</i>)	Adequacy	Political-economic perspective of accounting (Milne and Gray, 2013) <u>Trial: real protection of common good or greenwashing</u>

SER as a communicative action

In a pragmatic perspective, SER is a communicative action. A critical corpus of communication (Heller, Huët and Vidaillet, 2013) allows us to study communication as an interaction (Libaert, 2010). Interaction in the context of pluralism (or agonistic pluralism) necessarily implies a trial. Action theory researchers

have largely studied trial in management. Hatchuel (2012) argued that an *entreprise* is by definition a contested space: ‘the most authoritarian company manager cannot deny that his choices are precarious, fragile and subject to the judgment of multiple actors’ [our translation] (Hatchuel, 2012, p. 33). The SER has also been conceptualized as a spider web of infinite contesting (or protest), in absence of fixed obligations (Berns and Jeanmart, 2008). Companies produce SER in the spirit of an anticipated trial. In a pluralist context of SER, companies have addressed this trial in different ways. SER is seen as a component of a difficult coordination process between interlocutors that are in search of the correct action in a *plural social space*. Nevertheless, we agree with Libaert (2010) in the sense that “one control the components very non perfectly” [our translation] (Libaert, 2010, p. 161).

D’Almeida (2001) showed that organisations produce experiential stories (*récits d’expérience*). She argues that stories are dedicated to the constitution and transmission of a collective experience. She also maintained that these stories try to create continuity in the discontinuity of organisational action. A pluralistic perspective of communication thus advocates studying the differences (and discontinuity) in this apparent continuity.

A communicative action made of three spacings

Thévenot (2006) developed a theory of plural action to study the difficulty of coordination in a social space, from a pragmatism perspective inspired by a large corpus of social sciences (general, work and organisation, economics, cognitive sciences, history, politics, law, philosophy). This theory allows us to study communication as an action of pooling (*mise en commun*), in which the search for the appropriate action (*l’action qui convient*) is central. The present paper purposes to study the difficulty of coordination inherent to a construction of a learning dialogic space, in other words, inherent to the transfer of a relatively private organisational space into a public one, with the trade-off between authenticity (of contextualisation), reliability (of operationalisation) and adequacy (of conceptualisation).

Each form of spacing mobilises actors and objects to convince readers of SER or to find *l’action qui convient*. Studying each spacing reveals the discontinuity among the apparent continuity, and offers stakeholders another key to understanding hidden powers, beliefs and desires of constituencies.

We drew on Carmona and Ezzamel (2009) to conceptualise regimes as social spaces, in the context of an accounting object, as SER is. This authors suggested using the concept of social spacing as a heuristic for studying the differentiation of groups in the social world of accounting. Correspondence can be

established between each Perez's components of a social system and these three spacings. This correspondence allows us to study the trial inherent to each social system's components.

The contextualisation component is linked to familiarity spacing, operationalisation to plan spacing and conceptualisation to justification spacing (see table 2). We draw on Thevenot to study the difficulty of coordination through the journey from private items (inherent to *contextualisation*) to public ones (inherent to *conceptualisation*). Familiarity spacing is private, as a third-party uncontrollable rapprochement, plan spacing (inherent to *operationalisation*) is semi-private and semi-public (called tolerant ordinary rapprochement), and justification spacing is public, as a legitimised rapprochement. Each of these spacing implies a particular mixture of symbolic and substantive disclosures and a particular form of legitimacy for SER, showing an attempt of coordination between actors. Contextualisation, conceptualisation and operationalisation are subject to trial and allow SER to be situated in a particular spacing. Each SER's spacing is essential, but they are subject to trial and are in tension with each other. Identifying these spacing indicates where the organisation is situated in the SD social system of action and who are the privileged interlocutors and the negotiation process between them. Each of these spacings is linked to a particular criterion and a specific scientific critical corpus (see table 2).

Familiarity spacing of SER is relatively private. These interlocutors are the actors that a company interacts with in a familiar way, such as stockholders, employees and clients. This spacing is evoked in SER, but as it is private, it implies values, strategy, and practices that only those who know business well can judge their truthfulness. This spacing depicts the organisation in its autonomy, choices, decisions, projects, strategies, rationality, and interests, but in a very personal way based on its practices, with its particular attachments (thoughtless conduct, routines, personal and local grounds). This spacing constitutes the primary place of coordination; the relation the enterprise has in an environment where it must co-ordinate its own conduct.

Justification spacing of SER is public and contains controlled appellations, establishes equivalence between things, and demands an important investment but allows coordination. The evaluation criterion is adequacy. The content of this spacing is not arbitrary but it is governed by a grammar of the common good (controlled appellations) that expresses the ordinary meaning of the just and unjust based on inequalities of capacity or power – a dynamic of criticism and compromises in public action.

Finally, ***plan spacing of SER*** is constructed in a trial context of actors who interact in restraint spacing. This spacing implies accord on objectives and results measurement. This semi-private and semi-public spacing (a restricted area) involves objectives, programs, management mechanisms, and indicators. A

restricted area of actors (which agree on the plan) is concerned by the accuracy of quantitative estimations (for example, in the case of natural capital and human capital evaluations, they are called spokespersons, inspired by Latour, 2004 in Rambaud and Richard, 2015).

Thevenot depicts these three stages of management process as trial spacing corresponding to three moments or kinds of rapprochement. Each of these spacings implies the mobilisation of objects, refers to different interlocutors (from private, to restricted, to public) and is attached (or not) to different scientific corpuses. Milne and Gray (2013) deplore the obfuscation and avoidance of any recognition of 40 years of research and experimentation to participate to the conceptualisation stage. Perez (2007) argues that the conceptualisation stage needs more extensive work. According to Thevenot, this stage corresponds to the *justification spacing* that is the more public one.

Plan spacing is a trial by the dangers of ratiocracy (Jany-Catrice, 2012), to be avoided with the acceptance of the classifying power of speech. Rambaud and Richard (2015) demonstrate the importance of the involvement of spokespersons to defy the ratiocracy. Justification spacing is a trial with a deep concern for the contribution of SER *to the protection of common good* (biodiversity, climate change, etc.), critical of institutions complicit in pooling in the public space (Milne and Gray, 2013). The study of the type of objects mobilised in the journey of a promises situates the position of a firm in these trials – which lets companies decide which one should be addressed as a priority by their SER.

We proposed thus to use this framework to study the nature (the validity) of **promises** made in SER.

Promises to study plurality of SER storytelling

Promises are omnipresent in organisational storytelling (D’Almeida, 2001). They aim to embed future in present and to organise the present of the future. D’Almeida 2001 argues that: “wide diversity of organisational experience is socially recounted to formulate collective recognisable convincing, defensible and apparently rational arguments, which serve as precedents for individual suppositions, decisions and actions” (Boje, 1991 in D’Almeida, 2001, p. 16). D’Almeida shows that promises are important components of reflexivity in a pluralistic perspective, acting as precedents for suppositions, decisions and actions.

