

ISSA Proceedings 2014 - The Strategic Function Of Argumentative Moves In Corporate Social Responsibility (CSR) Reports

Abstract: A CSR report may be viewed as part of a virtual critical discussion in which the company acts as a protagonist claiming that their behaviour is responsible towards society. Social actors may be represented as virtual antagonists in the critical discussion who (virtually) doubt or critique this standpoint. This paper presents several argumentative moves used in CSR reports to build a better image of the business and persuade various audiences that the company acts responsibly towards society.

Keywords: adjudication, appeal to emotions, argumentation, argumentative move, audience demand, critical discussion, CSR report, organizational rhetoric, pragma-dialectic approach, strategic maneuvering.

1. Introduction

CSR is defined as the attitude companies adopt towards society, consisting in responsible business practice. CSR discourse has become lately a strategic issue for companies and their marketing operations. The methodological framework of this study is the pragma-dialectical approach to argumentation. In this framework, businesses and other social actors are represented as parties in a difference of opinion. CSR discourse may thus be viewed as a fragment of a virtual critical discussion in which the company acts as a protagonist and claims that their corporate business behaviour is responsible. Other social actors may be represented as virtual antagonist(s) who doubting or critique this standpoint. They may be held as having not agreed to the main standpoint at issue.

This study identifies several argumentative moves used in CSR reports to help the company prove to stakeholders and to the public opinion that the company acts responsibly towards society.

2. *The CSR report*

A CSR report is a discourse genre or subgenre which pertains to organizational communication. It opens with a CEO's letter and lists the most important contributions made by the company to social welfare, environment protection and sustainability.

CSR reports are meant to show how much, in which ways and with which effects a company invests in environmental and community protection. Responsibility towards sustainability and well being is the main focus of CSR discourse. CSR reports are usually issued in the first five months of the year for the previous year of the company's activity. A CSR report would tell mainly about the company's activity and operations with respect to their impact on human, social, technological and natural environment during the previous year. This account is to show all those interested in the existence and the activity of the company that, although interested in making profit, the company may yield various benefits to communities and contribute to sustainability and well-being.

When the CEO is not Warren Buffet himself, the CEO's letter introducing a CSR / sustainability report or an annual report is most often written by a free lance professional, also known as a 'writer-for-hire'. For instance, Andrew Wilson is reported to have a special formula for writing CEO's letters:

A company's product is pitted against its competitors. But a company's annual report is pitted against the business media and the analyst community, which are susceptible to "groupthink in the way they look at companies," Wilson says. The CEO's letter can and should challenge the storyline with a more compelling, more in-depth, more accurate narrative. There's a double requirement to achieve this: "honesty, and a willingness to deal with the challenges the company faces." Wilson recommends that you "dramatically make the case for where the company wants to go and how it will get there despite the difficulties." (Murray, 2008)

More recently, a CSR report of good quality is written by a specialized agency, on the basis of a writing protocol obeying reporting regulations set by the Global Reporting Initiative (GRI). This is seen by Walmart, for instance, as a "multi stakeholder approach" (*Walmart 2012 Global Responsibility Report*, back of the front cover).

Writing a CSR report is part of the job of a specialist in what may sometimes be

called *strategic writing*, a subfield of Marketing and of the Business Administration area. Courses, seminars, workshops are being held to train professionals in reporting about sustainability and corporate responsibility. It may be presumed that not all companies have the capacity of choosing the right means by which to have a report issued. The title of the report, usually mentioned on the cover, states the type of CSR report (it may a sustainability report) and the year(s) for which the report was drawn. Walmart, for instance, mentions 2012 on the cover of its CSR report for 2011, that is, the publication year of the report instead of the activity year reported about. To this adds another inconsistency or negligence in the first descriptive paragraph, "About the report", where the year 2012 is mentioned again instead of 2011:

(1) The report reviews our progress and performance *during fiscal year 2012*, reflects areas where we have achieved tremendous positive results and specifies areas of opportunity we must continue to focus on. The reporting timeline covers the period of *Feb. 1, 2011 - Jan. 31, 2012* and builds on our last report, issued April 2011. (*Walmart 2012 Global Responsibility Report*, front cover; my italics.)

