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Persuasive Language of Responsible Organisation? A Critical Discourse Analysis of Corporate Social Responsibility (CSR) Reports of Nigerian Oil Companies

**UZOECHI NWAGBARA PHD**

UNIVERSITY OF SUNDERLAND, LONDON

**ATAUR RAHMAN BELAL Ph.D.\***

SHEFFIELD UNIVERSITY MANAGEMENT SCHOOL, THE UNIVERSITY OF SHEFFIELD,  
UK

[\\*Contact details](#)

Professor Ataur Belal PhD

Sheffield University Management School

The University of Sheffield

Conduit Road

SHEFFIELD S10 1FL

United Kingdom.

Tel. 0114 222 3464.

E-mail: [a.r.belal@sheffield.ac.uk](mailto:a.r.belal@sheffield.ac.uk)

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**Persuasive Language of Responsible Organisation?  
A Critical Discourse Analysis of Corporate Social Responsibility (CSR) Reports of Nigerian Oil  
Companies**

**Abstract**

**Purpose** – The purpose of this paper is to investigate how language (choice) in CSR reports (CSRRs) of leading oil companies in Nigeria is used to portray an image of “responsible organisation”.

**Design/methodology/approach** – This paper draws insights from communication studies (persuasion theory) and critical discourse analysis studies to discursively unpack all those subtle and visible, yet equally invisible, linguistic strategies (micro-level elements): *wording (single words), phrases and chains of words (clauses/sentences)*. These linguistic strategies (micro-level elements) proxy organisational discourses (meso-level elements), which are reflective of wider social practices (macro-level elements). The authors base the investigation on CSR reports of six leading oil companies in Nigeria from 2009-2012.

**Findings** – The findings of this study reveal that (leading) Nigerian oil companies linguistically use CSR reports to persuasively construct and portray the image of “responsible organisation” in the eyes of wider stakeholders (the communities) despite serious criticism of their corporate (ir) responsibility.

**Originality** – As opposed to the previous content analysis based studies, this paper contributes to the emerging stream of critical discourse analysis (CDA) studies on CSR reporting by providing a finer-grained linguistic analytical schema couched in Fairclough’s (2003) approach to CDA (and persuasion theory). This helps to unravel how persuasive language/discourse of responsible organisation is enacted and reproduced. We thus respond to the calls for theoretical plurality in CSR reporting research by introducing persuasion theory from communication studies literature which has hitherto been rarely applied.

**Paper Type** Research paper

**Keywords** Persuasion Theory, Corporate Social Responsibility (CSR), CSR Reporting, Nigeria, Critical Discourse Analysis (CDA), Responsible Organisation

## 1. Introduction

Over the last decade or so corporate social responsibility reporting (CSRR) has become a widespread corporate practice. This is evidenced by KPMG's (2017) survey indicating that 93% of the largest global companies (G250, according to Fortune Global Ranking) and 75% of the top 100 companies in each of the 49 countries included in the survey report on their social and environmental performance. Amongst the 15 sectors studied in the KPMG survey oil and gas was 5<sup>th</sup> in terms of CSRR rates. This appears to be a strategic corporate response to the recent heightened awareness about the social and environmental performance of oil and gas corporations and their activities in developing countries in particular. There is a significant body of literature which have analysed and critiqued the CSR reporting practices. This body of research concludes that while there are some good practice and innovations, most of these reports lack completeness, meaningful stakeholder engagement and fail to achieve the desired transparency and accountability which should have been the fundamental objective of this exercise (Medawar, 1976). It has been observed that the whole field of CSR reporting has suffered from "managerial capture" (Owen, Swift, Humphrey, & Bowerman, 2000, p.81) aiming to promote a dominant corporate discourse and thus has failed to give voices to the affected marginalised stakeholders. While most of this prior research is content analysis based it is encouraging to note that an emerging body of literature has employed discourse analysis approach (see for example, Beelitz & Merkl-Davies, 2012; Brennan & Merkl-Davies, 2014; Ferguson, Aguiar, & Fearfull, 2016; Higgins & Walker, 2012; Tregidga, Milne, & Kearins, 2014) in order to develop a deeper and penetrating analysis of these reports. Our paper is inspired by this discourse analysis tradition within the CSRR literature. We are particularly interested to investigate how language (choice) in CSRRs is used to portray an image of "responsible organisation". More specifically, our research question is:

- What are the persuasive linguistic strategies used to represent or construct an image of "responsible organisation" in the Nigerian oil industry?

We address this question by drawing insights from communication studies (persuasion theory) and critical discourse analysis (CDA) focusing specifically on Fairclough's (2003) Dialectical-Relational Approach (DRA) to CDA and Jowett & O'Donnell's (1999) persuasion strategies: response changing, response shaping and response reinforcement. DRA is a "three-level model of CDA" (Wodak & Meyer, 2009). The model considers micro-level issues (words or texts), meso-level issues (organisational actions) and macro-level issues (social issues such as the socio-economic, political, institutional and cultural). Together, this methodological approach enables us to deconstruct the language used to portray an image of responsible organisation in CSR reports Fairclough (2003) and to persuade wider stakeholders about it (Jucker, 1997). CDA is an approach to the study of discourse that considers language as a form of social practice. CDA maintains that social realities, which are non-linguistic and linguistic practice, constitute one another and emphasises how societal power relations and ideology are created and reproduced through language and discourse (Wodak & Meyer, 2009).

For this study we chose Nigeria because it is one of the top ten oil-producing nations in the world and the largest oil producer in Africa. The oil and gas sector dominates the economic activities of the country. The oil resources of the country are mainly located in Niger Delta region, which is made of nine states (Idemudia, 2010). These states are referred to collectively as "the goose that lay Nigeria's golden eggs" (Watts, 2004), which is oil. In spite of rich oil resources, the communities in this region have had to bear the most of the adverse social and environmental consequences arising from oil exploration activities. Most of the oil and gas exploration activities have been undertaken by the International oil companies (IOCs) such as Agip, Shell, TotalFinaElf, ExxonMobil and Chevron. However, the exploration activities by the IOCs have led to serious environmental pollution and human

rights violations of the local communities in this region. The adverse social and environmental consequences of these oil exploration activities have been well documented in several influential reports (see for example, Amnesty, 2011, 2015; UNEP, 2011). In January 2013 Shell was legally held liable for oil pollution in Nigeria (Hennchen, 2014). In addition, wider stakeholders (specifically the communities in Niger Delta) have routinely accused Nigerian oil and gas companies of unacceptable CSR practice including using CSRRs to legitimise their operations (Denedo, Thomson, & Yonekura, 2017; Egbon, Idemudia, & Amaeshi, 2018; Ogiri, Samy, & Bampton, 2012). Particularly, Emeseh and Songi (2014) commented that IOCs in Nigeria "... routinely publish glowing reports on their activities ...", which are not easy to verify "owing to lack of reliable data or information from regulatory agencies" (p. 137). As argued by Spence (2007) language and discourse are central to legitimising organisational practice and to resist alternative views. We therefore undertake a critical analysis of CSRRs of major oil companies in Nigeria with a view to illuminating the use of persuasive language and discourse in constructing an image of responsible organisation.

This study contributes to the social and environmental reporting literature in three folds. *First*, as opposed to the previous content analysis based study, this paper contributes to the emerging stream of CDA studies on corporate reporting (see for example, Beelitz & Merkl-Davies, 2012; Brennan & Merkl-Davies, 2014; Ferguson et al., 2016; Higgins & Walker, 2012; Tregidga et al., 2014) by providing a finer-grained linguistic analytical schema anchored in Fairclough's (2003) DRA, which helps to unravel how persuasive language/discourse of responsible organisation is enacted and reproduced. Such attempt is aimed at addressing Hopwood's (2009) call for unravelling the complex variety of motives behind CSR reporting. *Second*, we respond to the call for theoretical plurality (Bebbington, Larrinaga, & Moneva, 2008; Gray, Owen, & Adams, 2010; Parker, 2011; Thoradeniya, Lee, Tan, & Ferreira, 2015) in corporate reporting research by introducing persuasion theory from communication studies literature which has hitherto been rarely applied in the social and environmental accounting literature. Apart from Higgins & Walker's (2012) work makes an attempt to use it by drawing upon insights from impression management, communication studies and Burke's (1966) understanding that rhetoric is all pervasive. Their focus was on Aristotle's rhetorical "proofs": ethos (credibility), logos (reason), and pathos (emotion). We take an innovative approach by combining Fairclough's (2003) DRA and Jowett & O'Donnell's (1999) three persuasion strategies. Bebbington et al. (2008) argued "for the retention of a plurality of approaches and a multiplicity of (theoretical) lenses through which to observe, explain and predict CSR reporting practice" (p. 372). In doing so we address the call by Unerman and Chapman (2014) to devote more attention to novel theoretical framings. *Finally*, we highlight the use of language as a potent means of persuasion (Siltaoja & Onkila, 2013). Persuasion is a process that enables a person change, modify, alter or reinforce other's behaviour, attitude and opinions (Larson, 2004).