The three components of sustainability management (contextualisation, operationalisation and conceptualisation – Perez 2007) are present in SER as storytelling in the form of promises, and are thus embedded in one of the three following spacings: familiarity, plan and justification (Thévenot 2006). This

process introduces discontinuity instead of the continuity advocated by D'Almeida. The reflexivity potential of SER is based on its capacity to bring its heterogeneity to light.

More concretely, to study the difficult coordination inherent to SER, we chose in this paper to analyse the journey of 'promises' as an important component of SER trajectory, from private to public. Promise is a private element that addresses public spacing.

The purpose of the paper is to see where the SER is (in spacing) and the trial it faces. The purpose of the paper is to identify the dominant spacing within SER, following the journey of promises between years. The objective is to see if the trial of each spacing is performed or not, and see to what trial is more conditioned. Each of these spacings is linked to a particular critical theoretical corpus. We took inspiration from each of these corpuses to evaluate the position of firms in regard to the deep concern of coordination brought by each of these corpuses.

Our conceptual framework illustrates how familiarity spacing is transformed as a collective or a public space. This space of familiarity is even a prior condition for an expanded pooling: without familiarity by the trajectory of pooling (entailing a plan and leading to justification). Justification is a space of pooling (diffusion) to an enlarged audience. Thevenot's work favours the study of SER [conduct] unequally prepared for pooling, it is useful for investigation of the frames of coordination of action, and of their differences regarding the scope of the coordination that they allow. The paper aims to study the connection or lack thereof between the three 'spacings' that constitute the story of promises.

RESEARCH METHOD

The main objective of the paper is to analyse the journey of 'promises' as an important component of SER. To do so, we apply a qualitative content analysis, which is a relevant approach to analyse hard-to-quantify sources of information (Boiral, 2013). Distinctly from quantitative content analysis, qualitative content analysis involves classifying text units into categories (Beattie et al, 2004) but its objective goes beyond merely counting words (Hsieh and Shannon, 2005). The purpose of qualitative content analysis is to classify large amounts of text into categories that represent similar meanings through a systematic process of coding and identifying themes or patterns (Hsieh and Shannon, 2005). Quantitative and qualitative content analysis has been widely used in SER research (Gray et al, 1995) either as a "form oriented" or as a "meaning oriented" approach (Smith and Taffler, 2000). Our study follows the meaning

oriented approach, which means that we focus on analysing the underlying themes in sustainable development reports to determine the messages conveyed in the narratives (Krippendorff, 1980).

We focus our study on two large Canadian companies operating in the mining and oil & gas sectors: Teck Cominco and Talisman Energy, respectively. The main reasons behind the selection of these companies are threefold: (i) the environmental and social problems they dealt with during the last decade, (ii) the systematic use of the Global Reporting Initiative (GRI) G3 standards in their reports during the years 2006-2008³, and (iii) their inclusion in the Dow Jones Sustainability North America Index (DJSI) during the same period. We argue that these considerations are important for the simultaneous examination of their promises. In fact, during the period analyzed both companies not only operated in an “environmentally sensitive industry” but also used the same reporting standards (GRI G3), and were included in the DJSI, which according to Cho et al. (2012), ‘positively influences perceptions of corporate reputation’ although their membership ‘appears to be driven more by what firms say than what they do’.

Our corpus comprises six Sustainable Development Reports, published for the years 2006, 2007 and 2008. All of them are stand-alone reports available online. Details regarding the selected reports are presented in table 3.

Table 3. Brief description of selected reports

Company	Report title	Number of pages	GRI application level
Teck Cominco	Sustainability report 2006 – This is Our Future	96	B
	Our commitment: Teck Sustainability report 2007	59	A+
	Our commitment – 2008 Sustainability report	20	A
Talisman Energy	“Risky business” Here’s how we’re managing it - 2006 Corporate Responsibility Report	52	n.a.
	“Going further” - Corporate Responsibility Report 2007	46	A+
	“Integrate – connect – respect” - 2008 Corporate Responsibility Report	46	A+

Once the companies were selected, all the electronic versions of these reports were imported to Atlas.ti software. In most cases, it was possible to import these documents directly in their original Adobe Acrobat

³ Although the main reason behind selecting the reports dated between 2006 and 2008 was their comparability (GRI G3), we were also motivated by previous studies that have examined the same years (see Cho et al. (2012) and Boiral (2013)). We consider it important to contribute to the discussion of SER without including extra factors such as the period in which reports were analysed.

format. However, some of these reports were protected and thus it was impossible to code those electronic versions directly in Atlas.ti. In those cases, electronic versions were converted into Microsoft Word documents using professional conversion software and then imported to Atlas.ti.

A deductive-inductive approach was used to ensure empirical flexibility (Miles and Huberman, 1994). According to Hsieh and Shannon (2005), there are three main approaches to qualitative content analysis, *conventional*, *directed*, and *summative*, which differ in terms of their foundations in conceptual frameworks (inductive, deductive), timing of defining codes and sources of codes. Our study is based on the three approaches instead of focusing on one approach, consistent with authors such as Tesch (1990, cited by Schilling (2006)), who argues that inductive and deductive approaches should not be regarded as mutually exclusive but rather as complementary.

Therefore, following a deductive-inductive approach, our initial coding scheme contains 8 predetermined codes related to promises, which are classified as internal or external and contextualised as environmental, social, economic, or general, mainly based on the GRI guidelines. To consider a text as a promise, we evaluate its whole message instead of focusing on keywords.⁴ However, we later noticed that the selected texts regularly mentioned the terms ‘commitment’, ‘will’, ‘plan’, and ‘goal’. We categorise a promise as ‘internal’ when the environmental, social, economic, or general promise is related to the implementation of operational or management mechanisms. The promise is categorised as ‘external’ if the text mentions an environmental, social, economic, or general promise that will have a direct impact on third parties (society, nature). Examples of internal and external promises are presented in table 4 and the number of texts (quotations) found for each company per year are shown in table 5.