The company has a clear advantage in using the CSR report as a strategic tool since it may present its actions and activities with no direct interference from any opposite party or media bias. If some years ago CSR reports of large companies obeyed to the GRI standards, but also to their own marketing goals, the latest CSR reports obey quite strict standards and they mention it at the end of the report, giving precise indications on which particular GRI issue they are concerned with and also mentioning the place in the CSR report the issue is addressed (see *Wells Fargo & Company CSR Report 2011*). Therefore, it may be assumed that more recent CSR reports are less adapted to discourse analysis since they no longer reveal much of the companies' marketing and branding strategies which were more transparent in previous CSR reports.

3. *The CSR report discourse in the framework of pragma-dialectics: strategic maneuvering*

This study proposes to add to the list of domains relevant for argumentative analysis the field of organizational discourse, and mainly its subfield *strategic discourse*. There are many argumentative practices within the organizational domain which can be analyzed from the rhetorical and dialectical perspectives. Organizational rhetoric is considered to be "the art of reacting to rhetorical situations" arising in the company's activity, and dealing with these also involves

“proactively and strategically” molding such situations. (Conrad, 2011, p. 130)

CSR discourse is conceived in the framework of this study as a manifestation of argumentative practice following specific patterns. Within the pragma-dialectical framework, the CSR report may be viewed as an argumentative type or subtype belonging to the public sphere. It is a highly institutionalized and conventionalized piece of discourse, a discursive and communicative category regulated by the Global Reporting Initiative (GRI).

The text of a CSR report may be analysed with the tools of the pragma-dialectical methodology. The analyst may identify or reconstruct in such text excerpts standpoints, or virtual standpoints, expressed or unexpressed starting points for argumentation, arguments, substandpoints of a protagonist representing the company / corporation. The antagonist is virtual, being represented by the various categories of stakeholders and/or the media.

The CSR report is a good opportunity for the company to act as a protagonist by advancing its credo with respect to business practice in correlation with CSR. Its actions and activities are presented here in the most advantageous way, the more so as the report is drawn by specialists and elaborated over a long period of time.

The extended pragma-dialectical theory introduces the notion of *strategic maneuvering* in order to allow the analysis and evaluation of argumentative discourse by looking at the efforts of the speaker or writer to pursue rhetorical effectiveness and at the same time dialectical reasonableness. This study assumes that CSR reports of important companies are written by specialists in the field of strategic writing and global reporting. It might thus be interesting to look at how strategic maneuvering is achieved in this type of discourse, or discourse subgenre. In adopting this approach, I consider that the discourse excerpts from CSR reports I am analyzing come from a writer who, in his strategic maneuvering, is combining in a systematic way rhetorical techniques with efforts to fully comply with the dialectical rules for critical discussion (cf. van Eemeren et al., 2012, p. 323).

One important assumption of this study is the idea that CSR reports of global corporations or of companies operating at a multinational level in various regions of the world may stand as very good or excellent examples of strategic maneuvering.

In a discourse analysis approach, CSR reports may be thought to act as a “descriptive” and “narrative” argumentation in favor of the standpoint *We are doing business / making profit responsibly / with responsibility* towards society and the environment. In this statement, the term *society* makes reference to all types of individual and group stakeholders, and the term *environment* points to human-made and natural environment.

Many CSR reports, mainly those published in the previous years, did not take into account closely all the standards of the GRI. This is why some of them do not advance this standpoint explicitly and it has to be reconstructed for the analysis. It may be considered as an unexpressed argumentative move: the corporation may not make explicitly the argumentative move of advancing this standpoint. Throughout the whole CSR report however, the company provides evidence to support it. The company is not only saying (implicitly) that *they are acting responsibly*, but also that they are doing this because they *have an ethical behaviour / care about the stakeholders*.

The main hypothesis of this study is that a CSR report is a well regulated piece of discourse illustrating at its best the concept of strategic maneuvering. This means that on most occasions, strategic maneuvering has “legitimate manifestations” in CSR reports of good quality, while the fallacious manifestations of strategic maneuvering are a most infrequent case in such reports.

A fallacious manifestation of strategic maneuvering consists in an argumentative move for which, at the point in discourse where it occurs, “certain soundness conditions have not been met that apply to the mode of strategic maneuvering concerned in that activity type and argumentative situation in which the maneuvering takes place.” (van Eemeren & Houtlosser, 2009, p. 14)

In line with pragma-dialectical studies (van Eemeren, 2010, p. 269, note 5; van Eemeren et al., 2012, p. 323), I am using the term (*rhetorical*) *effectiveness* with regard to strategic discourse instead of the term *persuasiveness*. It can be considered that such discourse is more than simply rhetorical, or persuasive, since “persuasiveness is not by definition subjected to the requirements of reasonableness” (van Eemeren 2010: 269). Moreover, the discourse of the CSR report has or pretends to have communicative value to a high degree: it is informative, descriptive, evaluative, commissive. It is meant to communicate knowledge about the corporation from the inside, besides communicating the

good intentions of the corporation towards society and the environment.

