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George Shinkle
Purdue University

J. William Spencer
Purdue University

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George Shinkle
Purdue University

J. William Spencer
Purdue University

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Purdue University
Krannert Building
403 W. State Street
West Lafayette, IN 47907-2056
(765) 496-6779
Fax (765) 494-9658

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George Shinkle
PhD Candidate
Krannert School of Management
Purdue University
403 West State Street
West Lafayette, IN 47907-2056
gshinkle@purdue.edu
Tel: (765) 494-4517

J. William Spencer
Associate Professor of Sociology
Purdue University
700 West State Street
West Lafayette, IN 47907-2056
jspencer@purdue.edu
Tel: (765) 494-4677

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The Social Construction of the Responsible Corporate Citizen: Sustainability Reports of Global Automotive Firms

ABSTRACT

The constitutive meanings of responsible corporate environmental citizenship are to be found in global discourses. We use Gubrium and Holstein's framework on interpretive practice to study the Corporate Sustainability Reports of multinational automotive companies regarding global warming. We observe three common themes – recognizing the issue of greenhouse gases, acknowledging stakeholders, and being role-models for society. However, these themes take on unique meanings vis-à-vis each corporate identity. We utilize our analytic findings to offer theoretic propositions regarding emergent meanings of corporate environmental citizenship. These meanings are important to understand as firm behavior will be based on these socially-constructed meanings.

Key Words: automotive firms, corporate social responsibility, discourse analysis, social construction

INTRODUCTION

Multinational corporations are subject to conflicting forces regarding corporate social responsibility arising from the institutional environments of world society, home country, and their global industry; as well as from stockholders and managers of the firm (Levy and Kolk, 2002; Maignan and Ralston, 2002). Claims regarding egregious corporate irresponsibility have brought increasing calls for corporations to engage in socially acceptable, ethical, and legal behavior – both locally and globally (Basu and Palazzo, 2008; Carroll, 1998; Le Menestrel, van den Hove, and de Bettignies, 2002). Despite public demands, there is little in the way of binding prescriptions or even shared criteria for what constitutes socially responsible behavior on the part of multinational corporations (Nordhaus, 2001). Since the behavior of firms is derived from their interpretations of responsibility (Hajer, 1997; Laine, 2005; Pfeffer, 2005), these interpretations become of utmost importance to understanding the corporate social responsibility choices of firms. Furthermore, to the extent that socially-constructed meanings guide the definition of corporate citizenship for all firms, theoretic understanding of these meanings and the forces which create them is essential. In order to explore how firms establish their interpretations, our central research question is: *How will firms discursively construct the meaning of corporate citizenship?*

The extant literature provides four perspectives on this question. These perspectives are defined by two debates regarding corporate social responsibility (CSR) behavior. The first places CSR in the debate between convergent and divergent behaviors in populations of firms (Levy and Kolk, 2002; Matten and Moon, 2008). The second places CSR in the debate between ethical and instrumental behavior (Donaldson and Preston, 1995; Freeman and McVea, 2006; Hardy, Palmer, and Phillips, 2000; Hartman, Rubin, and Dhanda, 2007; Matten and Moon, 2008; Rugman and Verbeke, 1998; Scherer and Palazzo, 2007). Regarding our research question, extant research suggests that firms in different industries and countries may construct similar macro views of corporate responsibility (Livesey and Kearns, 2002), that CSR behavior differences may exist between Europe and the USA (Matten and Moon, 2008), and that even firms in a single country may interpret the meaning of ‘sustainable development’ in different ways (Laine, 2005). However, we know little about how world-wide firms in the same global industry socially construct the meaning of global corporate citizenship. Furthermore, the extant studies consider CSR at a macro level or the broader concept of sustainable development. Consequently, we know little about the highly contestable environmental concern of global warming and greenhouse gases. We seek to address these gaps in the literature by 1) adding to our understanding of cross-cultural social construction of meanings and 2) contributing insight into the complexity of corporate discourse in the global arena, and 3) focusing on corporate citizenship regarding global warming.

The challenge for firms is that there are no broadly accepted global standards for corporate citizenship (Rawls, 1993; Nordhaus, 2001; Scherer and Palazzo, 2007). Thus, Carroll (1998, p. 1) asks: “What is business expected to *be* or to *do* to be considered a good corporate citizen?” Our research begins to explore how corporations across three major regions of the world construct the meaning of themselves as *global corporate citizens*. We approach this research using Gubrium and Holstein’s (1997; see also Holstein and Gubrium 1994) framework for the analysis of discourse (Foucault, 1972). With this framework, we analyze Corporate Sustainability Reports as texts that are theorized to affect the conceptualization of reality and thereby influence the actions of organizations (Hajer, 1997; Laine, 2005). Specific to CSR, Hardy, Palmer, and Phillips (2000, p. 1229) argue that corporate social responsibility discourse “does not simply mirror

social reality – it creates it” (Hardy et al., 2000, p. 1229). As a result, these discursively established definitions of corporate citizenship reflect back on corporations to establish boundaries for acceptable behavior. In this light, the discourse is of import to society at large, academics, and business organizations.

We study *environmental* corporate social responsibility given its importance. Environmental corporate behavior has long been considered a significant social problem as evidenced by the Exxon Valdez oil spill, the chemical leak at Bhopal (India), Shell Brent Spar oil platform disposal, and numerous others (Hooghiemstra, 2000; Mirvis, 2000). Most large firms are now taking active public positions regarding their approach to corporate citizenship regarding the environment (Buysse and Verbeke, 2003). Within the arena of environmental corporate social responsibility, we selected global warming and greenhouse gas emissions as a timely and contestable concern in global public opinion (Le Menestrel et al., 2002; Matten and Moon, 2008). Whether firms agree or disagree with the science and proposed solutions, most large firms find they must attend to what they say and do in response to high levels of social pressure on this topic (Nordhaus, 2001). One example of this is the Global Reporting Initiative (GRI) of the United Nations which has established *guidelines* for such reporting, and although not required to do so, many firms are moving to meet or surpass the suggested ‘sustainability’ reporting guidelines. We analyze the GRI-based Corporate Sustainability Reports of three large members of the global automotive industry - Daimler-Chrysler, Toyota, and General Motors. In the absence of shared definitions of what it means to be a good environmental corporate citizen; in the aggregate, these reports partially constitute a global discourse in which such meanings are emerging in piecemeal fashion. We see these reports as rhetorical texts in the sense that they offer preferred definitions of these corporations and their conduct regarding the environment. Thus, we approach these sustainability reports as a discursive construction of a corporation’s public conception of itself – its identity – as a good environmental citizen. Because this study is explicitly comparative in nature – investigating the reports of automotive firms in vastly different regions of the world – it can help us understand some of the factors and forces that may be shaping this global discourse and the social construction of corporate citizenship.

In the next section we provide the theoretical background for this study. In the following section we discuss our data and methods. We then examine the similarities and variations in how each corporation constructed itself as a responsible corporate citizen in these reports. We discuss some of the factors and forces that may shape these discursive constructions and offer five theoretical propositions from this analysis. We conclude the paper by presenting some of the implications of our study and with suggestions for future research.

BACKGROUND

Berger and Luckmann (1966) forcefully argued that the social world is *socially constructed*. “Through multiple social interactions, the character and meaning of (any observed events) take shape, and eventually the events take on lives of their own” (Mizruchi and Fein, 1999). Our research subscribes to the perspective that language is a central element in this construction of reality (Hall, 1997; Laine, 2005). Following Fairclough (1992, p. 64), we view language as “a practice not only representing the world, but of signifying the world, constituting and constructing the world in meaning.” We argue that the social meanings of global corporate citizenship are likewise constantly in the making and remaking as organizations continuously strive to make sense of dynamic societal and institutional expectations, constructing meanings, and reflecting this construction in their public communications. Our research views public corporate texts as partially constitutive of these meanings.

Following our central research question: *How will firms discursively construct the meaning of corporate citizenship*, we initiated our study with discourse analysis in mind. Within the arena of corporate social responsibility, we decided to research global warming as a clearly defined and globally agreed definition does not exist (Le Menestrel et al., 2002; Matten and Moon, 2008). This selection allows us to study, at one point in time, an on-going discourse regarding corporate citizenship. Furthermore, we wished to ground our analysis approach with the extant literature. Our review of the extant literature provided four possible perspectives on CSR behavior, and thus how such a meaning *might be* socially constructed. We utilized these four perspectives as sensitizing lenses (or guiding orientations) for our analysis. The

Convergence perspective suggests an isomorphic or homogeneous discourse, the *Divergence* perspective suggests a more heterogeneous discourse, the *Instrumental* perspective suggests that firms will take an opportunistic approach intending to build strategic competitive advantage through the discourse, and the *Ethical* perspective suggests that firms will demonstrate concern for the well-being of stakeholders and society in their discourse. The instrumental and ethical perspectives may result in either homogeneous or heterogeneous behavior. We shall explore these perspectives in turn after first reviewing a concept of corporate citizenship and providing a brief review of global climate change and Corporate Sustainability Reports.