Table 4. Examples of internal and external promises

Promise	Example
Internal	In 2009, our goal is to operationalize this Community of Practice across the company ... Social metrics will be developed for projects and operations to monitor and measure effectiveness in community engagement and development. This will be an ongoing process and multi-year commitment. (Teck Cominco report 2008 – p. 14)
External	I also look forward to the installation of the second turbine at our Beatrice Wind Farm Demonstrator Project in 2007 and monitoring test results over the next few years. While

⁴ All the reports were coded by one full-time research assistant using Atlas.ti software. On average, it took eight hours to code each report. Two authors were in charge of training the research assistant to use the coding instrument, and several clarifications were provided during the coding process. Further, one of the authors was in charge of revising the coding process by randomly selecting two reports (one per company) to ensure consistency and alignment with the authors’ definitions of each code. All discrepancies were reconciled and resolved.

	this project has generated a great deal of global interest, the vision of a full-scale wind farm will only be realized if the costs associated with the project can be brought down. (Talisman Energy, 2006 – p. 4)
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Table 5. Number of quotations related to promises per company and per year

Company	Internal promises	External promises	Total quotations
Teck Cominco			
2006 report	54	20	74
2007 report	34	13	47
2008 report	12	12	24
Total Teck Cominco	100	45	145
Talisman Energy			
2006 report	23	6	29
2007 report	34	17	51
2008 report	24	5	29
Total Talisman Energy	81	28	109
Total promises	181	73	254

This first coding yielded 254 quotations. However, this initial coding scheme did not allow us to fully examine our conceptual framework. Because qualitative research requires a flexible, non-sequential approach (Schilling, 2006), we converted our initial categories into four categories of promises that were focused on ‘specific’ themes. In order to deduce the themes behind the promises, we conducted a ‘word crunch’ query using Atlas.ti on the whole report. This query is a simple quantitative content analysis that creates a list of word frequency counts for the selected documents.

We then grouped several words by theme and noticed that the most frequent were community, natural environment, health and safety, and climate change. This approach is known as a ‘summative content analysis’ (Hsieh and Shannon, 2005) in which we are not just focused on mere word counts but rather on ‘latent content analysis’ (interpretation of content). The four themes selected represent approximately 36% of the total quotations coded as promise (92 quotations selected from a total of 254) and thus it is possible to argue that our paper covers many of the most relevant messages conveyed in these reports. The words included in each theme are presented in table 6.

Table 6. Themes and associated words

Theme	Number of quotations selected	Most frequent words	
Community	28	Community Communities Engagement Commitment Stakeholders Stakeholder Indigenous	Public Giving Donations Relations Local People Human
Natural environment	18	Environmental Environment Water Emission Biodiversity Wildlife	Species Land Conservation Lake River Reclamation
Health and safety	27	Health Fatalities Incidents	Safety Injuries Security
Climate change	19	Climate Greenhouse Energy Emissions	GHG Carbon Coal Renewable
Total sample	92		

Once the promises were selected, we extended them by including not only the whole paragraph in which each promise was embedded but also the adjacent paragraphs, if that final step allowed us to better understand the promise. Our criterion was to conduct a qualitative content analysis of ‘the context in which the promise was presented’ in the report. Because some of the promises were repeated within the same year and in the following years, we finally decided to group all the texts related to the same promise (for example, a promise related to a specific incident) in only one promise. As shown in table 7, in total we conducted a content analysis of 16 promises (equivalent to 41 quotations⁵), from which 10 promises are presented during the three years (in particular promises related to community) and 2 promises appear in at least two years. Only 4 promises were made during 1 year.

⁵ For promises 9, 13, and 15, two quotations for the same year were included. That explains the difference with the total of 38 quotations.

Table 7. Number of quotations and promises per company and per theme

	Community		Natural environment		Health and Safety		Climate change		Total quotations	
	Total	Sample	Total	Sample	Total	Sample	Total	Sample	Total	Sample
2006 Teck	8	P1, P3	7	P5, P7	7	P9	8	P13, P15	30	7
2006 Talisman	3	P2, P4	2	P6	3	P10	1	P14	9	5
2007 Teck	3	P1, P3	3	P5, P7	2	P9	3	P13	11	6
2007 Talisman	5	P2, P4	2	P6	9	P10, P11, P12	5	P14, P16	21	8
2008 Teck	6	P1, P3	3	P5, P7	1	P9	1	P13	11	6
2008 Talisman	3	P2, P4	1	P8	5	P10, P12	1	P14	10	6
TOTAL promises	28	4	18	4	27	4	19	4	92	38

The selection of these 16 promises is intended to ensure a balanced analysis of the four themes. Therefore, 4 promises were selected by theme, 2 per company, if possible. In terms of community, the promises are focused on community giving and community engagement. Regarding the natural environment, the selected promises are related to remediation and biodiversity. In terms of health and safety, all the promises are related to safety issues. Finally, concerning climate change, the promises cover emissions and renewable energy. A brief description of the promises is shown in table 8.

Table 8. Brief promise description

Promise	Promise description	Company	Years
P1	Community giving program	Teck Cominco	2006-2007-2008
P2	First Nations consultation engagement	Talisman Energy	2006-2007-2008
P3	Community engagement internal practices	Teck Cominco	2006-2007-2008
P4	Scholarship programs in Asia	Talisman Energy	2006-2007-2008
P5	Selenium monitoring program	Teck Cominco	2006-2007-2008
P6	Full scale offshore wind farm	Talisman Energy	2006-2007
P7	Water management	Teck Cominco	2006-2007-2008
P8	Mercury monitoring	Talisman Energy	2008
P9	Safety (fatalities)	Teck Cominco	2006-2007-2008
P10	Safety (fatalities)	Talisman Energy	2006-2007-2008
P11	Safety Handsafe program	Talisman Energy	2007
P12	Safety global standards	Talisman Energy	2007-2008
P13	GHG emissions and energy efficiency	Teck Cominco	2006-2007-2008
P14	GHG emissions and regulation	Talisman Energy	2006-2007-2008
P15	Renewable energy	Teck Cominco	2006
P16	Reinjection of CO2 emissions	Talisman Energy	2007

For each of these 16 promises, each author prepared a content analysis in which the three spacings were examined: familiarity spacing, plan spacing, and justification spacing. Moreover, a global content analysis was conducted at the end of the process. Results from the content analysis were discussed and all discrepancies were solved. This last stage of our methodology informs our findings, discussion and conclusion sections.

FINDINGS

In this section, we present the main findings for the 16 promises analysed. The findings are presented per promise and the focus is on the identification and analysis of the three spacings, along with their interrelations. The quotations related to each promises are available upon request.