The remainder of this paper consists of five main sections. After the introduction section, we discuss prior literature on CSR reporting and CDA. This is followed by introduction of the theoretical framework for this study. We then present methodological framework, which consists of method, analytical framework and data sources. In the penultimate section, we proceed with results and discussion. Finally, we conclude the paper by explaining implications, contributions and further research.

## 2. Prior Literature

### *CSR reporting in general and Nigeria in particular*

A substantial body of research has emerged recently investigating the practices of social accounting and reporting or CSR reporting (Killian & O'Regan, 2016). This process entails the reporting practices that have increased in recent years including press release and CSR reports outlining social and environmental initiatives of organisation or the production of sustainability reports among other forms of disclosures (Deegan, 2017). CSR reporting means a deliberate, formal and timely disclosure of voluntary, necessary information by an organisation to its stakeholders about its operation and its effect on society (Gray, 2002). This paper considers it as the process of capturing and disseminating corporate information to the stakeholders of an organisation – within and outside the firm – about the impacts of its operation on the society and environment in which it operates. CSR reporting relates to the preparation and capture of information that informs stakeholders about a firm's impact on the society and environment in which it operates. However, such definition is “too broad to be operational” (Deegan, 2017, p. 66) in the face of stakeholder criticism and legitimacy issue. Consequently, studies have been undertaken to investigate the appropriateness and legitimacy of corporate reporting. This body of research is preoccupied, inter alia, with the broad varieties of stakeholder and legitimacy theories (Unerman & Chapman, 2014). Studies in developed countries (see Killian & O'Regan, 2016) indicate that companies have reported on their social and environmental performance, but one question that persists is the quality, meaning and effects of issues that are disclosed.

According to Belal and Momin (2009) this situation is more complex in developing countries. CSR (reporting) has thus remained a problematic issue in developing countries such as Nigeria (Adelopo, 2011) with poor regulatory regimes (Bakre, 2007) and weak governance system (Agbibo, 2012). In the Bangladeshi context, Belal & Owen (2015) found that the stand-alone CSR reporting process was introduced to give the case organisation a formal space in which to legitimise its activities in Bangladesh where both tobacco control regulation and a strong anti-tobacco movement were gaining traction. Likewise, Ntim and Soobaroyen (2013) findings suggest that public corporations use a mixture of substantive and symbolic disclosures in a bid to seek different forms of moral legitimacy in South Africa. Irrespective of global effort to make organisations accountable and responsible in their CSR reporting (KPMG, 2017), research shows that the procedures through which organisations disclose their activities and their impact on the society and environment are undermined by managerial ideology and intentions, which elicit stakeholder criticism (Belal, 2008). Accordingly, it is argued that managerial orientation has shaped and fostered this practice eliciting issues such as lack of accountability (Belal & Momin, 2009), stakeholder engagement (Belal, 2008) and legitimacy (Deegan, 2017). Specifically, Killian & O'Regan (2016, p. 1) argue that “social accounting produces a narrative that acquires symbolic power, directing legitimacy and power to the company, while restructuring the community's social relationships, self-identity, and patterns of accountability”.

CSR (reporting) is a controversial issue in Nigeria particularly in the oil and gas industry, which has witnessed corporate-stakeholder conflict and controversy surrounding CSR practice and reporting (Egbe, Adegbite, & Yekini, 2018; Okoye, 2009). Nigerian oil and gas companies have been criticised for their apparent indifference to sustaining the environment in which they operate (Amaeshi, Adi, Ogbechie, & Amao, 2006; Ite, 2004; Obi, 2010), fostering human rights abuse (Obi, 2010), managerially capturing the processes of CSR reporting (Emeseh & Songi, 2014) and deepening poverty (Watts, 2004). This situation impedes development in the Niger Delta region and Nigeria in general. Frynas (2005) refers to this situation as “the false developmental promise of corporate social responsibility” (p. 581) in Nigeria. He goes further to state that another reason is failure of Shell, in particular, “to involve the beneficiaries of CSR” ... [and] ... failure to integrate CSR initiatives into a larger development plan” (p. 588). This situation further explains the lingering CSR dilemma and conflictual corporate-stakeholder relations between oil companies and the communities, who think that

CSR practice should rise above strategic philanthropy given the African context of CSR (Visser, 2006). According to Emeseh & Songi (2014, p. 137) communities in the Niger delta and wider stakeholders think that companies' CSR reports are exaggerated and opaque as well as lack legitimacy. For instance, in 2009 a complaint was launched against Shell by Friends of the Earth/Environmental Action Group, Friends of the Earth Netherlands and Amnesty International about its illegitimate corporate reporting and practice including intentional falsification of CSR reporting in the Niger Delta (UNEP, 2011). Various strategies have been used by companies in Nigeria to legitimise their operations when they are faced with legitimacy crises including deliberately distorting language of CSR reporting to gain legitimacy (Ogiri et al., 2012).

Most of the prior studies on CSR reporting in Nigeria have employed quantitative content analysis based approach. Few exceptions include Livesey & Kearins' (2002) work on Nigeria is qualitative, it uses "the Foucauldian tradition" (p. 236). Comparable approach is taken by Livesey's (2001) work, which draws from a combination of "sense-making and Foucauldian approaches" (p. 58). To address the limitations of the descriptiveness of previous content analysis studies (Adelopo, 2011; Disu & Gray, 1998; Hassan & Kouhy, 2013; Unerman, 2000), we deploy CDA approach. In operationalising CDA, we leverage on Fairclough's (2003) DRA. This approach focuses on the triadic relationship between language, discourse and social practice. The process is anchored in his research on language, power and ideology (Forchtner, 2011). Accordingly, recent research in management and organisational change has started to respond to how language and discourse can be used to understand managerial practice, ideology, power and strategies (Fuoli, 2012). With few exceptions, prior research on corporate disclosure has paid less attention to discursive and critical approach (Lupu & Sandu, 2017). Although from the perspective of developed countries, critical and discursive approaches have been undertaken (De Cillia, Reisigl, & Wodak, 1999; Riad & Vaara, 2011; Vaara, Tienari, & Laurila, 2006), but there is paucity of research from the developing countries' standpoint (Bakre, 2004) under this research tradition.

### ***CDA studies – Toward a discursive perspective on CSR reporting***

Discourse is "a particular way of talking and understanding the world" (Phillips & Jorgensen, 2002, p.1). Critical approach – CDA – to accounting emphasises discursive, analytical approach to understanding the dialectical relations between language, discourse and social structure and practice (Spence, 2007). While discourse (a "practice") may be determined by social structures, it also affects them and helps in achieving social continuity or change (Fairclough, 1992). Through use of language (for example, word choice) we create discourses (specific methods of constructing definite facets of organisational life, for example, legitimacy, accountability, responsible CSR and stakeholder engagement), which reflects a specific social order (for example, globally recognised principles on CSR reporting, sustainable development, business ethics and capitalism). CDA thus works at the intersection of social structure and language, examining how discourse is produced and consumed in a social space (Wodak & Meyer, 2009). It also emphasises social change and reveals power in discourse and knowledge production by critiquing language use (Daymon & Holloway, 2010) for better understanding of human relations. Understanding the relationship between language and society, that is enabled by CDA, has the potential for socio-cultural transformation. This approach is also aimed at closing "rhetoric-reality gap" (Bryman & Bell, 2007, p. 549). Rhetoric-reality gap occurs when there is apparent difference between what is reported and reality. One of the impacts of language and discourse on CSR reporting is that it can be used to "construct and maintain social reality" (Ferguson et al., 2016, p. 280) and exclude other interpretation of the world (Fairclough, 2003) as well as "including certain realities and excluding others" (Spence, 2007, p. 859) and dominating others ideologically (Bourdieu, 1977). Also, language is implicated in ideology (Laclau & Mouffe, 1985), which is a "mosaic of cultural conventions, economic, social and political belief system as well as institutional norms and values" (Van Dijk, 2008, p.134). In fact, Lassen, Strunck, and Vestergaard

(2006) note that we have to really “peep into the fundamental ideological” connotation behind every piece of (organisational) communication so as to appropriately understand linguistic choice and strategies used. In creating and naturalising organisational practice, communications and language analysts, have identified how the use of language can persuade people to think that corporate communication/reporting is legitimate including how it can create disciplinary effects (Foucault, 1977; Laclau & Mouffe, 1985).