Corporate Citizenship

In addressing the discursive meanings of good corporate citizenship, we first ask about its meanings in the academic literature since these definitions may assist our discourse interpretations. Carroll (1998) argues that corporate citizenship has four faces. These four faces are: economic - be profitable, legal - obey the law, ethical - engage in ethical (moral) behavior, and philanthropic - give back through contributions. Drawing from political science, Matten and Crane (2005, p. 173) suggest that “corporate citizenship describes the role of the corporation in administering citizenship rights for individuals.” In this role corporations take over some of the vital functions of governments. This definition suggests that, especially in the absence of governmental prescriptions for responsible citizenship, *corporations play a significant role in constructing what it means to be a good corporate citizen in their actions and their discourse.*

Global Climate Change and Sustainability Reports

Where might we find discourse on environmental corporate social responsibility? Discourse on global climate change has a lengthy history. The concern over greenhouse gases began in the 1970’s and grew to heightened levels by the late 1980’s (see Levy and Egan, 2003). Corporate social reporting has historically been accomplished, when needed, through corporate annual reports and to a lesser degree through special reports and press releases (see Stanton and Stanton, 2002). A more formal corporate social reporting approach originated in 1989 based on the efforts of several NGO’s including CERES (Coalition for Environmentally Responsible Economies) (www.ceres.org). In 1997, the GRI (Global Reporting Initiative)

was formed by the United States based non-profits CERES and Tellus Institute, with the support of the United Nations Environment Programme (UNEP) (For reference, the Kyoto Protocol was initially adopted for use in 1997.). GRI released the first version of the Sustainability Reporting Guidelines in 2000. The GRI guidelines provide general categories for firms to consider with the intent of making reporting more transparent, but these guidelines do not specify requirements. Specifically, the 2002 GRI reporting guidelines (2002, p. 15) state: “GRI expects that reporting organisations will take steps to design their report content to reflect the unique nature of their organisation and the context in which it operates.” The GRI’s framework for comprehensive sustainability reporting also encompassed the ‘triple bottom line’ of economic, environmental, and social issues. In this way, corporate social responsibility and environmental issues were subsumed within the broader topic of ‘sustainability’ reporting. As such, the rhetoric of ‘sustainability’ changed the discourse away from the singular focus on the environment.

The corporate annual report and other corporate documents have been analyzed regarding corporate social responsibility by numerous researchers from various fields using a plethora of methodologies. The studies address image management, marketing, organizational legitimacy, political economy, accountability, and many others (Hooghiemstra, 2000; Stanton and Stanton, 2002). However, very few utilize qualitative discourse analysis in the arena of CSR. In one notable example, Laine (2005) performed a textual discourse analysis of the annual and other reports of 103 Finnish companies to determine how firms interpreted the meaning of ‘sustainable development.’ His study suggested that a common universal meaning was not evident and that the common themes were 1) sustainable development and economic growth were mutually reinforcing, 2) it is the responsible thing to do, 3) it means following principles, and 4) it does not require any major restructuring of society. He further suggests that business is a powerful actor in society, and as such has the power to construct the business view of sustainable development as a hegemonic discourse. In addition to corporate annual reports, researchers have also utilized web pages (Maignan and Ralston, 2002), case study approaches (Glazebrook, 2005; Le Menestrel et al., 2002), and cultural and leadership analyses (Waldman et al., 2006) to understand actions and positions on CSR.

In comparison to the corporate annual report, sustainability reports are a relatively new with a growing usage over the past decade. As a result, the academic research on Corporate Sustainability Reports remains in its infancy. However, several researchers have analyzed corporate social responsibility using sustainability reports (Perrini, 2005; Livesey and Kearns, 2002; Tregidga and Milne, 2006; Hartman et al., 2007); Most notably, Livesey and Kearns (2002) researched the sustainability reports of The Body Shop and Royal Dutch/Shell using Foucauldian discourse analysis. This research was one of the earliest discourse analytic studies of sustainability reports and highlighted the common metaphors of transparency and caring that were employed in the discursive domains. These two common themes were observed even though the companies are in different countries and industries. Their results also suggest that social reporting is influenced by and influences the meanings and practices of sustainable development. With this background, we will next turn to the three perspectives on CSR behavior which the literature provides.

Convergence Perspective

In the study of corporate social responsibility, convergence toward homogeneous behavior, isomorphic behavior, is theorized based on institutional legitimacy and world society pressures. First, institutional theory suggests that organizations will conform to the belief systems and rules prevailing in the global environment, resulting in isomorphic behavior (DiMaggio and Powell, 1983). This is because such isomorphism will enhance organizational legitimacy, will increase positive evaluation, and will increase survival probability (Meyer and Rowan, 1977; DiMaggio and Powell, 1983; Zucker, 1987). Similarly, the world society view suggests that actors within the world's nation-states will conform to the world discourse due to their embeddedness in an overarching world culture (Meyer, Boli, Thomas, and Ramirez, 1997). In this view, the various international associations and massive amounts of universalistic scientific and professional discourse create a world culture which is stateless. These perspectives suggest that constructions of corporate citizenship will reflect common understandings or expectations across the population of firms. In this way, a firm's representation of what constitutes good corporate citizenship behavior may not only shape, but may be shaped by a more global discourse of which it is part. Berger and Luckmann (1966) argued that institutionalized rules are classifications built into society as reciprocated

interpretations. Institutional theorists suggest that social obligations, such as corporate citizenship, may “come to take on rule-like status in social thought and action” (Meyer and Rowan, 1977, p. 341). Such forces lead to isomorphic behavior (DiMaggio and Powell, 1983).

Isomorphism among organizational populations is well documented regarding formal structures and patterns of behavior (Zucker, 1987). Several researchers have found evidence of global convergence of multinational organizations. Shenkar (2001) discusses globalization, convergence, and acculturation as forces which are closing the cultural distance between countries and cultures. Levy and Kolk (2002) studied strategic responses of oil industry multinational firms (Exxon, BP, Shell, and Texaco) in Europe and USA and suggest that strategic convergence may be expected when firms with similar resources and capabilities are exposed to a common global industry environment. They also concluded that firms which moved too far were disciplined through industry interactions – creating a force for convergence. In sum, both institutional legitimacy and world society pressures suggest isomorphic presentations.

In addition to institutional legitimacy and world society forces, the United Nations’ support of activities such as the Global Reporting Initiative (GRI) would be expected to foster congruent perspectives across the globe and across organizations. In the prior research studies it is generally agreed that increased globalization of businesses and improved communication technologies continue to reduce the distance between organizations, countries, and cultures (Meyer, Boli, Thomas, and Ramirez, 1997). These perspectives suggest a possibility of homogeneity across global organizations in their presentation of corporate social responsibility texts, leading to:

Sensitizing Lens 1 (SL1): A tendency toward isomorphism may be observed in the social construction of global environmental corporate citizenship regarding global warming. Such isomorphism may be indicated by similar constructions and common themes.

Divergence Perspective

In contrast to the convergence perspective, divergent or heterogeneous behavior is theorized based on corporate values and country culture pressures. Since all organizations exist within situational contexts, what constitutes good corporate citizenship behavior may be variously constructed due to different firm—

regional—country—global—cultural—historical processes (Waldman et al., 2006). In other words, the culture of each firm (or country) may impact the construction; even though, the firm may represent a truly international organization and the discourse occurs in a global arena. Organizational culture is theorized to have two major components in the extant literature; country-specific culture and firm-specific culture (Hofstede, 1985). Within country culture we include the concept of ‘home country institutional context’ used by other researchers (Levy and Kolk, 2002; Matten and Moon, 2008). Since the interaction of country culture and firm culture can have various outcomes (Hofstede, 1985); we shall call this combination of cultural aspects -- “*local culture*” (Gubrium, 1989; Holstein and Gubrium, 1999) -- as it represents the individual firm situated in its local context. Several researchers have noted that firms may not exhibit homogeneous responses to corporate responsibility issues (Basu and Palazzo, 2008; Maignan and Ralston, 2002). For example, Le Menestrel, van den Hove, and de Bettignies (2002) analyze the behavioral and discursive activity of ExxonMobil and BP-Amoco regarding climate change. Their research focused on the ethics and good faith dilemma faced by firms in deciding between climate change and corporate profits. Their analysis of ethical trade-offs suggests that firms may respond differently based on company-specific values.