Promise #1 (P1): Community giving program - Teck Cominco

The community giving promise is presented as a long-term commitment. It is initially built on **familiarity spacing** elements, particularly through the combination of social and business ideals such as ‘prosperity’ and ‘giving back’. In fact, we found many familiarity elements in this promise, especially in 2006. Terms such as ‘Teck Cominco has experienced’, ‘formalized’, and ‘share our success’, are the most salient indications regarding the use (or abuse) of this private space. During the second year, this promise is not only supported by these ideals but also by the incorporation of some **plan and justification spacing** elements, such as presenting concrete initiatives and results from the community giving program (plan spacing) and using controlled appellations. Indeed, to move to a public dialogue, the company not only makes reference to well-known sustainability terms such as ‘present and future generations’ but also underlines the fact that its community giving promise is based on ‘Image Canada’ recommendations (controlled appellation from justification spacing). However, during the third year that the promise is tested, the company recognises that it will not be able to fully honour its promise. It uses a controlled appellation from **justification spacing** to excuse its incapacity to accomplish the 1% donation rate goal by stating that ‘financial circumstances in the second half of 2008 and 2009 to date’ will not allow the company to fully meet its stated goal. Moreover, it uses elements of **plan spacing** (results) and **justification spacing** (Image Canada) to continue demonstrating support to this promise in the future. In that sense, we argue that the use of controlled appellations seeks to excuse its incapacity to fully accomplish its initial promise. This shows thus a fragile openness to the public debate.

Promise #2 (P2): First Nations consultation engagement – Talisman Energy

This community engagement promise is supported by the three spacings, and is partially achieved at the end of the third year, mostly because it becomes more specific. Indeed, during the first year, the company makes reference to its ‘historical relationship with communities’ built on ‘trust and respect’ to continue working in the same open, honest and respectful manner with Aboriginal communities. This promise

emerges after the release of the ‘Government of Alberta’s First Nations Consultation Policy and Consultation Guidelines’ on Land Management and Resource Development, which modified the way the oil and gas industry was used to consult the company’s communities. The company recognises that it will be necessary to adjust its internal processes (plan spacing) to comply with the guidelines (controlled appellation). In that sense, it is possible to argue that this promise is supported by the **familiarity spacing** (historical relationship) and **plan spacing** (adjust internal processes) but also by the **justification spacing** through a controlled appellation (the Guidelines). However, the guidelines are also used as an excuse for not being able to fully accomplish this initial promise in the short term. The company points out that, at the time, the acceptance of the ‘guidelines’ by Aboriginal communities is limited and thus Talisman will continue to work with both communities and regulators to develop a mutually agreeable process in response to the Guidelines (a more specific, new promise). In the second and third years, the company highlights that it has been working with regulators to enhance the ‘Guidelines,’ which will provide the opportunity to find mutually agreeable solutions (**familiarity spacing**). To demonstrate advancements of its second promise, the company briefly mentions the number of consultations conducted in 2007 (**plan spacing**) and that it was selected by the Alberta Government (**justification spacing**) in 2008 to present a number of case studies related to its experiences in the Aboriginal consultation program after the implementation of the Guidelines.

It is interesting to notice the interrelations and succession of the three spacings within this promise. First, the promise is built under familiarity spacing after the release of the Guidelines and then supported by elements from the plan and justification spacing. Because the reception of the Guidelines was limited, the company uses that issue as an excuse and its promise shifts to familiarity spacing again (terms such as ‘working with’ and ‘develop mutually’) but it is bolstered again by elements of plan spacing (results) and justification spacing (Alberta Government).

Promise #3 (P3): Community engagement internal practices – Teck Cominco

This stakeholder engagement promise is presented as a long-term goal. The company pledges to ‘develop a more diverse and far-reaching stakeholder engagement program’ to enhance its sustainability performance. The promise is based on previous experiences in stakeholder management, such as environmental assessment process for new projects, mine closure planning, and community relations (**familiarity spacing**). In 2007, the company focused its promise on providing formal training to employees and on establishing an internal corporate network to share best practices across the company

(plan spacing). This promise is supported by the development of an internal handbook presented across all Canadian operations **(plan spacing)**. In 2008, the promise was modified slightly to include ‘management ideals’ such as ‘capacity-building’ and ‘community of practices’ **(familiarity spacing)**. However, the promise occupies a semi-private space. There is no clear intention of sharing its best practices with the industry. In that sense, it is possible to infer that the company uses elements of familiarity and plan spacing to demonstrate its commitment and to avoid being tested publicly. Nevertheless, the company aims to gain public recognition of its achievement through the development of social metrics **(plan spacing)**, but there are no deadlines for this new promise, which is recognised as an ongoing process and a multi-year commitment. In that sense, it is possible to infer that the plan spacing is used to reduce the opportunities to test the promise.

Promise #4 (P4): Scholarship programs in Asia - Talisman Energy

In general terms, scholarship programs are usually presented as community giving commitments. This is the case of Talisman, but its promise evolved during the three years examined, and it changed its focus. Initially, this program was established for Canadian universities and then replicated in Scotland and Norway to draw young scientists and engineers to the oil and gas sector. **Familiarity spacing** is implicit through the recognition of the role of prior programs for developing new scholarship programs in Canada and abroad. The company clearly identifies the renowned universities participating in this program as a manner to demonstrate the realisation of this promise **(controlled appellation from justification spacing)**. In 2007, after presenting some achievements such as funds committed and enrollment increases **(plan spacing)**, the company extends its promise to Malaysia and Vietnam, but at this time, the main purpose was to mitigate tight labour market conditions. Therefore, a promise that was initially developed to support the industry (public sphere) became a private priority. In fact, the company recognises that this promise is subject to a number of challenges, such as the ‘nationalization of the workforce in Malaysia’ (controlled appellation), which implies that it has been difficult for the company to achieve national targets to hire locals for technical and management positions in Malaysia. It is not clear if that target is imposed by the Malaysian government or it is a company commitment. To deal with this issue, the company highlights that it will target expatriate Malaysians and offer improved conditions **(plan spacing)** and it will continue its scholarship program at three Malaysian universities, clearly identified, to once again demonstrate its commitment **(justification spacing)**. However, the promise occupies the semi-private space, which shows that there is a fragile openness to the public debate. Justification spacing is employed only to get support from the public space, not for making the promise more inclusive.

Promise #5 (P5): Selenium monitoring program – Teck Cominco

This is a long-term promise related to remediation of contaminated sites. It is presented as an ongoing commitment at the end of the third year. At first, this promise focused on one specific site but its content is very ambiguous. The company must satisfy provincial requirements (**controlled appellation from justification spacing**) and conduct assessments to monitor selenium (**plan spacing**). However, the company simply states that once the assessment is complete, any contaminated areas ‘will be dealt with in an approved fashion,’ without providing any details (**familiarity spacing**). No more information about this specific site is presented in the following years. In the second year, the promise is extended to selenium prevention in another site, but it also covers remediation initiatives. There is no mention of provincial requirements, and some technical initiatives are briefly presented (**plan spacing**). In the third year, the promise is covered more extensively. The company recognises the risk of elevated concentrations of selenium for animals and humans (**justification spacing**) and the increased concentrations observed in some of its operations. The company points out its proactive and cooperative response to regulators (controlled appellation) to address the issue. It also highlights its participation and contribution in different industrial working groups (controlled appellation). Moreover, the company presents one of its initiatives (Selenium Management Plan) and clearly defines its promise in operational terms (**plan spacing**). In that sense, one can argue that this promise is moving towards the public debate through the use of controlled appellations and plans, without staying rooted in familiarity spacing, as it was initially.