3.1 *Adaptation to the CSR report's audience demands*

Meant to convince an audience by a combination of rhetorical techniques and dialectical efforts, strategic maneuvering is concerned, among others, with adapting discourse to audience expectations and using various presentational (linguistic) devices.

As already mentioned, the audience of a CSR report is represented by stakeholders. In one of the CSR reports analyzed for this study (*Arcelor Mittal USA Corporate Responsibility Report 2012*, written by Jeff Fraga), the following categories of stakeholders are identified: employees, customers, suppliers, investors and lenders, government and regulators, non-governmental organizations, multilateral and business organizations, media, local communities. These can be found at local, regional, national, international level. The larger and/or more multinational a company, the larger and the more diverse and diversified its audience.

In designing the CSR report, a writer should take into account the various roles stakeholders play as a unitary group or, more obviously, as distinct groups. Stakeholders, as a unitary group and as distinct groups are the addressees of the CSR report. It is however assumed that:

1. most of the stakeholders are not aware of the contents of the CSR report;
2. the CSR report is mainly designed for the media, the government and some agencies which are able to disseminate parts of it to a larger audience on various occasions.

Various groups of stakeholders are the beneficiaries of the (CSR) actions and activities of the company. Such actions are of two types: actions directed specifically to certain groups of stakeholders as part of the routine activity of the company (for job seekers and employees, the company has created jobs and given stability to the current positions) and actions directed specifically to certain groups of stakeholders as part of the company's concern for society and the environment.

As previously mentioned, from the pragma-dialectical perspective, the CSR report may be reconstructed as a critical discussion. If the CSR discourse is represented as a critical discussion, the stakeholders may be represented as virtual

antagonists. Each category of stakeholders may play the role of a *(virtual) antagonist of some (sub)standpoints*. They may also play the role of a *(virtual) protagonist of standpoints*, as they are introduced / reported by the writer of the CSR report.

By strategic maneuvering, a writer or a speaker should adapt the argumentative moves to audience demand. This means that the speaker / writer should:

- a) seek to achieve communion with the audience;
- b) privilege endoxa, by valuing at their most the beliefs of the many and of the wise;
- c) make concessions to the audience, by taking into account their beliefs and commitments concerning the standpoint and the topic of the discussion;
- d) be aware of contextual commitments of the audience, created in the particular argumentative situation.

Endoxa corresponds to “views generally accepted in a specific culture or subculture” (van Eemeren & Garssen, 2012, p. 52, note 1). In Aristotle’s *Topics*, endoxa points to “commonly held beliefs” and “beliefs of the many or of the wise or both”. (T. Irwin, *Aristotle’s First Principles*, Clarendon Press, Oxford, 1988, pages 8 and 57, quoted by van Eemeren and Garssen 2012, p. 52, note 1)

A specific group of stakeholders may be made reference to in the report to act as an antagonist of a company’s standpoint. If so, this move is strategic as long as the critique or doubt on the virtual antagonist’s side is brought about in the CSR report to be dissipated. In the following excerpt, the local community, the local authorities and possibly the government are categories of stakeholders which could act as antagonists. Although the company does not explicitly assure these categories of stakeholders that their dams will not fail, they show commitment to the structural soundness of the dams by pointing to / naming / evoking the most concerned category of stakeholders:

(2) It is important that our tailing dams are structurally sound to ensure they do not pose a risk to *local people’s* health and safety to the environment. (*Steel: stakeholder value at every stage, Corporate responsibility 2013, Arcelor Mittal; my italics*)

Adaptation to audience demand in strategic maneuvering consists in ensuring “communion with the people the argumentative discourse is aimed at” by

“achieving certain communicative and interactional effects on the audience.” (van Eemeren & Garssen, 2012, p. 49) Therefore, it is important to take into account who the audience are and which their relevant views and preferences are. Taking the audience into account, which is the main purpose of a CSR report, means taking into account and valuing their individual and group values, views, preferences. Their views correspond to their “descriptive commitments” (idem), i.e. what they know, what they believe, what they believe they know about reality (facts, truths, presumptions, the ‘real’, in Perelman and Olbrechts-Tyteca’s terminology, as quoted idem). Their preferences are considered by pragma-dialecticians to be their “normative commitments” and to include values, value hierarchies, and loci. Several types of such commitments could be identified based on the criterion of as it were *notoriety*: explicit commitments, or *concessions*, expressed in the opening stage of a critical discussion; implicit situational commitments (pertaining to the given situation - called contextual commitments by pragma-dialecticians); implicit general commitments, or endoxa. These three classes of commitments represent the *audience’s frame of reference* (cf. van Eemeren & Garssen, 2012, p. 52). A special class of implicit situational commitments are the *acquired discursive* commitments which turn up along the discourse as a result of the argumentative moves made.