Country culture has been studied utilizing various approaches. Several groups of researchers have begun to analyze how country culture difference may affect corporate social responsibility behaviors (Maignan and Ralston, 2002; Levy and Kolk, 2002; Livesey and Kearns, 2002; Waldman et al., 2006; Hartman, Rubin, and Dhanda, 2007). Most pertinent to our investigation, Waldman et al. (2006) utilized the GLOBE data set to show that institutional collectivist values have a positive relationship and high power distance values exhibit a negative relationship with stakeholder relations and community/state corporate social responsibility values in a study across 15 countries. Levy and Kolk’s (2002) study of the oil industry in Europe and USA suggested that divergence in strategic responses may be expected because firms are exposed to pressures from home country environments and pressures based on the firm’s history and experience. For example, Maignan and Ralston (2002) indicate that European countries are likely to show less dedication toward social responsibility given their history of higher levels of state control. They studied

corporate responsibility self-presentations in France, the Netherlands, the United Kingdom, and the United States. This study revealed a difference in perspective across countries regarding the importance of being perceived as socially responsible and regarding which corporate social responsibility issues are most important to emphasize. However; they found environmental protection received high importance levels, particularly in Europe. In Europe, the state has historically been in charge of social welfare thus limiting the social responsibility of businesses; in contrast, U.S. firms have been expected to play a leadership role in the communities where they operated (Maignan and Ralston, 2002, p. 510). Lewin, Sakano, Stephens, and Victor (1995, p. 99) suggest that Japan is adapting to changing stakeholder concerns and has been paying very close attention to corporate social performance in the global marketplace from the early 1990's. Their research suggests that Japanese companies are more likely to implement citizenship activities through 'guiding principles' rather than the 'rules' of western societies. They go on to suggest that nations will likely adopt an approach that is consistent with the country's culture as well as the company's management style (reflecting some level of company culture).

Organizations are known to have their own unique cultures (Hofstede, 1985; Meyer, 1995). These organizational cultures may have numerous determinants, such as; country of origin, founder's preferences, founding environmental conditions, and path-dependent adaptation (Hofstede, 1985; Stinchcombe, 1965). Additionally, organizational cultures may be solidified over time as organizational identities. Organizational identities are known to limit and direct issue interpretation as well as behavior due to their broad acceptance and social embeddedness (Dutton and Dukerich, 1991; Sharma, 2000). Accordantly, the country culture and the organizational culture with their associated values and principles may intertwine to shape firm interpretations and reactions to CSR. In total, this prior research suggests that *local culture* may affect corporate social responsibility reporting, leading to:

Sensitizing Lens 2 (SL2): A tendency toward heterogeneity may be observed in the social construction of global environmental corporate citizenship regarding global warming. Such heterogeneity may be indicated by differences in this construction.

Instrumental Perspective

The instrumental perspective suggests that firms will take an opportunistic approach intending to build strategic competitive advantage through the discourse regarding corporate social responsibility (Hardy, Palmer, and Phillips, 2000; Hartman, Rubin, and Dhanda, 2007; Matten and Moon, 2008; Rugman and Verbeke, 1998; Scherer and Palazzo, 2007). The instrumental view may result in either isomorphic or heterogeneous behavior as firms are viewed as selecting an approach that creates the most benefit in the specific situation. A fundamental of business literature, especially in the USA, suggests that corporations strive to shape legislation rather be subjected to it (Lewin et al., 1995). The prospect that greenhouse gas emissions and global warming may lead to mandatory curbs on the use of fossil fuels is therefore expected to elicit strategic responses from firms (Levy and Egan, 2003). It has also been suggested that firms may create appearances of engaging in the discourse while striving to maintain the status quo (Tregidga and Milne, 2006). It is generally agreed that firms may differentially view CSR and global climate change as a problem or as a business opportunity (Maignan and Ralston, 2002).

The instrumental view takes the perspective that rather than being pressured by exogenous institutional forces or internal norms, that firms will proactively select a strategic approach to CSR. There are numerous research examples which take this self-interested perspective and may provide insight to our study. First, Hooghiemstra (2000) studied why companies engage in corporate social reporting utilizing the Shell Brent Spar incident as a reference case. His research used legitimacy theory as the framework since corporate social reporting was viewed as a public relations vehicle to reflect a corporate image or identity as a good corporate citizen. He further proposed that corporate social reporting may be used to create competitive advantage. Second, in a similar view, Stanton and Stanton (2002) argue that the voluntary reporting in corporate annual reports has evolved over the last four decades to be a public relations tool, particularly for environmentally sensitive industries. In this light, firms utilize the annual report as an image building and marketing tool (Stanton and Stanton 2002). Third, Levy and Egan (2003) did a case study of European and USA oil and automotive firms using a neo-Gramscian framework to consider corporate political strategy regarding climate change. They conclude that corporate political strategy is part of a process of conflict and

accommodation between business and social groups. They viewed corporations as striving to build or defend hegemonic positions, recognizing the importance of the notion of corporate power over complex social and political systems (Levy and Egan, 2003).

In total, this prior research suggests that firms may take an instrumental approach to corporate social responsibility reporting. Firms may present themselves in ways to manage impressions, clarify positions, utilize their power to negotiate, market their differences, or build competitive advantage - among others. The possibility for strategic instrumental use of corporate social responsibility presentations, leads to:

Sensitizing Lens 3 (SL3): A tendency toward instrumentality may be observed in the social construction of global environmental corporate citizenship regarding global warming. Such instrumentality may be indicated by discursive strategies which serve corporate interests.

Ethical Perspective

In contrast to the instrumental perspective, the ethical perspective suggests that firms will base their corporate social responsibility behavior on social well-being based on moral or philosophical principles (Livesey and Kearns, 2002; Freeman and McVea, 2006). The ethical view may also result in either isomorphic or heterogeneous behavior as firms are viewed as selecting an approach that aligns with their moral principles. Stakeholder theory informs the ethical perspective (Donaldson and Preston, 1995; Freeman, 1984; Freeman and Liedtka, 1997; Freeman and McVea, 2006). The concept that corporations have stakeholders is now commonplace in the management literature (Buisse and Verbeke, 2003; Donaldson and Preston, 1995). The broad concept of stakeholders includes political groups and communities (Donaldson and Preston, 1995). In the contemporary debates between stakeholder and stockholder views of business, it is generally recognized that the corporate forms affect stakeholder views. For example, Germany and Japan embody stronger stakeholder principles and rights than do American corporate forms (Kochan and Rubinstein, 2000). Overall, stakeholder theory in its various forms suggests that firms may respect the well-being of stakeholders based on the ethics of care, the principle of fairness, individual rights, social conscience, or moral duty (see Freeman and McVea, 2006).

Firms may take an ethical approach to corporate social responsibility and their reporting. For example, Livesey and Kearns (2002) study included an analysis of The Body Shop, a cosmetics and toiletries firm, which professed and demonstrated values regarding environmental care. While The Body Shop embodies a strong ethical approach, it is unclear how to separate whether ethical or instrumental justifications are the origin of such behavior. Is an ethical stance a means to a desired instrumental outcome or the desired outcome in-and-of itself? In clarifying stakeholder theory, Donaldson and Preston (1995) suggest that the justifications for behavior should be examined. They suggest that connections between corporate social performance and ethics or corporate social performance and financial performance should be considered. We do not wish to enter the ethical – instrumental debate; however, we acknowledge that firms may present their values, identity, and strategy in ways to demonstrate their focus on moral or philosophical principles. The possibility for corporate social responsibility presentations to be based on ethical grounds, leads to:

***Sensitizing Lens 4 (SL4):** A tendency toward ethical grounding may be observed in the social construction of global environmental corporate citizenship regarding global warming. Such ethical grounding may be indicated by discursive presentations which promote societal interests, concern for the environment, and moral foundations.*

Prior Research Overview

In reviewing the perspectives in the prior literature we note several key aspects. We acknowledge this previous theoretical and empirical research has established a solid foundation upon which to build. The literature informs regarding possible isomorphic, heterogeneous, instrumental and ethical behavior in corporate social responsibility. The literature suggests CSR differences across countries, with Europe and the USA being the primary subjects of past studies (Matten and Moon, 2008). The discourse analysis literature has only begun to address the social construction of CSR. Consequently, we know little about how firms are constructing the meaning of global environmental corporate citizenship. The extant studies consider macro CSR or sustainable development. As a result, we know little about the highly contestable concern of greenhouse gases and global warming. Furthermore, while the CSR behavior of oil companies has been studied due largely to ocean-based oil-spills, automotive firms have been understudied.

Accordingly, we know little about how multinational automotive firms are constructing the meaning of global environmental corporate citizenship with regards to global warming. To the extent that these constructed meanings guide the environmental choices and actions of focal firms and guide the definition of global citizenship of all firms, their theoretic understanding is crucial. We believe that the meaning of *global environmental corporate citizenship* is being socially constructed in the Corporate Sustainability Report discourse. Thus, we clarify our research questions to be:

Research Question 1 (RQ1): *How will the sustainability reports of world-wide leaders in the automotive industry construct the meaning of global environmental corporate citizenship regarding global warming?*

Research Question 2 (RQ2): *To what extent do these sustainability reports present discursive tendencies reflective of convergence, divergence, and instrumentality?*

The two research questions direct our study and the four sensitizing lenses ground our considerations. We will address the methodology of our investigation in the following section.