Promise #6 (P6): Full scale offshore wind farm –Talisman Energy

In this case, two promises are presented. At the beginning, the company refers to a biodiversity protection promise, related to its Beatrice offshore platform. Talisman is committed to protect the nearby population of bottlenose dolphins and birds (**justification spacing**). A few sentences later, the company presents its second promise, the consideration of constructing a full-scale offshore wind farm in the platform. The project is described as ‘the largest renewable energy development in Scotland’ (**controlled appellation from justification spacing**). However, this promise can be realized only if costs can be brought down. In that sense, the company protects itself from public scrutiny by linking the realisation of this promise to the business controlled appellation ‘cost reductions.’ Moreover, the company uses the fact that the project was awarded (controlled appellation) in 2006 to demonstrate the importance of its promise for the protection of the common good (**justification spacing**). In 2007, the company focused its promise on the large-scale

offshore wind farm. During this year, the company presented numbers to prove that economic barriers persist (**plan spacing**), which prevented it from fulfilling its promise, but it reassures readers of its intention of considering the construction of the full-scale project if costs ‘can be brought down’ (**controlled appellation from justification spacing**). Moreover, the company emphasised the importance of its promise by recognising that the actual project has received funding from the Scottish Executive, the U.K. Department of Business, and the European Commission (**justification spacing**). This promise is not repeated in the 2008 report and information about the project is very limited, compared to the previous years. All this allows us to infer that the company uses the business controlled appellation ‘actual cost’ as an excuse to keep the promise in the public arena but without plans to fulfill this promise. Because of that, this promise cannot be considered as fragile in terms of public debate, but it is very fragile in terms of its lack of private appropriation. All the responsibility behind this promise falls on government incentives and improved technologies.

Promise #7 (P7): Water management – Teck Cominco

The promise of water management is presented during the three years and is initially built on a controlled appellation through the recognition of the company’s public obligation toward the common good ‘water.’ The company states in 2006 that mines ‘must manage water levels and consumption to ensure that upstream and downstream users are not impacted’ (**justification spacing**). To support this promise the company attempts to track water as required by the GRI in 2006 (controlled appellation). However, not all the operations were able to track and disclose water data during that year (**plan spacing**). The company does not refer to GRI water data requirement in the following two years. During the second year, the company continues with its water management promise, but the focus moves to conducting a water audit in all industrial sites (**plan spacing**) as well as setting site-specific conservation goals. To support the value of its promise, the company points out the fact that only 20% of companies address water risk in their reporting, based on information provided by the ‘Pacific Institute’ (**controlled appellation from justification spacing**). Moreover, the company emphasises that data collection and analysis should have an impact on employees’ awareness of sustainability issues (**familiarity spacing**). In the third year, both water management promises are not mentioned. The promise is focused solely on compliance of discharges (water quality), and the company briefly mentions that its goal is to conserve water and minimise impacts on water quality, without providing any details. In that sense, one could infer that this promise failed to honour its initial commitment of protecting this common good. The evolution of the

promise from justification spacing to familiarity spacing is an indication of the fragile openness to discuss water issues in the public debate.

Promise #8 (P8): Mercury monitoring – Talisman Energy

This is an ongoing promise built on **familiarity and plan spacing**. The promise emerges after an initial production phase that provoked elevated levels of mercury, which according to the company naturally occurs in that geographical area (**familiarity spacing**). The company presents the mercury management plan as part of an overall environmental management plan consisting of specific operating procedures, monitoring programs and training (**plan spacing**). Several initiatives are presented within this mercury removal promise (**plan spacing**), such as the purchase and installation of new equipment and the environmental assessment conducted by a third-party consultant. The company seeks to demonstrate its commitment by pointing out that the environmental assessment (**plan spacing**) allowed it to get the approval from the Malaysian regulator (**controlled appellation from justification spacing**) regarding its environmental management and monitoring program. The company is also committed to conducting an environmental baseline study prior to exploration drilling (**familiarity spacing**). In this sense, we argue that the use of justification spacing is merely symbolic because the promise is mostly supported within the private (familiarity spacing) and semi-private space (plan spacing). Indeed, the fact of having gotten the approval from the regulator is just its ‘legal licence’ to operate, but there is no intention to publicly discuss the mercury monitoring behind this promise.

Promise #9 (P9): Safety (fatalities) - Teck Cominco

This safety promise is covered extensively during the three years examined. This long-term promise is not achieved at the end of 2008. It begins by recognising the importance of training employees on safe work practices and procedures (**familiarity spacing**). During 2006, this promise is focused on the Sullivan Mine accident, which resulted in four fatalities. The company is committed to fully identify the hazards and causes of the tragedy (familiarity spacing). To support this promise, the company works with the University of British Columbia and some governmental entities (**controlled appellation from justification spacing**). The results and lessons from the research project and government investigations will be shared with the industry worldwide to prevent similar situations (**justification spacing**). In 2007, the promise is focused on the revised safety and health policy named ‘Towards Zero Incidents’ (**plan spacing**). The company points out that safety is a ‘core value’ for the company and thus all employees and

contractors are expected to be leaders in health and safety (**familiarity spacing**). In 2008, the promise is not fulfilled due to a new fatality. The company continues supporting its promise by highlighting that safety is a ‘core value’ (**familiarity spacing**) but also through the implementation of a new safety program (**plan spacing**) despite the economic uncertainty at that time (**business controlled appellation from justification spacing**). Moreover, the company presents a safety lagging indicator (**plan spacing**) to demonstrate the improvements in safety performance and thus the pertinence of its promise, as well as a case study team to evaluate safety practices of some of the best-performing mining companies in the world (**justification spacing**). Based on these findings, we argue that this is the most balanced promise of our sample in terms of the presence of familiarity, plan, and justification spacing elements. The overlapping of these 3 spacing shows that justification spacing (business controlled appellation as economic uncertainty) is used to gain public forgiveness. Moreover, the company moves within justification spacing from a ‘social value’ to a ‘business issue.’ This movement serves not only as an apology for the difficulties to fulfill the promise but also as a search for flexibility. Its being a balanced promise implies that it goes beyond merely symbolism.