For instance, drawing on legitimacy theory and CDA Lupu and Sandu (2017) analyse annual reports, corporate press releases, and relevant media for the four years following privatisation in Romania. They found that corporate narratives are not produced solely by the discourses that occur at the individual and organisational levels; they are also produced by the much broader discourses that occur in society (Fairclough, 1992). In a comparable study, Laine (2010) explains how sustainability rhetoric is oftentimes reduced to abstract and obscure principles in Finnish corporate disclosures, with comparatively little stress on practical steps to achieve sustainability. Similarly, Joutsenvirta and Vaara (2009) using CDA, empirically analysed media texts collected from articles published in *Helsingin Sanomat*, a leading Finnish daily newspaper and opinion leader. Their study identified three types of discursive struggles: truth fights, legalistic argumentation and political wars (p. 85) over the (de) legitimisation of “mediatised” socio-political conflict in a Finnish forestry firm in Uruguay. In a similar vein, Tregidga et al. (2014) leveraging Laclau and Mouffe’s (1985) discourse theory, specifically, theorisation of discourse, hegemony and identity formation, presented a critical analysis of ‘sustainable organisation’ identity constructed in corporate reports in New Zealand context. These works are consistent with the findings of Merkl-Davies and Koller (2012), Siltaoja (2009) and Livesey and Kearins (2002). One of the ways to change discourse and to engender change in knowledge is by applying (persuasive) discourse, which can help in making Nigerian organisations appear responsible (Fairclough, 2003). According to Fairclough (1992) “[c]hanging discourse practices contributes to change in knowledge ... social relations and social identities” (p. 8). For instance, to stimulate change in stakeholders’ perceptions of organisational behaviour, Nigerian companies resort to persuasive language that discursively construct an image of responsible organisation (De Cillia et al., 1999; Wodak, 2001). As noted by Habermas (1984) strategic language is persuasive and instrumental rather than communicative and normative. The former shies away from stakeholder engagement; while the latter engages stakeholders in a dialogic and accountable manner. Normative language parallels communicative action, a cooperative action undertaken by individuals or groups (Nigerian stakeholders) premised on mutual interest, rationality and legitimacy. Thus, by adopting persuasive, discursive analysis perspective on CSR reporting, this paper helps to deepen insights into organisational behaviour more broadly.

### **3. Theoretical framework**

Persuasive impression management strategies such as propaganda (Bernays, 2005) and persuasion (Jowett & O'Donnell, 1999) constitute mechanisms of strategy and ideology as well as social control and power, which are made possible through discourse (Fairclough, 1992). Persuasive discourse can be strategically used to manage reputation and minimise risk including securing stakeholder engagement appeal and legitimacy (Beelitz & Merkl-Davies, 2012). Legitimacy is often considered from two perspectives: normative and strategic. The former draws justification of an action from institutional beliefs, norms and values and frame of reference; while the latter is premised on resource-based approach that organisations employ for instrumental gain (Suchman, 1995). As indicated by Suddaby and Greenwood (2005) language is central to strategic legitimacy, hence, it constitutes organisational resource for legitimising social relations and maintaining power differentials and ideology (Fairclough, 2003). Language in CSR reports can be used to create “local legitimacy” (Killian & O'Regan, 2016, p. 3); thus, the reports can be used to “increase their legitimacy in the world” (Hopwood, 2009, p. 437). For example, in a more recent analysis of Shell’s response letter to

shareholders' query of oil spills in Nigeria Pupovac and Moerman (2017) consider the response mediated by language as "an exercise in corporate discursive hegemony" carrying "persuasive power as a form of rhetorical accountability" (p. 1184) enabling Shell to "construct" a certain "corporate persona" (Fuoli, 2012, p. 59) and positive image while rationalising controversy and suppressing resistance from local communities. Such form of corporate reporting that has created lingering conflict in Nigeria between IOCs such as Shell and local communities is not limited to their Nigerian operations only. Killian (2010) and Killian and O'Regan (2016) have found evidence of how social accounting can be useful in creating corporate legitimacy thereby legitimising Shell's Irish operations including imprisonment of protestors. They illustrate how social accounting reports were deployed to confer legitimacy to Shell and cast it in a more positive light to the local community. Based on a content analysis of Shell's corporate reports for the period 1950 to 1965 Unerman (2003) observes that narrative accounting disclosures were used to protect and maintain the hegemonies of powerful multinationals like Shell often at the expense of individual nation states.

While there are many strategic approaches to legitimising organisational actions, Jowett & O'Donnell's persuasive strategies framework remains understudied. In this paper, we consider persuasion as a form of (corporate) communication intended to persuade and influence public opinion on IOCs CSR activities in the Niger Delta (Jowett & O'Donnell, 1999). It enables a communicator to change, modify, vary and/or reinforce people's behaviour, attitude and opinion aimed at legitimising or normalising action (Larson, 2004). Persuasion is a discursive, impression management concept that is deeply connected to language (Fahnestock, 2011). It explores the nature and role of linguistic choices on message processing, persuasion and behavioural intentions and change (Jowett & O'Donnell, 1999). We thus suggest that one reason for behavioural change is because linguistic choice affects message processing, which is a common antecedent to attitude change. Research has shown that the use of language has prompted attitude-behaviour consistency (Fahnestock, 2011). Persuasive (discursive) strategies promote a renewed appreciation of the persuasive potential of the language of organisations by demonstrating how language choices argue and impact reception. Using examples from CSRRs, this paper emphasises the continuing relevance of persuasive, discursive approach to organisational behaviour and its utility in understanding organisational life (Suddaby & Greenwood, 2005). Organisational scholars consider rhetorical language "as both a primary technique of ... interest seeking" and a valuable "means of accessing the inner symbolic environment of human interaction" (Sillince & Suddaby, 2008, p. 8) to foreground "prevailing logic" (Suddaby & Greenwood, 2005, p. 36) and make organisational actions acceptable (Fairclough, 1992). This argument points to the significance of renewed interest in Burke (1966) and Berger & Luckmann's (1966, p. 64) early observation that institutionalised way of doing things (including CSR practice and reporting) "are built upon language". Accordingly, Berger and Luckman (1966) observed that "incipient legitimisation is present as soon as a system of linguistic objectification of human experience is transmitted" (p. 112) Thus, a communication-based, discursive perspective to the study of persuasion will enable us to engage corporate reporting's communicative, discursive and linguistic dimensions. It will also help to determine the interface between text (what is communicated in CSR reports) and context (situation referred to) as well as evaluate intentionality, legitimacy and examine how such reporting functions as a persuasive mechanism (Higgins & Walker, 2012). This process will further facilitate how rhetoric of responsible organisation is enacted, reproduced and legitimised (Fairclough, 2003) in the CSR reports. What is more, a communication-based approach will aid focusing on Fairclough's (2003) DRA and Jowett & O'Donnell's (1999) persuasion strategies as well as help in addressing the research question in this study.

O'Shaughnessy (2012) sees persuasion as the act of influencing people's/stakeholder's perception on specific social issues. Miller (1980) considers it as any form of communication that is projected to shape, reinforce, or alter the response of another. Persuasion is thus a transactional and interactive

process, where symbolic meaning constructs reality that could result to voluntary change in attitude, behaviour or belief (Killian & O'Regan, 2016). It is to this end that O'Donnell and Kable (1982) consider it as an interactive process between a persuader (an organisation) and persuadee (stakeholder). For example, to demonstrate their commitment to global codes of conduct about parameters for CSR reporting (Maguire, 2011) Nigerian oil companies use the “multi-stakeholder benchmarks” (Zadek, Pruzan, & Evans, 1997) strategy to persuade stakeholders to think that companies are applying globally recognised reporting benchmarks such as Global Reporting Initiative (GRI), UN Global Compact and AA 1000.