METHODS

Our analytic framework draws from Gubrium and Holstein's (1997; see also Holstein and Gubrium, 1994) framework for the analysis of "interpretive practice". They establish this framework to examine the reflexive relationship between the production/interpretation of discourse and its context. Their framework comprises two key concepts – discursive practice and discourse-in-practice. The former concept refers to the "hows" of reality construction: the metaphorical, rhetorical, and other features of discourse. The latter, on the other hand, refers to the "whats" of reality construction: interpretive structures such as Durkheimian collective representations, Foucauldian discourse structures, or Schutzian schemes of interpretation. The relationship between discourse and its context is reflexive. Context provides the resources that make possible as well as shape the production and interpretation of discourse. In turn, discourse variously constitutes, reproduces, or specifies "locally what the institutional and cultural contexts... make available" (Gubrium and Holstein, 1997, p. 115).

This framework is a powerful analytic tool for our project. It is a way of doing discourse analysis that shares fundamental insights with other discursive approaches such as critical discourse analysis, narrative analysis, and various other postmodernist perspectives. One such fundamental insight is that language and social reality are mutually constitutive. As Reed (2000, p. 527) puts it, “structures and the mechanisms through which they are generated (are) fundamental to the constitution of our natural and social reality.” In our study, we take this to mean that the meaning of corporate social responsibility (CSR) is to be found, among other places, in the discursive work found in Corporate Sustainability Reports. In the context of our research questions, this framework focused our attention to the discursive forms found in these reports and allowed us to examine differences and similarities across the reports – both in terms of their discursive content and the cultural contexts from this content appeared to draw.

Using interpretive practice as our overarching framework, we made analytic use of concepts from relevant literature. Most broadly, we used the concepts of convergent-homogeneous (SL1), divergent-heterogeneous (SL2), instrumental (SL3) and ethical (SL4) perspectives as sensitizing lenses. That is, we looked for recurring patterns in the discourse that seemed to reflect these views. Within these patterns we searched for traces of tendencies. We use the term ‘traces’ as we cannot directly observe the actual intention of the actors. We made use of other, more specific concepts, as potential analytic categories. For example, Carroll’s (1998) four faces of corporate citizenship – economic, legal, ethical, and philanthropic became one such set of devices as we looked for instances of their mention in the reports and, when so, we examined how they were used or talked about. Livesey and Kearn’s (2002) metaphors of transparency and caring were another set of analytic devices. Finally, we found considerable “values talk” in our data. Again, we were concerned analytically with what values were presented in these reports and in what ways they were talked about.

Sampling

Global warming is an international issue. Therefore, the level of analysis will necessarily include a global perspective and our unit of analysis is the *firm nested within a country*. Following the logic of theoretical sampling (Eisenhardt, 1989; Corbin and Strauss, 2007), we drew intentional samples. In

previous research, corporate social reporting has been shown to relate to firm size, industry type, and home country (Hooghiemstra, 2000). We opted to constrain the data set with a short list of criteria to tightly focus the analysis and to enable a rich and detailed analysis. Our selection criteria were: 1) firms in one industry – automotive manufacturing, 2) very large firms, 3) firms with international scope, 4) and firms with adequate history to attract high levels of social scrutiny. We chose Daimler-Chrysler (through 2006, Daimler AG afterwards) - Germany, Toyota - Japan, and General Motors - United States. These firms are the largest in their respective regions, and all have reason to be both scrutinized (from past history), and to demonstrate corporate citizenship (to preclude negative public relations). In this way, these firms represent both the automotive industry and the culture of their respective regions of the world. These selections allowed us to compare firms with similar types of industrial situations to enable the potential exposure of different cultural constructions of “corporate citizenship.” Choosing only large, automotive firms with international operations reduces the variation we might see across firms from other industries and between large and small firms. We expect that the validity of our results will be increased by having similarity in the industry context and similarity in the social pressures on the selected firms. So, we will next turn our attention to the analysis.

Data Source and Analysis

We utilized the Corporate Sustainability Reports published for 2006 (available October 2007). The selected company corporate citizenship documents were available on the respective company websites in PDF format. The documents are lengthy: Toyota - 92 pages, Daimler-Chrysler - 67 pages, and General Motors - 142 pages. Each of the documents contains an introduction and a section on the environment; these were the primary sections we analyzed given our focus.

The initial stages of this research involved one of the authors undertaking a careful reading of all of the texts and initial note taking of significant features, commonalities, and differences between the texts. Once an initial reading was complete closer readings of pertinent sections of the texts were made by each author, drawing out a large number of extracts from the reports, which illustrated both macro themes and how the organizations attempted to present the concepts of corporate citizenship within these themes. This process

was iteratively repeated considering various perspectives and analytic brackets. The Gubrium and Holstein (1997) process of analytic bracketing compelled us to alternate between questions of what is going on, under what conditions, and how that was being accomplished in the discourse. These questions were considered from the perspectives of corporations, society, international non-governmental organizations (INGOs), academic researchers, and corporate managers. Next, the authors performed a joint confirmatory analysis. This was accomplished through a detailed cross-check against the identified themes and interpretations and discussions to resolve interpretation differences. From these readings of the texts and the confirmatory analysis we were able to identify several key themes (Dasborough, 2006; Weber, 2005) which were topically similar, yet addressed in unique ways across the three texts. These themes were then analyzed in greater depth. Through careful attention to how these three themes were talked about – e.g., how the problem of global warming was defined, how the notion of stakeholder was constructed – in the context of discussions of ‘environment,’ ‘global warming,’ ‘greenhouse gas,’ and ‘corporate citizenship’; we were able to provide a robust analysis. Finally, analyzing variations in themes we were able to identify elements of local cultures which can account for these variations. We will discuss the resulting observations after first reviewing some grounding premises and our epistemological stance.

Author Stance and Premises

In qualitative research it is important to clarify the perspective of the researchers as it necessarily shapes the analysis. Our role is that of casual observers. We should note, however; that one researcher was previously an employee of General Motors. This researcher has previously worked for suppliers to both Daimler-Benz and Toyota and has worked extensively in Germany, Japan, and the United States with these firms in the past. This researcher is a strategic management scholar and takes a corporate perspective. The second researcher has no affiliation history in these industries and is a sociology scholar with a more societal perspective. This variance of perspectives enhanced our iterative, interpretive practice process and created a more thorough and unbiased analysis than possible with a single researcher perspective.

The analysis and discussion which follows is also grounded in two critical premises regarding the texts and language:

1. We assume that analyzing the English language versions of the Corporate Sustainability Report will adequately reflect the company and cultural perspectives. While recognizing some potential loss of fidelity in the language translation, the large firms selected have numerous native English speakers on staff (and/or employ consultants) to assure appropriate translations.
2. As these corporate reports are public documents and are part of an on-going periodic reporting process, we implicitly assume that the corporate positions stated reflect the firm's interpretation of good corporate citizenship in their cultural context rather than a false pretense driven by ulterior motives. Thus we use the 'logic of the visible' which assumes the interior (thoughts) can be read on the exterior (cultural texts) of the firm (Jackson, 2000).

Within this set of premises, we expect firms will seek to persuade investors and observers to have a positive interpretation of their actions (considering legitimacy theory and with an on-going business intention) relative to their socially constructed interpretation of corporate citizenship. Our fundamental premise is that firms will represent what they construct as socially acceptable behavior in the joint context of their local country culture, firm culture, investor perspectives, company strategy, international, and world society expectations. We will review and discuss the findings in the next sections of the paper and then conclude.

FINDINGS AND INTERPRETATIONS

The goal of this study is to capture the reflection of the meaning corporate citizenship responsibility in company cultural texts. We begin with a recognition that our analysis is but a snapshot in time of an on-going dynamic process of continual social construction. Through our focused, iterative, and comparative process several patterns or themes emerged which specifically addressed interpretations regarding greenhouse gas emissions¹. These themes are common across our sample of firms suggesting isomorphic tendencies (SL1), yet are uniquely different in construction suggesting heterogeneity (SL2). These themes are: recognition of a greenhouse gas issue (issue recognition), acknowledgement of stakeholders' importance – not just stockholders' (stakeholder acknowledgement), and corporate role-model responsibility. Each firm appeared to construct their view of corporate citizenship as including these aspects, but in different ways. Before discussing these themes, we note that each firm began by presenting their values and/or principles in a manner that appeared to comprise a sense of it's corporate identity.