With reference to a CSR report, these commitments may be pertaining to the party producing the CSR report, since there is no direct and immediate involvement of the other party when the report is being produced. The CSR report is thus a static discourse, it is an official document based on previous interaction and apt to subsequently yield reactions. At various points of the report, according to its sections, the target group and the specific groups of addressees may be different.

For instance, the media may be interested in all the elements of the report as a target group and as an addressee. Employees and customers are more interested in their workplace conditions and product quality and price, respectively. They are less concerned by the CSR report. The employees are most often targeted by one or several sections of the report, but are not always an addressee group, since it is not expected by the company that all employees read the report. The customers may well play the same roles as the employees, and not be aware of the CSR report contents. Nevertheless, any individual or smaller groups of these two categories of stakeholders may easily get in touch with the information in the

CSR report by means of media and publicity. This is why it is important to distinguish, from a methodological viewpoint, between the target group as audience and the audience as simply audience of the report (case of the government, nongovernmental associations, etc.)

3.2 *Pointing to the audience*

It is assumed that in the case of a CSR report, the audience is represented by the stakeholders. A common presentational device used in the CSR reports is the *direct address to the audience* in the Introductory Section of the report, *The CEO's Letter*. This section in the 2013 Arcelor Mittal CSR report is titled *Letter from our CEO* and chairman. Lakshmi Mittal addresses the audience in a friendly and polite way: *Dear stakeholders*, by wishing them *Welcome* to the CSR report. This use of the direct address creates for the stakeholder the status of an interlocutor, an individual who is in some way given the opportunity to enter communication with the CEO. It also leads to think that the CEO envisages the CEO report as if it were written for the stakeholders. In fact, media is often the conveyor of the information included in the CSR report to the stakeholders.

Another common presentational device used in CEO letters and in CSR reports is addressing the *stakeholders indirectly*. This can be achieved in several ways.

a) *Describing the stakeholder*. The stakeholders may be defined as a whole group in the CSR report. This ensures that the company has a very positive image of the stakeholder. This move can act as a *captatio benevolentiae*, especially when it appears at the beginning of the report. In the excerpt below, the report author chose to depict intellectual and professional qualities of the stakeholders to show that the company respects and highly praises the stakeholders, no matter the category:

(3) *Stakeholders* in today's digital world are smart. (*Steel: stakeholder value at every stage*, *Corporate responsibility 2013, ArcelorMittal*; my italics)

b) *Pointing to the stakeholders' benefits*. Pointing to various benefits stakeholders may have from the company's activity is a strategic move playing the role of an argument. For this study, the CSR Report of ArcelorMittal was examined to identify discourse fragments using explicitly the term *benefit* in relationship with the stakeholders. The excerpts (4) to (11) mention explicitly that there have been various benefits affecting the local communities. Figures, mention of places and

years of activities allow the report author to appeal to logos and make the argument more convincing for the local community, the government, other organizations, employees. The stakeholders are pointed to by mentioning the particular activities addressing them and the specific benefits they may have had (my italics in the quotes).

Using a dissociation in (4), by means of the phrase *real change*, contributes to distinguishing the role of ArcelorMittal compared to that of other companies. The local stakeholders are explicitly referred to so as to identify their main point of interest in the report:

(4) ... in Liberia, where we operate an iron ore mine. *We are bringing real change to the country*, but in doing so we want to ensure we are sensitive to local stakeholders and *bring them long term benefits*. We have set up *52 local consultation forums* and last year ran *103 workshops with the local community*. (p. 3)

The appeal to logos by evidential arguments is often the case. On the one hand the GRI requests numerical information and details, but at the same time the company puts itself in a favorable position when reminding the stakeholders of concrete measurable projects:

(5) There have also been some important *economic and social benefits*: between 270 and 600 jobs were created between *2006 and 2011*; the *\$20.7 million of programme* investments during the same period generated an estimated *\$45 million of extra local economic activity*; and the area has become more attractive as a leisure and fishing destination. There is also *less risk* of flooding and harmful algal blooms. (p. 48)