The formal study of persuasion can be traced to the ancient Greek, who were the first to systematise the use of persuasion and its application (Burke, 1966), calling it rhetoric (Higgins & Walker, 2012). It was studied in Greek schools and applied in their legal proceedings as well as used in the implementation of the first Greek democracies in their city-states (Jowett & O'Donnell, 1999). One of the ancient theorists of rhetoric and persuasion was Aristotle. He defined rhetoric as “the faculty of observing in any given case, the available means of persuasion” (cited in Larson, 2012, p.10). Contemporarily, theorisation of persuasion includes strategic/instrumental management informed position that considers reputation as (intangible) capital, socio-linguistic mediated perspective, which views reputation as the outcome of socially constructed impressions of organisation (Fombrun & Van Riel, 1997) and the sociological perspective that considers how reputation develops and how it can be described and measured (Bebbington et al., 2008). Following Jowett & O'Donnell (1999), persuasion is constitutive of organisational action – language choice – aimed at swaying public opinion as well as managing people’s feelings and expectations. Moreover, in order to avoid stakeholders’ criticism about strategic (business-centred) language use in CSR reports, organisations reinvent their CSR reporting strategies through discursive strategies to portray an image of responsible organisation. However, as contended by Kamla (2007) CSR reporting has, however, failed to deliver on its promise of enabling an emancipatory potential and by extension failed “to create a fairer more just society” (Bebbington, 1997).

According to Jowett and O'Donnell (1999) persuasion strategies can be applied in three ways: *response shaping*, *response reinforcement* and *response changing*. *Response shaping* is a deliberate discursive attempt by a persuader to teach or educate audience (stakeholders) on how to behave and by so doing offers positivity in this regard. In the context of CSR reporting this can take the form of presenting CSR issues such as community development projects and evidence of compliance with accepted codes on corporate behaviour (Jowett & O'Donnell, 1999). *Response reinforcement* deals primarily with a persuader reminding an audience (stakeholder) of his or her positive attitude towards what is being communicated in order to involve him or her in such process or action (Carnegie, 1936). This can take the form of creating platforms which interested audiences can use to have positive views of what is being communicated. *Response changing* focuses on persuading an audience to change their views on a subject or to adopt a different attitude or behaviour entirely. According to Jowett and O'Donnell (1999), this is the most complex and difficult form of persuasion (strategy) because people’s opinion on something is usually hard to change. Thus, the three persuasion strategies can be appropriated to change, educate and remind an audience of a specific organisational, social or environmental issue (Jowett & O'Donnell, 1999).

According to social judgement theory of persuasion, people make evaluations (judgments) about the content of communication (messages) based on their anchors or stance on a specific issue (Sherif & Hovland, 1961). Social judgement theory is a meta-theory that came from social psychology. It emphasises investigation into social cognition. It is the subconscious sorting out of ideas that happens at the instant of perception (Sherif & Hovland, 1961). In addition to an individual’s anchor,

everybody's attitude or perception of an issue can be placed into three main categories with respect to such an anchor:

*First, there is the **latitude of acceptance**, which includes all those ideas that a person finds acceptable. Second, there is the **latitude of rejection**, which includes all those ideas that a person finds unacceptable. Finally, there is the **latitude of non-commitment**, which includes ideas for which you have no opinion – you neither accept nor reject these ideas (Dainton, 2004, p. 105 emphasis in the original).*

A person's reaction to a persuasive message depends on their anchor, stance or position on the topic (Sherif & Hovland, 1961). Accordingly, Nigerian oil companies rely on stakeholders' anchors regarding controversial and sensitive matters such as CSR (reporting) to legitimise their actions. Anchors in this sense connote established stakeholders' stance about CSR concerning communities in Nigeria's Niger Delta. CSR-related phenomena such as corporate citizenship, sustainable development, ethics, stakeholder engagement, and local capacity building are foregrounded in CSRRs mediated by persuasive linguistic strategies to change or influence stakeholders' views on these matters or to manufacture consent (Herman & Chomsky, 1988; Klaehn, 2009). Thus, discursively shaping, changing or reinforcing audience's anchor via language use and discourse helps to persuade stakeholders (Dijk, 2008) to accept a particular worldview about CSR reporting and/or reject another (Spence, 2007). Given that organisations tend to utilise language in situations where outcomes are indeterminate, a discursive analysis of organisational discourse extends beyond just persuasion and focus on the "strategic possibilities of discourse in action" (Cheney, Christensen, Zorn Jr, & Ganesh, 2004, p.85) in order to further managerial intention and ideology as well as create a sense of corporate responsibility, stakeholder engagement and accountability.

#### **4. Method and Methodology**

##### ***Data Sources and method***

Data sources are from CSR reports of leading oil companies in Nigeria. Organisations used are the big five oil companies in Nigeria (Obi, 2010) and one indigenous company. We therefore acknowledge potential limitation of the data. In CDA, choosing the sample "depends on the linguistic depth of the text analysis approach adopted and the research objective" (Merkl-Davies & Koller, 2012, p.184). Also, a "... limited number of texts is sufficient in a discursive analysis in which small speech acts are seen to reveal significant information and which is aimed to say a lot about a little" (Joutsenvirta & Vaara, 2009, p.60). The present study focuses on CSR reports from 2009-2012 to intertextually explore relationship amongst them in terms of using corporate reports to portray the image of a responsible organisation. We chose 2009-2012 as this timeframe represents the peak of CSR reporting in Nigeria in the wake of UNEP report about operational failure by Shell (and other oil and gas companies) in the Niger Delta region of Nigeria in 2008, which changed their CSR reporting pattern. The data for this study was gathered from companies' websites (online source). Documentary sources are lauded for their ability to engender credibility and validity (Cowton, 1998), given their reach and visibility.

The companies include Shell Nigeria (SPDCN), ExxonMobil Nigeria, Chevron Nigeria, Agip/Eni Nigeria, TotalFinaElf (Elf) Nigeria and Oando Plc, Nigeria's largest indigenous oil and Gas Company operating in Nigeria. The five multinational oil companies are among the Fortune 500 Companies as well as listed on Nigeria Stock Exchange (NSE) (Obi, 2010). These companies are the largest oil and Gas Companies in Nigeria by market capitalisation and produce more than 85% of Nigeria's oil and gas. Oando Plc is listed on both the NSE and the Johannesburg Stock Exchanges (JSE). Altogether 24 reports were identified. These reports were read and analysed manually (Saunders, Phillip, &

Thornhill, 2009). This approach involved iteratively and painstakingly going back and forth between data and concepts/theories to ensure any salient linguistic element that proxy discourse of responsible organisation was captured. Hence, absence of a crucial aspect of this element in the reports would affect data analysis and findings (Choudhury, 1988). As a CDA-oriented study, effort was made to factor in various persuasive linguistic and discursive forms that are used to represent organisational and wider social practices (Fairclough, 2003) .

The study is qualitative and exploratory. Exploratory studies are valuable means of understanding “what is happening; to seek new insights; to ask questions and to assess phenomena in a new light” (Robson, 2002, p.59) over a given period. This study adopts an inductive approach, which is suitable for interpretive research, to understand persuasive, linguistic and discursive strategies portraying image of responsible organisation in CSR reports. As discourse analysis is by its nature interpretive (Wodak & Meyer, 2009), it is thus suitable for this paper’s purpose. We have applied purposive sampling technique (Silverman, 2006); documentary sources – CSR reports – were used. The main purpose is that “since organisations normally disclose their CSR activities in these reports and the reports are accessible for everyone” (de Jong & van der Meer, 2017, p.77), they become powerful platforms to understand organisational behaviour (Unerman, 2000) and strategies of persuasion (Higgins & Walker, 2012). Thus, this process will enable us to understand discursive, persuasive strategies employed by Nigerian organisations to persuade stakeholders.