Discourses on Values and Organizational Identities

Organizational cultures and country cultures are theorized to establish value systems (Hofstede, 1985; Meyer, 1995). Our construct of “*local culture*” does not separate the constituent components of country culture and firm-specific culture. In our analysis, it is problematic to separate firm values from country values. We only posit that culture from either source partially constitutes values that can be observed in our texts. Values representations have been shown to provide insight to the understanding of unique organizational cultures (Meyer, 1995) and country cultures (Waldman et al., 2006). We therefore take the view that the values represented in the firm’s discursive constructions will be important pressures for heterogeneous presentations.

“*Values talk*” pervades our texts in profound ways and we view this talk as a rhetorical resource being used in the service of constructing corporate identity and of constructing an image of ethical behavior. It is common to conceptualize organizational identities as direct and indirect products of various forces and factors, including organizational culture generally (Hofstede, 1985; Meyer, 1995) or values more specifically (Dutton and Dukerich, 1991). We view these values as partially based on the firm’s interpretation of ethical behavior. Our conceptualization of organizational identity is more discursive – that is, the identities of TMC (Toyota), DCX (DaimlerChrysler), and GM (General Motors) are constituted in the discourse of the reports we examine. In turn, we understand values as, likewise, discursively constituted; they are to be found in and through these same discourses. We were concerned analytically with what values were presented in these reports and in what ways they were talked about. Discursively, values appeared to be a foundational element of a corporation’s identity – reports often talked about the firms’ “core corporate values” or principles. For example, TMC (2007, p. 2) offered its “core principle”, which was to: “repay the earth and society through technological innovation and contribute to enhancing the quality of life everywhere.” The report goes on to explicate TMC’s (2007, p. 4) seven guiding principles. Three principles directly relate to global warming and CSR and reflect a high level of focus on social well-being suggestive of ethical foundations (SL4):

1. Honor the language and spirit of the law of every nation and undertake open and fair corporate activities to be a good corporate citizen of the world

2. Dedicate ourselves to providing clean and safe products and to enhancing the quality of life everywhere through our activities
3. Pursue growth in harmony with the global community through innovative management.

DCX (2006, p. 11) offers its statement of four fundamental values:

“In all of (our) efforts, there are four fundamental values: Passion, Respect, Integrity, and Discipline. They provide a frame of reference for the Group’s activities and for a corporate culture oriented toward peak performance. Daimler-Chrysler aims to create lasting value, and the management staff and all employees are working to achieve this goal with all their strength and passion.

Finally, in a section of its report entitled “About Us”, GM (2006, p. 3-1) states:

“Guided by a six point set of core values that embrace continuous improvement, customer enthusiasm, innovation, integrity, teamwork, and individual respect and responsibility, GM is a leader not only in the automotive industry, but also in corporate responsibility.”

What values were offered here? All three texts mention integrity and respect. Alternatively, while teamwork and improvement/innovation/change are salient for TMC and GM, these are absent for DCX, which presents passion and discipline. These values constituted part of each organization’s discursive identity – each set of values was central to whom they were, and what they did, as corporations. In this way, these values or principles were *foundational*. As we see above, for GM these were “core values”, for DCX they were “fundamental values” and for TMC they were “guiding principles”. Further, in these texts values or principles were presented as *motivations* for corporate actions. Put another way, they served as accounting devices for corporate activities. For DCX, these values – explicitly presented – served as “frame of reference”, while for TMC they are more implicit and imbedded in statements of principles that appeared to comprise general categories of activity goals. Rhetorically, this renders these corporations’ CSR activities regarding greenhouse gases and global warming as *voluntary*, rather than required or coerced; they flowed “naturally” from the values or principles – the ethics - of the corporations. In other words, these firms constructed themselves as ethical and, since their behavior flowed “naturally” from their values or principles, their behavior was ethical as well.

In sum, values talk was very helpful in conjunction with our other sensitizing lenses and analytic devices to evaluate homogeneous, heterogeneous, instrumental, and ethical presentations in the discourse.

We next turn to a review of our findings regarding the common themes: issue recognition, stakeholder acknowledgement, and corporate role-model responsibility.

Issue Recognition

The issue of greenhouse gasses and their link to global warming is yet under some scientific debate – at least regarding the seriousness and appropriate response (Le Menestrel et al., 2002). However, the societal pressure on the major automotive firms regarding the environment has a long history from the earliest days of vehicle emissions regulations from the 1970's. The first major step, as in many social problem resolutions, is acknowledgement of the issue – in a 'demonstration of listening'. The three corporations under study accomplished this acknowledgement of the issue's existence in different ways. In its report, General Motors (GM) provides words from the Chairman (GM, 2006, p. 1-1):

... our continued commitment to ... the social interests we have identified as important to our business and our stakeholders. ... we are concerned about the concentration of greenhouse gases in the atmosphere ... we're dramatically intensifying our efforts to displace petroleum based fuels...

General Motors represents the issue as a 'concentration of gases' and, further it is a problem that can be solved by eliminating 'petroleum based fuels' in the introductory letter from the Chairman. Also note that, global warming and greenhouse gases are only important inasmuch as they are tied to the interests of GM and its primary stakeholders.

Daimler-Chrysler (DCX) takes a more direct position on global warming and their part in creating it. DCX states that it has an ecological *responsibility* due to its "impact on the man-made greenhouse gas effect and thereby global climate change..." Activities include reducing CO₂ emissions from production operations and reducing vehicle-produced CO₂ emissions (DCX, 2006, p. 2). DCX presents its solutions as largely requiring new technology:

Reducing CO₂ emissions in production by using low-carbon energy sources, and by means of co-generation, energy conservation, greater efficiency, heat recovery and internal benchmarking. Status 2006: 7.25 million tons of CO₂ (an 8.5-percent reduction from the previous year's figure).

Reducing vehicle-produced CO₂ emissions, e.g. by means of:

- introduction of the 7G-TRONIC seven-speed automatic transmission
- introduction of spray-guided gasoline direct injection

- introduction of piezo injectors for diesel engines
- market launch of the second-generation smart fortwo
- expansion of CNG vehicle lineup

Whatever else they may be, here global warming and greenhouse gases are technical problems and can be addressed through the application of science and technology. Such an image may be shaped by local cultural values regarding technology. DCX's home region may provide extra impetus to recognize the direct connection to global warming. The active global warming interest groups in Europe and the looming threat of CO₂ emissions legislation for many European countries may heighten corporate sensitivity (voluntary targets have already been established by the European automobile manufacturers association – ACEA–Association des Constructeurs Européens d'Automobiles).

Toyota's Chairman and the Executive VP of Corporate Social Responsibility and Environmental Affairs both state that "global warming" is a "top priority" (TMC, 2007, p. 2-3). Additionally, the introductory statement for the global warming section of the TMC report begins with (TMC, 2007, p. 10):

Global energy consumption and CO₂ emissions, said to be a cause of global warming, have been steadily increasing since the Industrial Revolution. The resulting climate changes and the adverse affects this is having on ecosystems and human living environments is cause for concern. Since approximately 20% of the world's total CO₂ emissions from energy sources is generated by the transportation sector, reducing CO₂ emissions is an extremely important issue that the automobile industry must address.

The statements from TMC express concern, but place the concern in the long term historical context of the last 100 years. The direct connection of CO₂ to global warming is left a bit problematic in the statement – "said to be a cause of..." Note TMC shows concern for the 'ecosystem and human living environments' a larger environmental context from which to see or solve problems. We also observe the use of the collective responsibility in the statement, 'extremely important issue that the automobile industry must address.' Apart from the imagery in the other two texts, here greenhouse gases and global warming are imbedded in a larger system – both natural and social. These problems are said to be caused by, and in turn shape – this larger system.

Each firm found a different way to either directly or indirectly acknowledge that a problem *may* exist. We read these texts, especially the GM and TMC examples which are less self-accepting, as an indication that being a good corporate citizen has been constructed to require the acceptance of greenhouse gas as a

problem, or at least a *potential* problem. Beyond this, greenhouse gas was a different sort of problem in each text – different in its relevance, to different actors, and amenable to different kinds of solutions.

Stakeholder Acknowledgement

While companies have long focused on creating *stockholder* wealth, interest in *stakeholder* concerns has been growing over the past several decades. The concept that corporations have stakeholders is now commonplace in the management literature (Buysse and Verbeke, 2003; Donaldson and Preston, 1995), but inside the boardrooms of corporations this recognition may not be fully enacted (Freeman and Liedtka, 1997) and a managerial debate continues regarding the importance and identification of *stakeholders* (Donaldson and Preston, 1995; Freeman, 1984; Freeman and Liedtka, 1997). Social pressure can increase the stakeholder position as it adds to the economic argument, considering ‘enlightened self-interest’ (Hartman et. al., 2007), that corporate social responsibility can lead to competitive market advantage. However, we fully expect that companies also have pressure from *stockholders* to maintain focus on *stockholder* interests as they try to address (or pacify) the outside *stakeholders*. In this case, a significant voice from outside the corporations – largely in environmental and special interest groups – has helped to shape constructed societal expectations of corporate behavior. All three firms represented their ‘listening to stakeholders,’ however they did so in very different ways. Toyota states (TMC, 2007, p. 5):

Toyota believes that achieving harmony with local communities throughout the world is important above all else. .. in compliance with domestic, overseas, and international laws and regulations, both in letter and in spirit. To achieve this, Toyota will implement management that emphasizes all stakeholders through the automotive ... businesses, and initiatives to address social issues and maintain and develop healthy relationships with those stakeholders through open and fair communications.