Promise #10 (P10): Safety (fatalities) – Talisman Energy

This safety performance promise is also related to fatalities, and it can be considered an ongoing promise. In the first year, the company is troubled by new fatalities considering its ‘historically strong occupational health and safety record’ (**familiarity spacing**). The promise is supported by both familiarity and plan spacing. The company emphasizes its ‘strong safety culture,’ but it concedes that more will be done in 2007 to improve its overall operational health and safety performance (**plan spacing**). The initiatives include more collaboration with contractors to reinforce safety expectations and procedures. To add credibility to its promise, the CEO makes an analogy to a business controlled appellation, ‘the bottom line’ (**justification spacing**). Indeed, the CEO highlights that ‘the bottom line is this: production and safety go hand-in-hand’ (business controlled appellation). In the year 2007, the company states that it has a ‘good safety record’ (**plan spacing**), instead a strong record, but new fatalities in that year required it to improve its safety systems and processes (**plan spacing**). In the third year, the number of fatalities has not improved. The company returns to **familiarity spacing** by emphasising that ‘the lessons learned from these incidents greatly influenced the Company’s priorities for setting global standards.’ For this year, the promise is also motivated by the safety performance of the oil and gas industry (**justification spacing**), which show that the company needs to improve in several areas. The promise for the third year is focused on mitigating risks, using monitoring and integrity management systems and tracking metrics and

indicators (**plan spacing**). Again, it is possible to argue that this promise is well balance among the three spacing. It begins by referring to the familiarity spacing (historical strong safety record) and then it moves to the plan spacing (initiatives) and to the justification spacing (business controlled appellation) to support its promise. However, the promise is still not achieved and thus the company returns to familiarity spacing (lessons learned) to demonstrate its commitment once again. To support its promise, the company recognises that it needs to improve its safety performance based on a peer comparison (justification spacing) and its focus is mostly on plan spacing elements (mitigation, monitoring, and tracking). All the interrelations among the spacing and its balanced characteristic imply that this promise is strong enough to be considered as credible for the public.

Promise #11 (P11): Safety Handsafe program – Talisman Energy

This is a specific short-term safety promise presented in the 2007 report, but built on a previous successful program and volunteer worksite champions (**familiarity spacing**). The focus of this promise is 100% operational due to the emphasis on communication, risk identification and hand placement (**plan spacing**). This promise is not stated in 2008 and no information about the achievements from this promise are presented in the following report. Moreover, no elements of the justification spacing are presented. In fact, the company does not mention any intention to share this program within the industry or to follow any international standard. Therefore, the promise rests in the semi-private sphere an inexistent for the public debate.

Promise #12 (P12): Safety global standards – Talisman Energy

This is a safety promise focused on the standardisation of its measurement systems (**plan spacing**). In 2007, the company points out that its safety improvements will deliver a ‘strengthened corporate HSE function’ and improved standardisation of key HSE management systems and processes worldwide (**familiarity spacing**). Through this promise, the company also seeks to compare its current safety standards and practices against a set of internationally recognised process safety standards (**justification spacing**), although the international standards are not identified. To prove that it has fulfilled its promise, the company presented two global developed standards (**plan spacing**) in 2008 and extended its promise to develop and implement other standards in 2009, including contractor management, leadership and commitment, equipment integrity, hazard identification and risk management (**plan spacing**). Therefore, this promise remains immersed in the semi-private space, despite the initial interest of connecting it to the

justification spacing (international standards). The company fulfilled the promise of developing safety global standards but it failed to link those standards to international ones. Thus the readers cannot assess the validity of this promise.

Promise #13 (P13): GHG emissions and energy efficiency – Teck Cominco

This is a long-term promise related to emissions and energy efficiency and thus it is presented during all three years. In terms of energy efficiency, the promise is built on **familiarity and justification spacing**. The company indicates that several efforts have been made, but they were not well documented and, because of that, they have not been able to provide a description of them (**familiarity spacing**). Therefore, the company will follow two industry performance standards (**justification space**) to formalise and report its programs. Concerning its emissions, the company recognises in 2006 the importance of climate change (**justification spacing**) and thus its promise is to achieve a reduction in global greenhouse gas emissions. To do so, the company built its promise not only in **plan spacing**, by presenting its main initiatives, but also in **justification spacing** by stating its commitment to the industry initiative ‘Towards Sustainable Mining’ (controlled appellation) and more specifically by setting the goal of achieving a minimum of level 3 of the industry initiative standard (**controlled appellation from justification spacing**). To further support its promise, the company relies on **familiarity spacing** by highlighting the results from a previous initiative along with **justification spacing** through the use of the business controlled appellation ‘bottom line’. In the second year, the promise is maintained but it is further supported by **familiarity spacing** through the recognition that this challenge (the promise) will be achieved with ingenuity, creativity and investment of time and resources. More initiatives are presented (**plan spacing**) but there is no mention of the industry initiative. During the third year, the promise is just presented as it was done during the previous year. Several phrases are just a ‘copy-paste’ of the 2007 report, including familiarity and plan spacing elements. No components of justification spacing are presented in the third year. Because of that, despite the fact the promise was quite balanced during the first year, the lack of justification spacing elements in the following years makes this promise appear disconnected from the public interest. This disconnection does not allow the public to fully evaluate the promise fulfillment and thus it can also be considered a fragile openness to the public debate.

Promise #14 (P14): GHG emissions and regulation – Talisman Energy

This is an ongoing promise related to emissions and regulation. During 2006, this promise is built on **justification spacing** by recognising the role the industry has to play in the development of regulatory initiatives (controlled appellation) related to emission reductions, but also by pointing out its involvement in consultations regarding the European Union Emission Trading Scheme (EU ETS) and Canadian Clean Air Act (controlled appellations). In the second year, the promise stays in **justification spacing** by highlighting that if regulatory frameworks (controlled appellations) apply an emissions target to a facility, that target is integrated in the facility's business operations and acknowledged at the corporate level (**familiarity spacing**). The company also supported its promise by highlighting its compliance to all regulatory emissions and by inviting the reader to see more details in the Carbon Disclosure Project response (**controlled appellation from justification spacing**). During the third year, the promise changes its focus, becoming more centered on climate change management (**plan spacing**) instead of participating in diverse regulatory consultations (**justification spacing**). The company recognises the need of having a more formalised approach to climate change management in order to have a better platform for measuring performance (**plan spacing**) and to adapt to an evolving public policy (controlled appellation from justification spacing). However, no further details about plan spacing are presented in the report, keeping the promise mostly in justification spacing. This promise is highly rooted in the justification spacing but the lack of connection to elements of plan spacing makes it too vague and incomplete. Therefore, although the promise seeks a public debate, it is not possible because there are no concrete familiarity and plan spacing elements to support it.