### ***Analytical Framework***

We have applied CDA (specifically Fairclough’s DRA) approach for the purpose of this paper. In particular, we focused on the meaning of words (semantics) used, which is the lexical-semantic aspect of choice of words (vocabularies or lexes) and how they are “dialectically” (Fairclough, 1992) linked to discourse and social practice (Forchtner, 2011). Word choice establishes freedom in coding and explaining organisational behaviour and practice of CSR reporting (Siltaoja, 2009). Semantics is the study of meaning as well as relations between signifiers (including words, phrases, clauses and sentences) and what they represent (the signified) denotatively and connotatively (Austin, 1976). Central to word choice is that social cognition is created (and shaped) by internal mental structures, including language, which is created as people draw inferences and present phenomena in their social world (Burke, 1966). As Fahnestock (2011) indicates, a communicator’s word choice says a lot about him or her. Since words are vehicles that carry human thoughts, feelings and intentions, they can help in understanding the intention behind language in CSRs regarding what they signify in relation to a communicator’s intention, position and/or ideology (Spence, 2007).

Scholars like van Dijk (2008) and Fairclough (1992) support an analytic model consistent with rhetorical criticism that focuses on the construction or reconstruction of social realities and phenomena by identifying and dismantling textual structures including grammar, phonology, semantics and syntax, which are necessary for effective expression and how they are applied to create understandings, to sanction specific ways of seeing the world, or to silence certain people or perspectives (Spence, 2007). Thus, word choice is implicated in ideology, and helps people make sense of cultural, economic, environmental, political and social realities. Hodge and Kress (1993) argue that word choice is fundamental to ideology and can be used in linguistic ordering of the world. In linguistic theory, word (vocabulary) is a significant determinant of ideational pattern and word choice is a fundamental process of cognition for human beings (Lyons & John, 1995). In this regard, Lyons (1995, p. 193) argues that “it is perhaps only when semantic distinctions are lexicalised, rather than grammaticalised, that what is expressed is explicit”. Oktar (2001) argues that humans have different sociolinguistic and ideological experiences that eventually influence their word choice from the perspective of ideational experience. Accordingly, ideology is “the presentation of who we are, what we stand for, what our values are and what our relationships with others are” (Oktar, 2001, p. 314). Thus, words are used to

represent who we are and what we approve of or not (Fairclough, 2003). They carry the imprints of society (Suddaby & Greenwood, 2005) as well as facilitate making value judgment (Fahnestock, 2011), assessing situation (Hodge & Kress, 1993) and persuading others (O'keefe, 2015).

The present study can be approached from diverse perspectives, for example, psycholinguists would approach persuasion by exploring the psychological inclinations of the receivers of a message including what is happening in their minds when they are exposed to a persuasive piece of communication or message. Sociolinguists basically take the mode of relationship between the communicator (persuader) and the receiver (persuadee) into consideration in regards to how inequality or power distance between “the interlocutors” (Austin, 1976) affects the persuadee’s behaviour and attitude and the way he or she responds to a message (O'keefe, 2015). Nevertheless, we have opted for CDA approach since it stresses essentially the (discursive) features of a message intended to persuade and its linguistic structures (Wodak & Meyer, 2009). Accordingly, Jucker (1997) maintains that if language is identified as persuasive in the context of its influence on the receiver, persuasion becomes a “perlocutionary effect” (Austin, 1976; Jucker, 1997) and therefore is implicated in changing the behaviour and attitude of others or strengthening their present attitude and belief (Jowett & O'Donnell, 1999). Perlocutionary effect is what a persuader intends to achieve by a speech act. Austin (1976) refers to texts that help a persuader to achieve their intentions as “performatives” – a shorthand for performing language or communication. Thus, the nature of persuasion considered in this paper is the dynamics of word choices, which aim at changing (or strengthening) the attitude and actions of others based on their anchor (Sherif & Hovland, 1961). Accordingly, the key aim here is to explore how corporate reports, which aim at convincing or persuading stakeholders, are linguistically reflected in a manner that is in agreement with the persuasive function of language (O'keefe, 2015; Jucker, 1997). It is therefore necessary to analyse the “linguistic features of text types (word choices in CSRRs) for which a persuasive intention can be taken for granted” (Jucker, 1997, p. 123, our parenthesis). As with ideology, power relations and subject positions that individuals or groups (for example communities in the Niger Delta) can be placed in may not be consciously identified because of the way in which language helps to obscure reality (Fairclough, 1992).

Within the CDA tradition, word choice can be used to effectively reveal concealed ideology in discourse (Van Dijk, 2008). Thus, in order to persuade stakeholders that they are responsible organisations Nigerian oil companies resort to word choices. For example, single words that denote sustainable development such as “progress” (noun), “we” (pronoun), “reach out” (verb), and “global” (adjective/qualifier); phrases that portray legitimacy and engagement such as “on productive handling of community matters” (adpositional phrase) and “to further improve the RDC’s effectiveness” (“purposive so and to”); and chain of words regarding ethics, sustainability and logic including “we will continue to operate with the highest standards of safety...” are applied. In this context, word choice mirrors their worldview, policies and values (Spence, 2007) about communities in the Niger Delta, where they operate. We therefore argue that language choice and use stresses prevalent organisational norms, values and ideology as it produces “discourses that preserve the social relations and structures of contemporary capitalism” (Higgins & Walker, 2012, p. 195) and are also framed by them. However, to address the research question of this paper and to analyse a wide-range of data collected, we have focused attention on excerpts in the texts that discursively construct an image of “responsible organisation” (De Cillia et al., 1999; Nielsen & Thomsen, 2007; Vaara & Tienar, 2008). This process gave rise to 3 main linguistic strategies: single words, phrases and sentences/clauses. These strategies were developed in order to give structure to scattered discourses of responsible organisation replete in the data and to effectively explore how these constructions relate to the paper’s main objectives. These constructions will also help to understand meso-level (organisational) and macro-level (social) issues.

For ease of analysis, three linguistic strategies are identified to structure the analysis: single words, phrases and chain of words (clauses or sentences). Regarding single words, we concentrated on identifying certain words/lexes that help to frame responsible organisation through *naming*, *acting* and *qualifying*. Such linguistic strategies characterise or justify managerial practice in relation to responsible organisation via personal references (personal and collective pronouns), nominal items (naming words such as nouns that label, characterise and signify legitimate organisational practice), qualifiers (adverbs and adjectives of similarity, dissimilarity, etc.) and action words (verbs that perform actions) (Leeuwen, 2007). These single-words help to construct an image of responsible organisation. In terms of persuasive phrasal constructions such as *purposive so and to* and *adpositional phrases of engagement/sustainability* they help to foreground reason and logic behind performing an action. Finally, persuasive chain of words: “subordinate conjunctions of ethics/normalcy” and “subordinate conjunctions of reason/logic” help to further the discourse.

The above process can help decipher what Vaara et al. (2006) call “order-of-discourse” (p. 11) in texts. Order-of-discourse suggests consistent message across text corpuses, which can facilitate making sense of such texts in relation to managerial practice over time and space by way of intertextuality (Fairclough, 2003). Intertextuality is the process of echoing similar discourse/thought in texts over time and space (Kristeva, 1980), which parallels “thematic coherence” (Van Dijk, 2008) and identifiable pattern running across dataset. To achieve this, we have concentrated on the semantic structures of “language in use” (Lawton, 2013, p.107), which serve to construct and persuade about the image of responsible organisation as seen in themes analysed.

## 5. Results and Discussion

This section focuses on result and discussion. The three persuasive linguistic strategies identified in our data constitute the focus here.

### ***Persuasive wording (single word) strategy***

This strategy considers single words (nouns, pronouns, verbs, adjectives and adverbs) that construct sustainable development and stakeholder engagement. Persuasive single word strategy therefore entails various wordings (single word) that convey a sense of responsible organisation and its correlates. Wording is also a constructive semantic process of demonstrating meaning. This begins with nominalisation of sustainable development.