Toyota’s use of the terminology “all stakeholders” includes NGO’s (Non-governmental organizations), consumers, and business partners (TMC, 2007, p. 82). TMC’s construction appears to be set in the context of the world – consistent with a collectivist or holistic view and with a highly ethical stance (SL4). TMC presents a cultural value of honor in its statement to meet the ‘spirit’ of the law. Furthermore, a diagram is provided in the TMC CSR document that highlights the full breadth of societal issues and positions Toyota within that set of issues. This presentation recognizes the full set of societal issues and that TMC may have

some effect upon them, the issues outside of TMC's direct influence include: war, poverty, *global warming*, depletion of resources, aging population, diseases, deforestation, and etc. This positioning places Toyota as a part of the larger collective and acknowledges a total environmental system in which everyone becomes a potential stakeholder and responsible as a citizen. Toyota further portrays their collectivist values in stating their desired relationship with stakeholders as being harmonious.

GM acknowledged stakeholders in the introductory letter from the Chairman and stresses connectivity with 'partners on social issues' throughout the report. This connectivity includes numerous government, non-governmental, and business relationships relating to environmental public policy (GM, 2006, p. 3-9).

Two representative statements are:

GM is convinced that balanced public policy approaches to social issues are important to its business. Therefore, in addition to partnerships, GM has established alliances with organizations that help develop strategic solutions. GM works with many business associations in the various countries around the world where it does business. (GM, 2006, p. 3-13)

GM has established memberships, sponsorships and partnerships with organizations that advance common goals on social issues affecting public policy. (GM, 2006, p. 3-9)

In this discourse, GM limits the set of stakeholders to those with 'common goals'. The term "partner" seems to reinforce this idea of common pursuits. GM identifies many of these partner-stakeholders; however, only one, specifically called out, is international – the World Business Council for Sustainable Development (WBCSD) – the rest are North American organizations. At the end of this section of the report, additional partnerships are identified where GM works with associations in the locations where it does business – including Europe, Canada, Korea, Australia, and unnamed others. GM's comment that "social issues are important to business" may also be interpreted as GM taking an instrumental view (SL3) of CSR with respect to stakeholder relationships.

DCX posits an understanding of stakeholders with only a limited acknowledgement or a limited scope of who is a stakeholder (DCX, 2006, p. 15-16):

DaimlerChrysler is well aware of the reciprocal nature of the relations between companies and their social environment and is therefore conducting a dialogue all over the world with decision-makers in politics and the commercial sector, civic groups, employee representatives, and with shareholders, investors and analysts. Several main groups of

stakeholders have been identified, which differ from one another in terms of how they relate to the company.

... A critical factor for DaimlerChrysler in the identification and evaluation of stakeholders is the question of whether, and to what extent, a specific group of people is affected by the company's activities or fields of work.

... In its dialogue with various environmental organizations such as BUND, Greenpeace and the European Federation for Transport and Environment, the company focuses in particular on the issues of CO₂ and emissions.

DCX supports this dialog with a visualization of this construction in a graphic. While this graphic includes a multitude of stakeholders it clearly demarcates in the top level as the "people to whom DaimlerChrysler has legal, financial, or operational responsibilities." It clearly identifies social and environmental NGO's as outside this direct responsibilities area. Interestingly, the identified environmental groups are all in Europe and most are in Germany.

All three firms found a unique way to either directly or indirectly acknowledge that stakeholders exist and to define their importance. Each firm utilized a different approach to exemplify the relationships with stakeholders. These relationships were presented in a manner consistent with, or linked to, the defined values and principles of the organization. We read these texts, especially the DCX example, as an indication that being a good corporate citizen has been constructed to require the acknowledgement of stakeholders.

Role-Model Responsibility

Most provocatively, in constructing themselves as responsible corporate citizens, these firms define for themselves a responsibility to demonstrate leadership towards other firms, regulating bodies, and society. As leaders in their industry and country they have constructed corporate citizenship as requiring that they fill a 'role-model' position. This position is exemplified and extended by DCX which states in their vision of sustainability a responsibility to 'shape society' (DCX, 2006, p. 12):

In order to safeguard long-term success and the future of the company, while enhancing social acceptance for its operations, DaimlerChrysler has committed itself to a vision of sustainability. This vision encompasses three dimensions of responsibility:

- responsibility for the Group's business performance and long-term economic success;
- responsibility for the sparing use of our planet's resources and for maintaining an intact environment – for present and future generations;
- and responsibility for the people involved in or affected by the company's business activities, and for society as a whole. *DaimlerChrysler therefore strives to play a proactive role in shaping society.* (emphasis added)

Toyota provides a section of their report entitled “To Be a Good Corporate Citizen of the World (TMC, 2007, p. 82),” this section stresses stakeholder dialogs and the World Business Council for Sustainable Development (WBCSD). The introduction provides a perspective on the values of “enriching society” and open disclosure (TMC, 2007, p. 82):

Toyota conducts vigorous social contribution activities and presents information concerning its ... environmental initiatives at numerous cultural facilities. ... Going forward, Toyota is committed to disseminating information through various facilities and websites to raise understanding of its activities.

The example above is presented in a very subtle way while in the Chairman’s letter a bolder positioning is offered: “... we will implement social contribution activities to develop the skills of personnel and create systems that will firmly take root in society...” (TMC, 2007, p. 3).

GM also makes provocative statements in this arena including the voluntary approach to reduce government mandates:

This fulfills the commitment to transparency and accountability — a commitment that is increasingly important for global companies with multiple stakeholders. (GM, 2006, p. 1-2)

Policy initiatives that encourage advanced technology development are best addressed through voluntary initiatives and market-oriented measures, not government mandates. (GM, 2006, p. 3-7)

GM voluntarily reports its environmental performance ... This includes performance metrics associated with GHG emissions. GM believes that reporting GHG emissions is an important strategic tool to accomplish a number of key public policy objectives, including (GM, 2006, p. 6-29):

- Encouraging environmental performance management by companies of all sizes, public sector bodies, not-for-profit organizations, and individuals
- Focusing these organizations on how to measure and take concrete steps to reduce GHG emissions within their direct control, in the most cost effective manner

These last two points need to be integrated to interpret the impact of the rhetoric – our reading is that GM fundamentally states: we will encourage other firms to follow our lead and show them how they should proceed. The role-model position, at least for DCX and GM, includes a role to shape society. This role to shape society has an appearance of a patriarchal posturing. This patriarchal positioning may be partially generated by the leadership positions of these firms over relatively long periods of time. GM states it clearly, “GM is a leader not only in the automotive industry, but also in corporate responsibility” (GM, 2006, p. 3-1). Indeed, these major firms must respond to their interpretations of society’s expectations and

at the same time they may indeed be able to reflexively guide these expectations through discourse taking an instrumental perspective of CSR reporting.

All three firms found a unique way to position themselves as leaders with a constructed role to provide a model for others to follow. We read these texts as an indication that being a good corporate citizen has been constructed to require being a role-model and in this way to accept some level of responsibility to shape both other corporations and society.