Promise #15 (P15): Renewable energy – Teck Cominco

Although it is not initially presented as a promise, the company recognises that it is 'examining' the use of wind power and natural gas in its mine sites (**familiarity spacing**). The company begins to build its renewable energy promise in **justification spacing** by recognising that 'a shift to natural gas would significantly reduce atmospheric emissions while providing economic benefits to the mine and region'. However, the initial drilling was unsuccessful due to difficult ground conditions (**plan spacing**). Therefore, the promise shifts to **plan spacing** by mentioning that a modified program is planned for 2007. Moreover, the company seeks to support its promise in **familiarity spacing** by highlighting that natural gas would be used to replace diesel fuel currently used for power generation. In the 2007 report, the company still mentions that it is examining the use of natural gas as a source of energy, but there are no

more promises or results from the previous promise during that year nor in the 2008 report. In that sense, we can argue that the promise is supported in plan spacing (modified program) but at the same time plan spacing is used as an excuse to justify the non-fulfillment of the promise. In the end, familiarity and justification spacing are totally disconnected from the promise due to the incapacity of the company to achieve its goal in plan spacing.

Promise #16 (P16): Reinjection of CO2 emissions – Talisman Energy

This is an ongoing promise that emerges due to the high levels of CO2 emissions from one of the offshore projects in Malaysia and Vietnam. This promise is initially based on the **plan spacing** (results CO2 emissions) but also supported by elements of **familiarity spacing**. In fact, the company recognises that this growing volume of emissions is a significant issue that needs to be addressed (familiarity spacing). The promise consists of evaluating the feasibility of reinjecting CO2 emissions into older depleted gas reservoirs near the existing facilities (**plan spacing**). However, this promise is subject to its potential qualification as a CDM project under a still-developing international climate change framework (**controlled appellation from justification spacing**). This is presented as an issue for the company because CDM projects generate a material volume of CER credits, which could be sold on the market or used to ease regulatory obligations elsewhere (**business controlled appellation from justification spacing**). However, the company highlights that its promise is subject to ‘several evolving factors associated with a potential CDM project’ and to the ‘uncertainty to the long-term market value for CER credits’ (**business controlled appellations from justification spacing**). To demonstrate that its promise has a long-term vision, the company assures readers that it will continue to assess these factors on an ongoing basis (**plan spacing**) but without providing further details. In this case, we can also argue that the company uses different controlled appellations from justification spacing to support its promise, but those elements are not built on solid foundations (familiarity and plan spacing). The company wishes to move the promise to the public debate but it does not provide further elements to validate its veracity. Moreover, justification spacing is also used as an excuse for the non-advancement of this promise.

In table 9, we will combine all these findings to discuss their implications for the evaluation of promises within SER.

Table 9. Summary of the main findings

Promise	Familiarity spacing	Plan spacing	Justification spacing	Main excuse for not being able to honour its promise	Proposed solution for honouring the promise in the future	Openness to public debate
P1	√	√	√	Financial circumstances (Justification spacing)	None	<i>Fragile.</i> The company uses an excuse from justification spacing.
P2	√	√	√	Limited acceptance of the Guidelines from the Aboriginals (Justification spacing)	Plan and familiarity spacing elements	<i>Strong.</i> The company seeks a solution to honour its promise.
P3	√	√		No excuses	n.a.	<i>Limited.</i> The promise remains in the semi-private space.
P4	√	√	√	Nationalisation of the workforce (Justification spacing)	None	<i>Fragile.</i> The promise changed its focus. The commitment is not with the public but rather with the company.
P5	√	√	√	No excuses	n.a.	<i>Strong.</i> The company was able to move its promise from the private to the public space.
P6		√	√	High cost of the full-scale project (Justification spacing)	Bring down costs	<i>Fragile.</i> The responsibility to honour the promise fully relies on government incentives and improved technology.

Promise	Familiarity spacing	Plan spacing	Justification spacing	Main excuse for not being able to honour its promise	Proposed solution for honouring the promise in the future	Openness to public debate
P7	√	√	√	Difficulty to track and report data (Plan spacing)	None	<i>Fragile.</i> The company moved its promise from the public to the private space.
P8	√	√	√	No excuses	n.a.	<i>Fragile.</i> The interrelation among the spacings is weak. Justification spacing is used solely to prove the company's 'legal licence' to operate.
P9	√	√	√	No excuses	n.a.	<i>Strong.</i> The promise is pluralistically organised and is reciprocal. There is a clear intention to position the promise in the public debate.
P10	√	√	√	No excuses	n.a.	<i>Strong.</i> The promise is pluralistically organised and is reciprocal. There is a clear intention to position the promise in the public debate.
P11	√	√		No excuses	n.a.	<i>Limited.</i> The promise remains in the semi-private space.
P12	√	√	√	No excuses	n.a.	<i>Fragile.</i> The promise remains in the semi-private space and justification spacing is only symbolic.

Promise	Familiarity spacing	Plan spacing	Justification spacing	Main excuse for not being able to honour its promise	Proposed solution for honouring the promise in the future	Openness to public debate
P13	√	√	√	No excuses	n.a.	<i>Fragile.</i> The promise was initially balanced but justification spacing disappeared in the last two reports.
P14	√	√	√	No excuses	n.a.	<i>Fragile.</i> The promise is excessively based on justification spacing, without strong connections with plan and familiarity spacing.
P15	√	√	√	Unsuccessful drilling (Plan spacing)	Modified plan for 2007	<i>Fragile.</i> The excuse and its possible solutions are not discussed in the following years.
P16	√	√	√	Uncertainty project qualification (Justification spacing)	Assess viability of the project on an ongoing basis	<i>Fragile.</i> The excuse is used to transfer the promise responsibility to external factors.

DISCUSSION

The findings presented in the previous section not only reinforce our conceptual framework but also enrich it and thus contribute to the accounting literature. Our discussion is centered on two main issues that emerged from our findings: organised and reciprocal plurality and substantive and symbolic management.

First, we found that 13 out of 16 promises reflect the presence of the three spacings (familiarity, plan, and justification) within the same promise. These promises can thus be initially considered as pluralistic in terms of power, beliefs and desires of constituencies. However, our first remark is that this presence is not a sufficient condition to prove the openness of the promise to public debate. Each spacing coordinates one type of rapprochement. Therefore the multiplicity of spacing does not automatically create an agonistic or an emancipatory plurality. A good way to do this in SER would be to use each spacing to test each other, or reciprocally. Only after such testing could a promise be considered strong (such as promises P2, P5, P9, and P10). Our results show rhetoric ‘gymnastics’ between spacings that consist of justifying failure about one spacing by using another one. The presence of this gymnastics is considered a manifestation of fragile openness and a poor sign of action behind the discourse. Indeed, we found that only 4 promises can be considered strong. The remaining 12 promises are fragile or very limited to openness.