*Nominals of sustainable development:* This (persuasive) linguistic strategy relies on the process of naming things, places, policies, ideas, qualities and events among others to launch rhetoric of persuasion and ideology (Leech & Short, 2007). The dynamics of nominalisation makes people choose how they will be addressed and/or characterised. This also explains how people use semantic elements (nominals) to characterise their action and behaviour, which in this context translates into using nouns that depict companies’ actions as responsible and caring. In the CSRRs, this strategy ranges from emotive nouns, appellative nouns and appositive nouns, among others that are used to label, characterise, represent and portray oil and gas companies as acting responsibly and ethically. For example, in order to demonstrate their commitment to sustainable development, Chevron Nigeria indicates this:

*Chevron has been a very reliable partner and majority of the development taking place in our communities is due to efforts of Chevron (Chevron, 2012, p. 17).*

In this construction, it can be gleaned that the appearance of appellative nouns “partner” and “efforts” invokes global benchmarks on sustainability. It makes stakeholders to rethink their stance on the company’s commitment to sustainable development ideals. Such linguistic strategy can be

equated with what Lemke (2004, p.6) calls “co-thematic text”, a communicative resource that ideationally adds value to a statement as well as legitimises actions by ordering semantic content. A co-thematic text such as seen in Chevron’s 2012 CSRR, relies on the platform of “latitude of acceptance” to intra-textually justify a statement. This means references to an idea (within a particular statement/sentence) that a person (stakeholder) finds socially acceptable, which can help to anchor his or her thoughts. Also, word choice used here is firmly grounded in the perpetual negotiation of persuasion achieved through language (Burke, 1966), which foregrounds prevailing logic and rationality (Suddaby & Greenwood, 2005) making an action acceptable (Fairclough, 1992). Consequently, such linguistic objectification of sustainable development and persuasion is launched and built into word choice (Berger & Luckmann, 1966).

In a similar mould, another example comes from Agip/Eni Nigeria:

*At a local level, Eni has applied a model ... Thanks to this working method, results have been achieved across the spectrum of the areas of growth ... The growth in the Human Development Index shows significant progress in the country (Agip/Eni, 2012, p. 17-18).*

Persuasive technique of making certain pieces of nouns to dominate textualisation is central to the concept of semantic foregrounding (Leech & Short, 2007), which means the act of making certain components of texts more prominent (by number or size) than others for persuasive, stylistic and rhetorical effects. This semantic strategy is a way of highlighting what Agip does in terms of sustainable development. Here, both appositive nouns “development index” and “growth” as well as “progress” orchestrate a rhetorical and discursive commitment to make impression on the minds of communities in the Niger Delta – and Nigeria by extension – that the company is CSR-sensitive, accountable and for the foremost part responsible.

*Pronominalising ethical efforts towards sustainability:* Pronominalisation is a process whereby pronouns are used to portray inclusiveness, while power distance and ideology are held back in the background (Halliday, 1975). This communicative appeal is sought by using pronouns such as *we* and *our*, to democratise discourse of sustainability and stakeholder engagement. The use of the pronoun *I* or *me*, has been described as a harbinger of exclusion rhetoric in both political engagement and social/organisational settings (Kress, 1990), capable of stifling the march to Ideal Speech rationality (Habermas, 1984). Technically, use of *we* or *us* can be akin to Habermasian (1984) communicative action, an ethical communicative framework based on mutual engagement and deliberation. This is opposed to instrumental communication/rationality (Habermas, 1987). This strategy materialises here:

*Total’s commitment to adding value to the society goes beyond its immediate operating environment. Our company is involved in various initiatives ... (TotalFinaElf, 2009, p. 38).*

The statement relates to ownership of what is being done by the company in terms of sustainable development. The use of the pronoun, “our”, bears some semantic relationship with “Total’s”, which is subject of the sentence. So by textually crafting image of personal effort towards sustainable development and CSR commitment, the company aims to persuade stakeholders on the broader issue of sustainable development and rural capacity building, which are known, lingering issues in Nigeria (Idemudia, 2010). The company in this regard portrays an image of “responsible organisation” (Livesey & Kearins, 2002), which relies on language to persuade (Fairclough, 1992) thereby achieving discourse of responsibility (Siltaoja, 2009) and rhetorically legitimising TotalFinaElf’s ideological position. This process can be linked to strategic legitimacy that is resource-based as organisations draw from language, a strategic resource, for legitimising behaviour and maintaining power differentials and ideology. Comparable strategy is evident in the work of Pupovac and Moerman (2017) in Nigeria.

The excerpt below offers comparable perspective:

*We employ a range of channels and mechanisms in order to get stakeholder feedback. The frequency of engagement varies according to the stakeholder group and the particular issue concerned. We use a decentralized stakeholder engagement model, in which the relevant unit/entity undertakes stakeholder engagement activities appropriate to their particular areas (Oando, 2012, p. 26).*

In agreement with Austin's (1976) observation, beyond the sense of legitimacy and reason brought to bear in the above statement, the use of "we" also foregrounds a bid to engender inclusive debate that can potentially make wider stakeholders have a sense of belonging regarding CSR. Rather than say for example: "Oando is mindful of the impact of its activities ...", the use of "we" puts the subject at the background, while the object is given prominence for discursive and strategic purpose aimed at creating an atmosphere of representation. By discursively making stakeholders think everybody is working in concert towards sustainability, removes doubts or attempt at unethical behaviour. This discursive strategy is at the heart of AA1000. The specific engagement standard that chimes with Oando CSR excerpt (2012, p. 26) is AA1000SES, which is a methodology developed by AccountAbility to appraise feedback from stakeholders to ensure engagement is purpose-driven and result-oriented.

Applying the lens of *response reinforcement strategy* here, it can be observed that the company linguistically persuades stakeholders to get involved in the whole process to orchestrate corporate efforts towards sustainability. Contrary to popular opinion, many persuasive communications are not intended to convert people, but to reinforce a position they already hold (Bennett & Iyengar, 2010). This is usually achieved through different means such as repetition, foregrounding/highlighting certain aspects of language, rhetorical techniques, self-selected news contents and audiences. In some of the CSRRs, reinforcement relies on repetition of clear messages such as sustainability, CSR and sustainable development couched in acceptable ways of behaviour, standards, codes and/or procedures to legitimise corporate actions. This is often operationalised through choice of words that reach stakeholders (people) various times in contexts that tend to reinforce the credibility of such message. Also, such legitimising tools can help to diminish, magnify or complement a message or way of thinking, which reflects the ability of such constructions to reinforce perceptions of ethical behaviour and social power (Fairclough, 2003). In Bennett & Manheim's (2006) view, reinforcement is a facet of political communication that is used in such communications to continually harp on social issues that matter for social acceptability.

*Deontic modalities of sustainability:* Modal verbs or modal auxiliary verbs are auxiliary verbs that help to establish ability, likelihood, obligation and permission (Austin, 1976). Thus, deontic modalities help to create likelihood of ethical and normative actions. Various modal auxiliaries, phrasal verbs and verbs are scattered in the data to orchestrate normative action in regards to sustainable development and stakeholder engagement thereby projecting an image of responsible organisation. Using deontic phrasal verbs to discursively construct stakeholder engagement is achieved in the citation below, but this is achieved via the modal auxiliary "reaches", which is linked to "out" thus forming a modal auxiliary verb:

*Chevron Nigeria Ltd. reaches out each day to people in Nigeria's bustling cities and small towns ... Many of the programs (sic) Chevron Nigeria supports are part of our global strategies to help combat diseases. In Nigeria, Chevron's partnerships and programs (sic) target employees, contractors, suppliers and communities (Chevron, 2010, p. 28).*

The above quote exemplifies use of auxiliary verbs, which are collocations, used to form phrasal verbs to discursively project moral behaviour, not based on obligation. When we “reach out” to people or “help” them, we literarily (not literally) do them a favour not based on obligation. This standpoint is not in consonance with the concept of CSR in developing countries such as Nigeria, where companies are expected to go beyond what the law says to be part of healing social wounds (Frynas, 2009). The modal auxiliary “*help* combat” is also cast in similar persuasive discursive mould.

*Use of qualifiers/adjectives of sustainable development:* This deals with use of adjectives – qualifiers – to appeal to stakeholders’ sensibilities and reason on sustainable development. It is a potent tool in impression management as it helps to build aesthetic value of linguistic pieces as well as drives meaning home (Laine, 2010). This statement offers illustration:

*[T]he Company joined PACI in 2008, an initiative of the World Economic Forum, which is a global, multi-industry, multi-stakeholder anti-corruption initiative set up to raise business standards and to contribute to a competitive, transparent, accountable and ethical business society (Oando, 2012, p. 80).*

The effulgence of qualifiers in the text is discursively constructed to pass off image of responsible organisation. Again this organisational commitment to sustainability is painted here:

*SPDC production rose for the second year running, providing more revenue to the government ... Stable funding ... paved the way for progress on important projects. (Shell, 2011, p. 18).*

As seen in Oando’s case, the qualifiers – “stable” and “important” – used by Shell are discursively woven to depict effort at sustainable development.