DISCUSSION

We began this research by asking the question (RQ1), *how will firms discursively construct the meaning of global environmental corporate citizenship regarding global warming?* Our exploration of this question was guided by four sensitizing lenses from the literature; *homogeneity (SL1)*, *heterogeneity (SL2)*, *instrumental (SL3)*, and *ethical (SL4)*. In general, our analysis suggests that all four of these tendencies are represented in the corporate sustainability documents that are created in English for a global audience (RQ2). Most importantly, our analysis highlights the importance of corporate values and identity in providing a foundation for the discursive construction of the three common themes we observed: issue recognition, stakeholder acknowledgement, and corporate role-model responsibility. As we consider our results and the reviewed literature in totality, we will offer several propositions as the starting point for future theoretical development and empirical study. As such, our first proposition is:

Proposition 1: *In the social construction of corporate citizenship, firms integrate contextual factors and forces in unique ways to produce discourse that reflects tendencies toward both isomorphism and heterogeneity. These factors and forces include institutions, world society forces, country cultures, corporate cultures, corporate identities, and specific corporate strategies – either instrumental or ethical.*

Isomorphic Themes

Our analytic reading suggests that the current global corporate citizenship construction has been interpreted to include; issue recognition, acknowledgement of stakeholders' importance, and a corporate

role-model responsibility. This commonality, particularly regarding a strategic topic such as global warming, is indicative of isomorphic behavior. The literature defines three different mechanisms which can result in isomorphism; coercive, normative, and mimetic (DiMaggio and Powell, 1983; Zucker, 1987). These three mechanisms can be argued to operate on, or shape, discursive constructions of environmental corporate citizenship. First, the political pressure from GRI with its United Nations support and the public desires and pressures for responsible conduct can result in *coercive isomorphism*. Second, the globalization and professionalization of managers in international organizations through formal education and professional networks, particularly in a single industry such as the automotive industry, results in *normative isomorphism*. Third, the uncertainty regarding corporate citizenship obligations with respect to global warming should lead to imitative behavior. Numerous studies show that organizations tend to model themselves after other organizations that are viewed as successful or more legitimate especially in uncertain environments (DiMaggio and Powell, 1983). This imitation of ‘model organizations,’ results in *mimetic isomorphism*. Given the more than four decade-long history of environmental discourse in the automotive industry (e.g., GM, an early mover in the GRI development, has been publishing their “environmental report” since 1994) and the three decade-long history of global warming discourse; we expect that all three mechanisms of isomorphism would have had ample time to evolve toward similar socially-constructed definitions². The observed isomorphic themes indicate commonly held elements of broader, shared understandings of the ‘good corporate citizen.’ As a result, we propose:

Proposition 2: *In the social construction of corporate citizenship regarding contestable issues, such as greenhouse gas emissions, ‘good corporate citizens’ are expected to recognize the issue (accept its existence), acknowledge the stakeholders of the issue, and accept a societal role-model responsibility as a good corporate citizen.*

Corporate Identity and Home Country Culture

Each firm appeared to construct their view of corporate citizenship in different ways. Each firm began by presenting their values or principles in a manner that imparted a sense of corporate identity as ethical and then constructed its behavior as, likewise, ethical. This isomorphic behavior is interesting and supports

Hooghiemstra's (2000) contention that firms use corporate social reporting to reflect a legitimate corporate image or an identity as a good corporate citizen. While the macro-behavior appears isomorphic, the presentation and construction of the identities was heterogeneous. Although our analysis does not allow us to analytically separate country culture values from firm specific values, our three studied firms appear to align with normatively expected country cultural identity orientations of their home countries (Brickson, 2007).

Brickson (2007) argues that firms have three distinct *identity orientations* vis-à-vis stakeholders – *individualistic, relational, and collectivistic* (see Basu and Palazzo (2008) who have integrated this thinking into their sensemaking model of corporate social responsibility). We build upon these foundations to suggest that Brickson's three identity orientations may also be applicable to our local (country) cultures. Toyota-Japan exhibits the collectivist orientation. General Motors-United States exhibits the individualistic orientation. And DaimlerChrysler-Germany has a strong association with the relational orientation in their strength of defining which stakeholders and relationships were pertinent. In this way, the identity orientations of firms revealed by Brickson may be reinforced or constrained by country-based local culture effects. As a result, *a common global construction of corporate citizenship may be limited by local cultural context*. Toyota's construction resembles a Confucian philosophy of collectivism and mutual benefit (societal benefit in the long term) – thus taking the involved citizen posture (Ibarra and Kitsuse, 1993). DaimlerChrysler's construction appears to represent a design 'teknik' approach with facts and new technology as the solution (Jurgens, Naumann, and Rupp, 2000; Womack and Jones, 2003) – thus taking the scientific posture (Ibarra and Kitsuse, 1993). And, General Motors although not as distinct, seems to represent individual power primacy with the top man in charge being most important and a 'we need to be the leader perspective' (Hofstede, 1980, 1994; House et al., 2004) – thus taking a combined guardian, patriarchal posture. These findings suggest that local cultures may limit how firms talk about global issues – even though the sustainability documents are for a global audience. In this sense, our analysis suggests that some portion of corporate heterogeneity with regards to the response to global warming may be due to the restrictions of local culture. This leads to:

Proposition 3: *In the social construction of corporate citizenship, firms are expected to present their unique positions in a manner that aligns with the corporate values and identity which may be significantly influenced by the home country culture of the firm.*

Instrumentality and Ethics

Corporations may choose to affect the discourses in self-interested ways. It is generally accepted that corporations strive to shape legislation rather be subjected to it (Lewin et al., 1995). Since greenhouse gas emissions are expected to be regulated in the future (Porter and Reinhardt, 2007), it is expected that corporations in the automotive industry will strive to influence the discourse. In discussing the growing involvement of corporations in substituting for governments in cross-country issues, Scherer and Palazzo (2007, p. 1108) argue that, “For a corporation to deal with changing societal demands in a reasonable way, it must replace implicit compliance with assumed societal norms and expectations with an explicit participation in public processes of political will formation.” Phillips, Lawrence, and Hardy (2004, p. 648) categorize corporate actors that implement this type of instrumental strategy as *institutional entrepreneurs*, stating:

Institutional entrepreneurship, thus, is a discursive activity, and it requires the entrepreneur to engage directly in the processes of social construction that underlie institutions. Successful institutional entrepreneurs will be those who are skilled at producing convincing texts that become part of central and enduring discourses in the field.

Since our analysis approach is interpretive, we can only indicate suggestive traces of institutional entrepreneurship rhetoric and instrumental strategies. We found indications of such instrumental strategies, particularly in the role-model responsibility discourse but also in the stakeholder acknowledgment discourse. In the first trace, constructing themselves as role-models serves to define their discourse and actions as worthy of modeling. As a further example of instrumentality, GM proposes voluntary initiatives rather than government mandates. In the second trace, the firms proactively define who or what should be considered a stakeholder or appropriate audience. We consider our results to be evidence of instrumental strategies in action, as we observed firms positioning in self-interested ways; defining which stakeholders matter and striving to influence potential legislation.

The large and powerful global corporations studied appear to be injecting their preferences and cultural perspectives into the discourse. The instrumental view suggests that the corporations' strategies are intended to shape societal views (Bies et al., 2007) and the social construction of the meaning of corporate citizenship. Notwithstanding sociological institutional theory, many theories of corporate choice suggest firms may integrate resistance, activeness, and political manipulation even in an arena of institutional constraint (Oliver, 1991). Specifically, the management literature on stakeholder theory identifies multiple potential motivations for social responsibility. Social responsibility can be motivated by expectations of economic gain or by ethical considerations (Carroll, 1998; Freeman and McVea, 2006; Rugman and Verbeke, 1998). Economic gain motivations are viewed as an instrumental approach which gives primacy to the shareholders (Freeman and McVea, 2006). Impression management, market positioning, and building competitive advantage are recognized instrumental behaviors targeted toward economic gain (Hooghiemstra, 2000; Levy and Egan 2003; Stanton and Stanton, 2002). In contrast, ethical motivations are viewed as focused on the welfare of stakeholders or society (Freeman and McVea, 2006). For example, Toyota's principles, unlike GM and DCX, are presented as focused on society's well-being and being a good corporate citizen for the world. We note that this presentation also conforms to the normative expectation for a collectivist society (Brickson, 2007; Hofstede, 1980). Firms may intertwine ethical and economic rhetoric such that stated positions may create appearances of being more ethical than economic (Tregidga and Milne, 2006). While interpretive discourse analysis can provide insight to support our theoretic understanding, it cannot precisely identify unobserved motivations. To the extent that firms relate their citizenship behaviors to desired objectives, they are likely instrumental. However, ethical discourse may be founded on true ethical grounds or on an instrumental strategy of ethical behavior to accomplish economic ends. With this caveat, our analysis and the extant literature lead us to:

Proposition 4: *In the social construction of corporate citizenship, firms are expected to present their unique positions utilizing rhetoric to justify their strategic approaches. These strategic approaches may be of various types, targeted at various stakeholders, and based on*

various motives. The rhetoric of ethical motives may be utilized to convey both ethical and instrumental strategies.

Sustainability

Recall the GRI sustainability reporting guidelines include three aspects; economic, environmental, and social. Kolk (2008, p. 2) suggests that current sustainability reporting includes a broad perspective: “ethics, environmental and/or social issues (sometimes this is also labeled ‘corporate social responsibility’ or ‘triple bottom line’ (people, planet, profit) reporting).” Interestingly, in our three texts, economics and ethics constituted motives (Mills, 1940) – that is, verbal or linguistic forms that account in some way for actions. Specifically, these two concerns constituted what might be called foundational motives – they were at the heart of almost all of the corporate activities presented in these texts. As discursively constituted, “ethics” appeared to mean a variety of things, including being honest, observing laws, and a demonstrable concern for the environment. As one might expect, economics meant a concern for profits, continued company growth, and a concern for stockholders’ interests. However, in our data economics and ethics, instrumental (SL3) and ethical (SL4) perspectives, were not opposing or contradictory concerns. Rather, they were seen as inextricably linked. Consider this excerpt from the GM report (GM, 2006, p. 3-3):

The General Motors Board of Directors represents the owners’ interest in perpetuating a successful business, including optimizing long-term financial success.