When the contribution of the company to the living standard of a community is obvious, the appeal to emotions is most often the case. The CSR report may thus touch upon sensitive issues, as employment. Even if the project is not yet in place, as in (6), the company will announce its commitment for the future as an appeal to *pathos*:

(6) As part of the *Inuit Impact and Benefits Agreement* negotiated with the Qikiqtani Inuit Association, Baffinland will look first to the five closest *North Baffin communities* when it hires new employees. (p. 52)

By using the term *benefits*, the CSR report may make reference to a series of *benefits* derived from one another, in a cause to consequence relationship. In (7), employing local people leads to training them, which leads to an enhancement of their skills, which may lead to long-term benefits for the larger community:

(7) Along with our contractors, we employ nearly *3,000 employees in Liberia, 96% of whom are local*. Because we are investing in the *ongoing education and training of employees and contractors*, we also have the opportunity to raise *the skills level of the local population*. This has *long-term benefits for the country and its citizens*, as well as for ArcelorMittal. (p. 52)

The company points to the total “number of beneficiaries of ArcelorMittal Foundation projects in 2013”, which is 3.06m (p. 57). The information on various benefits is summarized in a more convenient way, then repeated in (8) and supplemented by the number of projects developed by the company:

(8) In 2013, over *three million people* benefited from *558 projects* supported by the Foundation in communities surrounding our steel plants and mines. (p. 56)

The stakeholders in poor countries and important categories of population are targeted by the projects, and explicitly referred to repeatedly as in (9) and (10), again with evidential mentions of numbers as:

(9) The Foundation promotes the exchange of best practice *across the globe*. For example, in several countries of the Americas – *Argentina, Brazil, Mexico, Trinidad & Tobago* and *Venezuela* – the Foundation supports a project *Seeing is Believing*, which focuses on testing *children’s* eyesight. Detecting and addressing problems with *children’s* sharpness of vision are key to supporting *pupil* performance at school. This project benefited 16,812 children in 2013. (p. 56)

(10) In Ukraine, the ArcelorMittal Foundation invested in the repair of *three schools, a kindergarten, a boarding-school for deaf children* and a *health improvement camp for children*, which will help them to play and study in a safe and warm environment. The facilities are located in the towns around *Kryviy Rih*. In 2013, 12,950 pupils benefited from these facilities. (p. 57)

If not explicitly mentioned, the beneficiaries are included in a larger group, *those affected* by the changes involved in establishing the company’s operational premises and facilities:

(11) We do everything we can to avoid involuntary resettlements, and where this does prove to be unavoidable we always aim to adhere to international standards and comply with the national or relevant regional authorities' guidelines on resettlement and compensation. In practice this means *consulting those affected and devising an approach that will best benefit those affected, and offer them a better quality of life as a result.* (p. 71)

c) *Pointing to the cooperation of the stakeholders.* This kind of address is emotional and apt to create communion between the company voiced as we and the very heterogeneous group of *stakeholders*. Moreover, in (12) the combination between the first person plural pronoun (we - our) and the noun *stakeholders* in the context of a directive speech act (*we need*) is in itself emotional while creating a positive image of any stakeholder virtually capable, as the text of the report is saying, of *support and understanding*.

(12) We need the *support and understanding of our stakeholders*. Effective engagement to ensure they have a good understanding of our business and the decisions we take is vital. (Lakshmi Mittal, letter to employees, February 2014, quoted in *CSR Report Arcelor Mittal*, 2013, p. 65.)

d) *Naming / Evoking explicitly the stakeholders.* A presentational device used in the latest CSR reports is *naming the audience*. As previously mentioned and shown in excerpts (4) to (12), the audience of a CSR report is at times identical with the groups which CSR discourse and the report itself are targeting. *Naming the audience / Evoking the target groups* is the handier presentational device for the contents of the CSR report which is mostly narrative and descriptive, with no explicit "auctorial" presence. It is different in point of narrative perspective and stance from *The CEO's Letter*, which addresses the audience directly.

This becomes obvious from the very title of the 2013 ArcelorMittal CSR report: *Steel: stakeholder value at every stage*. The function of the colon here is ambiguous. Does it stand for a copula - is - or for a verb, such as *produces*, or for a passive structure, such as *is invested with*? This ambiguity may be voluntary and help achieve a rhetorical - poetic - effect through ellipsis.