### ***Persuasive phrasal strategy***

Phrases are vital features of grammar as they are indivisible parts of clauses, which make up sentences (Nielsen & Thomsen, 2007). Austin (1976) notes that grammar (micro-level) performs at both conscious (macro-level) and unconscious level (micro-level), which imbues it with specific forms of power that helps to shape organisational discourses/practices (meso-level). This is because most of its power dynamics is domiciled in the confines of the unconsciousness (micro-level) that aids in structuring people’s perception about what happens in the real world (macro-level) (Mason & Mason, 2012). This begins with “purposive so and to” constructions.

*“Purposive so and to” phrases of responsible actions:* Purposive so and to constructions are used to justify actions on the ground of ethics or normalisation (Leeuwen, 1995). Normalisation is a process of making an action to appear normative in discourse (Leeuwen, 2007). The following text provides illustration:

*The eight GMOU’s cover projects in five stages of the Niger Delta. Each agreement has Regional Development Committee (RDC) that advocates for community interest ... To further improve the RDC’s effectiveness, in 2010, we ran a series of workshops on subjects such as financial management, government budgeting ... (Chevron, 2010, p. 30).*

“Purposive to” construction as used above legitimises moves by Chevron Nigeria for community engagement framework as regards Global Memorandum of Understanding (GMOU). This is discursively achieved by making its Research and Development Committee (RDC) worthwhile and reassuring, which can potentially produce desired results in the minds of wider stakeholders. This

technique persuasively appeals to stakeholders' sensibility that Chevron is a corporate citizen that acts within the confines of the law as well as exhibits sense of responsibility. This is achieved by making reference to higher authority (Leeuwen, 2007) for legitimacy. According to Egbon et al. (2018), similar attempt of discursive appropriation of meaning related to accountability and transparency is also found in Shell Nigeria's stand-alone CSR reports.

*Adpositional phrases of sustainability constructions:* These are syntactic (grammatical) categories in the form of prepositional, circumpositional and postpositional phrases that are used as argumentation schemes. They perform speech acts of dependency and constituency (Austin, 1976). A prepositional phrase is a phrase that starts with a preposition, while a circumpositional phrase manifests at the beginning or end of an adpositional phrase. This means that such expressions are inseparable, which is a potential way of increasing impression management, persuasion and reason. Linguistically, they are a powerful way of giving reason for actions. This discursive strategy occurs when a prepositional or circumpositional phrase is used to leverage on the rhetoric of responsibility and sustainable development in CSRRs. The text below gives an illustration of this discursive strategy:

*At Oando, we are mindful of the impact of our activities on all our stakeholders as well as on the environment. Sustainability is at the heart of all we do and is integrated into the core of our business practices ... (Oando, 2012, p.3).*

The underlined phrases help to establish corporate commitment towards sustainability as discursively ingrained in its corporate culture, values, and mission statement as well as business strategy. This discursive strategy is a way of shaping stakeholders' response, to persuasively conform to what the company wishes them to believe. Central to *response shaping strategy* is that target audience (stakeholders) would usually have positive opinion on a specific subject matter, and a persuader capitalises on this to make persuasive appeal (Jowett & O'Donnell, 1999). Response shaping is a deliberate discursive approach by a persuader aimed at teaching or educating audience (stakeholders) on how to behave and by so doing offers positive characteristic of such discourse. This strategy can be used to create agenda such as responsible organisational practice and stakeholder engagement.

Thus, CSR reporting strategy by Nigerian oil and gas companies can take the form of presenting CSR issues such as sustainable development, community development projects, compliance with accepted codes on corporate behaviour among others and by so doing reinforce their benefits (Jowett & O'Donnell, 1999). This discursive strategy is further exemplified here:

*In 2006, SPDC introduced a different approach, known as a global memorandum of understanding (GMOU), to put communities at the centre of planning and implementation ... By the end of 2010, SPDC had GMOUs in 244 communities (Shell, 2010, p.18).*

After the ellipsis in the above quote, the prepositional clause that follows reinforces Shell's efforts towards GMOU, which is a way of demonstrating its commitment to global call for multi-stakeholder partnership, which GMOU represents. This argument is furthered here:

*The Group's strategy is focused on proactive handling of community matters to promote mutual co-existence between our Company and the communities within our areas of operation.... Oando sponsors Mohammed Muazu, a young man with the ambition of becoming a professional golfer on the world circuit (Oando, 2010, p.53).*

Similarly, in Oando's CSRR above, stakeholders' positive perception of its efforts towards complying with Millennium Development Goals is predicated "on proactive handling of community matters" so

as to legitimise its corporate-stakeholder relations strategy and corporate citizenship programmes. In illustrating this commitment, “Muazu” is mentioned in the text as a symbol of Oando’s commitment to corporate citizenship. Thus, understanding how corporations use language to reveal how language is socially shaped and socially shaping managerial practice (Wodak & Meyer, 2009) is important in the “linguistic turn” epoch in organisational studies (Fairclough, 1992).

### ***Persuasive chain of words strategy***

This is a linguistic process of legitimising action by making the subject of a sentence (noun phrase, noun, pronoun, etc.) to rely on a (subordinate) conjunction to have logic and validation. This strategy includes use of subordinate conjunctions. They perform two basic functions in a sentence. First, they provide an essential transition between two separate but interdependent ideas in a sentence. Second, such transition catalyses or indicates a cause, effect, place or time association (Mason & Mason, 2012). Such sentences or constructions draw rationale for action from subordinate conjunctions, although the main clause harbours major idea/theme in such constructions. This starts with subordinate conjunctions of ethics/normalcy.

*Subordinate conjunctions of ethics/normalcy:* Some subordinate conjunctions are used in CSRRs to make organisational activities appear caring, responsible and accountable. An instance is given here:

*We will continue to operate with the highest standards of safety, environmental performance, ethics, economic stewardship and community engagement in every aspect of our business ... (ExxonMobil, 2010, p. 5).*

This excerpt is a semantic construction ploy to foreground sustainable development, normalcy and engagement rhetoric. The extract achieves this with the use of “with the highest standards of safety” in the text. The subordinate clause underlined in ExxonMobil’s CSR report, orchestrates as well as validates rhetoric of ethical culture, which relies on subordinate conjunction, an inseparable part of the chain of words, to mean. This organisational strategy is normalised and discursively presented to persuade stakeholders in this direction. Another example is given below from ExxonMobil’s CSR report.

*Our National Content Strategy enables us to make a positive change in the communities in which we operate, by opening doors of opportunity in host nations to promote economic development by employing and training local workforces and investing in infrastructure projects to support education and healthcare (ExxonMobil, 2009, p. 3).*

In the above text, there is a discursive strategic attempt by ExxonMobil to register corporate commitment to Nigeria National Petroleum Corporation’s local content oil extraction and production policy. This is invoked by persuasively using the phrase “National Content Strategy” as a synecdoche for their commitment to Joint Venture Company (JVC) agreement. In linguistic/literary discourse analysis, synecdoche is change of name (Riad & Vaara, 2011). This is a linguistic method of showing responsibility by applying Nigeria’s national policy on oil exploration to encourage local participation (Ariweriokuma, 2009). However, this is linguistically achieved by relying on the subordinate clause “to make a positive change in the communities in which we operate”, in order to persuade. There is also a persuasive move in the discourse to foreground stakeholder democracy and employee engagement/welfare in the workplace, which are part of ILO conventions and SA8000 with regard to decent workplaces and employee engagement/development. In sum, the excerpt dramatises corporate responsibility and accountability.