In addition to fulfilling its obligations for stockholder value, the Board also has responsibility to GM’s customers, employees, suppliers, and to the communities where it operates – all of whom are essential to a successful business. All of these responsibilities, however, are founded upon the successful perpetuation of the business.

TMC also linked these two concerns (TMC, 2007, p. 2):

Achieving harmony with society and the environment is a top priority for automakers, leading various automakers to become engaged in fierce competition with a focus on the development of environmental technologies.

For future success as a company, and to be able to contribute to a prosperous society, we must realize stable and sustainable growth over the long term.

Finally, in the DCX report (DCX, 2006, p. 7):

..to operate in a truly sustainable manner we must ensure that none of our economic, ecological or social goals has a higher priority than our ethical principles.

By the nature of things, it’s not always easy to find the “right” overall balance between our various responsibilities. But it’s also obvious that there’s a close connection between them.

For instance, our economic success leads to more job security for our employees and thus enables us to give something back to society. In this way, we are creating value for everyone.

Ethical responsibilities and economic success are presented as equally salient concerns. However, as these excerpts illustrate, one is clearly dependent on the other. In the rhetoric of this discourse, economic success is what allows the company to meet their ethical responsibilities. In the construction of the association between ethics and economics, business perpetuation was given primacy over the concept of balance between the two factors. Interestingly, in this aspect we observe homogeneity in the discourse, leading to:

***Proposition 5:** In the social construction of environmental corporate citizenship, firms are expected to utilize rhetoric on total sustainability – including economic, environmental, and social performance. This rhetoric is likely to give primacy to business perpetuation over environmental or social responsibility.*

CONCLUSION

Integrating our findings and perspectives, the discourse in our studied cultural texts suggests isomorphic, heterogeneous, instrumental, and ethical tendencies in the constructed meanings of *global corporate citizenship* across firms and/or countries. The meaning of *global corporate citizenship* has clearly not yet reached the proverbial status of a harmonious social fact. This is theorized to be because multinational corporations are subject to conflicting forces regarding corporate social responsibility. These forces include: 1) isomorphism based on institutional legitimacy and world society pressures; 2) heterogeneity based on corporate values and country culture pressures; 3) instrumentalism based on internal firm pressures for strategic behavior targeted toward competitive advantage creation, image building, and avoidance of negative public relations (Levy and Kolk, 2002; Maignan and Ralston, 2002), and 4) pressures for ethical behavior from stockholders and stakeholders (Donaldson and Preston, 1995; Freeman and McVea, 2006). Our analysis suggests that the global discourse regarding environmental corporate citizenship is quite complex and nuanced. However; since firm environmental behavior is inextricably

linked to the firm's understanding of corporate citizenship responsibility, it is important to understand this discourse and the social construction of global environmental corporate citizenship.

Managerial Implications

In pursuing the Gubrium and Holstein (1997) interpretive practice framework, we utilized a corporate manager perspective for portions of our analysis. In this light, we offer a brief commentary for corporate managers. From a managerial perspective, important changes are underway at the global level. The INGOs and inter-governmental arrangements (treaties, commissions, etc.) are using 'soft power' – cultural-cognitive and normative modes of influence to increase the power of their voice (Scott, 2005). This is because centralized coordinating power is lacking at the global level. These powerful social voices are creating a challenging and dynamic environment for corporate management. Social construction and discursive negotiation in this arena brings out the importance of corporate power in influencing the construction processes (Knights and Morgan, 1991). With this possibility, global discursive interaction may indeed be a critical strategic capability (Hardy, Palmer, and Phillips, 2000). It seems reasonable to conclude that companies which can develop capability in interpreting, engaging in, and shaping the discourse may be able to create strategic advantage.

The unquestionable business case for corporate social responsibility is still lacking (Perrini, 2005), with some researchers suggesting that general social responsibility may enhance financial performance and others, not. Nonetheless, it is now generally recognized that corporate leaders must address the needs of stakeholders and the needs of shareholders, consistent with the on-going construction of corporate citizenship in the global arena (Buisse and Verbeke, 2003). We anticipate that it will be increasingly important for firms to align their interpretations and their strategic actions consistent with the discourse evolution regarding global warming. In this way, they may maintain the desired corporate image regarding corporate citizenship. However, global warming is not just a corporate social responsibility and an image issue -- it may become an economic opportunity or threat for many firms (Porter and Reinhardt, 2007). The expectation is that "greenhouse gas emissions will be increasingly scrutinized, regulated, and priced"

(Porter and Reinhardt, 2007, p. 22). With this looming possibility, the ongoing discourse process is likely to captivate the attention of corporate strategists and managers.

Future Research

The strength of this research is its detailed analysis of discourse using the framework of interpretive practice to explore a question of great social concern. Here, we offer several observations on our study and possibilities for future research. First, a key aspect of US business literature suggest that corporations strive to shape legislation rather be subjected to it (Lewin et al., 1995). Power may enable an organization to control its environment rather than adapt to it (Levinthal and March, 1993). In this way, corporations may be utilizing their Corporate Sustainability Reports as negotiating tools and marketing ploys. Future research may consider how power influences corporate stances in global discourses. In this light, future research should strive to gain detailed understanding of the corporate thinking behind their reporting stances. Second, researchers have suggested that Toyota may be an outlier in CSR. Lewin, Sakano, Stephens, and Victor (1995, p. 99) suggest that Toyota may be on the cutting edge of the corporate citizenship movement in Japan due to their guiding philosophy “to be a good company of the world”. In this view, company values may over-ride country cultural values and global discourse. To evaluate this potential for uniqueness, we reviewed the Honda Environmental Report (HMC, 2007) as an additional Japanese automotive firm. In a very similar way, Honda presents itself as “a responsible member of society” with a task to help “overcome the environmental issues facing society” and as having an objective of “being a company that society wants to exist” (HMC, 2007, p. 08). The isomorphism in this Honda presentation with Toyota’s presentation suggests that Toyota may not be an outlier among Japanese automotive firms. It rather suggests the presence of country culture influence. Country culture influence on environmental citizenship is deserving of additional future research.

Future research can extend our analysis of corporate citizenship in numerous ways. First, there are numerous corporate documents that could be analyzed to expand the depth of the data for each company. Second, in staying focused on automotive firms, firms from additional countries could be added to expand the cultural variation to be analyzed. Third, additional companies in each country could be analyzed to help

untangle country and firm cultural values. Fourth, other industries could be studied both as a cross-country study and as a single country, cross-industry study. Additionally, it would also be interesting to evaluate the evolution of these cultural constructions over time in correlation with major social, industrial, corporate, or governmental events.

Summary

Finally, we believe that our analysis has, at least, begun to shed light upon the cross-cultural social construction of *global environmental corporate citizenship*. We have contributed to the understanding of the social construction of meanings and have contributed insight to the complexity of corporate discourse in global arenas. In this research, Corporate Sustainability Reports have been shown useful as empirical materials to study the cultural representations of society. Our analysis indicates that corporations reflect values-sensitized interpretations of internationally established concepts of corporate citizenship while simultaneously demonstrating instrumental behavior based on their preferred corporate identities. Our studied corporations acknowledged the issue – although wisely not accepting direct culpability. They each positioned themselves as listening to stakeholders, although Germany-DaimlerChrysler was least open to encompass a broad-based stakeholder concept. Finally, these corporations accepted a role-model position as leaders in their industry. In this patriarchal role, these corporations both set an example of meeting their constructed definitions of societal expectations while simultaneously negotiating those societal expectations.

The world of global business may be a boundary-less, world society in many respects; however, our analysis indicates that local culture is an important influence regarding global social issues. As the definition of global corporate citizenship continues to be constructed in the global discourse arena, it is prudent that firms dynamically and strategically align their interpretations and their actions with this on-going discourse. For it is through this discursive interaction that international norms regarding corporate citizenship may be established. As a result, this discourse will likely have profound effects on the socially acceptable corporate behavior of both today and tomorrow.

Notes:

¹ There are other common themes that are not addressed in our analysis as they were not as strongly associated with greenhouse gases and/or are suggested in the GRI guidelines. Notable additional themes include; management systems, strategy, including suppliers in the process, transparency, and addressing all regions of the world.

² General Motors and DaimlerChrysler were members of the Global Climate Coalition from 1989 to ~2002. The GCC was an industrial group opposed to immediate action and to mandated regulations on greenhouse gas emissions (Levy and Egan, 2003). Global convergence is suggested in the change of position represented in our three common themes in comparison to this previous opposition stance.

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