This ‘lack of spacing reciprocity’ is evident in several ways, as a manifestation of disorganised plurality. For instance, both firms use excuses from justification or plan spacing to transfer not only their incapacity to honour their promises to external factors but also their responsibility to other actors (government, industry, and market). They continue to seek support for their initial promises by adding elements from the two other spacings, but those elements are not interconnected, and they do not solve the problems that block the fulfillment of the initial promise. In some cases, given the difficulty to honour the initial promise, the companies switch to another related promise (discontinuity) mostly rebuilt in familiarity or plan spacing, but totally disconnected from justification spacing and thus remaining in the semi-private space. In other cases, the promises are exclusively rebuilt in justification spacing but without any connection to the other spacing. In those cases, justification spacing is merely used to prove its ‘legal licence to operate’ with no clear intentions to protect the common good.

This remark about plurality is our first contribution to the accounting literature. Thévenot (2006) does not discuss about the importance of trials’ reciprocity among the three spacings. He is mostly concerned with the trial within each spacing (familiarity, plan, and justification) but not with the interrelationship among those trials, as suggested Bowen and Wittneben (2011). We found that strong promises are those that are

reciprocally tested, i.e. they do not use one spacing to explain or excuse a weakness in the other two spacings.

Our second remark and expected contribution is the use of a different lens for examining symbolic and substantive management in SER. As presented in our conceptual framework, the notion of ‘intention’ that is inherent in the symbolic and substantive management literature is replaced by ‘coherence’ and ‘coordination’ within a social space from our pragmatic perspective. However, we found that this coherence and coordination needs to be extended to the notion of ‘organized and reciprocal pluralism’ among the three spacings. Therefore, we argue that from a pragmatic perspective, symbolic management could be seen as a ‘fragile promise,’ whilst substantive management could be seen as a ‘strong promise.’ However, some promises were considered as limited because there was not a full presence of the three spacings within the promise. Promises that remained in the semi-private space are one example. In those cases, we cannot argue that the promise is symbolic, because the companies did not test justification spacing, where symbolism mostly resides. In those cases, the promise could be either incomplete or in transition. Because the reader cannot validate this promise, the openness to the public space is limited. This limited openness could be seen as an ‘obscure management’ approach because companies would intentionally remain silent in justification spacing to avoid being publicly scrutinised (either negatively or positively) or because they are not convinced of the value of positioning the promise in the public space. In other words, a limited promise would be one from which the company seeks to control from the power, beliefs and desires of its constituencies. This last argument is still in development and further studies should be conducted to provide more generalisation.

A proposed relationship between spacing pluralism, dialogue openness and managerial approach is presented in table 10.

Table 10. Proposed relationship between spacing pluralism, dialogue openness, and managerial approach of promises

Spacing pluralism	Dialogue openness	Managerial approach
Organised and reciprocal	Strong	Substantive
Disconnected (non reciprocal)	Limited	Obscure
Disorganised or disconnected	Fragile	Symbolic

CONCLUSIONS

The aim of the paper was to study the extent to which SER can be considered pluralistic accounting, open to a public dialogue, given differences in power, beliefs and desires of constituencies.

Our findings show the existence of plurality in SER through three forms of coordination, which intertwined in the storytelling of promises. These modes of coordination call upon familiarity, plan, and justification spacings. The storytelling of promises appears in familiarity spacing when it appeals to organisational practices, culture, learning, values, etc. This storytelling searches coordination to the plan spacing when it mentions programs, indicators or resources deployed, for example. The storytelling moves to the coordination mode belonging to the justification spacing when it utilizes controlled appellations to expand its acceptance in a very large audience. These appellations may be of business type or sustainable development type, depending if they serve for excusing a non-realised promise or for making it stronger.

However, within the SD reports, each of these three spacings is not thoroughly exploited in their respective spacings, so that it can be tested by stakeholders, as suggested Thévenot (2006). Rather, each other are utilised as relays to excuse the non-realisation or the difficulties to materialise the promises. Nevertheless, our findings show some cases in which the storytelling spacings are confronted each other, as is the case of the promises identified as ‘strong’. This finding is coherent with those presented in Bowen and Wittneben (2011) study that point out the essential tension concerning carbon accounting between count, accounting, and accountability.

Our findings also show that the three spacings examined in the paper are related to the three components of sustainable development management highlighted by Perez (2007), which are contextualisation, operationalisation, and conceptualisation of sustainable development made by firms. However, these three constituents are clearly the subject of debate within the accounting literature on sustainable development. Indeed, contextualization mobilizes the communication field to question the authenticity of the ownership of the concept of sustainable development by the company (Catellani, 2013). Operationalization has been challenged by the field of sociology to warn against the ratiocracy (Chiapello, 2013, Jany-Catrice, 2012). Finally, conceptualization is widely tested in critical accounting, especially with Milne and Gray (2013).

The rhetorical gymnastic made by SER in the three examined spacings, utilised to excuse the abandon or the difficulties of a promise realisation, considerably undermines not only the storytelling that the company produces for its promises but also its potential for self-regulation. Further studies are needed to

investigate the means that could better coordinate the plurality of spacings to which the sustainable development performance storytelling is retained and thus unfold its potential for self-regulation.

A future strand of research could be to more specifically study the evolution of these three management components within SER during the recent years, and to link the clear trend of these components with its theoretical and conceptual evolution, in order to see their attachment or otherwise its distinction with that research. To do this, Atkins (2015) suggests combining an auto-ethnographic approach with storytelling, to construct a dialogue between accounting academics and lobbyists about integrated reporting (Atkins, 2015, in Brown, Dillard and Hopper, 2015).

In practical terms, the fact of better highlighting the presence of rationalities could help to emancipate (Gallhofer, Haslam and Yonekura, 2015) in order to promote collaboration (Chaudet, 2013), by implementing a reflexivity inherent to double hermeneutics.

This study has some limitations that must be acknowledged. From a methodological point of view, it relies on our interpretations of promises and their spacing elements. Although the initial coding was performed by a full-time research assistant who received training concerning the coding process, there is a minimal possibility that some texts were not considered as promise. However, one of the authors was in charge of revising the coding process and all discrepancies were reconciled and solved. Moreover, our qualitative content analysis findings were also discussed and all the discrepancies were solved. In that sense, authors' interpretations were confronted to ensure consistency.

Second, our study is based on SER data coming from almost 10 years ago. Although SER guidelines have evolved during this period, we do not expect those changes may have a crucial impact on our findings. Moreover, our intention is to contribute to the SER academic discussion, whose studies have been also focus on data from that period. Nevertheless, it could be interesting for future research to examine the latest reports of these companies to analyse their evolution.

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