At the macro-level analysis, the background to this discourse (meso-level) is that oil and gas companies have been accused by stakeholders (NGOs, community people and the media) in the past for not widening participation in workplace including their inability to give back to Nigerian government and the communities in the Niger Delta (Egbon et al., 2018; Idemudia, 2010), where they do business in terms of CSR and sustainable development. In supporting this statement Barrett (2004) stated that “the story of the underdevelopment and neglect of the Niger Delta is well known in the world. The basic theme in all is that although almost all of Nigeria’s oil and gas resources come from or around the region, the social and infrastructural development there is abysmally inadequate” (p. 46). In concurring to this perspective, an eminent Nigerian journalist, Ray Ekpu, referred to Niger Delta people as those who live on the bank of a river and wash their hands with “spittle” (Ekpu, 2004). Such distrust between the company and the community can also be found regarding Shell’s operations in an environmentally sensitive area in Ireland (Killian, 2010). Killian and O’Regan (2016) illustrates how the production of discourses within social accounts of Shell Ireland creates legitimacy and positive image of responsible organisation for the company “while restructuring the community’s social relationships, self-identity, and patterns of accountability.” (p.1)

*Subordinate clauses of reason/logic:* some of this thematic preoccupation is replete in the CSRRs to rationalise reason for companies’ actions. In the excerpt below, the subordinate clause: “which was established to help alleviate poverty” is the lynchpin of responsible organisation rhetoric by Chevron. The rationale of the statement finds incarnation in the subordinate clause:

*Chevron provided seed-funding in 2010 ..., which was established to help alleviate poverty and promote peace in the region by building public-private partnerships ... (Chevron, 2012, p. 18).*

The above instantiation is also found in both ExxonMobil’s 2009 and 2010 CSRRs above. In these instances, persuasive effort is discursively made to make resonant organisational commitment to business responsibility to transcend social slough in Nigeria blamed on their activities (Idemudia, 2010). The movement from subjects of the sentences to their subordinate clauses are enabled by grammatical units (subordinate clauses) for smooth and logical transition that appear unnoticed (Mason & Mason, 2012).

According to Leeuwen (2007) legitimising action can be based on four principles/appeals: *moralisation* (morality), *rationalisation* (reason), *authorisation* (authority) and *mythopoeia* (myth). These appeals help to anchor people’s belief about a concept such as CSR (Siltaoja, 2009). They manifest in latitudes of acceptance, rejection and non-commitment (Dainton, 2004). Given the difficulty in changing people’s perception, this discursive strategy relies on social anchors to demonstrate how people feel about social reality such as CSR. The *subordinate clause of reason/logic*, seen above couched in the construction “seed-funding”, a micro-level issue, aids to legitimise Chevron’s behaviour based on taking a cue from a respected authority or recognised benchmark, which is, public-private partnership, a macro-level issue. Applying this strategy in CSR reporting resonates with *response changing*. This persuasion strategy is often used in the data as demonstrated in preceding discussions. Oando Plc’s sustainability report below also demonstrates corporate commitment to keep to Joint Venture Company (JVC) agreement between Nigerian government and the oil companies:

*The Company also encourages our joint venture partners and contractors to fill suitable positions from host communities as a form of empowerment (Oando, 2012, p. 64).*

This statement is made to change the impression of stakeholders regarding companies keeping to the JVC agreement. Thus the statement prefigures corporate commitment to the JVC agreement. Nigeria operates JVC agreement. JVC agreements are co-ownership structures of mutually agreed percentage

interests and involvement in oil prospecting licence (OPL) and oil mining licence (OML). Nigeria started active involvement in JVC in the upstream sector in 1973. The JVC is designed to enable Nigerian National Petroleum Corporation (NNPC) to participate in the oil and gas sector. This agreement mandates NNPC to provide about 60% of funding needed in the sector apart from Shell (SPDCN)/Elf and Agip JVC agreements, in which case NNPC equity interests are 60% (Ariweriokuma, 2009), while technical expertise and others are provided by the IOCs. It is a system in which Nigeria shares ownership and risks associated with oil extraction and its associated phenomena. This text is discursively constructed to persuade stakeholders to think that Oando is committed to this agreement, which is a way of demonstrating compliance to set standards and expectations.

## **6. Summary and Conclusion**

The key aim of this paper is to explore how discourses in corporate reports are aimed at persuading stakeholders that IOCs are acting responsibly. As seen in the analysis, language in these reports is discursively couched in agreement with the persuasive function of language (O'keefe, 2015; Jucker, 1997; Sherif & Hovland, 1961). In doing this, we have leveraged on the insights from persuasion theory and CDA focusing precisely on Fairclough's (2003) approach to CDA and Jowett & O'Donnell's (1999) persuasion strategies: response changing, response shaping and response reinforcement. Together, we have demonstrated how language in CSSRs can discursively help to change, shape or reinforce stakeholders' perceptions, belief and attitude about CSR practice, which aids portraying an image of "responsible organisation". Furthermore, we have focused on the meaning of words used in the reports, which is the lexical-semantic aspect of word choices and how they are "dialectically" (Fairclough, 2003) linked to discourse and social practice (Spence, 2007; Burke, 1961). Given that word choice is a vehicle that carries people's feeling, ideology, thoughts and intentions, it can help in understanding the purpose behind language in CSR reports about what it signifies in relation to a communicator's position, interest, intention and ideology (Suddaby & Greenwood, 2005). The combination of CDA and persuasion strategies helps to understand the linguistic strategies in CSRRs for which a persuasive intention can be taken for granted and normal (O'keefe, 2015; Jucker, 1997). This process suggests that texts (micro-level elements) proxy organisational realities (meso-level elements), which are part of social/political practices (macro-level elements). What is more, as Putnam and Fairhurst (2001) contend, "... texts are genres in which organisations reproduce power relationships through constituting ideologies discursively" (p. 111) including overshadowing the processes of corporate communication and engagement. This process sometimes leads to language that can be regarded as "hegemonic text" (Hooghiemstra, 2000), which aids "hegemonic discourse" (Spence, 2007). Spence (2007) refers to hegemonic discourse as textually weaved worldview from an "over-determined reality" (p. 858) that poses threat to inter-subjective, dialogic approach to corporate reporting. Thus, through use of language (specifically word choice) discourses are created that help to sustain specific social order or institutionalised practices (Suddaby & Greenwood, 2005).

Methodologically, this paper responds to the call for multiplicity of ways to analyse corporate reporting practices (Gray et al., 2010). By applying Fairclough's DRA, for a finer-grained understanding of organisational practices in the Nigerian oil industry, which has the potential to not only reveal how texts are woven to 'manufacture consent' (Herman & Chomsky, 1988) but can also facilitate more nuanced approach to understand what happens behind corporate closed doors. Specifically, a major contribution of this paper is the use of Jowett & O'Donnell's (1999) persuasion theory explored via Fairclough's approach to CDA to investigate persuasive language of "responsible organisation" in CSR reports of leading oil and gas companies in Nigeria. Departing from the previous content analysis based studies, which dominate much of the prior research in social and environmental accounting, we contribute to the emerging stream of discourse analysis based studies (Brennan & Merkl-Davies, 2014) through the application of this framework. We do so by mobilising a "previously untried"

(Thoradeniya, Lee, Tan, & Ferreira, 2015) theoretical perspective to CSR reporting/accounting and thus respond to Unerman & Chapman's (2014) call for novel theorisation in social and environmental accounting. Theoretically, the use of language to portray image of responsible organisation has seen rise of research in this direction, which this study contributes to. Understanding organisational behaviour through language (Wodak & Meyer, 2009) parallels "linguistic turn" epoch in social constructionism and knowledge production, where accounting studies have been broadened to take cognisance of alternative ways to account for human experience as well as environmental and social actualities beyond the confines of traditional content analysis (Bakre, 2004; Rahaman, 2010). This paper also makes contributions to the African policy debate regarding developing new ways of apprehending social reality in order to deal with a plethora of issues beleaguering oil industry on the continent – Nigeria in particular. Thus, in the Nigerian oil industry, insights gained from this paper can contribute to framing more nuanced policies regarding oil exploration, CSR (reporting) and what constitutes legitimate practice by both multinational oil corporations and indigenous companies.

Like any theoretical framework, the synergy of CDA and persuasion theory has limitations as analytical tools. CDA has been criticised as ideological in its conceptualisation and application in reading texts/discourses. This is also said of using persuasion theory in textual analysis (O'keefe, 2015). Another (possible) criticism against CDA is that it seems to lack coherent benchmarks in which to linguistically explore discourses and/or texts. This is why it is viewed as a blessing and a curse (Luke, 2002). Widdowson (1988) sees CDA as based on a researcher's "selective and subjective" (p. 157) opinion. Also, providing a full understanding of how texts or discourses construct organisational behaviour in Nigeria's oil and gas industry is not possible in one study. However, our exploratory study provides a good starting point. For a more comprehensive analysis a much larger sample is needed applying corpus linguistic approach. Thus, each of the discursive and linguistic elements explored here can be further interrogated.

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