3.3 *Calling upon the emotions of the audience*

A presentational device used to call upon the emotions of the audience is the *use of emotionally endowed words*.

In (12), terms such as support and understanding in connection with the notion of stakeholder (pointing to almost any recipient of the CSR report message) ensure emotional overload. To this add the repetition of the word understanding, the use of such words as to ensure and vital. If the CSR report is to be conceived as able to be fit in the pragma-dialectical model of critical discussion, then these statements act as a listing of starting points in the opening stage of a critical discussion.

Moreover, ArcelorMittal presents itself as the “world’s leading steel and mining company” (see main website of the corporation. <http://corporate.arcelormittal.com/>). The presentation of the corporation on the website homepage is strongly rhetorical, by an artful appeal to emotionally endowed words: “Guided by a philosophy to produce safe, sustainable steel, it is the leading supplier...”

4. *The CSR report discourse as an argumentative activity type*

The discourse of the CSR reports resembles the activity type *adjudication*. It addresses at the same time a particular class of stakeholders or the stakeholders as a whole, and a third party. It may have as a particular goal, for instance, to show the investors that the company is acting responsibly towards them and to convince the government that the company is socially responsible. We are speaking in this case of a double fold effect, with different pursued consequences with the two categories of audience. And the same piece of discourse may have a more convincing force on the latter category than on the former or vice versa. For the examples provided, it may be judged by the government that the company has done its best to comply with social responsibility commitments, among others. The consequence may be new regulations favouring the company, and not the investors.

In this way, a CSR report fragment of discourse functions as an argumentative activity type of adjudication. The burden of proof belongs to the company: they can show by means of the CSR report that some possible allegations about the negative consequences of their activity were fought, and that the company invested a lot of its profit in activities making benefit large categories of population, economy and the standard of living in particular settings. The public opinion - through dissemination by the media -, the local and governmental authorities may play the role of the judge in an adjudication to settle the ‘virtual dispute’ between the ‘profit seekers’, the company, and “those affected” by the

changes brought about by the company, and this in a reasonable way. The kinds of proof that count as acceptable are, for instance, as mentioned in the analysis of the excerpts provided in the study, the projects the company is mentioning in the CSR report, the specific targeted groups named as such and the numbers of members in target groups addressed by the projects. This is meant to convince the specific adjudicator in each case. The CSR report may be seen as a weakly institutionalised type of argumentative discourse which the standards of the GRI tend to institutionalise more by codification and formalisation of procedural and material starting points. The facts and the figures are evidential, and they have argumentative potential since they bring about a change of perspective in the dispute, by providing the other party and the adjudicator with elements responding to virtual critical questions.

5. *Conclusion*

This study is part of a larger research on the rhetoric of corporate social responsibility discourse. The goal of the larger research is to show that the recently established very strict standards of CSR reporting by the Global Reporting Initiative have provided a framework in which companies may report strategically about their business. The first CSR reports played a lot upon rhetorical devices to persuade the stakeholders they were doing their job by complying with responsible behaviour towards society. The latest ones are guided throughout this endeavour by clearly delineated regulations. These regulations allow them to adopt strategic maneuvering in order to convince the society at large and any virtual adjudicator that they are acting responsibly and at the same time persuade their audience on the merits.

This study took as the main reference text some excerpts of the ArcelorMittal CSR report for 2013. It highlighted some of the argumentative moves instrumental in resolving a virtual difference of opinion. Adaptation to the CSR report's audience demands is achieved by including in the report specific data, figures, details on the company's sustainable projects, and mainly the specific actions carried for each category of stakeholders as requested in the GRI guidelines. Complying with this is explicitly shown in some reports with precise reference to the particular GRI standards (Walmart). An argumentative move contributing to strategic maneuvering is pointing to the audience by describing it (properties / qualities of the audience / stakeholders), pointing to their benefits, pointing to their cooperative behaviour, and evoking the particular groups of stakeholders in order

to say which advantages the company's activity have brought them. Calling upon the emotions of the audience is as well achieved separately or by one of the previous moves, by exploitation of the audience's positive face (qualities), social status (specific groups targeted by the company's activity), and emotionally endowed words.

It also appears that the discourse of a CSR report could be represented, at least in part, as a semi-institutionalised type of adjudication, since it addresses not only a virtual antagonist which may be part of the audience, but also a third party having an upper role in the settling of the dispute. The CSR report may be considered as the testimonial of the company made to ensure adjudication of the virtual dispute in favour of the company.

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